

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,469,165	115,588,165	59,881,000
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,469,165	115,588,165	59,881,000
E-APL	Electric Net Rate Base	2,586,397,928	1,742,957,740	843,440,188
	RATE OF RETURN	6.784%	6.632%	7.100%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	11-01-2019 thru 11-30-2019	392,201 100.000%	256,786 65.473%	135,415 34.527%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2018 thru 11-30-2019	28,277,498 100.000%	19,630,486 69.421%	8,647,012 30.579%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 500 - 894		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 935		6,038,924	4,009,482	2,029,442	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		137,600,766	109,823,269	19,814,819	7,962,678
		Total		100.000%	79.813%	14.400%	5.787%
		Percentage					
		Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
		Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
		Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	0
		Total		92,173,949	68,352,108	16,581,010	7,240,831
		Percentage		100.000%	74.155%	17.989%	7.856%
		Number of Customers at		742,617	387,662	251,894	103,061
		Percentage		100.000%	52.202%	33.920%	13.878%
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		Percentage		100.000%	76.142%	15.742%	8.116%
		Total Percentages		400.000%	282.312%	82.051%	35.637%
		Average (CD AA)		100.000%	70.578%	20.513%	8.909%

RESULTS OF OPERATIONS
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		11,797,922	0	7,602,714 4,195,208
		Direct O & M Accts 901 - 935		12,671,112	0	9,329,820 3,341,292
		Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442 0
		Total		26,498,476	0	18,961,976 7,536,500
		Percentage		100.000%	0.000%	71.559% 28.441%
		Direct Labor Accts 500 - 894		12,728,322	0	8,885,828 3,842,494
		Direct Labor Accts 901 - 935		1,420,797	0	176,159 1,244,638
		Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573 0
		Total		17,619,692	0	12,532,560 5,087,132
		Percentage		100.000%	0.000%	71.128% 28.872%
		Number of Customers at Percentage		354,955	0	251,894 103,061
				100.000%	0.000%	70.965% 29.035%
		Net Direct Plant Percentage		855,304,042	0	559,809,249 295,494,793
				100.000%	0.000%	65.451% 34.549%
		Total Percentages		400.000%	0.000%	279.103% 120.897%
		Average (GD AA)		100.000%	0.000%	69.776% 30.224%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 500 - 894		53,300,236	43,756,827	9,543,409	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at		639,556	387,662	251,894	0
		Percentage		100.000%	60.614%	39.386%	0.000%
		Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
		Percentage		100.000%	83.030%	16.970%	0.000%
9		Total Percentages		400.000%	311.494%	88.506%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant	11-01-2019 thru 11-30-2019	1,259,781,382	869,505,859	390,275,523	
		Percent		100.000%	69.020%	30.980%	
11		Book Depreciation	12-01-2018 thru 11-30-2019	121,082,391	78,493,094	42,589,297	
		Percent		100.000%	64.826%	35.174%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended November 30, 2019
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	11-01-2019 thru 11-30-2019	3,167,971,794 100.000%	2,134,690,730 67.384%	1,033,281,064 32.616%
13	E-PLT	Net Electric General Plant Percent	11-01-2019 thru 11-30-2019	274,633,577 100.000%	187,498,804 68.272%	87,134,773 31.728%
14		Net Allocated Schedule M's Percent	12-01-2018 thru 11-30-2019	-90,098,179 100.000%	-61,071,002 67.783%	-29,027,177 32.217%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	367,331,573	0	367,331,573	248,397,660	0	248,397,660	118,933,913	0
99	442200	Commercial - Firm & Int.	316,262,244	0	316,262,244	226,545,619	0	226,545,619	89,716,625	0
1	442300	Industrial	112,605,127	0	112,605,127	64,365,110	0	64,365,110	48,240,017	0
99	444000	Public Street & Highway Lighting	7,491,581	0	7,491,581	4,835,931	0	4,835,931	2,655,650	0
99	448000	Interdepartmental Revenue	1,490,667	0	1,490,667	1,215,932	0	1,215,932	274,735	0
99	499XXX	Unbilled Revenue	2,811,865	0	2,811,865	1,469,161	0	1,469,161	1,342,704	0
TOTAL SALES TO ULTIMATE CUSTOMERS			807,993,057	0	807,993,057	546,829,413	0	546,829,413	261,163,644	0
1	447XXX	Sales for Resale	0	82,105,224	82,105,224	0	53,688,606	53,688,606	0	28,416,618
TOTAL SALES OF ELECTRICITY			807,993,057	82,105,224	890,098,281	546,829,413	53,688,606	600,518,019	261,163,644	28,416,618
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0
99	451000	Miscellaneous Service Revenue	325,418	0	325,418	200,216	0	200,216	125,202	0
1	453000	Sales of Water & Water Power	0	352,249	352,249	0	230,336	230,336	0	121,913
1	454000	Rent from Electric Property	2,507,479	104,040	2,611,519	1,344,607	68,032	1,412,639	1,162,872	36,008
1	454100	Rent from Trnsmission Joint Use	2,609	0	2,609	4,615	0	4,615	(2,006)	0
1	456XXX	Other Electric Revenues	10,933,825	76,299,073	87,232,898	9,445,215	49,891,964	59,337,179	1,488,610	26,407,109
TOTAL OTHER OPERATING REVENUE			13,253,180	76,755,362	90,008,542	10,528,225	50,190,332	60,718,557	2,724,955	26,565,030
TOTAL ELECTRIC REVENUE			821,246,237	158,860,586	980,106,823	557,357,638	103,878,938	661,236,576	263,888,599	54,981,648

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	445,279	445,279	0	291,168	291,168	0	154,111
1	501XXX	Fuel	0	30,867,272	30,867,272	0	20,184,109	20,184,109	0	10,683,163
1	502000	Steam Expense	0	4,032,075	4,032,075	0	2,636,574	2,636,574	0	1,395,501
1	505000	Electric Expense	0	1,071,237	1,071,237	0	700,482	700,482	0	370,755
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,861,618	3,861,618	0	2,525,112	2,525,112	0	1,336,506
1	507000	Rent	0	17,581	17,581	0	11,496	11,496	0	6,085
MAINTENANCE										
1	510000	Supervision & Engineering	0	562,465	562,465	0	367,796	367,796	0	194,669
1	511000	Structures	0	727,018	727,018	0	475,397	475,397	0	251,621
1	512000	Boiler Plant	0	6,087,902	6,087,902	0	3,980,879	3,980,879	0	2,107,023
1	513000	Electric Plant	0	667,917	667,917	0	436,751	436,751	0	231,166
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,364,227	1,364,227	0	892,068	892,068	0	472,159
TOTAL STEAM POWER GENERATION EXP			0	49,704,591	49,704,591	0	32,501,832	32,501,832	0	17,202,759
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	3,395,177	3,395,177	0	2,220,106	2,220,106	0	1,175,071
1	536000	Water for Power	0	942,444	942,444	0	616,264	616,264	0	326,180
1	537000	Hydraulic Expense	5,054,840	4,625,623	9,680,463	3,315,693	3,024,695	6,340,388	1,739,147	1,600,928
1	538000	Electric Expense	0	7,673,034	7,673,034	0	5,017,397	5,017,397	0	2,655,637
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,160,461	1,160,477	0	758,825	758,825	16	401,636
1	540000	Rent	0	1,445,103	1,445,103	0	944,953	944,953	0	500,150
1	540100	MT Trust Funds Land Settlement Rents	4,973,067	0	4,973,067	3,251,723	0	3,251,723	1,721,344	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	1,004,202	1,004,202	0	656,648	656,648	0	347,554
1	542000	Structures	0	637,870	637,870	0	417,103	417,103	0	220,767
1	543000	Reservoirs, Dams, & Waterways	0	2,117,102	2,117,102	0	1,384,373	1,384,373	0	732,729
1	544000	Electric Plant	0	3,392,935	3,392,935	0	2,218,640	2,218,640	0	1,174,295
1	545000	Miscellaneous Hydraulic Plant	0	1,179,440	1,179,440	0	771,236	771,236	0	408,204
TOTAL HYDRO POWER GENERATION EXP			10,027,923	27,573,391	37,601,314	6,567,416	18,030,240	24,597,656	3,460,507	9,543,151
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	290,492	290,492	0	189,953	189,953	0	100,539
1	547XXX	Fuel	0	69,428,650	69,428,650	0	45,399,394	45,399,394	0	24,029,256
1	548000	Generation Expense	0	2,345,958	2,345,958	0	1,534,022	1,534,022	0	811,936
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,204,981	1,204,981	0	787,937	787,937	0	417,044
1	550000	Rent	0	42,153	42,153	0	27,564	27,564	0	14,589
MAINTENANCE										
1	551000	Supervision & Engineering	0	791,170	791,170	0	517,346	517,346	0	273,824
1	552000	Structures	0	134,271	134,271	0	87,800	87,800	0	46,471
1	553000	Generating & Electric Equipment	0	6,902,615	6,902,615	0	4,513,620	4,513,620	0	2,388,995
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	468,096	468,096	0	306,088	306,088	0	162,008
TOTAL OTHER POWER GENERATION EXP			0	81,608,386	81,608,386	0	53,363,724	53,363,724	0	28,244,662

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	8,062,169	139,509,281	147,571,450	268,449	91,225,119	91,493,568	7,793,720	48,284,162
1	556000	System Control & Load Dispatching	0	750,803	750,803	0	490,950	490,950	0	259,853
E-557	557XXX	Other Expense	(7,895,465)	56,820,630	48,925,165	(425,858)	37,155,010	36,729,152	(7,469,607)	19,665,620
TOTAL OTHER POWER SUPPLY EXPENSE			166,704	197,080,714	197,247,418	(157,409)	128,871,079	128,713,670	324,113	68,209,635
TOTAL PRODUCTION OPERATING EXP			10,194,627	355,967,082	366,161,709	6,410,007	232,766,875	239,176,882	3,784,620	123,200,207
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,540,307	2,540,307	0	1,661,107	1,661,107	0	879,200
1	561000	Load Dispatching	0	3,688,365	3,688,365	0	2,411,822	2,411,822	0	1,276,543
1	562000	Station Expense	0	487,311	487,311	0	318,653	318,653	0	168,658
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	452,961	452,961	0	296,191	296,191	0	156,770
1	565XXX	Transmission of Electricity by Others	0	17,260,425	17,260,425	0	11,286,592	11,286,592	0	5,973,833
1	566000	Miscellaneous Transmission Expense	0	3,437,013	3,437,013	0	2,247,463	2,247,463	0	1,189,550
1	567000	Rent	0	167,250	167,250	0	109,365	109,365	0	57,885
MAINTENANCE										
1	568000	Supervision & Engineering	0	665,409	665,409	0	435,111	435,111	0	230,298
1	569000	Structures	775	664,053	664,828	614	434,224	434,838	161	229,829
1	570000	Station Equipment	0	724,684	724,684	0	473,871	473,871	0	250,813
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	15,051	831,812	846,863	1,289	543,922	545,211	13,762	287,890
1	572000	Underground Lines	46	0	46	46	0	46	0	0
1	573000	Service Miscellaneous	0	78,076	78,076	0	51,054	51,054	0	27,022
TOTAL TRANSMISSION OPERATING EXP			15,872	30,997,666	31,013,538	1,949	20,269,375	20,271,324	13,923	10,728,291

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	5,575,299	29,227,304	34,802,603	2,765,172	19,111,734	21,876,906	2,810,127	10,115,570
E-DEPX		Depreciation Expense-Transmission	991,493	14,511,541	15,503,034	337,240	9,489,097	9,826,337	654,253	5,022,444
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,154,159	1,154,159	0	754,705	754,705	0	399,454
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0
99	403027	Colstrip Plant Adjustment-Depreciation	(491,385)	0	(491,385)	0	0	0	(491,385)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,837,131	0	1,837,131	1,837,131	0	1,837,131	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407327	Colstrip Reg. Asset Amortization	520,060	0	520,060	0	0	0	520,060	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(14,531)	0	(14,531)	0	0	0	(14,531)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	207,135	0	207,135	159,222	0	159,222	47,913	0
99	407403	Amortization of Dissallowed K.F. Plant	(16,825)	0	(16,825)	(16,825)	0	(16,825)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,299,567)	0	(1,299,567)	0	0	0	(1,299,567)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,190,248)	0	(4,190,248)	(2,669,556)	0	(2,669,556)	(1,520,692)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(308,745)	0	(308,745)	0	0	0	(308,745)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	30,440	0	30,440	30,440	0	30,440	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,220,942	25,220,942	0	16,491,973	16,491,973	0	8,728,969
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,885,731	71,222,336	75,108,067	2,568,129	46,572,285	49,140,414	1,317,602	24,650,051
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	14,096,230	458,187,084	472,283,314	8,980,085	299,608,535	308,588,620	5,116,145	158,578,549

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	713,723	3,793,957	4,507,680	488,814	2,633,803	3,122,617	224,909	1,160,154
3	582000	Station Expense	897,180	45,719	942,899	530,896	31,739	562,635	366,284	13,980
3	583000	Overhead Line Expense	1,930,146	575,571	2,505,717	1,214,148	399,567	1,613,715	715,998	176,004
3	584000	Underground Line Expense	1,747,912	(7,104)	1,740,808	986,705	(4,932)	981,773	761,207	(2,172)
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,263	0	7,263	6,975	0	6,975	288	0
3	586000	Meter Expense	2,174,061	44,959	2,219,020	1,830,256	31,211	1,861,467	343,805	13,748
3	587000	Customer Installations Expense	840,379	135,743	976,122	583,424	94,234	677,658	256,955	41,509
3	588000	Miscellaneous Distribution Expense	4,697,805	4,145,123	8,842,928	3,105,809	2,877,586	5,983,395	1,591,996	1,267,537
3	589000	Rent	23	492,116	492,139	23	341,632	341,655	0	150,484
		MAINTENANCE:								
3	590000	Supervision & Engineering	579,388	866,687	1,446,075	454,497	601,663	1,056,160	124,891	265,024
3	591000	Structures	591,057	5,807	596,864	388,257	4,031	392,288	202,800	1,776
3	592000	Station Equipment	838,775	136,295	975,070	628,547	94,617	723,164	210,228	41,678
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,417,120	1,119	11,418,239	8,094,317	777	8,095,094	3,322,803	342
3	594000	Underground Lines	905,880	0	905,880	596,698	0	596,698	309,182	0
3	595000	Line Transformers	397,586	(36)	397,550	313,216	(25)	313,191	84,370	(11)
3	596000	Street Light & Signal System Maintenance Exp	189,635	(1)	189,634	154,332	(1)	154,331	35,303	0
3	597000	Meters	43,638	0	43,638	36,053	0	36,053	7,585	0
3	598000	Miscellaneous Distribution Expense	305,928	227,136	533,064	217,518	157,680	375,198	88,410	69,456
		TOTAL DISTRIBUTION OPERATING EXP	28,277,499	10,463,091	38,740,590	19,630,485	7,263,582	26,894,067	8,647,014	3,199,509
E-DEPX		Depreciation Expense-Distribution	48,316,553	70,951	48,387,504	31,283,395	49,255	31,332,650	17,033,158	21,696
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,778,446	325	54,778,771	47,250,906	223	47,251,129	7,527,540	102
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,125,018	71,276	103,196,294	78,564,320	49,478	78,613,798	24,560,698	21,798
		TOTAL DISTRIBUTION EXPENSES	131,402,517	10,534,367	141,936,884	98,194,805	7,313,060	105,507,865	33,207,712	3,221,307

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	184,578	184,578	0	120,849	120,849	0	63,729
2	902000	Meter Reading Expenses	2,724,768	203,185	2,927,953	2,498,092	133,031	2,631,123	226,676	70,154
2	903XXX	Customer Records & Collection Expenses	2,775,891	7,776,381	10,552,272	1,879,286	5,091,430	6,970,716	896,605	2,684,951
2	904000	Uncollectible Accounts	45,874	156,606	202,480	132,751	102,535	235,286	(86,877)	54,071
2	905000	Misc Customer Accounts	0	223,352	223,352	0	146,235	146,235	0	77,117
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,546,533	8,544,102	14,090,635	4,510,129	5,594,080	10,104,209	1,036,404	2,950,022
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	38,206,733	229,386	38,436,119	27,805,390	150,186	27,955,576	10,401,343	79,200
2	909000	Advertising	60,753	1,205,286	1,266,039	60,753	789,137	849,890	0	416,149
2	910000	Misc Customer Service & Info Exp	0	378,379	378,379	0	247,736	247,736	0	130,643
TOTAL CUSTOMER SERVICE & INFO EXP			38,267,486	1,813,051	40,080,537	27,866,143	1,187,059	29,053,202	10,401,343	625,992
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	762,997	31,952,884	32,715,881	601,272	21,918,081	22,519,353	161,725	10,034,803
4	921000	Office Supplies & Expenses	14,313	4,842,369	4,856,682	12,157	3,321,623	3,333,780	2,156	1,520,746
4	922000	Admin Exp Transferred--Credit	0	(106,331)	(106,331)	0	(72,938)	(72,938)	0	(33,393)
4	923000	Outside Services Employed	383,918	9,853,007	10,236,925	365,713	6,758,670	7,124,383	18,205	3,094,337
4	924000	Property Insurance Premium	0	1,357,924	1,357,924	0	931,468	931,468	0	426,456
4	925XXX	Injuries and Damages	(1,337)	3,377,972	3,376,635	(750)	2,317,120	2,316,370	(587)	1,060,852
4	926XXX	Employee Pensions and Benefits	5,097	1,668,021	1,673,118	5,097	1,144,179	1,149,276	0	523,842
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,361,256	3,763,716	7,124,972	2,168,364	2,461,094	4,629,458	1,192,892	1,302,622
4	930000	Miscellaneous General Expenses	127,079	4,723,967	4,851,046	90,986	3,240,405	3,331,391	36,093	1,483,562
4	931000	Rents	4,712	287,431	292,143	0	197,163	197,163	4,712	90,268
4	935000	Maintenance of General Plant	1,259,375	11,844,110	13,103,485	792,598	8,124,467	8,917,065	466,777	3,719,643
TOTAL ADMIN & GEN OPERATING EXP			5,918,610	73,565,070	79,483,680	4,035,437	50,341,332	54,376,769	1,883,173	23,223,738

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	2,805,183	19,485,020	22,290,203	2,059,708	13,365,750	15,425,458	745,475	6,119,270
E-AMTX		Amortization Expense-General Plant - 303000	0	492,151	492,151	0	337,348	337,348	0	154,803
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,110,986	23,587,464	26,698,450	3,104,856	16,179,821	19,284,677	6,130	7,407,643
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,652	47,652	0	32,687	32,687	0	14,965
99	407229	Idaho Earnings Test Amortization	(142,214)	0	(142,214)	0	0	0	(142,214)	0
99	407230	Tax Reform Amortization	(7,722,248)	0	(7,722,248)	(4,105,625)	0	(4,105,625)	(3,616,623)	0
99	407311	Regulatory Debit - AFUDC Amortization	25,064	88,669	113,733	23,051	59,749	82,800	2,013	28,920
99	407319	AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0
99	407332	Existing Meters Excess Deprec. Deferral	714,196	0	714,196	714,196	0	714,196	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(954,623)	0	(954,623)	(644,404)	0	(644,404)	(310,219)	0
99	407436	Regulatory Credit - AMI	(6,455,202)	0	(6,455,202)	(6,455,202)	0	(6,455,202)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,616,354)	43,700,956	37,084,602	(3,957,958)	29,975,355	26,017,397	(2,658,396)	13,725,601
		TOTAL ADMIN & GENERAL EXPENSES	(697,744)	117,266,026	116,568,282	77,479	80,316,687	80,394,166	(775,223)	36,949,339
		TOTAL EXPENSES BEFORE FIT	188,615,022	596,344,630	784,959,652	139,628,641	394,019,421	533,648,062	48,986,381	202,325,209
		NET OPERATING INCOME (LOSS) BEFORE FIT			195,147,171			127,588,514		
E-FIT		FEDERAL INCOME TAX			15,001,353			9,194,324		
E-FIT		DEFERRED FEDERAL INCOME TAX			5,161,441			3,123,028		
E-FIT		AMORTIZED ITC			(484,788)			(317,003)		
		ELECTRIC NET OPERATING INCOME (LOSS)			175,469,165			115,588,165		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.473%	34.527%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.421%	30.579%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	118,933,913
99	442200	Commercial - Firm & Int.	89,716,625
1	442300	Industrial	48,240,017
99	444000	Public Street & Highway Lighting	2,655,650
99	448000	Interdepartmental Revenue	274,735
99	499XXX	Unbilled Revenue	1,342,704
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>261,163,644</u>
1	447XXX	Sales for Resale	28,416,618
		TOTAL SALES OF ELECTRICITY	<u>289,580,262</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(49,723)
99	451000	Miscellaneous Service Revenue	125,202
1	453000	Sales of Water & Water Power	121,913
1	454000	Rent from Electric Property	1,198,880
1	454100	Rent from Trnsmission Joint Use	(2,006)
1	456XXX	Other Electric Revenues	27,895,719
		TOTAL OTHER OPERATING REVENUE	<u>29,289,985</u>
		TOTAL ELECTRIC REVENUE	<u>318,870,247</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	154,111
1	501XXX	Fuel	10,683,163
1	502000	Steam Expense	1,395,501
1	505000	Electric Expense	370,755
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,336,506
1	507000	Rent	6,085
		MAINTENANCE	
1	510000	Supervision & Engineering	194,669
1	511000	Structures	251,621
1	512000	Boiler Plant	2,107,023
1	513000	Electric Plant	231,166
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	472,159
		TOTAL STEAM POWER GENERATION EXP	17,202,759
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,175,071
1	536000	Water for Power	326,180
1	537000	Hydraulic Expense	3,340,075
1	538000	Electric Expense	2,655,637
1	539000	Miscellaneous Hydraulic Power Generation Exp	401,652
1	540000	Rent	500,150
1	540100	MT Trust Funds Land Settlement Rents	1,721,344
		MAINTENANCE	
1	541000	Supervision & Engineering	347,554
1	542000	Structures	220,767
1	543000	Reservoirs, Dams, & Waterways	732,729
1	544000	Electric Plant	1,174,295
1	545000	Miscellaneous Hydraulic Plant	408,204
		TOTAL HYDRO POWER GENERATION EXP	13,003,658
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	100,539
1	547XXX	Fuel	24,029,256
1	548000	Generation Expense	811,936
1	549XXX	Miscellaneous Other Power Generation Op Exp	417,044
1	550000	Rent	14,589
		MAINTENANCE	
1	551000	Supervision & Engineering	273,824
1	552000	Structures	46,471
1	553000	Generating & Electric Equipment	2,388,995
1	554XXX	Miscellaneous Other Power Generation Maint Exp	162,008
		TOTAL OTHER POWER GENERATION EXP	28,244,662

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	56,077,882
1	556000	System Control & Load Dispatching	259,853
E-557	557XXX	Other Expense	12,196,013
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>68,533,748</u>
		TOTAL PRODUCTION OPERATING EXP	<u>126,984,827</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	879,200
1	561000	Load Dispatching	1,276,543
1	562000	Station Expense	168,658
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	156,770
1	565XXX	Transmission of Electricity by Others	5,973,833
1	566000	Miscellaneous Transmission Expense	1,189,550
1	567000	Rent	57,885
		MAINTENANCE	
1	568000	Supervision & Engineering	230,298
1	569000	Structures	229,990
1	570000	Station Equipment	250,813
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	301,652
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	27,022
		TOTAL TRANSMISSION OPERATING EXP	<u>10,742,214</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	12,925,697
E-DEPX		Depreciation Expense-Transmission	5,676,697
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	399,454
99		Colstrip 3 AFUDC Reallocation Adj	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(491,385)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	69,220
99	407326	Amortization of Spokane River TDG	117,223
99	407327	Colstrip Reg. Asset Amortization	520,060
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,324
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(14,531)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	305,982
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	47,913
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,299,567)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,520,692)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(308,745)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,728,969
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>25,967,653</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	<u>163,694,694</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,385,063
3	582000	Station Expense	380,264
3	583000	Overhead Line Expense	892,002
3	584000	Underground Line Expense	759,035
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	288
3	586000	Meter Expense	357,553
3	587000	Customer Installations Expense	298,464
3	588000	Miscellaneous Distribution Expense	2,859,533
3	589000	Rent	150,484
		MAINTENANCE:	
3	590000	Supervision & Engineering	389,915
3	591000	Structures	204,576
3	592000	Station Equipment	251,906
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,323,145
3	594000	Underground Lines	309,182
3	595000	Line Transformers	84,359
3	596000	Street Light & Signal System Maintenance Exp	35,303
3	597000	Meters	7,585
3	598000	Miscellaneous Distribution Expense	157,866
		TOTAL DISTRIBUTION OPERATING EXP	11,846,523
E-DEPX		Depreciation Expense-Distribution	17,054,854
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,527,642
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,582,496
		TOTAL DISTRIBUTION EXPENSES	36,429,019

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	63,729
2	902000	Meter Reading Expenses	296,830
2	903XXX	Customer Records & Collection Expenses	3,581,556
2	904000	Uncollectible Accounts	(32,806)
2	905000	Misc Customer Accounts	77,117
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,986,426
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,480,543
2	909000	Advertising	416,149
2	910000	Misc Customer Service & Info Exp	130,643
		TOTAL CUSTOMER SERVICE & INFO EXP	11,027,335
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,196,528
4	921000	Office Supplies & Expenses	1,522,902
4	922000	Admin Exp Transferred--Credit	(33,393)
4	923000	Outside Services Employed	3,112,542
4	924000	Property Insurance Premium	426,456
4	925XXX	Injuries and Damages	1,060,265
4	926XXX	Employee Pensions and Benefits	523,842
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,495,514
4	930000	Miscellaneous General Expenses	1,519,655
4	931000	Rents	94,980
4	935000	Maintenance of General Plant	4,186,420
		TOTAL ADMIN & GEN OPERATING EXP	25,106,911

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,864,745
E-AMTX		Amortization Expense-General Plant - 303000	154,803
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,413,773
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,965
99	407229	Idaho Earnings Test Amortization	(142,214)
99	407230	Tax Reform Amortization	(3,616,623)
99	407311	Regulatory Debit - AFUDC Amortization	30,933
99	407319	AFUDC Equity DFIT Deferral	657,042
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(310,219)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>11,067,205</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>36,174,116</u>
		TOTAL EXPENSES BEFORE FIT	<u>251,311,590</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	67,558,657
E-FIT		FEDERAL INCOME TAX	5,807,029
E-FIT		DEFERRED FEDERAL INCOME TAX	2,038,413
E-FIT		AMORTIZED ITC	(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>59,881,000</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	37,095	893,351	930,446	35,295	584,162	619,457	1,800	309,189	310,989
1	456010	Other Electric Rev-Financial	0	(10,210,830)	(10,210,830)	0	(6,676,862)	(6,676,862)	0	(3,533,968)	(3,533,968)
1	456015	Other Electric Rev-CT Fuel Sales	0	14,867,024	14,867,024	0	9,721,547	9,721,547	0	5,145,477	5,145,477
1	456016	Other Electric Rev-Resource Opt	0	1,850,355	1,850,355	0	1,209,947	1,209,947	0	640,408	640,408
1	456017	Other Electric Rev-Non Resource	0	69,236	69,236	0	45,273	45,273	0	23,963	23,963
1	456018	Other Electric Rev-Extraction	0	376,316	376,316	0	246,073	246,073	0	130,243	130,243
1	456020	Other Electric Rev-Sale of Excess	0	73,069	73,069	0	47,780	47,780	0	25,289	25,289
1	456030	Other Electric Rev-Clearwater	(91,830)	1,028,081	936,251	0	672,262	672,262	(91,830)	355,819	263,989
1	456050	Other Electric Rev-Attachment Fees	0	765,938	765,938	0	500,847	500,847	0	265,091	265,091
1	456100	Transmission Revenue of Others	0	13,051,525	13,051,525	0	8,534,392	8,534,392	0	4,517,133	4,517,133
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,526,785	2,526,785	0	1,652,265	1,652,265	0	874,520	874,520
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	1,210,959	0	1,210,959	1,210,959	0	1,210,959	0	0	0
1	456328	Residential Decoupling Deferral	947,496	0	947,496	1,022,634	0	1,022,634	(75,138)	0	(75,138)
1	456329	Amortization Res Decoupling Deferral	3,305,898	0	3,305,898	1,896,289	0	1,896,289	1,409,609	0	1,409,609
1	456338	Non-res Decoupling Deferred Rev	7,503,719	0	7,503,719	6,772,336	0	6,772,336	731,383	0	731,383
1	456339	Amortization Non-res Decoupling	(2,354,562)	0	(2,354,562)	(1,599,974)	0	(1,599,974)	(754,588)	0	(754,588)
1	456380	Other Electric Revenue-Clearwater	216,594	0	216,594	0	0	0	216,594	0	216,594
1	456700	Other Electric Rev-Low Voltage	158,458	0	158,458	107,677	0	107,677	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,464,339)	(3,464,339)	0	(2,265,331)	(2,265,331)	0	(1,199,008)	(1,199,008)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,464,339	3,464,339	0	2,265,331	2,265,331	0	1,199,008	1,199,008
1	456730	Other Elec Rev-Intraco Thermal	0	48,404,548	48,404,548	0	31,651,734	31,651,734	0	16,752,814	16,752,814
TOTAL ACCOUNT 456			10,933,827	76,299,074	87,232,901	9,445,216	49,891,964	59,337,180	1,488,611	26,407,110	27,895,721

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	130,753,325	130,753,325	0	85,499,599	85,499,599	0	45,253,726	45,253,726
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	1,388,419	1,656,868	268,449	907,887	1,176,336	0	480,532	480,532
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	7,793,720	0	7,793,720	0	0	0	7,793,720	0	7,793,720
1	555550	Non Monetary - Exchange Power	0	(1,688,226)	(1,688,226)	0	(1,103,931)	(1,103,931)	0	(584,295)	(584,295)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,528,978	6,528,978	0	4,269,299	4,269,299	0	2,259,679	2,259,679
1	555710	Intercompany Purchase	0	2,526,785	2,526,785	0	1,652,265	1,652,265	0	874,520	874,520
TOTAL ACCOUNT 555			8,062,169	139,509,281	147,571,450	268,449	91,225,119	91,493,568	7,793,720	48,284,162	56,077,882

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	15,843	7,025,969	7,041,812	15,843	4,594,281	4,610,124	0	2,431,688	2,431,688
1	557010	Other Power Supply Expense - Financial	0	(3,806,127)	(3,806,127)	0	(2,488,826)	(2,488,826)	0	(1,317,301)	(1,317,301)
1	557018	Merchandise Processing Fee	0	50,046	50,046	0	32,725	32,725	0	17,321	17,321
1	557150	Fuel - Economic Dispatch	0	(9,381,127)	(9,381,127)	0	(6,134,319)	(6,134,319)	0	(3,246,808)	(3,246,808)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	439,764	0	439,764	0	0	0	439,764	0	439,764
1	557165	Other Resource Costs-CAISO Charges	0	242,721	242,721	0	158,715	158,715	0	84,006	84,006
1	557170	Broker Fees - Power	0	304,340	304,340	0	199,008	199,008	0	105,332	105,332
1	557171	REC Broker Fees	0	53,072	53,072	0	34,704	34,704	0	18,368	18,368
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	439,769	0	439,769	439,769	0	439,769	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	324,343	0	324,343	324,343	0	324,343	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,703,311)	0	(1,703,311)	(1,703,311)	0	(1,703,311)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	572,346	0	572,346	0	0	0	572,346	0	572,346
99	557390	Idaho PCA Amortization	(8,802,897)	0	(8,802,897)	0	0	0	(8,802,897)	0	(8,802,897)
1	557395	Optional Renewable Power Expense Offset	0	612	612	0	400	400	0	212	212
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,952,002	5,952,002	0	3,892,014	3,892,014	0	2,059,988	2,059,988
1	557711	Turbine Gas Bookout Offset	0	(5,952,002)	(5,952,002)	0	(3,892,014)	(3,892,014)	0	(2,059,988)	(2,059,988)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	60,876,906	60,876,906	0	39,807,409	39,807,409	0	21,069,497	21,069,497
TOTAL ACCOUNT 557			(7,895,465)	56,820,630	48,925,165	(425,858)	37,155,010	36,729,152	(7,469,607)	19,665,620	12,196,013

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	316,867	229,386	546,253	246,621	150,186	396,807	70,246	79,200	149,446
99	908600	Public Purpose Tariff Rider Expense Offset	38,008,918	0	38,008,918	27,704,195	0	27,704,195	10,304,723	0	10,304,723
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(295,925)	0	(295,925)	(322,299)	0	(322,299)	26,374	0	26,374
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,206,733	229,386	38,436,119	27,805,390	150,186	27,955,576	10,401,343	79,200	10,480,543

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.473%	34.527%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.15%	53.15%
2	Cost of Debt		5.155%	5.121%
	Total Weighted Cost		2.740%	2.722%
E-APL	Net Rate Base	2,586,397,928	1,742,957,740	843,440,188
	Interest Deduction for FIT Calculation	70,715,484	47,757,042	22,958,442
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	980,106,823	661,236,576	318,870,247
E-OPS	Less: Operating & Maintenance Expense	569,570,689	379,876,453	189,694,236
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	135,389,250	90,028,507	45,360,743
E-OTX	Less: Taxes Other than FIT	79,999,713	63,743,102	16,256,611
	Net Operating Income Before FIT	195,147,171	127,588,514	67,558,657
E-INT	Less: Interest Expense	70,715,484	47,757,042	22,958,442
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,137,392	0	1,137,392
E-SCM	Plus: Schedule M Adjustments	(54,134,065)	(36,191,535)	(17,942,530)
	Taxable Net Operating Income	71,435,014	43,782,497	27,652,517
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	15,001,353	9,194,324	5,807,029
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	15,001,353	9,194,324	5,807,029
E-DTE	Deferred FIT	5,161,441	3,123,028	2,038,413
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,678,006	12,000,349	7,677,657

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	60,829,531	88,576,244	149,405,775	39,580,389	59,320,397	98,900,786	21,249,142	29,255,847	50,504,989
12	997001 Contributions In Aid of Construction	0	9,355,611	9,355,611	0	6,304,185	6,304,185	0	3,051,426	3,051,426
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	745,273	745,273	0	502,195	502,195	0	243,078	243,078
99	997007 Idaho PCA	(8,230,551)	0	(8,230,551)	0	0	0	(8,230,551)	0	(8,230,551)
12	997009 Rathdrum Turbine Lease	0	(33,823)	(33,823)	0	(22,791)	(22,791)	0	(11,032)	(11,032)
12	997016 Redemption Expense Amortization	0	946,219	946,219	0	637,600	637,600	0	308,619	308,619
99	997017 Amort - Invest in Exch Pwr (405.9)	1,837,131	0	1,837,131	1,837,131	0	1,837,131	0	0	0
99	997018 DSM Tariff Rider	7,879,813	10,247	7,890,060	5,469,315	6,905	5,476,220	2,410,498	3,342	2,413,840
12	997020 FAS87 Current Pension Accrual	0	1,005,267	1,005,267	0	677,389	677,389	0	327,878	327,878
99	997024 Kettle Falls Disallowance	(16,825)	0	(16,825)	(16,825)	0	(16,825)	0	0	0
12	997027 Uncollectibles	0	(2,040,931)	(2,040,931)	0	(1,375,261)	(1,375,261)	0	(665,670)	(665,670)
99	997031 Decoupling Mechanism	(10,613,509)	0	(10,613,509)	(9,302,244)	0	(9,302,244)	(1,311,265)	0	(1,311,265)
12	997032 Interest Rate Swaps	0	(7,432,346)	(7,432,346)	0	(5,008,212)	(5,008,212)	0	(2,424,134)	(2,424,134)
99	997033 BPA Residential Exchange	(695,153)	0	(695,153)	(305,549)	0	(305,549)	(389,604)	0	(389,604)
99	997034 Montana Hydro Settlement	4,973,067	0	4,973,067	3,251,723	0	3,251,723	1,721,344	0	1,721,344
99	997035 Leases	0	12,497	12,497	0	8,572	8,572	0	3,925	3,925
99	997043 Washington Deferred Power Costs	441,250	0	441,250	441,250	0	441,250	0	0	0
12	997044 Non-Monetary Power Costs	0	(1,688,226)	(1,688,226)	0	(1,137,594)	(1,137,594)	0	(550,632)	(550,632)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(60,114)	0	(60,114)	(65,302)	0	(65,302)	5,188	0	5,188
12	997048 AFUDC	0	11,839,750	11,839,750	0	7,978,097	7,978,097	0	3,861,653	3,861,653
12	997049 Tax Depreciation	0	(156,964,312)	(156,964,312)	0	(105,768,832)	(105,768,832)	0	(51,195,480)	(51,195,480)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(366,667)	366,667	0	0	247,075	247,075	(366,667)	119,592	(247,075)
12	997063 CDA Lake Settlement	183,093	884,085	1,067,178	152,118	595,732	747,850	30,975	288,353	319,328
99	997065 Amortization - Unbilled Revenue Add-Ins	(297,575)	0	(297,575)	(316,467)	0	(316,467)	18,892	0	18,892
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	6,575,062	6,575,062	0	4,430,540	4,430,540	0	2,144,522	2,144,522
12	997081 Deferred Compensation	0	590,550	590,550	0	397,936	397,936	0	192,614	192,614
4	997082 Meal Disallowances	0	530,400	530,400	0	363,828	363,828	0	166,572	166,572
12	997083 Paid Time Off	0	412,361	412,361	0	277,865	277,865	0	134,496	134,496
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(323,276)	0	(323,276)	0	0	0	(323,276)	0	(323,276)
99	997095 WA REC Deferral	(1,380,449)	0	(1,380,449)	(1,380,449)	0	(1,380,449)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,048	22,048	0	10,672	10,672
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	225,092	225,092	0	151,676	151,676	0	73,416	73,416
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(37,902,122)	(37,902,122)	0	(25,539,966)	(25,539,966)	0	(12,362,156)	(12,362,156)
99	997102 Amort Idaho Earnings Test (254229)	(224,984)	0	(224,984)	0	0	0	(224,984)	0	(224,984)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107 MDM System	(11,242,362)	0	(11,242,362)	(11,242,362)	0	(11,242,362)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	(24,984)	0	(24,984)	35,489	0	35,489	(60,473)	0	(60,473)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(7,305,587)	0	(7,305,587)	(4,078,854)	0	(4,078,854)	(3,226,733)	0	(3,226,733)
99	997110	FISERVE	(954,932)	0	(954,932)	(644,616)	0	(644,616)	(310,316)	0	(310,316)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(566,942)	(566,942)	0	(274,418)	(274,418)
12	997112	AFUDC Equity Tax Flow Through	0	(4,426,735)	(4,426,735)	0	(2,982,911)	(2,982,911)	0	(1,443,824)	(1,443,824)
12	997113	AFUDC Equity CWIP	0	(796,147)	(796,147)	0	(536,476)	(536,476)	0	(259,671)	(259,671)
12	997114	AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(54,054)	(54,054)	0	(26,164)	(26,164)
99	997115	AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0	657,042
99	997117	Colstrip Plant Adjustment	(1,270,892)	0	(1,270,892)	0	0	0	(1,270,892)	0	(1,270,892)
		TOTAL SCHEDULE M ADJUSTMENTS	53,974,550	(90,098,175)	(54,134,065)	24,879,464	(61,070,999)	(36,191,535)	11,084,646	(29,027,176)	(17,942,530)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.384%	32.616%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	102,803	102,803	0	69,273	69,273	0	33,530	33,530
99	410100	Deferred Federal Income Tax Expense - Washin	3,683,732	0	3,683,732	3,683,732	0	3,683,732	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,190,982	0	2,190,982	0	0	0	2,190,982	0	2,190,982
	410100	Total	5,874,714	102,803	5,977,517	3,683,732	69,273	3,753,005	2,190,982	33,530	2,224,512
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(227,450)	(227,450)	0	(153,265)	(153,265)	0	(74,185)	(74,185)
99	411100	Deferred Federal Income Tax Expense - Washin	(476,712)	0	(476,712)	(476,712)	0	(476,712)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(111,914)	0	(111,914)	0	0	0	(111,914)	0	(111,914)
	411100	Total	(588,626)	(227,450)	(816,076)	(476,712)	(153,265)	(629,977)	(111,914)	(74,185)	(186,099)
Total Deferred Federal Income Tax Expense			5,286,088	(124,647)	5,161,441	3,207,020	(83,992)	3,123,028	2,079,068	(40,655)	2,038,413

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.384%	32.616%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,458,457	1,458,457	0	953,685	953,685	0	504,772	504,772
1	408150	R&P Property Tax--Production	0	17,585,607	17,585,607	0	11,499,228	11,499,228	0	6,086,379	6,086,379
1	408180	R&P Property Tax--Transmission	0	6,050,788	6,050,788	0	3,956,610	3,956,610	0	2,094,178	2,094,178
1	409100	State Income Tax--Montana & Oregon	0	85,714	85,714	0	56,048	56,048	0	29,666	29,666
		TOTAL PRODUCTION & TRANSMISSION	0	25,220,942	25,220,942	0	16,491,973	16,491,973	0	8,728,969	8,728,969
DISTRIBUTION											
99	408110	State Excise Tax	21,375,738	0	21,375,738	21,375,738	0	21,375,738	0	0	0
99	408120	Municipal Occupation & License Tax	22,314,278	0	22,314,278	18,784,682	0	18,784,682	3,529,596	0	3,529,596
99	408160	Miscellaneous State or Local Tax--WA & ID	113	0	113	0	0	0	113	0	113
99	408170	R&P Property Tax--Distribution	10,285,658	0	10,285,658	7,090,486	0	7,090,486	3,195,172	0	3,195,172
99	409100	State Income Tax--Idaho	(334,733)	325	(334,408)	0	223	223	(334,733)	102	(334,631)
99	411410	State Income Tax--Idaho ITC Deferred	1,232,972	0	1,232,972	0	0	0	1,232,972	0	1,232,972
99	411420	State Income Tax--Idaho ITC Amortization	(95,580)	0	(95,580)	0	0	0	(95,580)	0	(95,580)
		TOTAL DISTRIBUTION	54,778,446	325	54,778,771	47,250,906	223	47,251,129	7,527,540	102	7,527,642
		TOTAL TAXES OTHER THAN FIT	54,778,446	25,221,267	79,999,713	47,250,906	16,492,196	63,743,102	7,527,540	8,729,071	16,256,611

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended November 30, 2019
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,966,666	7,966,666	0	5,209,403	5,209,403	0	2,757,263	2,757,263
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,116,550	1,116,550	0	730,112	730,112	0	386,438	386,438
1	182381	CDA Settlement Past Storage	0	30,169,422	30,169,422	0	19,727,785	19,727,785	0	10,441,637	10,441,637
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,046,992	15,366,708	319,716	9,980,058	10,299,774	0	5,066,934	5,066,934
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,116,798	97,853,485	98,970,283	1,084,064	67,122,598	68,206,662	32,734	30,730,887	30,763,621
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,852	145,852	0	100,047	100,047	0	45,805	45,805
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	15,098,631	979,267	16,077,898	15,098,631	671,728	15,770,359	0	307,539	307,539
TOTAL INTANGIBLE PLANT			17,137,849	291,898,059	309,035,908	17,105,115	197,152,123	214,257,238	32,734	94,745,936	94,778,670
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	111,056,178	28,484,985	139,541,163	72,575,752	18,626,332	91,202,084	38,480,426	9,858,653	48,339,079
1	312000	Boiler Plant	145,951,730	46,805,337	192,757,067	95,383,481	30,606,010	125,989,491	50,568,249	16,199,327	66,767,576
1	313000	Generators	7,955	0	7,955	5,116	0	5,116	2,839	0	2,839
1	314000	Turbogenerator Units	38,650,491	18,593,851	57,244,342	25,253,849	12,158,519	37,412,368	13,396,642	6,435,332	19,831,974
1	315000	Accessory Electric Equipment	17,325,342	12,176,057	29,501,399	11,322,350	7,961,924	19,284,274	6,002,992	4,214,133	10,217,125
1	316000	Miscellaneous Power Plant Equipment	14,115,106	2,672,035	16,787,141	9,224,268	1,747,244	10,971,512	4,890,838	924,791	5,815,629
TOTAL STEAM PRODUCTION PLANT			327,106,802	112,310,737	439,417,539	213,764,816	73,439,992	287,204,808	113,341,986	38,870,745	152,212,731
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,014,216	64,014,216	0	41,858,896	41,858,896	0	22,155,320	22,155,320
1	331XXX	Structures & Improvements	0	97,530,006	97,530,006	0	63,774,871	63,774,871	0	33,755,135	33,755,135
1	332XXX	Reservoirs, Dams, & Waterways	0	196,657,917	196,657,917	0	128,594,612	128,594,612	0	68,063,305	68,063,305
1	333000	Waterwheels, Turbines, & Generators	0	238,942,918	238,942,918	0	156,244,774	156,244,774	0	82,698,144	82,698,144
1	334000	Accessory Electric Equipment	0	71,890,043	71,890,043	0	47,008,899	47,008,899	0	24,881,144	24,881,144
1	335XXX	Miscellaneous Power Plant Equipment	0	14,956,934	14,956,934	0	9,780,339	9,780,339	0	5,176,595	5,176,595
1	336000	Roads, Railroads, & Bridges	0	4,343,906	4,343,906	0	2,840,480	2,840,480	0	1,503,426	1,503,426
TOTAL HYDRAULIC PRODUCTION PLANT			0	688,335,940	688,335,940	0	450,102,871	450,102,871	0	238,233,069	238,233,069
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,176,369	17,176,369	0	11,231,628	11,231,628	0	5,944,741	5,944,741
1	342000	Fuel Holders, Producers, & Accessories	0	21,396,978	21,396,978	0	13,991,484	13,991,484	0	7,405,494	7,405,494
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	221,621,418	221,621,418	0	144,918,245	144,918,245	0	76,703,173	76,703,173
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,354,739	22,354,739	0	14,617,764	14,617,764	0	7,736,975	7,736,975
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,721,444	1,721,444	0	1,125,652	1,125,652	0	595,792	595,792
TOTAL OTHER PRODUCTION PLANT			0	308,889,539	308,889,539	0	201,982,869	201,982,869	0	106,906,670	106,906,670
TOTAL PRODUCTION PLANT			327,106,802	1,109,536,216	1,436,643,018	213,764,816	725,525,732	939,290,548	113,341,986	384,010,484	497,352,470

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,087,396	29,715,754	410,632	19,020,248	19,430,880	217,726	10,067,148	10,284,874
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	407	25,865,303	25,865,710	232	16,913,322	16,913,554	175	8,951,981	8,952,156
1	353XXX	Station Equipment	12,098,104	274,508,136	286,606,240	7,906,229	179,500,870	187,407,099	4,191,875	95,007,266	99,199,141
1	354000	Towers & Fixtures	15,993,516	1,167,385	17,160,901	10,451,767	763,353	11,215,120	5,541,749	404,032	5,945,781
1	355000	Poles & Fixtures	5,418	281,608,899	281,614,317	3,541	184,144,059	184,147,600	1,877	97,464,840	97,466,717
1	356000	Overhead Conductors & Devices	12,526,582	145,029,339	157,555,921	8,186,144	94,834,685	103,020,829	4,340,438	50,194,654	54,535,092
1	357000	Underground Conduit	0	3,229,032	3,229,032	0	2,111,464	2,111,464	0	1,117,568	1,117,568
1	358000	Underground Conductors & Devices	0	2,578,976	2,578,976	0	1,686,392	1,686,392	0	892,584	892,584
1	359000	Roads & Trails	78,834	2,034,313	2,113,147	51,518	1,330,237	1,381,755	27,316	704,076	731,392
		TOTAL TRANSMISSION PLANT	41,331,219	765,108,779	806,439,998	27,010,063	500,304,630	527,314,693	14,321,156	264,804,149	279,125,305
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,481,622	0	3,481,622	997,993	0	997,993	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,065,345	0	34,065,345	27,142,881	0	27,142,881	6,922,464	0	6,922,464
3	362000	Station Equipment	144,412,184	3,038,989	147,451,173	98,939,051	2,109,697	101,048,748	45,473,133	929,292	46,402,425
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	435,036,769	0	435,036,769	283,476,943	0	283,476,943	151,559,826	0	151,559,826
99	365000	Overhead Conductors & Devices	279,722,887	0	279,722,887	178,882,395	0	178,882,395	100,840,492	0	100,840,492
99	366000	Underground Conduit	123,112,497	0	123,112,497	80,072,146	0	80,072,146	43,040,351	0	43,040,351
99	367000	Underground Conductors & Devices	219,211,398	0	219,211,398	145,354,786	0	145,354,786	73,856,612	0	73,856,612
99	368000	Line Transformers	279,940,899	0	279,940,899	193,218,015	0	193,218,015	86,722,884	0	86,722,884
99	369XXX	Services	179,686,154	0	179,686,154	118,177,580	0	118,177,580	61,508,574	0	61,508,574
99	371XXX	Installations on Customers' Premises	1,928,903	0	1,928,903	1,928,903	0	1,928,903	0	0	0
99	370XXX	Meters	76,266,989	0	76,266,989	53,185,299	0	53,185,299	23,081,690	0	23,081,690
99	373XXX	Street Light & Signal Systems	65,433,288	0	65,433,288	42,419,809	0	42,419,809	23,013,479	0	23,013,479
		TOTAL DISTRIBUTION PLANT	1,853,024,685	3,038,989	1,856,063,674	1,232,683,147	2,109,697	1,234,792,844	620,341,538	929,292	621,270,830
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,516,394	8,886,963	10,403,357	813,635	6,096,012	6,909,647	702,759	2,790,951	3,493,710
4	390XXX	Structures & Improvements	18,950,383	91,825,586	110,775,969	10,581,956	62,987,761	73,569,717	8,368,427	28,837,825	37,206,252
4	391XXX	Office Furniture & Equipment	4,245,497	64,875,672	69,121,169	4,220,209	44,501,467	48,721,676	25,288	20,374,205	20,399,493
4	392XXX	Transportation Equipment	36,042,632	23,455,940	59,498,572	25,374,109	16,089,602	41,463,711	10,668,523	7,366,338	18,034,861
4	393000	Stores Equipment	424,950	3,948,948	4,373,898	248,778	2,708,781	2,957,559	176,172	1,240,167	1,416,339
4	394000	Tools, Shop & Garage Equipment	1,779,552	14,437,864	16,217,416	788,398	9,903,653	10,692,051	991,154	4,534,211	5,525,365
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	423,190	2,459,159	2,882,349	409,610	1,686,860	2,096,470	13,580	772,299	785,879
4	396XXX	Power Operated Equipment	24,012,981	9,324,682	33,337,663	14,111,718	6,396,266	20,507,984	9,901,263	2,928,416	12,829,679
4	397XXX	Communications Equipment	27,529,244	78,542,881	106,072,125	18,093,975	53,876,489	71,970,464	9,435,269	24,666,392	34,101,661
4	398000	Miscellaneous Equipment	13,522	625,369	638,891	0	428,972	428,972	13,522	196,397	209,919
		TOTAL GENERAL PLANT	114,938,345	298,500,294	413,438,639	74,642,388	204,756,277	279,398,665	40,295,957	93,744,017	134,039,974
		TOTAL PLANT IN SERVICE	2,353,538,900	2,468,082,337	4,821,621,237	1,565,205,529	1,629,848,459	3,195,053,988	788,333,371	838,233,878	1,626,567,249

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(242,664,571)	(70,725,317)	(313,389,888)	(157,703,023)	(46,247,285)	(203,950,308)	(84,961,548)	(24,478,032)	(109,439,580)	
E-ADEP		Hydro Production Plant	0	(145,420,060)	(145,420,060)	0	(95,090,177)	(95,090,177)	0	(50,329,883)	(50,329,883)	
E-ADEP		Other Production Plant	0	(137,893,563)	(137,893,563)	0	(90,168,601)	(90,168,601)	0	(47,724,962)	(47,724,962)	
E-ADEP		Transmission Plant	(23,762,976)	(206,141,609)	(229,904,585)	(15,218,404)	(134,795,998)	(150,014,402)	(8,544,572)	(71,345,611)	(79,890,183)	
E-ADEP		Distribution Plant	(596,034,504)	(247,788)	(596,282,292)	(365,114,968)	(172,017)	(365,286,985)	(230,919,536)	(75,771)	(230,995,307)	
E-ADEP		General Plant	(40,300,181)	(98,504,881)	(138,805,062)	(24,330,438)	(67,569,423)	(91,899,861)	(15,969,743)	(30,935,458)	(46,905,201)	
TOTAL ACCUMULATED DEPRECIATION			(902,762,232)	(658,933,218)	(1,561,695,450)	(562,366,833)	(434,043,501)	(996,410,334)	(340,395,399)	(224,889,717)	(565,285,116)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,884,957)	(14,884,957)	0	(9,733,274)	(9,733,274)	0	(5,151,683)	(5,151,683)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(287,886)	0	(287,886)	(287,886)	0	(287,886)	0	0	0	
E-AAAMT		General Plant - 303000	0	(2,743,223)	(2,743,223)	0	(1,878,833)	(1,878,833)	0	(864,390)	(864,390)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,122,758)	(69,726,566)	(73,849,324)	(4,094,621)	(47,828,938)	(51,923,559)	(28,137)	(21,897,628)	(21,925,765)	
E-AAAMT		General Plant - 390200, 396200	0	(188,606)	(188,606)	0	(129,374)	(129,374)	0	(59,232)	(59,232)	
TOTAL ACCUMULATED AMORTIZATION			(4,410,644)	(87,543,352)	(91,953,996)	(4,382,507)	(59,570,419)	(63,952,926)	(28,137)	(27,972,933)	(28,001,070)	
TOTAL ACCUMULATED DEPR/AMORT			(907,172,876)	(746,476,570)	(1,653,649,446)	(566,749,340)	(493,613,920)	(1,060,363,260)	(340,423,536)	(252,862,650)	(593,286,186)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,446,366,024	1,721,605,767	3,167,971,791	998,456,189	1,136,234,539	2,134,690,728	447,909,835	585,371,228	1,033,281,063	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	110,350	110,350	0	72,158	72,158	0	38,192	38,192	
12		ADFIT - Electric Plant In Service (282900)	0	(551,227,972)	(551,227,972)	0	(371,439,457)	(371,439,457)	0	(179,788,515)	(179,788,515)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,430,339)	(60,430,339)	0	(41,452,191)	(41,452,191)	0	(18,978,148)	(18,978,148)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,263,761)	(1,263,761)	0	(866,877)	(866,877)	0	(396,884)	(396,884)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(103,769)	(103,769)	0	(71,180)	(71,180)	0	(32,589)	(32,589)	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,335,579)	(6,335,579)	0	(4,142,835)	(4,142,835)	0	(2,192,744)	(2,192,744)	
1		ADFIT - CDA Settlement Costs (283333)	0	255,536	255,536	0	167,095	167,095	0	88,441	88,441	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,195,260)	(1,195,260)	0	(805,414)	(805,414)	0	(389,846)	(389,846)	
TOTAL ACCUMULATED DFIT			0	(620,190,794)	(620,190,794)	0	(418,538,701)	(418,538,701)	0	(201,652,093)	(201,652,093)	
NET ELECTRIC UTILITY PLANT			1,446,366,024	1,101,414,973	2,547,780,997	998,456,189	717,695,838	1,716,152,027	447,909,835	383,719,135	831,628,970	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.421%	30.579%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.384%	32.616%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended November 30, 2019
 Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,446,366,024	1,101,414,973	2,547,780,997	998,456,189	717,695,838	1,716,152,027	447,909,835	383,719,135	831,628,970	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)	636,248	1,971,924	2,608,172	555,178	1,352,641	1,907,819	81,070	619,283	700,353	
4	Accumulated Amortization - AFUDC (182318)	(25,079)	(88,746)	(113,825)	(23,065)	(60,875)	(83,940)	(2,014)	(27,871)	(29,885)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(22,532)	0	(22,532)	22,532	0	22,532	
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642	
99	Colstrip Disallowed AFUDC (111100)	(3,260,293)	0	(3,260,293)	(1,044,868)	0	(1,044,868)	(2,215,425)	0	(2,215,425)	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	1,870,178	0	1,870,178	0	0	0	1,870,178	0	1,870,178	
99	ADFIT - Boulder Park Disallowed (190040)	153,262	0	153,262	0	0	0	153,262	0	153,262	
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	152,118	0	152,118	152,118	0	152,118	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(5,501,356)	0	(5,501,356)	(5,501,356)	0	(5,501,356)	0	0	0	
99	CDA Lake Settlement - ID (186382)	25,813	0	25,813	0	0	0	25,813	0	25,813	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(37,366)	0	(37,366)	(31,945)	0	(31,945)	(5,421)	0	(5,421)	
99	CDA CDR Fund - Direct (182324)	11,065	0	11,065	11,065	0	11,065	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	77,771	0	77,771	72,940	0	72,940	4,831	0	4,831	
99	ADFIT - Spokane River Relicensing (283322)	(16,317)	0	(16,317)	(15,306)	0	(15,306)	(1,011)	0	(1,011)	
99	Spokane River PM&Es (182323)	68,812	0	68,812	46,316	0	46,316	22,496	0	22,496	
99	ADFIT - Spokane River PM&Es (283323)	(14,465)	0	(14,465)	(9,741)	0	(9,741)	(4,724)	0	(4,724)	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,081,091)	0	(2,081,091)	(803,054)	0	(803,054)	(1,278,037)	0	(1,278,037)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,958,038)	0	(5,958,038)	0	0	0	(5,958,038)	0	(5,958,038)	
99	Colstrip-Regulatory Asset (182327)	2,151,007	0	2,151,007	0	0	0	2,151,007	0	2,151,007	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,087,491	0	1,087,491	0	0	0	1,087,491	0	1,087,491	
99	Colstrip Reg Asset ADFIT (283376)	(288,015)	0	(288,015)	0	0	0	(288,015)	0	(288,015)	
99	Colstrip ARO (317000P)	4,808,318	0	4,808,318	0	0	0	4,808,318	0	4,808,318	
99	Colstrip ARO A/D (317000A)	(370,930)	0	(370,930)	0	0	0	(370,930)	0	(370,930)	
99	Colstrip ARO Liability (230027)	(5,364,097)	0	(5,364,097)	0	0	0	(5,364,097)	0	(5,364,097)	
99	Colstrip ARO ADFIT (190376)	1,126,460	0	1,126,460	0	0	0	1,126,460	0	1,126,460	
99	Colstrip ARO ADFIT (283377)	(838,445)	0	(838,445)	0	0	0	(838,445)	0	(838,445)	
99	Customer Deposits (235199)	(2,071,811)	0	(2,071,811)	(2,071,811)	0	(2,071,811)	0	0	0	
C-WKC	Working Capital	49,466,517	0	49,466,517	33,089,009	0	33,089,009	16,377,508	0	16,377,508	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	36,733,753	1,883,178	38,616,931	25,513,947	1,291,766	26,805,713	11,219,806	591,412	11,811,218	
	NET RATE BASE	1,483,099,777	1,103,298,151	2,586,397,928	#####	718,987,604	1,742,957,740	459,129,641	384,310,547	843,440,188	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	4,894,346	4,894,346			4,894,346	4,894,346		3,200,413	3,200,413		1,693,933	1,693,933	
	Steam (ED-ID)	2,810,127	2,810,127		2,810,127		2,810,127				2,810,127		2,810,127	
	Steam (ED-WA)	2,765,172	2,765,172		2,765,172		2,765,172	2,765,172			2,765,172			
1	Hydro (ED-AN)	13,790,502	13,790,502			13,790,502	13,790,502		9,017,609	9,017,609		4,772,893	4,772,893	
1	Other (ED-AN)	10,542,456	10,542,456			10,542,456	10,542,456		6,893,712	6,893,712		3,648,744	3,648,744	
Total Electric Production		34,802,603	34,802,603			5,575,299	29,227,304	34,802,603	2,765,172	19,111,734	21,876,906	2,810,127	10,115,570	12,925,697
Electric Transmission														
1	ED-AN	14,511,541	14,511,541			14,511,541	14,511,541		9,489,097	9,489,097		5,022,444	5,022,444	
	ED-ID	654,253	654,253		654,253		654,253				654,253		654,253	
	ED-WA	337,240	337,240		337,240		337,240	337,240			337,240			
Total Electric Transmissic		15,503,034	15,503,034			991,493	14,511,541	15,503,034	337,240	9,489,097	9,826,337	654,253	5,022,444	5,676,697
Electric Distribution														
3	ED-AN	70,951	70,951			70,951	70,951		49,255	49,255		21,696	21,696	
	ED-ID	17,033,158	17,033,158		17,033,158		17,033,158				17,033,158		17,033,158	
	ED-WA	31,283,395	31,283,395		31,283,395		31,283,395	31,283,395			31,283,395			
Total Electric Distribution		48,387,504	48,387,504			48,316,553	70,951	48,387,504	31,283,395	49,255	31,332,650	17,033,158	21,696	17,054,854
Gas Underground Storage														
	GD-AN	750,219		750,219										
	GD-OR	118,136			118,136									
Total Gas Underground St		868,355		750,219	118,136									
Gas Distribution														
	GD-AN	58,355		58,355										
	GD-ID	5,874,799		5,874,799										
	GD-WA	12,374,649		12,374,649										
	GD-OR	8,574,445			8,574,445									
Total Gas Distribution		26,882,248		18,307,803	8,574,445									
General Plant														
4	ED-AN	2,788,824	2,788,824			2,788,824	2,788,824		1,912,994	1,912,994		875,830	875,830	
	ED-ID	413,953	413,953		413,953		413,953				413,953		413,953	
	ED-WA	725,099	725,099		725,099		725,099	725,099			725,099			
7,4	CD-AA	22,582,514	15,938,287	4,632,351	2,011,876	15,938,287	15,938,287		10,932,868	10,932,868		5,005,419	5,005,419	
9,4	CD-AN	973,263	757,909	215,354		757,909	757,909		519,888	519,888		238,021	238,021	
9	CD-ID	425,721	331,522	94,199		331,522	331,522				331,522		331,522	
9	CD-WA	1,713,828	1,334,609	379,219		1,334,609	1,334,609	1,334,609			1,334,609			
8	GD-AA	364,715		254,483	110,232									
	GD-AN	29,067		29,067										
	GD-ID	31,871		31,871										
	GD-WA	1,072,971		1,072,971										
	GD-OR	212,186			212,186									
Total General Plant		31,334,012	22,290,203	6,709,515	2,334,294	2,805,183	19,485,020	22,290,203	2,059,708	13,365,750	15,425,458	745,475	6,119,270	6,864,745
Total Depreciation Expens		157,777,756	120,983,344	25,767,537	11,026,875	57,688,528	63,294,816	120,983,344	36,445,515	42,015,836	78,461,351	21,243,013	21,278,980	42,521,993

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	69.421%	30.579%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858		
1	Misc Intangible Plt (303000)	ED-AN	235,759	235,759		235,759	235,759		154,163	154,163		81,596	81,596		
Total Production/Transmission			1,154,159	1,154,159		1,154,159	1,154,159		754,705	754,705		399,454	399,454		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			30,019	30,019		30,019	30,019		30,019	30,019					
General Plant - 303000															
7,4		CD-AA	686,581	484,575	140,839	61,167				332,394	332,394		152,181	152,181	
9,1		CD-AN	9,729	7,576	2,153				4,954	4,954		2,622	2,622		
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			744,182	492,151	182,796	69,235				337,348	337,348		154,803	154,803	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	29,509,245	20,827,035	6,053,231	2,628,979				14,286,305	14,286,305		6,540,730	6,540,730	
9,4		CD-AN	82,074	63,913	18,161				43,841	43,841		20,072	20,072		
9,4		CD-ID	7,872	6,130	1,742			6,130			6,130		6,130		
9,4		CD-WA	3,648,258	2,841,008	807,250			2,841,008	2,841,008	2,841,008	2,841,008		0	0	
4		ED-AN	2,696,516	2,696,516				2,696,516	2,696,516	1,849,675	1,849,675		846,841	846,841	
		ED-ID	0	0				0				0	0		
		ED-WA	263,848	263,848				263,848	263,848	263,848	263,848		0	0	
8		GD-AA	133,345		93,043	40,302									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			36,341,158	26,698,450	6,973,427	2,669,281				3,104,856	16,179,821	19,284,677	6,130	7,407,643	7,413,773
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0			0	0		0	0		
4		ED-AN	47,652	47,652				47,652	47,652	32,687	32,687		14,965	14,965	
		GD-OR	0			0									
Total General Plant - 390200, 396200			47,652	47,652	0	0				32,687	32,687		14,965	14,965	
Total Amortization Expense			38,317,170	28,422,431	7,156,223	2,738,516				3,134,875	17,304,561	20,439,436	6,130	7,976,865	7,982,995

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,725,317)	(70,725,317)			(70,725,317)	(70,725,317)		(46,247,285)	(46,247,285)		(24,478,032)	(24,478,032)	
	Steam (ED-ID)	(84,961,548)	(84,961,548)		(84,961,548)	(84,961,548)	(84,961,548)				(84,961,548)		(84,961,548)	
	Steam (ED-WA)	(157,703,023)	(157,703,023)		(157,703,023)	(157,703,023)	(157,703,023)							
1	Hydro (ED-AN)	(145,420,060)	(145,420,060)		(145,420,060)	(145,420,060)	(145,420,060)		(95,090,177)	(95,090,177)		(50,329,883)	(50,329,883)	
1	Other (ED-AN)	(137,893,563)	(137,893,563)		(137,893,563)	(137,893,563)	(137,893,563)		(90,168,601)	(90,168,601)		(47,724,962)	(47,724,962)	
Total Electric Production		(596,703,511)	(596,703,511)		(242,664,571)	(354,038,940)	(596,703,511)		(157,703,023)	(231,506,063)	(389,209,086)	(84,961,548)	(122,532,877)	(207,494,425)
Electric Transmission														
1	ED-AN	(206,141,609)	(206,141,609)			(206,141,609)	(206,141,609)		(134,795,998)	(134,795,998)		(71,345,611)	(71,345,611)	
	ED-ID	(8,544,572)	(8,544,572)		(8,544,572)	(8,544,572)	(8,544,572)				(8,544,572)		(8,544,572)	
	ED-WA	(15,218,404)	(15,218,404)		(15,218,404)	(15,218,404)	(15,218,404)							
Total Electric Transmissic		(229,904,585)	(229,904,585)		(23,762,976)	(206,141,609)	(229,904,585)		(15,218,404)	(134,795,998)	(150,014,402)	(8,544,572)	(71,345,611)	(79,890,183)
Electric Distribution														
3	ED-AN	(247,788)	(247,788)			(247,788)	(247,788)		(172,017)	(172,017)		(75,771)	(75,771)	
	ED-ID	(230,919,536)	(230,919,536)		(230,919,536)	(230,919,536)	(230,919,536)				(230,919,536)		(230,919,536)	
	ED-WA	(365,114,968)	(365,114,968)		(365,114,968)	(365,114,968)	(365,114,968)				(365,114,968)			
Total Electric Distribution		(596,282,292)	(596,282,292)		(596,034,504)	(247,788)	(596,282,292)		(365,114,968)	(172,017)	(365,286,985)	(230,919,536)	(75,771)	(230,995,307)
Gas Underground Storage														
	GD-AN	(17,115,000)	(17,115,000)											
	GD-OR	(1,268,935)		(1,268,935)		(1,268,935)								
Total Gas Underground St		(18,383,935)		(1,268,935)		(1,268,935)								
Gas Distribution														
	GD-AN	(1,846,422)	(1,846,422)											
	GD-ID	(84,017,064)	(84,017,064)											
	GD-WA	(148,692,407)	(148,692,407)											
	GD-OR	(118,030,726)		(118,030,726)										
Total Gas Distribution		(352,586,619)		(234,555,893)		(118,030,726)								
General Plant														
4	ED-AN	(36,604,314)	(36,604,314)			(36,604,314)	(36,604,314)		(25,108,729)	(25,108,729)		(11,495,585)	(11,495,585)	
	ED-ID	(10,977,225)	(10,977,225)		(10,977,225)	(10,977,225)	(10,977,225)				(10,977,225)		(10,977,225)	
	ED-WA	(20,032,904)	(20,032,904)		(20,032,904)	(20,032,904)	(20,032,904)				(20,032,904)			
7,4	CD-AA	(76,341,586)	(53,880,364)	(15,659,950)	(6,801,272)	(53,880,364)	(53,880,364)		(36,959,236)	(36,959,236)		(16,921,128)	(16,921,128)	
9,4	CD-AN	(10,299,080)	(8,020,203)	(2,278,877)		(8,020,203)	(8,020,203)		(5,501,458)	(5,501,458)		(2,518,745)	(2,518,745)	
9	CD-ID	(6,411,103)	(4,992,518)	(1,418,585)		(4,992,518)	(4,992,518)				(4,992,518)		(4,992,518)	
9	CD-WA	(5,518,645)	(4,297,534)	(1,221,111)		(4,297,534)	(4,297,534)							
8	GD-AA	(1,893,695)		(1,321,345)	(572,350)									
	GD-AN	(3,324,251)		(3,324,251)										
	GD-ID	(2,067,691)		(2,067,691)										
	GD-WA	(8,965,014)		(8,965,014)										
	GD-OR	(4,956,131)		(4,956,131)										
Total General Plant		(187,391,639)	(138,805,062)	(36,256,824)	(12,329,753)	(40,300,181)	(98,504,881)	(138,805,062)	(24,330,438)	(67,569,423)	(91,899,861)	(15,969,743)	(30,935,458)	(46,905,201)
Total Accumulated Depr		(1,981,252,581)	(1,561,695,450)	(287,927,717)	(131,629,414)	(902,762,232)	(658,933,218)	(1,561,695,450)	(562,366,833)	(434,043,501)	(996,410,334)	(340,395,399)	(224,889,717)	(565,285,116)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	69.421%	30.579%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,820,021)	(12,820,021)			(12,820,021)	(12,820,021)		(8,383,012)	(8,383,012)		(4,437,009)	(4,437,009)	
1	Misc Intangible Plt (3030 ED-AN	(2,064,936)	(2,064,936)			(2,064,936)	(2,064,936)		(1,350,262)	(1,350,262)		(714,674)	(714,674)	
Total Production/Transmission		(14,884,957)	(14,884,957)			(14,884,957)	(14,884,957)		(9,733,274)	(9,733,274)		(5,151,683)	(5,151,683)	
Distribution														
	Franchises (302000) ED-WA	(239,835)	(239,835)			(239,835)	(239,835)	(239,835)		(239,835)				
	Misc Intangible Plt (3030 ED-WA	(48,051)	(48,051)			(48,051)	(48,051)	(48,051)		(48,051)				
Total Distribution		(287,886)	(287,886)			(287,886)	(287,886)	(287,886)		(287,886)				
General Plant - 303000														
7,4	CD-AA	(3,759,450)	(2,653,345)	(771,176)	(334,929)		(2,653,345)	(2,653,345)		(1,820,062)	(1,820,062)	(833,283)	(833,283)	
9,1	CD-AN	(115,416)	(89,878)	(25,538)			(89,878)	(89,878)		(58,771)	(58,771)	(31,107)	(31,107)	
	GD-ID	(115,027)		(115,027)										
	GD-WA	(238,943)		(238,943)										
	GD-OR	(104,151)			(104,151)									
Total General Plant - 303000		(4,332,987)	(2,743,223)	(1,150,684)	(439,080)		(2,743,223)	(2,743,223)		(1,878,833)	(1,878,833)	(864,390)	(864,390)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(90,663,434)	(63,988,438)	(18,597,791)	(8,077,205)		(63,988,438)	(63,988,438)		(43,892,869)	(43,892,869)	(20,095,569)	(20,095,569)	
9,4	CD-AN	(98,094)	(76,389)	(21,705)			(76,389)	(76,389)		(52,399)	(52,399)	(23,990)	(23,990)	
9	CD-ID	(36,132)	(28,137)	(7,995)			(28,137)	(28,137)				(28,137)	(28,137)	
9	CD-WA	(4,265,157)	(3,321,406)	(943,751)		(3,321,406)	(3,321,406)	(3,321,406)				0	0	
4	ED-AN	(5,661,739)	(5,661,739)			(5,661,739)	(5,661,739)		(3,883,670)	(3,883,670)		(1,778,069)	(1,778,069)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(773,215)	(773,215)			(773,215)	(773,215)	(773,215)		(773,215)				
8	GD-AA	(634,784)		(442,927)	(191,857)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(102,132,555)	(73,849,324)	(20,014,169)	(8,269,062)		(69,726,566)	(73,849,324)		(4,094,621)	(47,828,938)	(48,602,153)	(28,137)	(21,897,628)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0			0		0	
9	CD-WA	0	0	0			0	0	0		0		0	
4	ED-AN	(188,606)	(188,606)			(188,606)	(188,606)		(129,374)	(129,374)		(59,232)	(59,232)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(188,606)	(188,606)	0	0		0	(188,606)		0	(129,374)	(129,374)	0	(59,232)
Total Accumulated Amortization		(121,826,991)	(91,953,996)	(21,164,853)	(8,708,142)		(4,410,644)	(87,543,352)		(4,382,507)	(59,570,419)	(60,631,520)	(28,137)	(27,972,933)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,224	0	0	8,346,007	8,346,007	0	0	2,425,708	2,425,708	0	1,053,509	1,053,509
9	CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
	TOTAL ACCOUNT	17,930,112	813,635	702,759	8,886,963	10,403,357	2,955,012	96,745	2,572,945	5,624,702	848,544	1,053,509	1,902,053
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,433,873	1,132,383	2,652,327	4,649,163	8,433,873	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,944,502	0	0	0	0	24,944,502	0	0	24,944,502	0	0	0
99	GD-OR / AS	3,810,961	0	0	0	0	0	0	0	0	3,810,961	0	3,810,961
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	111,718,507	0	0	78,848,688	78,848,688	0	0	22,916,817	22,916,817	0	9,953,002	9,953,002
9	CD-WA / ID / AN	30,168,874	9,449,573	5,716,099	8,327,735	23,493,407	2,685,022	1,624,185	2,366,260	6,675,467	0	0	0
	TOTAL ACCOUNT	179,076,717	10,581,956	8,368,426	91,825,586	110,775,968	27,629,524	1,624,185	25,283,077	54,536,786	3,810,961	9,953,002	13,763,963
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,902,913	95,942	7,798	1,799,173	1,902,913	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,010,185	0	0	0	0	1,010,185	0	0	1,010,185	0	0	0
99	GD-OR / AS	12,162	0	0	0	0	0	0	0	0	12,162	0	12,162
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850
7	CD-AA	89,052,573	0	0	62,851,525	62,851,525	0	0	18,267,354	18,267,354	0	7,933,694	7,933,694
9	CD-WA / ID / AN	5,607,504	4,124,267	17,490	224,974	4,366,731	1,171,878	4,970	63,925	1,240,773	0	0	0
	TOTAL ACCOUNT	97,842,914	4,220,209	25,288	64,875,672	69,121,169	2,182,063	4,970	18,511,006	20,698,039	12,162	8,011,544	8,023,706
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	49,033,423	23,456,003	9,863,425	15,713,995	49,033,423	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,731,142	0	0	0	0	9,387,032	2,515,238	1,828,872	13,731,142	0	0	0
99	GD-OR / AS	3,990,674	0	0	0	0	0	0	0	0	3,990,674	0	3,990,674
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,373,279	0	0	5,203,913	5,203,913	0	0	1,512,481	1,512,481	0	656,885	656,885
9	CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	0
	TOTAL ACCOUNT	80,931,642	25,374,108	10,668,523	23,455,940	59,498,571	9,932,047	2,744,000	4,095,275	16,771,322	3,990,674	671,075	4,661,749

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,113,456	247,797	174,826	3,559,379	3,982,002	70,410	49,675	1,011,369	1,131,454	0	0	
		TOTAL ACCOUNT	5,618,154	248,777	176,172	3,948,949	4,373,898	158,570	49,675	1,011,369	1,219,614	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,018,996	779,139	234,545	5,005,312	6,018,996	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,827,292	0	0	0	0	1,989,358	305,106	532,828	2,827,292	0	0	
99		GD-OR / AS	928,660	0	0	0	0	0	0	0	0	928,660	928,660	
8		GD-AA	5,014,029	0	0	0	0	0	0	3,498,589	3,498,589	0	1,515,440	
7		CD-AA	13,170,016	0	0	9,295,134	9,295,134	0	0	2,701,565	2,701,565	0	1,173,317	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	
		TOTAL ACCOUNT	29,118,943	788,398	991,154	14,437,865	16,217,417	1,991,989	520,091	6,772,029	9,284,109	928,660	2,688,757	3,617,417
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,775,322	409,610	13,580	1,352,132	1,775,322	0	0	0	0	0	0	
99		GD-WA / ID / AN	152,526	0	0	0	0	57,609	0	94,917	152,526	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	48,404	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,749,939	409,610	13,580	2,459,159	2,882,349	57,609	0	559,827	617,436	48,404	201,750	250,154
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,797,945	13,859,344	9,491,081	8,447,520	31,797,945	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,498,246	252,374	410,182	504,173	1,166,729	71,710	116,550	143,257	331,517	0	0	
		TOTAL ACCOUNT	38,024,659	14,111,718	9,901,263	9,324,683	33,337,664	2,559,591	964,235	1,072,253	4,596,079	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,996,828	10,812,670	6,525,811	32,658,347	49,996,828	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,091,798	0	0	0	0	800,200	289,645	1,953	1,091,798	0	0	0
99	GD-OR / AS	1,123,812	0	0	0	0	0	0	0	0	1,123,812	0	1,123,812
8	GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7	CD-AA	59,443,484	0	0	41,954,022	41,954,022	0	0	12,193,642	12,193,642	0	5,295,820	5,295,820
9	CD-WA/ ID / AN	18,133,724	7,281,305	2,909,459	3,930,510	14,121,274	2,068,926	826,700	1,116,824	4,012,450	0	0	0
	TOTAL ACCOUNT	130,328,120	18,093,975	9,435,270	78,542,879	106,072,124	2,869,126	1,116,345	13,688,145	17,673,616	1,123,812	5,458,568	6,582,380
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	621,473	0	0	438,623	438,623	0	0	127,483	127,483	0	55,367	55,367
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	826,005	0	13,522	625,369	638,891	0	1,897	127,483	129,380	2,367	55,367	57,734
	TOTAL GENERAL PLANT	583,564,435	74,642,386	40,295,957	298,500,295	413,438,638	50,335,531	7,122,143	73,693,409	131,151,083	10,834,060	28,140,654	38,974,714

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	426,123	
7		CD-AA	6,225,825	0	0	4,394,063	4,394,063	0	0	1,277,103	1,277,103	0	554,659	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,469,732	319,716	0	15,046,993	15,366,709	1,022,594	779,605	1,320,042	3,122,241	426,123	554,659	980,782
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,450,648	1,084,064	0	14,366,584	15,450,648	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	716,261	0	0	0	0	0	0	499,778	499,778	0	216,483	
7		CD-AA	117,828,727	0	0	83,161,159	83,161,159	0	0	24,170,207	24,170,207	0	10,497,361	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	134,455,970	1,084,064	32,734	97,853,485	98,970,283	0	9,301	24,762,542	24,771,843	0	10,713,844	10,713,844
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	364,142	364,142	0	0	364,142	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,387,496	0	0	979,267	979,267	0	0	284,617	284,617	0	123,612	123,612
9		CD-WA / ID / AN	18,921,178	14,734,489	0	0	14,734,489	4,186,689	0	0	4,186,689	0	0	0
		TOTAL ACCOUNT	20,672,816	15,098,631	0	979,267	16,077,898	4,186,689	0	284,617	4,471,306	0	123,612	123,612
		TOTAL	305,965,884	16,502,411	32,734	206,596,204	223,131,349	5,209,283	788,906	53,314,589	59,312,778	426,123	23,095,634	23,521,757

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%		70.578%		20.513%		8.909%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%		0.000%		69.776%		30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%		77.874%		22.126%		0.000%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,745,221)	(59,811,482)	(17,383,787)	(7,549,952)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(794,700)	(618,857)	(175,843)	0
7	282919	CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750	CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
		Total	<u>(87,477,539)</u>	<u>(61,797,870)</u>	<u>(17,957,094)</u>	<u>(7,722,575)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,744,719	3,744,719	0	0	0	0	3,744,719
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	166	166	0	0	0	0	166
7/4	154550 Supply Chain Average Cost Variance	0	0	16	16	0	0	0	0	16
7/4	154560 Supply Chain Invoice Price Variance	0	0	76	76	0	0	0	0	76
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,732,107	16,707,467	0	50,439,574	33,089,009	16,377,508	643,098	329,959	0
TOTAL		33,732,107	16,707,467	3,744,977	54,184,551	33,089,009	16,377,508	643,098	329,959	3,744,977

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.578%	20.513%	8.909%	31.405%	27.728%	100.000%