

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Month Ended July 31, 2019 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,106,434	13,292,242	5,814,192
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,106,434	13,292,242	5,814,192
E-APL	Electric Net Rate Base	2,533,146,445	1,702,134,954	831,011,491
	<b>RATE OF RETURN</b>	<b>0.754%</b>	<b>0.781%</b>	<b>0.700%</b>

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 Month Ended July 31, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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	7-01-2019 thru 07-31-2019	389,856 100.000%	255,366 65.503%	134,490 34.497%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2019 thru 07-31-2019	2,120,256 100.000%	1,474,943 69.564%	645,313 30.436%
	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 Month Ended July 31, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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					
		Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	0
		Adjustments		0	0	0	0
		Total		137,600,766	109,823,269	19,814,819	7,962,678
		Percentage		100.000%	79.813%	14.400%	5.787%
		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
Input		Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
		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 Month Ended July 31, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	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 - AMA	06-01-2019 thru 07-31-2019	1,219,715,109	834,804,024	384,911,085	
		Percent		100.000%	68.443%	31.557%	
11		Book Depreciation	7-01-2019 thru 07-31-2019	10,162,494	6,524,949	3,637,545	
		Percent		100.000%	64.206%	35.794%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended July 31, 2019  
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**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2019 thru 07-31-2019	3,092,294,844 100.000%	2,076,187,453 67.141%	1,016,107,391 32.859%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2019 thru 07-31-2019	270,986,414 100.000%	184,845,458 68.212%	86,140,956 31.788%
14		Net Allocated Schedule M's - AMA Percent	7-01-2019 thru 07-31-2019	-7,973,458 100.000%	-5,331,418 66.865%	-2,642,040 33.135%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended July 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	25,320,707	0	25,320,707	17,420,332	0	17,420,332	7,900,375	0	7,900,375
99	442200	Commercial - Firm & Int.	26,740,066	0	26,740,066	19,502,527	0	19,502,527	7,237,539	0	7,237,539
1	442300	Industrial	10,077,693	0	10,077,693	5,932,801	0	5,932,801	4,144,892	0	4,144,892
99	444000	Public Street & Highway Lighting	634,976	0	634,976	413,843	0	413,843	221,133	0	221,133
99	448000	Interdepartmental Revenue	115,025	0	115,025	94,630	0	94,630	20,395	0	20,395
99	499XXX	Unbilled Revenue	2,947,075	0	2,947,075	2,093,689	0	2,093,689	853,386	0	853,386
TOTAL SALES TO ULTIMATE CUSTOMERS			65,835,542	0	65,835,542	45,457,822	0	45,457,822	20,377,720	0	20,377,720
1	447XXX	Sales for Resale	0	6,781,468	6,781,468	0	4,434,402	4,434,402	0	2,347,066	2,347,066
TOTAL SALES OF ELECTRICITY			65,835,542	6,781,468	72,617,010	45,457,822	4,434,402	49,892,224	20,377,720	2,347,066	22,724,786
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	27,967	0	27,967	19,311	0	19,311	8,656	0	8,656
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,666	25,666	0	13,584	13,584
1	454000	Rent from Electric Property	242,752	4,516	247,268	124,507	2,953	127,460	118,245	1,563	119,808
1	454100	Rent from Trnsmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	4,266,433	5,758,024	10,024,457	2,876,056	3,765,172	6,641,228	1,390,377	1,992,852	3,383,229
TOTAL OTHER OPERATING REVENUE			4,543,621	5,801,790	10,345,411	3,022,944	3,793,791	6,816,735	1,520,677	2,007,999	3,528,676
TOTAL ELECTRIC REVENUE			70,379,163	12,583,258	82,962,421	48,480,766	8,228,193	56,708,959	21,898,397	4,355,065	26,253,462

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For Month Ended July 31, 2019		
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	34,175	34,175	0	22,347	22,347	0	11,828	11,828
1	501XXX	Fuel	0	2,564,715	2,564,715	0	1,677,067	1,677,067	0	887,648	887,648
1	502000	Steam Expense	0	258,018	258,018	0	168,718	168,718	0	89,300	89,300
1	505000	Electric Expense	0	103,531	103,531	0	67,699	67,699	0	35,832	35,832
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	354,374	354,374	0	231,725	231,725	0	122,649	122,649
1	507000	Rent	0	2,367	2,367	0	1,548	1,548	0	819	819
		MAINTENANCE									
1	510000	Supervision & Engineering	0	39,342	39,342	0	25,726	25,726	0	13,616	13,616
1	511000	Structures	0	55,986	55,986	0	36,609	36,609	0	19,377	19,377
1	512000	Boiler Plant	0	468,341	468,341	0	306,248	306,248	0	162,093	162,093
1	513000	Electric Plant	0	156,267	156,267	0	102,183	102,183	0	54,084	54,084
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(147,437)	(147,437)	0	(96,409)	(96,409)	0	(51,028)	(51,028)
		TOTAL STEAM POWER GENERATION EXP	0	3,889,679	3,889,679	0	2,543,461	2,543,461	0	1,346,218	1,346,218
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	261,728	261,728	0	171,144	171,144	0	90,584	90,584
1	536000	Water for Power	0	90,624	90,624	0	59,259	59,259	0	31,365	31,365
1	537000	Hydraulic Expense	286,002	387,384	673,386	187,553	253,310	440,863	98,449	134,074	232,523
1	538000	Electric Expense	0	698,107	698,107	0	456,492	456,492	0	241,615	241,615
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	90,384	90,384	0	59,102	59,102	0	31,282	31,282
1	540000	Rent	0	114,944	114,944	0	75,162	75,162	0	39,782	39,782
1	540100	MT Trust Funds Land Settlement Rents	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458
		MAINTENANCE									
1	541000	Supervision & Engineering	0	84,990	84,990	0	55,575	55,575	0	29,415	29,415
1	542000	Structures	0	23,516	23,516	0	15,377	15,377	0	8,139	8,139
1	543000	Reservoirs, Dams, & Waterways	0	71,921	71,921	0	47,029	47,029	0	24,892	24,892
1	544000	Electric Plant	0	279,257	279,257	0	182,606	182,606	0	96,651	96,651
1	545000	Miscellaneous Hydraulic Plant	0	112,932	112,932	0	73,846	73,846	0	39,086	39,086
		TOTAL HYDRO POWER GENERATION EXP	700,502	2,215,787	2,916,289	458,595	1,448,902	1,907,497	241,907	766,885	1,008,792
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	19,680	19,680	0	12,869	12,869	0	6,811	6,811
1	547XXX	Fuel	0	5,488,717	5,488,717	0	3,589,072	3,589,072	0	1,899,645	1,899,645
1	548000	Generation Expense	0	142,272	142,272	0	93,032	93,032	0	49,240	49,240
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	95,421	95,421	0	62,396	62,396	0	33,025	33,025
1	550000	Rent	0	3,533	3,533	0	2,310	2,310	0	1,223	1,223
		MAINTENANCE									
1	551000	Supervision & Engineering	0	46,602	46,602	0	30,473	30,473	0	16,129	16,129
1	552000	Structures	0	7,962	7,962	0	5,206	5,206	0	2,756	2,756
1	553000	Generating & Electric Equipment	0	898,063	898,063	0	587,243	587,243	0	310,820	310,820
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(250,702)	(250,702)	0	(163,934)	(163,934)	0	(86,768)	(86,768)
		TOTAL OTHER POWER GENERATION EXP	0	6,451,548	6,451,548	0	4,218,667	4,218,667	0	2,232,881	2,232,881



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For Month Ended July 31, 2019		
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,175,898	9,887,572	11,063,470	245,731	6,465,483	6,711,214	930,167	3,422,089	4,352,256
1	556000	System Control & Load Dispatching	0	66,942	66,942	0	43,773	43,773	0	23,169	23,169
E-557	557XXX	Other Expense	(1,394,408)	3,926,845	2,532,437	(789,849)	2,567,764	1,777,915	(604,559)	1,359,081	754,522
TOTAL OTHER POWER SUPPLY EXPENSE			(218,510)	13,881,359	13,662,849	(544,118)	9,077,020	8,532,902	325,608	4,804,339	5,129,947
TOTAL PRODUCTION OPERATING EXP			481,992	26,438,373	26,920,365	(85,523)	17,288,050	17,202,527	567,515	9,150,323	9,717,838
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	155,407	155,407	0	101,621	101,621	0	53,786	53,786
1	561000	Load Dispatching	0	347,588	347,588	0	227,288	227,288	0	120,300	120,300
1	562000	Station Expense	0	27,598	27,598	0	18,046	18,046	0	9,552	9,552
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	54,462	54,462	0	35,613	35,613	0	18,849	18,849
1	565XXX	Transmission of Electricity by Others	0	1,336,048	1,336,048	0	873,642	873,642	0	462,406	462,406
1	566000	Miscellaneous Transmission Expense	0	106,689	106,689	0	69,764	69,764	0	36,925	36,925
1	567000	Rent	0	18,241	18,241	0	11,928	11,928	0	6,313	6,313
MAINTENANCE											
1	568000	Supervision & Engineering	0	68,370	68,370	0	44,707	44,707	0	23,663	23,663
1	569000	Structures	0	79,166	79,166	0	51,767	51,767	0	27,399	27,399
1	570000	Station Equipment	0	56,851	56,851	0	37,175	37,175	0	19,676	19,676
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	9,499	112,317	121,816	0	73,444	73,444	9,499	38,873	48,372
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	3,404	3,404	0	2,226	2,226	0	1,178	1,178
TOTAL TRANSMISSION OPERATING EXP			9,499	2,366,141	2,375,640	0	1,547,221	1,547,221	9,499	818,920	828,419

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For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	698,714	2,363,674	3,062,388	347,417	1,545,606	1,893,023	351,297	818,068	1,169,365
E-DEPX		Depreciation Expense-Transmission	123,810	1,243,050	1,366,860	42,100	812,830	854,930	81,710	430,220	511,930
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,722	0	16,722	12,770	0	12,770	3,952	0	3,952
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(158,583)	0	(158,583)	0	0	0	(158,583)	0	(158,583)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(204,860)	0	(204,860)	(145,351)	0	(145,351)	(59,509)	0	(59,509)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	76,000	0	76,000	0	0	0	76,000	0	76,000
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	19,471	0	19,471	19,471	0	19,471	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,825,178	1,825,178	0	1,193,484	1,193,484	0	631,694	631,694
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	856,880	5,620,447	6,477,327	491,018	3,675,209	4,166,227	365,862	1,945,238	2,311,100
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,348,371	34,424,961	35,773,332	405,495	22,510,480	22,915,975	942,876	11,914,481	12,857,357

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended July 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	66,141	327,335	393,476	48,431	227,707	276,138	17,710	99,628	117,338
3	582000	Station Expense	75,019	6,132	81,151	45,689	4,266	49,955	29,330	1,866	31,196
3	583000	Overhead Line Expense	167,371	38,508	205,879	95,180	26,788	121,968	72,191	11,720	83,911
3	584000	Underground Line Expense	164,411	0	164,411	73,594	0	73,594	90,817	0	90,817
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	161	0	161	(19)	0	(19)	180	0	180
3	586000	Meter Expense	186,509	7,081	193,590	159,331	4,926	164,257	27,178	2,155	29,333
3	587000	Customer Installations Expense	119,642	14,004	133,646	102,531	9,742	112,273	17,111	4,262	21,373
3	588000	Miscellaneous Distribution Expense	267,363	286,354	553,717	151,386	199,199	350,585	115,977	87,155	203,132
3	589000	Rent	1	172,868	172,869	1	120,254	120,255	0	52,614	52,614
MAINTENANCE:											
3	590000	Supervision & Engineering	19,420	63,506	82,926	17,375	44,177	61,552	2,045	19,329	21,374
3	591000	Structures	50,861	0	50,861	28,772	0	28,772	22,089	0	22,089
3	592000	Station Equipment	139,153	2,192	141,345	128,310	1,525	129,835	10,843	667	11,510
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	694,530	26	694,556	489,364	18	489,382	205,166	8	205,174
3	594000	Underground Lines	63,809	0	63,809	45,483	0	45,483	18,326	0	18,326
3	595000	Line Transformers	63,439	0	63,439	55,239	0	55,239	8,200	0	8,200
3	596000	Street Light & Signal System Maintenance Exp	20,093	0	20,093	20,006	0	20,006	87	0	87
3	597000	Meters	4,843	0	4,843	3,131	0	3,131	1,712	0	1,712
3	598000	Miscellaneous Distribution Expense	17,490	15,752	33,242	11,140	10,958	22,098	6,350	4,794	11,144
TOTAL DISTRIBUTION OPERATING EXP			2,120,256	933,758	3,054,014	1,474,944	649,560	2,124,504	645,312	284,198	929,510
E-DEPX		Depreciation Expense-Distribution	3,851,530	6,787	3,858,317	2,480,292	4,721	2,485,013	1,371,238	2,066	1,373,304
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,986	0	2,986	2,986	0	2,986	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,136,286	0	4,136,286	3,717,184	0	3,717,184	419,102	0	419,102
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,990,802	6,787	7,997,589	6,200,462	4,721	6,205,183	1,790,340	2,066	1,792,406
TOTAL DISTRIBUTION EXPENSES			10,111,058	940,545	11,051,603	7,675,406	654,281	8,329,687	2,435,652	286,264	2,721,916

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	14,363	14,363	0	9,408	9,408	0	4,955	4,955
2	902000	Meter Reading Expenses	211,674	24,703	236,377	190,381	16,181	206,562	21,293	8,522	29,815
2	903XXX	Customer Records & Collection Expenses	294,011	670,585	964,596	198,124	439,253	637,377	95,887	231,332	327,219
2	904000	Uncollectible Accounts	39,201	104,404	143,605	(13,590)	68,388	54,798	52,791	36,016	88,807
2	905000	Misc Customer Accounts	0	4,180	4,180	0	2,738	2,738	0	1,442	1,442
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>544,886</b>	<b>818,235</b>	<b>1,363,121</b>	<b>374,915</b>	<b>535,968</b>	<b>910,883</b>	<b>169,971</b>	<b>282,267</b>	<b>452,238</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	3,293,992	11,992	3,305,984	2,485,162	7,855	2,493,017	808,830	4,137	812,967
2	909000	Advertising	13,810	118,546	132,356	13,810	77,651	91,461	0	40,895	40,895
2	910000	Misc Customer Service & Info Exp	0	5,059	5,059	0	3,314	3,314	0	1,745	1,745
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,307,802</b>	<b>135,597</b>	<b>3,443,399</b>	<b>2,498,972</b>	<b>88,820</b>	<b>2,587,792</b>	<b>808,830</b>	<b>46,777</b>	<b>855,607</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	61,316	2,766,391	2,827,707	50,406	1,897,606	1,948,012	10,910	868,785	879,695
4	921000	Office Supplies & Expenses	1,084	440,353	441,437	1,084	302,060	303,144	0	138,293	138,293
4	922000	Admin Exp Transferred--Credit	0	(7,473)	(7,473)	0	(5,126)	(5,126)	0	(2,347)	(2,347)
4	923000	Outside Services Employed	33,845	565,440	599,285	33,185	387,864	421,049	660	177,576	178,236
4	924000	Property Insurance Premium	0	112,389	112,389	0	77,093	77,093	0	35,296	35,296
4	925XXX	Injuries and Damages	0	270,705	270,705	0	185,690	185,690	0	85,015	85,015
4	926XXX	Employee Pensions and Benefits	0	77,485	77,485	0	53,151	53,151	0	24,334	24,334
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	253,534	377,660	631,194	143,230	246,952	390,182	110,304	130,708	241,012
4	930000	Miscellaneous General Expenses	3,347	111,523	114,870	2,802	76,499	79,301	545	35,024	35,569
4	931000	Rents	350	24,328	24,678	0	16,688	16,688	350	7,640	7,990
4	935000	Maintenance of General Plant	125,313	981,038	1,106,351	98,095	672,943	771,038	27,218	308,095	335,313
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>478,889</b>	<b>5,719,839</b>	<b>6,198,728</b>	<b>328,802</b>	<b>3,911,420</b>	<b>4,240,222</b>	<b>150,087</b>	<b>1,808,419</b>	<b>1,958,506</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended July 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	255,809	1,610,868	1,866,677	184,362	1,104,975	1,289,337	71,447	505,893	577,340
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	269,002	2,033,307	2,302,309	268,491	1,394,747	1,663,238	511	638,560	639,071
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,958	3,958	0	2,715	2,715	0	1,243	1,243
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(460,427)	0	(460,427)	(5,858)	0	(5,858)	(454,569)	0	(454,569)
99	407311	Regulatory Debit - AFUDC Amortization	248	1,992	2,240	199	1,337	1,536	49	655	704
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	64,229	0	64,229	64,229	0	64,229	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(82,922)	0	(82,922)	(55,287)	0	(55,287)	(27,635)	0	(27,635)
99	407436	Regulatory Credit - AMI	(558,628)	0	(558,628)	(558,628)	0	(558,628)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(512,689)	3,695,670	3,182,981	(102,492)	2,534,995	2,432,503	(410,197)	1,160,675	750,478
TOTAL ADMIN & GENERAL EXPENSES			(33,800)	9,415,509	9,381,709	226,310	6,446,415	6,672,725	(260,110)	2,969,094	2,708,984
TOTAL EXPENSES BEFORE FIT			15,278,317	45,734,847	61,013,164	11,181,098	30,235,964	41,417,062	4,097,219	15,498,883	19,596,102
NET OPERATING INCOME (LOSS) BEFORE FIT					21,949,257			15,291,897			6,657,360
E-FIT		FEDERAL INCOME TAX			1,684,200			1,267,152			417,048
E-FIT		DEFERRED FEDERAL INCOME TAX			1,199,022			758,920			440,102
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					19,106,434			13,292,242			5,814,192

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.503%	34.497%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.564%	30.436%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,800	95,240	97,040	1,500	62,277	63,777	300	32,963	33,263
1	456010	Other Electric Rev-Financial	0	230,058	230,058	0	150,435	150,435	0	79,623	79,623
1	456015	Other Electric Rev-CT Fuel Sales	0	190,255	190,255	0	124,408	124,408	0	65,847	65,847
1	456016	Other Electric Rev-Resource Opt	0	244,559	244,559	0	159,917	159,917	0	84,642	84,642
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,778	3,778	0	2,000	2,000
1	456018	Other Electric Rev-Extraction	0	25,386	25,386	0	16,600	16,600	0	8,786	8,786
1	456020	Other Electric Rev-Sale of Excess	0	668	668	0	437	437	0	231	231
1	456030	Other Electric Rev-Clearwater	0	100,462	100,462	0	65,692	65,692	0	34,770	34,770
1	456100	Transmission Revenue of Others	0	991,350	991,350	0	648,244	648,244	0	343,106	343,106
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	204,764	204,764	0	133,895	133,895	0	70,869	70,869
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	180,884	0	180,884	180,884	0	180,884	0	0	0
1	456328	Residential Decoupling Deferral	2,123,283	0	2,123,283	1,375,096	0	1,375,096	748,187	0	748,187
1	456329	Amortization Res Decoupling Deferral	344,019	0	344,019	198,271	0	198,271	145,748	0	145,748
1	456338	Non-res Decoupling Deferred Rev	1,726,299	0	1,726,299	1,213,599	0	1,213,599	512,700	0	512,700
1	456339	Amortization Non-res Decoupling	(153,688)	0	(153,688)	(102,253)	0	(102,253)	(51,435)	0	(51,435)
1	456380	Other Electric Revenue-Clearwater	30,645	0	30,645	0	0	0	30,645	0	30,645
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	3,452,532	3,452,532	0	2,257,611	2,257,611	0	1,194,921	1,194,921
TOTAL ACCOUNT 456			4,266,432	5,758,025	10,024,457	2,876,055	3,765,172	6,641,227	1,390,377	1,992,853	3,383,230

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	10,057,044	10,057,044	0	6,576,301	6,576,301	0	3,480,743	3,480,743
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	0	245,731	245,731	0	245,731	0	0	0
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	930,167	0	930,167	0	0	0	930,167	0	930,167
1	555550	Non Monetary - Exchange Power	0	(480,459)	(480,459)	0	(314,172)	(314,172)	0	(166,287)	(166,287)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	106,223	106,223	0	69,459	69,459	0	36,764	36,764
1	555710	Intercompany Purchase	0	204,764	204,764	0	133,895	133,895	0	70,869	70,869
TOTAL ACCOUNT 555			1,175,898	9,887,572	11,063,470	245,731	6,465,483	6,711,214	930,167	3,422,089	4,352,256

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,444	553,267	554,711	1,444	361,781	363,225	0	191,486	191,486
1	557010	Other Power Supply Expense - Financial	0	1,701,789	1,701,789	0	1,112,800	1,112,800	0	588,989	588,989
1	557018	Merchandise Processing Fee	0	4,502	4,502	0	2,944	2,944	0	1,558	1,558
1	557150	Fuel - Economic Dispatch	0	(1,914,467)	(1,914,467)	0	(1,251,870)	(1,251,870)	0	(662,597)	(662,597)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(33,049)	0	(33,049)	0	0	0	(33,049)	0	(33,049)
1	557165	Other Resource Costs-CAISO Charges	0	27,210	27,210	0	17,793	17,793	0	9,417	9,417
1	557170	Broker Fees - Power	0	20,813	20,813	0	13,610	13,610	0	7,203	7,203
1	557171	REC Broker Fees	0	3,400	3,400	0	2,223	2,223	0	1,177	1,177
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	(698,497)	0	(698,497)	(698,497)	0	(698,497)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(134,254)	0	(134,254)	(134,254)	0	(134,254)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	125,185	0	125,185	0	0	0	125,185	0	125,185
99	557390	Idaho PCA Amortization	(723,460)	0	(723,460)	0	0	0	(723,460)	0	(723,460)
1	557395	Optional Renewable Power Expense Offset	0	74	74	0	48	48	0	26	26
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,530,257	3,530,257	0	2,308,435	2,308,435	0	1,221,822	1,221,822
TOTAL ACCOUNT 557			(1,394,408)	3,926,845	2,532,437	(789,849)	2,567,764	1,777,915	(604,559)	1,359,081	754,522

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
2	908000	Customer Assistance Expense	28,507	11,992	40,499	22,036	7,855	29,891	6,471	4,137
99	908600	Public Purpose Tariff Rider Expense Offset	3,084,028	0	3,084,028	2,316,942	0	2,316,942	767,086	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	181,457	0	181,457	146,184	0	146,184	35,273	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>3,293,992</b>	<b>11,992</b>	<b>3,305,984</b>	<b>2,485,162</b>	<b>7,855</b>	<b>2,493,017</b>	<b>808,830</b>	<b>4,137</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.503%	34.497%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Total

10,608

767,086

0

35,273

0

812,967

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended July 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.84%	52.84%
2	Cost of Debt		5.242%	5.209%
	Total Weighted Cost		2.770%	2.752%
E-APL	Net Rate Base	2,533,146,445	1,702,134,954	831,011,491
	Interest Deduction for FIT Calculation	70,018,574	47,149,138	22,869,436
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended July 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,962,421	56,708,959	26,253,462
E-OPS	Less: Operating & Maintenance Expense	43,355,267	28,613,149	14,742,118
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,696,433	7,893,245	3,803,188
E-OTX	Less: Taxes Other than FIT	5,961,464	4,910,668	1,050,796
	Net Operating Income Before FIT	21,949,257	15,291,897	6,657,360
E-INT	Less: Monthly Interest Expense	5,834,881	3,929,095	1,905,786
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	(14,345)	0	(14,345)
E-SCM	Plus: Schedule M Adjustments	(8,080,033)	(5,340,627)	(2,739,406)
	Taxable Net Operating Income	8,019,998	6,034,055	1,985,943
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,684,200	1,267,152	417,048
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,684,200	1,267,152	417,048
E-DTE	Deferred FIT	1,199,022	758,920	440,102
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	2,842,823	1,999,655	843,168

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	5,201,849	7,403,368	12,605,217	3,325,647	4,959,708	8,285,355	1,876,202	2,443,660	4,319,862
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	480,370	480,370	0	235,095	235,095
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	101,945	101,945	0	68,447	68,447	0	33,498	33,498
99	997007 Idaho PCA	(598,275)	0	(598,275)	0	0	0	(598,275)	0	(598,275)
12	997009 Rathdrum Turbine Lease	0	(2,818)	(2,818)	0	(1,892)	(1,892)	0	(926)	(926)
12	997016 Redemption Expense Amortization	0	78,882	78,882	0	52,962	52,962	0	25,920	25,920
99	997017 Amort - Invest in Exch Pwr (405.9)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	1,362,053	0	1,362,053	1,047,060	0	1,047,060	314,993	0	314,993
12	997020 FAS87 Current Pension Accrual	0	864,837	864,837	0	580,660	580,660	0	284,177	284,177
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	(237,084)	(237,084)	0	(159,181)	(159,181)	0	(77,903)	(77,903)
99	997031 Decoupling Mechanism	(4,220,799)	0	(4,220,799)	(2,865,598)	0	(2,865,598)	(1,355,201)	0	(1,355,201)
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,408	110,408	0	54,034	54,034
99	997033 BPA Residential Exchange	(2,658)	0	(2,658)	(6,970)	0	(6,970)	4,312	0	4,312
99	997034 Montana Hydro Settlement	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458
99	997035 Leases	0	21,412	21,412	0	14,688	14,688	0	6,724	6,724
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0
12	997044 Non-Monetary Power Costs	0	(480,458)	(480,458)	0	(322,584)	(322,584)	0	(157,874)	(157,874)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	329,185	329,185	0	221,018	221,018	0	108,167	108,167
12	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(9,059,750)	(9,059,750)	0	(4,433,868)	(4,433,868)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,380	22,380	0	10,953	10,953
12	997063 CDA Lake Settlement	15,258	73,673	88,931	12,677	49,465	62,142	2,581	24,208	26,789
99	997065 Amortization - Unbilled Revenue Add-Ins	134,881	0	134,881	155,381	0	155,381	(20,500)	0	(20,500)
12	997072 CDA Fund Settlement-Prepayment	0	(1,833,334)	(1,833,334)	0	(1,198,817)	(1,198,817)	0	(634,517)	(634,517)
12	997080 Book Transportation Depreciation	0	236,976	236,976	0	159,108	159,108	0	77,868	77,868
12	997081 Deferred Compensation	0	572,723	572,723	0	384,532	384,532	0	188,191	188,191
4	997082 Meal Disallowances	0	42,383	42,383	0	29,073	29,073	0	13,310	13,310
12	997083 Paid Time Off	0	(83,902)	(83,902)	0	(56,333)	(56,333)	0	(27,569)	(27,569)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	66,729	0	66,729	0	0	0	66,729	0	66,729
99	997095 WA REC Deferral	(832,751)	0	(832,751)	(832,751)	0	(832,751)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,831	1,831	0	896	896
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(37,281)	(37,281)	0	(25,031)	(25,031)	0	(12,250)	(12,250)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(2,142,049)	(2,142,049)	0	(1,438,193)	(1,438,193)	0	(703,856)	(703,856)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	997107 MDM System	(1,310,116)	0	(1,310,116)	(1,310,116)	0	(1,310,116)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(440,515)	0	(440,515)	(5,858)	0	(5,858)	(434,657)	0	(434,657)
99	997110 FISERVE	(82,922)	0	(82,922)	(55,287)	0	(55,287)	(27,635)	0	(27,635)
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	(304,267)	(304,267)	0	(204,288)	(204,288)	0	(99,979)	(99,979)
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(154,998)	0	(154,998)	0	0	0	(154,998)	0	(154,998)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,816,493</b>	<b>(7,973,460)</b>	<b>(8,080,033)</b>	<b>(9,208)</b>	<b>(5,331,419)</b>	<b>(5,340,627)</b>	<b>(97,365)</b>	<b>(2,642,041)</b>	<b>(2,739,406)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.141%	32.859%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/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	184,890	184,890	0	124,137	124,137	0	60,753	60,753
99	410100	Deferred Federal Income Tax Expense - Washin	784,531	0	784,531	784,531	0	784,531	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	410,144	0	410,144	0	0	0	410,144	0	410,144
	410100	Total	1,194,675	184,890	1,379,565	784,531	124,137	908,668	410,144	60,753	470,897
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(106,820)	(106,820)	0	(71,720)	(71,720)	0	(35,100)	(35,100)
99	411100	Deferred Federal Income Tax Expense - Washin	(78,028)	0	(78,028)	(78,028)	0	(78,028)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	4,305	0	4,305	0	0	0	4,305	0	4,305
	411100	Total	(73,723)	(106,820)	(180,543)	(78,028)	(71,720)	(149,748)	4,305	(35,100)	(30,795)
Total Deferred Federal Income Tax Expense			1,120,952	78,070	1,199,022	706,503	52,417	758,920	414,449	25,653	440,102

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.141%	32.859%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	110,073	110,073	0	71,977	71,977	0	38,096	38,096
1	408150	R&P Property Tax--Production	0	1,275,934	1,275,934	0	834,333	834,333	0	441,601	441,601
1	408180	R&P Property Tax--Transmission	0	425,197	425,197	0	278,036	278,036	0	147,161	147,161
1	409100	State Income Tax--Montana & Oregon	0	13,974	13,974	0	9,138	9,138	0	4,836	4,836
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,825,178</b>	<b>1,825,178</b>	<b>0</b>	<b>1,193,484</b>	<b>1,193,484</b>	<b>0</b>	<b>631,694</b>	<b>631,694</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,675,966	0	1,675,966	1,675,966	0	1,675,966	0	0	0
99	408120	Municipal Occupation & License Tax	1,748,402	0	1,748,402	1,486,541	0	1,486,541	261,861	0	261,861
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	737,291	0	737,291	554,677	0	554,677	182,614	0	182,614
99	409100	State Income Tax--Idaho	(11,028)	0	(11,028)	0	0	0	(11,028)	0	(11,028)
99	411410	State Income Tax--Idaho ITC Deferred	(11,028)	0	(11,028)	0	0	0	(11,028)	0	(11,028)
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
<b>TOTAL DISTRIBUTION</b>			<b>4,136,286</b>	<b>0</b>	<b>4,136,286</b>	<b>3,717,184</b>	<b>0</b>	<b>3,717,184</b>	<b>419,102</b>	<b>0</b>	<b>419,102</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,136,286</b>	<b>1,825,178</b>	<b>5,961,464</b>	<b>3,717,184</b>	<b>1,193,484</b>	<b>4,910,668</b>	<b>419,102</b>	<b>631,694</b>	<b>1,050,796</b>

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		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-1A</b>
For Month Ended July 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	8,041,667	8,041,667	0	5,258,446	5,258,446	0	2,783,221	2,783,221
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	1,128,821	1,128,821	0	738,136	738,136	0	390,685	390,685
1	182381	CDA Settlement Past Storage	0	30,500,954	30,500,954	0	19,944,574	19,944,574	0	10,556,380	10,556,380
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)	639,169	18,737,336	19,376,505	639,169	12,511,449	13,150,618	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	89,564,140	91,029,006	1,432,132	61,436,522	62,868,654	32,734	28,127,618	28,160,352
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	14,731,013	1,833,206	16,564,219	14,731,013	1,257,488	15,988,501	0	575,718	575,718
<b>TOTAL INTANGIBLE PLANT</b>			<b>17,437,752</b>	<b>288,571,801</b>	<b>306,009,553</b>	<b>17,405,018</b>	<b>194,857,054</b>	<b>212,262,072</b>	<b>32,734</b>	<b>93,714,747</b>	<b>93,747,481</b>
<b>STEAM PRODUCTION PLANT:</b>											
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	110,958,647	28,715,160	139,673,807	72,511,773	18,776,843	91,288,616	38,446,874	9,938,317	48,385,191
1	312000	Boiler Plant	145,574,823	46,621,738	192,196,561	95,135,333	30,485,954	125,621,287	50,439,490	16,135,784	66,575,274
1	313000	Generators	7,456	0	7,456	4,828	0	4,828	2,628	0	2,628
1	314000	Turbogenerator Units	38,603,530	18,053,540	56,657,070	25,225,113	11,805,210	37,030,323	13,378,417	6,248,330	19,626,747
1	315000	Accessory Electric Equipment	17,304,392	11,818,764	29,123,156	11,308,550	7,728,290	19,036,840	5,995,842	4,090,474	10,086,316
1	316000	Miscellaneous Power Plant Equipment	14,105,237	2,672,035	16,777,272	9,217,798	1,747,244	10,965,042	4,887,439	924,791	5,812,230
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>326,554,085</b>	<b>111,459,709</b>	<b>438,013,794</b>	<b>213,403,395</b>	<b>72,883,504</b>	<b>286,286,899</b>	<b>113,150,690</b>	<b>38,576,205</b>	<b>151,726,895</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	89,948,390	89,948,390	0	58,817,252	58,817,252	0	31,131,138	31,131,138
1	332XXX	Reservoirs, Dams, & Waterways	0	193,229,634	193,229,634	0	126,352,858	126,352,858	0	66,876,776	66,876,776
1	333000	Waterwheels, Turbines, & Generators	0	233,158,367	233,158,367	0	152,462,256	152,462,256	0	80,696,111	80,696,111
1	334000	Accessory Electric Equipment	0	68,980,954	68,980,954	0	45,106,646	45,106,646	0	23,874,308	23,874,308
1	335XXX	Miscellaneous Power Plant Equipment	0	14,522,308	14,522,308	0	9,496,137	9,496,137	0	5,026,171	5,026,171
1	336000	Roads, Railroads, & Bridges	0	4,343,924	4,343,924	0	2,840,492	2,840,492	0	1,503,432	1,503,432
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>668,192,589</b>	<b>668,192,589</b>	<b>0</b>	<b>436,931,134</b>	<b>436,931,134</b>	<b>0</b>	<b>231,261,455</b>	<b>231,261,455</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	17,131,198	17,131,198	0	11,202,090	11,202,090	0	5,929,108	5,929,108
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,131	21,388,131	0	13,985,699	13,985,699	0	7,402,432	7,402,432
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	219,614,107	219,614,107	0	143,605,665	143,605,665	0	76,008,442	76,008,442
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	22,315,882	22,315,882	0	14,592,355	14,592,355	0	7,723,527	7,723,527
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	1,715,831	1,715,831	0	1,121,982	1,121,982	0	593,849	593,849
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>306,783,740</b>	<b>306,783,740</b>	<b>0</b>	<b>200,605,887</b>	<b>200,605,887</b>	<b>0</b>	<b>106,177,853</b>	<b>106,177,853</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>326,554,085</b>	<b>1,086,436,038</b>	<b>1,412,990,123</b>	<b>213,403,395</b>	<b>710,420,525</b>	<b>923,823,920</b>	<b>113,150,690</b>	<b>376,015,513</b>	<b>489,166,203</b>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended July 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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	27,733,577	28,361,935	410,632	18,134,986	18,545,618	217,726	9,598,591	9,816,317
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	233	25,408,578	25,408,811	145	16,614,669	16,614,814	88	8,793,909	8,793,997
1	353XXX	Station Equipment	11,885,932	262,951,297	274,837,229	7,767,483	171,943,853	179,711,336	4,118,449	91,007,444	95,125,893
1	354000	Towers & Fixtures	15,993,256	1,167,385	17,160,641	10,451,594	763,353	11,214,947	5,541,662	404,032	5,945,694
1	355000	Poles & Fixtures	5,418	269,348,812	269,354,230	3,541	176,127,188	176,130,729	1,877	93,221,624	93,223,501
1	356000	Overhead Conductors & Devices	12,523,292	139,345,424	151,868,716	8,183,976	91,117,973	99,301,949	4,339,316	48,227,451	52,566,767
1	357000	Underground Conduit	0	3,063,317	3,063,317	0	2,003,103	2,003,103	0	1,060,214	1,060,214
1	358000	Underground Conductors & Devices	0	2,411,979	2,411,979	0	1,577,193	1,577,193	0	834,786	834,786
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			41,115,323	733,464,682	774,580,005	26,868,889	479,612,555	506,481,444	14,246,434	253,852,127	268,098,561
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,754,863	0	7,754,863	6,284,309	0	6,284,309	1,470,554	0	1,470,554
99	360400	Land Easements	2,663,986	0	2,663,986	424,267	0	424,267	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,387,028	0	34,387,028	27,649,501	0	27,649,501	6,737,527	0	6,737,527
3	362000	Station Equipment	137,755,202	3,039,042	140,794,244	92,296,284	2,114,079	94,410,363	45,458,918	924,963	46,383,881
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	423,430,035	0	423,430,035	274,827,729	0	274,827,729	148,602,306	0	148,602,306
99	365000	Overhead Conductors & Devices	273,971,918	0	273,971,918	174,915,344	0	174,915,344	99,056,574	0	99,056,574
99	366000	Underground Conduit	121,394,661	0	121,394,661	79,376,720	0	79,376,720	42,017,941	0	42,017,941
99	367000	Underground Conductors & Devices	214,260,424	0	214,260,424	141,936,779	0	141,936,779	72,323,645	0	72,323,645
99	368000	Line Transformers	275,692,789	0	275,692,789	190,102,291	0	190,102,291	85,590,498	0	85,590,498
99	369XXX	Services	176,572,611	0	176,572,611	116,195,003	0	116,195,003	60,377,608	0	60,377,608
99	371XXX	Installations on Customers' Premises	1,698,203	0	1,698,203	1,698,203	0	1,698,203	0	0	0
99	370XXX	Meters	66,570,747	0	66,570,747	43,465,049	0	43,465,049	23,105,698	0	23,105,698
99	373XXX	Street Light & Signal Systems	63,973,070	0	63,973,070	41,500,000	0	41,500,000	22,473,070	0	22,473,070
TOTAL DISTRIBUTION PLANT			1,803,091,232	3,039,042	1,806,130,274	1,193,269,324	2,114,079	1,195,383,403	609,821,908	924,963	610,746,871
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,539,349	7,553,997	9,093,346	836,590	5,181,664	6,018,254	702,759	2,372,333	3,075,092
4	390XXX	Structures & Improvements	19,213,520	92,667,296	111,880,816	10,847,039	63,565,132	74,412,171	8,366,481	29,102,164	37,468,645
4	391XXX	Office Furniture & Equipment	4,472,848	64,438,401	68,911,249	4,429,041	44,201,521	48,630,562	43,807	20,236,880	20,280,687
4	392XXX	Transportation Equipment	34,889,486	22,693,626	57,583,112	24,593,523	15,566,693	40,160,216	10,295,963	7,126,933	17,422,896
4	393000	Stores Equipment	424,950	3,859,516	4,284,466	248,778	2,647,435	2,896,213	176,172	1,212,081	1,388,253
4	394000	Tools, Shop & Garage Equipment	1,674,199	14,180,656	15,854,855	712,874	9,727,221	10,440,095	961,325	4,453,435	5,414,760
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	376,546	2,206,555	2,583,101	362,966	1,513,586	1,876,552	13,580	692,969	706,549
4	396XXX	Power Operated Equipment	24,024,578	9,359,930	33,384,508	14,176,327	6,420,444	20,596,771	9,848,251	2,939,486	12,787,737
4	397XXX	Communications Equipment	26,636,901	73,789,640	100,426,541	17,268,004	50,616,004	67,884,008	9,368,897	23,173,636	32,542,533
4	398000	Miscellaneous Equipment	13,522	619,847	633,369	0	425,184	425,184	13,522	194,663	208,185
TOTAL GENERAL PLANT			113,265,899	291,486,694	404,752,593	73,475,142	199,945,298	273,420,440	39,790,757	91,541,396	131,332,153
TOTAL PLANT IN SERVICE			2,301,464,291	2,402,998,257	4,704,462,548	1,524,421,768	1,586,949,511	3,111,371,279	777,042,523	816,048,746	1,593,091,269

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-1A</b>
For Month Ended July 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	(239,517,653)	(69,854,221)	(309,371,874)	(156,138,343)	(45,677,675)	(201,816,018)	(83,379,310)	(24,176,546)	(107,555,856)
E-ADEP		Hydro Production Plant	0	(141,552,972)	(141,552,972)	0	(92,561,488)	(92,561,488)	0	(48,991,484)	(48,991,484)
E-ADEP		Other Production Plant	0	(133,826,643)	(133,826,643)	0	(87,509,242)	(87,509,242)	0	(46,317,401)	(46,317,401)
E-ADEP		Transmission Plant	(23,204,368)	(201,294,360)	(224,498,728)	(15,028,320)	(131,626,382)	(146,654,702)	(8,176,048)	(69,667,978)	(77,844,026)
E-ADEP		Distribution Plant	(586,197,919)	(217,246)	(586,415,165)	(360,428,254)	(151,125)	(360,579,379)	(225,769,665)	(66,121)	(225,835,786)
E-ADEP		General Plant	(38,771,307)	(94,994,872)	(133,766,179)	(23,413,249)	(65,161,733)	(88,574,982)	(15,358,058)	(29,833,139)	(45,191,197)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(887,691,247)</b>	<b>(641,740,314)</b>	<b>(1,529,431,561)</b>	<b>(555,008,166)</b>	<b>(422,687,645)</b>	<b>(977,695,811)</b>	<b>(332,683,081)</b>	<b>(219,052,669)</b>	<b>(551,735,750)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,452,147)	(14,452,147)	0	(9,450,259)	(9,450,259)	0	(5,001,888)	(5,001,888)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(277,596)	0	(277,596)	(277,596)	0	(277,596)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,592,656)	(2,592,656)	0	(1,775,643)	(1,775,643)	0	(817,013)	(817,013)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,629,349)	(61,613,596)	(65,242,945)	(3,603,511)	(42,263,847)	(45,867,358)	(25,838)	(19,349,749)	(19,375,587)
E-AAAMT		General Plant - 390200, 396200	0	(170,795)	(170,795)	0	(117,157)	(117,157)	0	(53,638)	(53,638)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(3,906,945)</b>	<b>(78,829,194)</b>	<b>(82,736,139)</b>	<b>(3,881,107)</b>	<b>(53,606,906)</b>	<b>(57,488,013)</b>	<b>(25,838)</b>	<b>(25,222,288)</b>	<b>(25,248,126)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(891,598,192)</b>	<b>(720,569,508)</b>	<b>(1,612,167,700)</b>	<b>(558,889,273)</b>	<b>(476,294,551)</b>	<b>(1,035,183,824)</b>	<b>(332,708,919)</b>	<b>(244,274,957)</b>	<b>(576,983,876)</b>
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,409,866,099</b>	<b>1,682,428,749</b>	<b>3,092,294,848</b>	<b>965,532,495</b>	<b>1,110,654,960</b>	<b>2,076,187,455</b>	<b>444,333,604</b>	<b>571,773,789</b>	<b>1,016,107,393</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	91,595	91,595	0	59,894	59,894	0	31,701	31,701
12		ADFIT - Electric Plant In Service (282900)	0	(550,666,286)	(550,666,286)	0	(369,722,851)	(369,722,851)	0	(180,943,435)	(180,943,435)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,093,231)	(61,093,231)	0	(41,906,902)	(41,906,902)	0	(19,186,329)	(19,186,329)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,092,765)	(1,092,765)	0	(749,582)	(749,582)	0	(343,183)	(343,183)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
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	(6,405,201)	(6,405,201)	0	(4,188,361)	(4,188,361)	0	(2,216,840)	(2,216,840)
1		ADFIT - CDA Settlement Costs (283333)	0	252,959	252,959	0	165,410	165,410	0	87,549	87,549
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,251,048)	(1,251,048)	0	(839,966)	(839,966)	0	(411,082)	(411,082)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(620,351,718)</b>	<b>(620,351,718)</b>	<b>0</b>	<b>(417,311,139)</b>	<b>(417,311,139)</b>	<b>0</b>	<b>(203,040,579)</b>	<b>(203,040,579)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,409,866,099</b>	<b>1,062,077,031</b>	<b>2,471,943,130</b>	<b>965,532,495</b>	<b>693,343,821</b>	<b>1,658,876,316</b>	<b>444,333,604</b>	<b>368,733,210</b>	<b>813,066,814</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.564%	30.436%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.141%	32.859%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended July 31, 2019  
 Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

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	1,409,866,099	1,062,077,031	2,471,943,130	965,532,495	693,343,821	1,658,876,316	444,333,604	368,733,210	813,066,814
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	530,089	1,496,312	2,026,401	469,332	1,026,395	1,495,727	60,757	469,917	530,674
4	Accumulated Amortization - AFUDC (182318)	(20,042)	(67,082)	(87,124)	(18,592)	(46,015)	(64,607)	(1,450)	(21,067)	(22,517)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(75,992)	0	(75,992)	75,992	0	75,992
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)	(3,223,150)	0	(3,223,150)	(1,032,964)	0	(1,032,964)	(2,190,186)	0	(2,190,186)
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)	1,828,073	0	1,828,073	0	0	0	1,828,073	0	1,828,073
99	ADFIT - Boulder Park Disallowed (190040)	162,104	0	162,104	0	0	0	162,104	0	162,104
99	Investment in WNP3 Exchange Power (124900, 12493C)	305,861	0	305,861	305,861	0	305,861	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(55,025)	0	(55,025)	(55,025)	0	(55,025)	0	0	0
99	CDA Lake Settlement - WA (182382)	209,162	0	209,162	209,162	0	209,162	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(1,789,193)	0	(1,789,193)	(1,789,193)	0	(1,789,193)	0	0	0
99	CDA Lake Settlement - ID (186382)	37,428	0	37,428	0	0	0	37,428	0	37,428
99	ADFIT - CDA Lake Settlement - Direct (283382)	(51,785)	0	(51,785)	(43,925)	0	(43,925)	(7,860)	0	(7,860)
99	CDA CDR Fund - Direct (182324)	15,215	0	15,215	15,215	0	15,215	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	107,297	0	107,297	100,292	0	100,292	7,005	0	7,005
99	ADFIT - Spokane River Relicensing (283322)	(22,518)	0	(22,518)	(21,050)	0	(21,050)	(1,468)	0	(1,468)
99	Spokane River PM&Es (182323)	96,305	0	96,305	63,685	0	63,685	32,620	0	32,620
99	ADFIT - Spokane River PM&Es (283323)	(20,238)	0	(20,238)	(13,388)	0	(13,388)	(6,850)	0	(6,850)
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)	(2,084,159)	0	(2,084,159)	(938,608)	0	(938,608)	(1,145,551)	0	(1,145,551)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,234,442)	0	(6,234,442)	0	0	0	(6,234,442)	0	(6,234,442)
99	Colstrip-Regulatory Asset (182327)	1,569,136	0	1,569,136	0	0	0	1,569,136	0	1,569,136
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,242,022	0	1,242,022	0	0	0	1,242,022	0	1,242,022
99	Colstrip Reg Asset ADFIT (283376)	(262,307)	0	(262,307)	0	0	0	(262,307)	0	(262,307)
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)	(337,488)	0	(337,488)	0	0	0	(337,488)	0	(337,488)
99	Colstrip ARO Liability (230027)	(5,610,755)	0	(5,610,755)	0	0	0	(5,610,755)	0	(5,610,755)
99	Colstrip ARO ADFIT (190376)	1,178,259	0	1,178,259	0	0	0	1,178,259	0	1,178,259
99	Colstrip ARO ADFIT (283377)	(915,951)	0	(915,951)	0	0	0	(915,951)	0	(915,951)
99	Customer Deposits (235199)	(1,974,583)	0	(1,974,583)	(1,974,583)	0	(1,974,583)	0	0	0
C-WKC	Working Capital	69,360,456	0	69,360,456	45,967,032	0	45,967,032	23,393,424	0	23,393,424
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	59,774,085	1,429,230	61,203,315	42,278,258	980,380	43,258,638	17,495,827	448,850	17,944,677
	NET RATE BASE	1,469,640,184	1,063,506,261	2,533,146,445	#####	694,324,201	1,702,134,954	461,829,431	369,182,060	831,011,491

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-1A
For Month Ended July 31, 2019	
Average of Monthly Averages 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
<b>Electric Production</b>													
1	Steam (ED-AN)	264,623	264,623			264,623	264,623		173,037	173,037		91,586	91,586
	Steam (ED-ID)	351,297	351,297		351,297		351,297				351,297		351,297
	Steam (ED-WA)	347,417	347,417		347,417		347,417	347,417			347,417		347,417
1	Hydro (ED-AN)	1,189,364	1,189,364			1,189,364	1,189,364		777,725	777,725		411,639	411,639
1	Other (ED-AN)	909,687	909,687			909,687	909,687		594,844	594,844		314,843	314,843
<b>Total Electric Production</b>		<b>3,062,388</b>	<b>3,062,388</b>		<b>698,714</b>	<b>2,363,674</b>	<b>3,062,388</b>	<b>347,417</b>	<b>1,545,606</b>	<b>1,893,023</b>	<b>351,297</b>	<b>818,068</b>	<b>1,169,365</b>
<b>Electric Transmission</b>													
1	ED-AN	1,243,050	1,243,050			1,243,050	1,243,050		812,830	812,830		430,220	430,220
	ED-ID	81,710	81,710		81,710		81,710				81,710		81,710
	ED-WA	42,100	42,100		42,100		42,100	42,100			42,100		42,100
<b>Total Electric Transmissic</b>		<b>1,366,860</b>	<b>1,366,860</b>		<b>123,810</b>	<b>1,243,050</b>	<b>1,366,860</b>	<b>42,100</b>	<b>812,830</b>	<b>854,930</b>	<b>81,710</b>	<b>430,220</b>	<b>511,930</b>
<b>Electric Distribution</b>													
3	ED-AN	6,787	6,787			6,787	6,787		4,721	4,721		2,066	2,066
	ED-ID	1,371,238	1,371,238		1,371,238		1,371,238				1,371,238		1,371,238
	ED-WA	2,480,292	2,480,292		2,480,292		2,480,292	2,480,292			2,480,292		2,480,292
<b>Total Electric Distribution</b>		<b>3,858,317</b>	<b>3,858,317</b>		<b>3,851,530</b>	<b>6,787</b>	<b>3,858,317</b>	<b>2,480,292</b>	<b>4,721</b>	<b>2,485,013</b>	<b>1,371,238</b>	<b>2,066</b>	<b>1,373,304</b>
<b>Gas Underground Storage</b>													
	GD-AN	54,039		54,039									
	GD-OR	9,641				9,641							
<b>Total Gas Underground St</b>		<b>63,680</b>		<b>54,039</b>		<b>9,641</b>							
<b>Gas Distribution</b>													
	GD-AN	4,786		4,786									
	GD-ID	483,910		483,910									
	GD-WA	1,030,680		1,030,680									
	GD-OR	721,278				721,278							
<b>Total Gas Distribution</b>		<b>2,240,654</b>		<b>1,519,376</b>		<b>721,278</b>							
<b>General Plant</b>													
4	ED-AN	247,659	247,659			247,659	247,659		169,882	169,882		77,777	77,777
	ED-ID	41,110	41,110		41,110		41,110				41,110		41,110
	ED-WA	71,186	71,186		71,186		71,186	71,186			71,186		71,186
7,4	CD-AA	1,860,609	1,313,180	381,667	165,762	1,313,180	1,313,180		900,776	900,776		412,404	412,404
9,4	CD-AN	64,245	50,029	14,216		50,029	50,029		34,317	34,317		15,712	15,712
9	CD-ID	38,957	30,337	8,620		30,337	30,337				30,337		30,337
9	CD-WA	145,334	113,176	32,158		113,176	113,176				113,176		113,176
8	GD-AA	29,334		20,468	8,866								
	GD-AN	2,341		2,341									
	GD-ID	2,856		2,856									
	GD-WA	91,098		91,098									
	GD-OR	17,840			17,840								
<b>Total General Plant</b>		<b>2,612,569</b>	<b>1,866,677</b>	<b>553,424</b>	<b>192,468</b>	<b>255,809</b>	<b>1,610,868</b>	<b>1,866,677</b>	<b>184,362</b>	<b>1,104,975</b>	<b>1,289,337</b>	<b>71,447</b>	<b>505,893</b>
<b>Total Depreciation Expens</b>		<b>13,204,468</b>	<b>10,154,242</b>	<b>2,126,839</b>	<b>923,387</b>	<b>4,929,863</b>	<b>5,224,379</b>	<b>10,154,242</b>	<b>3,054,171</b>	<b>3,468,132</b>	<b>6,522,303</b>	<b>1,875,692</b>	<b>1,756,247</b>

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	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	30.436%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	31.405%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages 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		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,045	50,045		26,488	26,488		
1	Misc Intangible Plt (303000)	ED-AN	19,647	19,647		19,647	19,647		12,847	12,847		6,800	6,800		
<b>Total Production/Transmission</b>			<b>96,180</b>	<b>96,180</b>		<b>96,180</b>	<b>96,180</b>		<b>62,892</b>	<b>62,892</b>		<b>33,288</b>	<b>33,288</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	973	973		973	973		973	973					
<b>Total Distribution</b>			<b>2,986</b>	<b>2,986</b>		<b>2,986</b>	<b>2,986</b>		<b>2,986</b>	<b>2,986</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	63,636	44,913	13,054	5,669				30,808	30,808		14,105	14,105	
9,1		CD-AN	812	632	180				632	413	413		219	219	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
<b>Total General Plant - 303000</b>			<b>68,437</b>	<b>45,545</b>	<b>16,551</b>	<b>6,341</b>				<b>31,221</b>	<b>31,221</b>		<b>14,324</b>	<b>14,324</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	2,545,538	1,796,590	522,166	226,782				1,232,371	1,232,371		564,219	564,219	
9,4		CD-AN	7,528	5,862	1,666				5,862	4,021	4,021		1,841	1,841	
9,4		CD-ID	656	511	145			511				511	511		
9,4		CD-WA	314,250	244,716	69,534			244,716	244,716		244,716			0	
4		ED-AN	230,855	230,855					230,855	158,355	158,355		72,500	72,500	
		ED-ID	0	0				0				0	0		
		ED-WA	23,775	23,775				23,775	23,775		23,775			0	
8		GD-AA	11,632		8,116	3,516									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>3,134,234</b>	<b>2,302,309</b>	<b>601,627</b>	<b>230,298</b>			<b>269,002</b>	<b>2,033,307</b>	<b>2,302,309</b>		<b>511</b>	<b>638,560</b>	<b>639,071</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0				0	0		0	0	
4		ED-AN	3,958	3,958					3,958	3,958		2,715	2,715	1,243	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>3,958</b>	<b>3,958</b>	<b>0</b>	<b>0</b>			<b>3,958</b>	<b>3,958</b>		<b>2,715</b>	<b>2,715</b>	<b>1,243</b>	
<b>Total Amortization Expense</b>			<b>3,305,795</b>	<b>2,450,978</b>	<b>618,178</b>	<b>236,639</b>			<b>271,988</b>	<b>2,178,990</b>	<b>2,450,978</b>		<b>271,477</b>	<b>1,491,575</b>	<b>1,763,052</b>

**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 Rat	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-1A
For Month Ended July 31, 2019	
Average of Monthly Averages 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(69,854,221)	(69,854,221)			(69,854,221)	(69,854,221)		(45,677,675)	(45,677,675)		(24,176,546)	(24,176,546)	
	Steam (ED-ID)	(83,379,310)	(83,379,310)		(83,379,310)	(83,379,310)	(83,379,310)				(83,379,310)		(83,379,310)	
	Steam (ED-WA)	(156,138,343)	(156,138,343)		(156,138,343)	(156,138,343)	(156,138,343)	(156,138,343)		(156,138,343)				
1	Hydro (ED-AN)	(141,552,972)	(141,552,972)		(141,552,972)	(141,552,972)	(141,552,972)		(92,561,488)	(92,561,488)		(48,991,484)	(48,991,484)	
1	Other (ED-AN)	(133,826,643)	(133,826,643)		(133,826,643)	(133,826,643)	(133,826,643)		(87,509,242)	(87,509,242)		(46,317,401)	(46,317,401)	
<b>Total Electric Production</b>		<b>(584,751,489)</b>	<b>(584,751,489)</b>		<b>(239,517,653)</b>	<b>(345,233,836)</b>	<b>(584,751,489)</b>		<b>(156,138,343)</b>	<b>(225,748,405)</b>	<b>(381,886,748)</b>	<b>(83,379,310)</b>	<b>(119,485,431)</b>	<b>(202,864,741)</b>
<b>Electric Transmission</b>														
1	ED-AN	(201,294,360)	(201,294,360)			(201,294,360)	(201,294,360)		(131,626,382)	(131,626,382)		(69,667,978)	(69,667,978)	
	ED-ID	(8,176,048)	(8,176,048)		(8,176,048)	(8,176,048)	(8,176,048)				(8,176,048)		(8,176,048)	
	ED-WA	(15,028,320)	(15,028,320)		(15,028,320)	(15,028,320)	(15,028,320)	(15,028,320)		(15,028,320)				
<b>Total Electric Transmissic</b>		<b>(224,498,728)</b>	<b>(224,498,728)</b>		<b>(23,204,368)</b>	<b>(201,294,360)</b>	<b>(224,498,728)</b>		<b>(15,028,320)</b>	<b>(131,626,382)</b>	<b>(146,654,702)</b>	<b>(8,176,048)</b>	<b>(69,667,978)</b>	<b>(77,844,026)</b>
<b>Electric Distribution</b>														
3	ED-AN	(217,246)	(217,246)			(217,246)	(217,246)		(151,125)	(151,125)		(66,121)	(66,121)	
	ED-ID	(225,769,665)	(225,769,665)		(225,769,665)	(225,769,665)	(225,769,665)				(225,769,665)		(225,769,665)	
	ED-WA	(360,428,254)	(360,428,254)		(360,428,254)	(360,428,254)	(360,428,254)	(360,428,254)		(360,428,254)				
<b>Total Electric Distribution</b>		<b>(586,415,165)</b>	<b>(586,415,165)</b>		<b>(586,197,919)</b>	<b>(217,246)</b>	<b>(586,415,165)</b>		<b>(360,428,254)</b>	<b>(151,125)</b>	<b>(360,579,379)</b>	<b>(225,769,665)</b>	<b>(66,121)</b>	<b>(225,835,786)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(16,876,540)	(16,876,540)											
	GD-OR	(1,225,686)		(1,225,686)		(1,225,686)								
<b>Total Gas Underground St</b>		<b>(18,102,226)</b>		<b>(16,876,540)</b>		<b>(1,225,686)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,824,884)	(1,824,884)											
	GD-ID	(82,178,020)	(82,178,020)											
	GD-WA	(152,402,078)	(152,402,078)											
	GD-OR	(115,522,509)		(115,522,509)		(115,522,509)								
<b>Total Gas Distribution</b>		<b>(351,927,491)</b>		<b>(236,404,982)</b>		<b>(115,522,509)</b>								
<b>General Plant</b>														
4	ED-AN	(34,987,219)	(34,987,219)			(34,987,219)	(34,987,219)		(23,999,483)	(23,999,483)		(10,987,736)	(10,987,736)	
	ED-ID	(10,489,497)	(10,489,497)		(10,489,497)	(10,489,497)	(10,489,497)				(10,489,497)		(10,489,497)	
	ED-WA	(19,535,233)	(19,535,233)		(19,535,233)	(19,535,233)	(19,535,233)	(19,535,233)		(19,535,233)				
7,4	CD-AA	(74,083,554)	(52,286,691)	(15,196,759)	(6,600,104)	(52,286,691)	(52,286,691)		(35,866,056)	(35,866,056)		(16,420,635)	(16,420,635)	
9,4	CD-AN	(9,914,813)	(7,720,962)	(2,193,851)		(7,720,962)	(7,720,962)		(5,296,194)	(5,296,194)		(2,424,768)	(2,424,768)	
9	CD-ID	(6,251,924)	(4,868,561)	(1,383,363)		(4,868,561)	(4,868,561)				(4,868,561)		(4,868,561)	
9	CD-WA	(4,979,924)	(3,878,016)	(1,101,908)		(3,878,016)	(3,878,016)	(3,878,016)		(3,878,016)				
8	GD-AA	(1,760,780)		(1,228,602)	(532,178)									
	GD-AN	(3,239,332)		(3,239,332)										
	GD-ID	(2,003,552)		(2,003,552)										
	GD-WA	(8,272,127)		(8,272,127)										
	GD-OR	(4,782,413)		(4,782,413)										
<b>Total General Plant</b>		<b>(180,300,368)</b>	<b>(133,766,179)</b>	<b>(34,619,494)</b>	<b>(11,914,695)</b>	<b>(38,771,307)</b>	<b>(94,994,872)</b>	<b>(133,766,179)</b>	<b>(23,413,249)</b>	<b>(65,161,733)</b>	<b>(88,574,982)</b>	<b>(15,358,058)</b>	<b>(29,833,139)</b>	<b>(45,191,197)</b>
<b>Total Accumulated Depr</b>		<b>(1,945,995,467)</b>	<b>(1,529,431,561)</b>	<b>(287,901,016)</b>	<b>(128,662,890)</b>	<b>(887,691,247)</b>	<b>(641,740,314)</b>	<b>(1,529,431,561)</b>	<b>(555,008,166)</b>	<b>(422,687,645)</b>	<b>(977,695,811)</b>	<b>(332,683,081)</b>	<b>(219,052,669)</b>	<b>(551,735,750)</b>

Allocation Ratios:		Service -				Jurisdiction -		
		Electric	Gas-North	Gas-South		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	69.564%	30.436%
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages 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		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(12,475,621)	(12,475,621)			(12,475,621)	(12,475,621)		(8,157,809)	(8,157,809)		(4,317,812)	(4,317,812)		
1	Misc Intangible Plt (3030 ED-AN	(1,976,526)	(1,976,526)			(1,976,526)	(1,976,526)		(1,292,450)	(1,292,450)		(684,076)	(684,076)		
<b>Total Production/Transmission</b>		<b>(14,452,147)</b>	<b>(14,452,147)</b>			<b>(14,452,147)</b>	<b>(14,452,147)</b>		<b>(9,450,259)</b>	<b>(9,450,259)</b>		<b>(5,001,888)</b>	<b>(5,001,888)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(230,777)	(230,777)			(230,777)	(230,777)	(230,777)		(230,777)					
	Misc Intangible Plt (3030 ED-WA	(46,819)	(46,819)			(46,819)	(46,819)	(46,819)		(46,819)					
<b>Total Distribution</b>		<b>(277,596)</b>	<b>(277,596)</b>			<b>(277,596)</b>	<b>(277,596)</b>	<b>(277,596)</b>		<b>(277,596)</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	(3,550,143)	(2,505,620)	(728,241)	(316,282)		(2,505,620)	(2,505,620)		(1,718,730)	(1,718,730)	(786,890)	(786,890)		
9,1	CD-AN	(111,766)	(87,036)	(24,730)			(87,036)	(87,036)		(56,913)	(56,913)	(30,123)	(30,123)		
	GD-ID	(109,424)		(109,424)											
	GD-WA	(229,619)		(229,619)											
	GD-OR	(101,125)			(101,125)										
<b>Total General Plant - 303000</b>		<b>(4,102,077)</b>	<b>(2,592,656)</b>	<b>(1,092,014)</b>	<b>(417,407)</b>		<b>(2,592,656)</b>	<b>(2,592,656)</b>		<b>(1,775,643)</b>	<b>(1,775,643)</b>	<b>(817,013)</b>	<b>(817,013)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(79,462,575)	(56,083,094)	(16,300,159)	(7,079,322)		(56,083,094)	(56,083,094)		(38,470,199)	(38,470,199)	(17,612,895)	(17,612,895)		
9,4	CD-AN	(64,217)	(50,008)	(14,209)			(50,008)	(50,008)		(34,303)	(34,303)	(15,705)	(15,705)		
9	CD-ID	(33,180)	(25,838)	(7,342)		(25,838)	(25,838)				(25,838)		(25,838)		
9	CD-WA	(2,840,236)	(2,211,777)	(628,459)		(2,211,777)	(2,211,777)	(2,211,777)				0	0		
4	ED-AN	(5,480,494)	(5,480,494)				(5,480,494)	(5,480,494)		(3,759,345)	(3,759,345)	(1,721,149)	(1,721,149)		
	ED-ID	0	0			0	0	0				0	0		
	ED-WA	(1,391,734)	(1,391,734)			(1,391,734)	(1,391,734)	(1,391,734)		(1,391,734)	(1,391,734)				
8	GD-AA	(587,890)		(410,206)	(177,684)										
	GD-AN	0		0											
	GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(89,860,326)</b>	<b>(65,242,945)</b>	<b>(17,360,375)</b>	<b>(7,257,006)</b>		<b>(3,629,349)</b>	<b>(61,613,596)</b>	<b>(65,242,945)</b>	<b>(3,603,511)</b>	<b>(42,263,847)</b>	<b>(43,655,581)</b>	<b>(25,838)</b>	<b>(19,349,749)</b>	<b>(19,375,587)</b>
<b>Gas Underground Storage</b>															
	GD-AN	0		0											
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0		
9	CD-ID	0	0	0		0	0	0		0	0	0	0		
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0		
4	ED-AN	(170,795)	(170,795)				(170,795)	(170,795)		(117,157)	(117,157)	(53,638)	(53,638)		
	ED-WA	0	0			0			0						
	GD-WA	0		0											
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(170,795)</b>	<b>(170,795)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(170,795)</b>	<b>(170,795)</b>	<b>0</b>	<b>(117,157)</b>	<b>(117,157)</b>	<b>0</b>	<b>(53,638)</b>	<b>(53,638)</b>
<b>Total Accumulated Amortization</b>		<b>(108,862,941)</b>	<b>(82,736,139)</b>	<b>(18,452,389)</b>	<b>(7,674,413)</b>		<b>(3,906,945)</b>	<b>(78,829,194)</b>	<b>(82,736,139)</b>	<b>(3,881,107)</b>	<b>(53,606,906)</b>	<b>(55,276,236)</b>	<b>(25,838)</b>	<b>(25,222,288)</b>	<b>(25,248,126)</b>

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%			



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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		
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578		
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	848,544		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	0	885,250	885,250	
9		CD-WA / ID / AN	2,019,877	714,277	340,480	518,182	1,572,939	202,956	96,745	147,237	0	446,938		
		<b>TOTAL ACCOUNT</b>	<b>16,070,946</b>	<b>836,590</b>	<b>702,759</b>	<b>7,553,996</b>	<b>9,093,345</b>	<b>2,961,534</b>	<b>96,745</b>	<b>2,185,528</b>	<b>5,243,807</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,396,935	1,097,390	2,650,382	4,649,163	8,396,935	0	0	0	0	0		
99		GD-WA / ID / AN	21,922,417	0	0	0	0	21,922,417	0	0	0	21,922,417		
99		GD-OR / AS	3,778,548	0	0	0	0	0	0	0	3,778,548	3,778,548		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	112,963,390	0	0	79,727,302	79,727,302	0	0	23,172,180	0	10,063,908	10,063,908	
9		CD-WA / ID / AN	30,506,824	9,749,649	5,716,099	8,290,831	23,756,579	2,770,286	1,624,185	2,355,774	0	6,750,245		
		<b>TOTAL ACCOUNT</b>	<b>177,568,114</b>	<b>10,847,039</b>	<b>8,366,481</b>	<b>92,667,296</b>	<b>111,880,816</b>	<b>24,692,703</b>	<b>1,624,185</b>	<b>25,527,954</b>	<b>51,844,842</b>	<b>3,778,548</b>	<b>10,063,908</b>	<b>13,842,456</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,012,457	274,744	3,512	1,734,201	2,012,457	0	0	0	0	0		
99		GD-WA / ID / AN	863,213	0	0	0	0	863,213	0	0	0	863,213		
99		GD-OR / AS	6,330	0	0	0	0	0	0	0	6,330	6,330		
8		GD-AA	257,577	0	0	0	0	0	0	179,727	0	77,850	77,850	
7		CD-AA	88,525,995	0	0	62,479,877	62,479,877	0	0	18,159,337	0	7,886,781	7,886,781	
9		CD-WA / ID / AN	5,674,515	4,154,297	40,295	224,323	4,418,915	1,180,411	11,449	63,740	0	1,255,600		
		<b>TOTAL ACCOUNT</b>	<b>97,340,087</b>	<b>4,429,041</b>	<b>43,807</b>	<b>64,438,401</b>	<b>68,911,249</b>	<b>2,043,624</b>	<b>11,449</b>	<b>18,402,804</b>	<b>20,457,877</b>	<b>6,330</b>	<b>7,964,631</b>	<b>7,970,961</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,170,723	22,651,895	9,499,444	15,019,384	47,170,723	0	0	0	0	0		
99		GD-WA / ID / AN	13,599,182	0	0	0	0	9,255,214	2,515,238	1,828,730	13,599,182	0		
99		GD-OR / AS	3,952,018	0	0	0	0	0	0	0	3,952,018	3,952,018		
8		GD-AA	46,950	0	0	0	0	0	0	32,760	0	14,190	14,190	
7		CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	0	653,389	653,389	
9		CD-WA / ID / AN	6,723,992	1,941,627	796,520	2,498,027	5,236,174	551,698	226,325	709,795	0	1,487,818		
		<b>TOTAL ACCOUNT</b>	<b>78,826,901</b>	<b>24,593,522</b>	<b>10,295,964</b>	<b>22,693,627</b>	<b>57,583,113</b>	<b>9,806,912</b>	<b>2,741,563</b>	<b>4,075,716</b>	<b>16,624,191</b>	<b>3,952,018</b>	<b>667,579</b>	<b>4,619,597</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
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Average of Monthly Averages 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	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	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	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,998,613	247,797	174,826	3,469,947	3,892,570	70,410	49,675	985,958	1,106,043	0	0	0	
		TOTAL ACCOUNT	5,503,311	248,777	176,172	3,859,517	4,284,466	158,570	49,675	985,958	1,194,203	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,731,256	703,615	204,716	4,822,925	5,731,256	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,564,639	0	0	0	0	1,855,756	273,667	435,216	2,564,639	0	0	0	
99		GD-OR / AS	868,886	0	0	0	0	0	0	0	0	868,886	0	868,886	
8		GD-AA	5,017,833	0	0	0	0	0	0	3,501,243	3,501,243	0	1,516,590	1,516,590	
7		CD-AA	13,071,914	0	0	9,225,895	9,225,895	0	0	2,681,442	2,681,442	0	1,164,577	1,164,577	
9		CD-WA / ID / AN	1,152,780	9,259	756,609	131,836	897,704	2,631	214,985	37,460	255,076	0	0	0	
		TOTAL ACCOUNT	28,407,308	712,874	961,325	14,180,656	15,854,855	1,858,387	488,652	6,655,361	9,002,400	868,886	2,681,167	3,550,053	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	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	0	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	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,476,074	362,966	13,580	1,099,528	1,476,074	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,301	0	0	0	0	30,384	0	94,917	125,301	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	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	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,415,979	362,966	13,580	2,206,555	2,583,101	30,384	0	559,827	590,211	40,917	201,750	242,667	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,933,341	13,923,954	9,493,189	8,516,198	31,933,341	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	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	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	0	
		TOTAL ACCOUNT	37,942,757	14,176,328	9,848,251	9,359,930	33,384,509	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916	

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Average of Monthly Averages Basis	

AVISTA UTILITIES  
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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	49,729,550	10,797,277	6,459,438	32,472,835	49,729,550	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,035,305	0	0	0	0	726,714	308,591	0	1,035,305	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7		CD-AA	52,493,896	0	0	37,049,142	37,049,142	0	0	10,768,073	10,768,073	0	4,676,681	4,676,681
9		CD-WA / ID / AN	17,525,779	6,470,727	2,909,459	4,267,664	13,647,850	1,838,606	826,700	1,212,623	3,877,929	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>122,456,067</b>	<b>17,268,004</b>	<b>9,368,897</b>	<b>73,789,641</b>	<b>100,426,542</b>	<b>2,565,320</b>	<b>1,135,291</b>	<b>12,356,422</b>	<b>16,057,033</b>	<b>1,133,063</b>	<b>4,839,429</b>	<b>5,972,492</b>
	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	613,649	0	0	433,101	433,101	0	0	125,878	125,878	0	54,670	54,670
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>818,181</b>	<b>0</b>	<b>13,522</b>	<b>619,847</b>	<b>633,369</b>	<b>0</b>	<b>1,897</b>	<b>125,878</b>	<b>127,775</b>	<b>2,367</b>	<b>54,670</b>	<b>57,037</b>
		<b>TOTAL GENERAL PLANT</b>	<b>568,466,881</b>	<b>73,475,141</b>	<b>39,790,758</b>	<b>291,486,696</b>	<b>404,752,595</b>	<b>46,573,439</b>	<b>7,098,030</b>	<b>71,938,202</b>	<b>125,609,671</b>	<b>10,699,149</b>	<b>27,405,466</b>	<b>38,104,615</b>

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	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	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	1,020,488
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>25,017,931</b>	<b>639,169</b>	<b>0</b>	<b>18,737,337</b>	<b>19,376,506</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,392,615</b>	<b>4,194,814</b>	<b>426,123</b>	<b>1,020,488</b>	<b>1,446,611</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,759,094	1,432,132	0	14,326,962	15,759,094	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	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	213,258
7		CD-AA	106,139,925	0	0	74,911,436	74,911,436	0	0	21,772,483	21,772,483	0	9,456,006	9,456,006
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>123,064,945</b>	<b>1,432,132</b>	<b>32,734</b>	<b>89,564,140</b>	<b>91,029,006</b>	<b>0</b>	<b>9,301</b>	<b>22,357,374</b>	<b>22,366,675</b>	<b>0</b>	<b>9,669,264</b>	<b>9,669,264</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>206,653</b>	<b>0</b>	<b>0</b>	<b>145,851</b>	<b>145,851</b>	<b>0</b>	<b>0</b>	<b>42,391</b>	<b>42,391</b>	<b>0</b>	<b>18,411</b>	<b>18,411</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended July 31, 2019	
Average of Monthly Averages 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	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	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	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	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	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	2,597,419	0	0	1,833,206	1,833,206	0	0	532,809	532,809	0	231,404	231,404	0
9		CD-WA / ID / AN	18,916,714	14,731,013	0	14,731,013	14,731,013	4,185,701	0	4,185,701	4,185,701	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,514,133</b>	<b>14,731,013</b>	<b>0</b>	<b>1,833,206</b>	<b>16,564,219</b>	<b>4,185,701</b>	<b>0</b>	<b>532,809</b>	<b>4,718,510</b>	<b>0</b>	<b>231,404</b>	<b>231,404</b>	<b>0</b>
		<b>TOTAL</b>	<b>300,964,375</b>	<b>16,802,314</b>	<b>32,734</b>	<b>202,851,142</b>	<b>219,686,190</b>	<b>5,208,295</b>	<b>788,906</b>	<b>52,230,186</b>	<b>58,227,387</b>	<b>426,123</b>	<b>22,624,675</b>	<b>23,050,798</b>	<b>0</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended July 31, 2019 Average of Monthly Averages 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	(85,697,677)	(60,483,707)	(17,579,164)	(7,634,806)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(782,717)	(609,525)	(173,192)	0
7	282919	CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	<u>(88,294,708)</u>	<u>(62,373,739)</u>	<u>(18,124,526)</u>	<u>(7,796,443)</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**  
**COMMON WORKING CAPITAL**  
 For Month Ended July 31, 2019  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

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	3,652,040	3,652,040	0	0	0	0	3,652,040
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(119)	(119)	0	0	0	0	(119)
7/4	154560 Supply Chain Invoice Price Variance	0	0	53	53	0	0	0	0	53
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	49,202,690	25,243,025	0	74,445,715	45,967,032	23,393,424	3,235,658	1,849,601	0
<b>TOTAL</b>		<b>49,202,690</b>	<b>25,243,025</b>	<b>3,651,974</b>	<b>78,097,689</b>	<b>45,967,032</b>	<b>23,393,424</b>	<b>3,235,658</b>	<b>1,849,601</b>	<b>3,651,974</b>

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%