

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,548,452	7,176,144	4,372,308
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,548,452	7,176,144	4,372,308
E-APL	Electric Net Rate Base	2,549,096,845	1,716,396,937	832,699,908
	RATE OF RETURN	0.453%	0.418%	0.525%

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 October 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	10-01-2019 thru 10-31-2019	399,081 100.000%	263,586 66.048%	135,495 33.952%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2019 thru 10-31-2019	3,391,973 100.000%	2,727,496 80.410%	664,477 19.590%
	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 October 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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Average of Monthly Averages Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		11,797,922	0	7,602,714 4,195,208
		Direct O & M Accts 901 - 935		12,671,112	0	9,329,820 3,341,292
		Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442 0
		Total		26,498,476	0	18,961,976 7,536,500
		Percentage		100.000%	0.000%	71.559% 28.441%
		Direct Labor Accts 500 - 894		12,728,322	0	8,885,828 3,842,494
		Direct Labor Accts 901 - 935		1,420,797	0	176,159 1,244,638
		Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573 0
		Total		17,619,692	0	12,532,560 5,087,132
		Percentage		100.000%	0.000%	71.128% 28.872%
		Number of Customers at		354,955	0	251,894 103,061
		Percentage		100.000%	0.000%	70.965% 29.035%
		Net Direct Plant		855,304,042	0	559,809,249 295,494,793
		Percentage		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 October 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	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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 Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2019 thru 10-31-2019	1,242,806,901	855,266,381	387,540,520	
				100.000%	68.817%	31.183%	
11		Book Depreciation Percent	10-01-2019 thru 10-31-2019	10,392,312	6,700,606	3,691,706	
				100.000%	64.477%	35.523%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended October 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2019 thru 10-31-2019	3,141,549,165 100.000%	2,114,006,891 67.292%	1,027,542,274 32.708%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2019 thru 10-31-2019	274,725,729 100.000%	187,538,261 68.264%	87,187,468 31.736%
14		Net Allocated Schedule M's - AMA Percent	10-01-2019 thru 10-31-2019	-5,603,211 100.000%	-3,794,725 67.724%	-1,808,486 32.276%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	25,242,907	0	25,242,907	17,229,920	0	17,229,920	8,012,987	0
99	442200	Commercial - Firm & Int.	25,499,335	0	25,499,335	18,535,752	0	18,535,752	6,963,583	0
1	442300	Industrial	9,197,820	0	9,197,820	5,288,381	0	5,288,381	3,909,439	0
99	444000	Public Street & Highway Lighting	610,805	0	610,805	388,075	0	388,075	222,730	0
99	448000	Interdepartmental Revenue	111,930	0	111,930	94,369	0	94,369	17,561	0
99	499XXX	Unbilled Revenue	5,878,140	0	5,878,140	3,490,840	0	3,490,840	2,387,300	0
TOTAL SALES TO ULTIMATE CUSTOMERS			66,540,937	0	66,540,937	45,027,337	0	45,027,337	21,513,600	0
1	447XXX	Sales for Resale	0	4,582,722	4,582,722	0	2,996,642	2,996,642	0	1,586,080
TOTAL SALES OF ELECTRICITY			66,540,937	4,582,722	71,123,659	45,027,337	2,996,642	48,023,979	21,513,600	1,586,080
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	33,876	0	33,876	21,692	0	21,692	12,184	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,489	20,489	0	10,844
1	454000	Rent from Electric Property	265,556	8,711	274,267	159,878	5,696	165,574	105,678	3,015
1	454100	Rent from Trnsmission Joint Use	91	0	91	37	0	37	54	0
1	456XXX	Other Electric Revenues	(525,183)	5,782,170	5,256,987	(259,555)	3,780,961	3,521,406	(265,628)	2,001,209
TOTAL OTHER OPERATING REVENUE			(225,660)	5,822,214	5,596,554	(77,948)	3,807,146	3,729,198	(147,712)	2,015,068
TOTAL ELECTRIC REVENUE			66,315,277	10,404,936	76,720,213	44,949,389	6,803,788	51,753,177	21,365,888	3,601,148

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

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	20,274	20,274	0	13,257	13,257	0	7,017
1	501XXX	Fuel	0	2,490,609	2,490,609	0	1,628,609	1,628,609	0	862,000
1	502000	Steam Expense	0	327,123	327,123	0	213,906	213,906	0	113,217
1	505000	Electric Expense	0	126,034	126,034	0	82,414	82,414	0	43,620
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	284,871	284,871	0	186,277	186,277	0	98,594
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	41,658	41,658	0	27,240	27,240	0	14,418
1	511000	Structures	0	77,685	77,685	0	50,798	50,798	0	26,887
1	512000	Boiler Plant	0	525,510	525,510	0	343,631	343,631	0	181,879
1	513000	Electric Plant	0	16,905	16,905	0	11,054	11,054	0	5,851
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	205,345	205,345	0	134,275	134,275	0	71,070
		TOTAL STEAM POWER GENERATION EXP	0	4,116,014	4,116,014	0	2,691,461	2,691,461	0	1,424,553
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	238,275	238,275	0	155,808	155,808	0	82,467
1	536000	Water for Power	0	75,460	75,460	0	49,343	49,343	0	26,117
1	537000	Hydraulic Expense	201,049	404,591	605,640	131,799	264,562	396,361	69,250	140,029
1	538000	Electric Expense	0	694,262	694,262	0	453,978	453,978	0	240,284
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	80,641	80,641	0	52,731	52,731	0	27,910
1	540000	Rent	0	114,510	114,510	0	74,878	74,878	0	39,632
1	540100	MT Trust Funds Land Settlement Rents	414,500	0	414,500	271,042	0	271,042	143,458	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	90,159	90,159	0	58,955	58,955	0	31,204
1	542000	Structures	0	76,928	76,928	0	50,303	50,303	0	26,625
1	543000	Reservoirs, Dams, & Waterways	0	113,490	113,490	0	74,211	74,211	0	39,279
1	544000	Electric Plant	0	272,190	272,190	0	177,985	177,985	0	94,205
1	545000	Miscellaneous Hydraulic Plant	0	75,021	75,021	0	49,056	49,056	0	25,965
		TOTAL HYDRO POWER GENERATION EXP	615,549	2,235,527	2,851,076	402,841	1,461,810	1,864,651	212,708	773,717
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	33,493	33,493	0	21,901	21,901	0	11,592
1	547XXX	Fuel	0	6,779,014	6,779,014	0	4,432,797	4,432,797	0	2,346,217
1	548000	Generation Expense	0	252,598	252,598	0	165,174	165,174	0	87,424
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	176,669	176,669	0	115,524	115,524	0	61,145
1	550000	Rent	0	3,533	3,533	0	2,310	2,310	0	1,223
		MAINTENANCE								
1	551000	Supervision & Engineering	0	42,159	42,159	0	27,568	27,568	0	14,591
1	552000	Structures	0	6,668	6,668	0	4,360	4,360	0	2,308
1	553000	Generating & Electric Equipment	0	334,730	334,730	0	218,880	218,880	0	115,850
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	51,139	51,139	0	33,440	33,440	0	17,699
		TOTAL OTHER POWER GENERATION EXP	0	7,680,003	7,680,003	0	5,021,954	5,021,954	0	2,658,049

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	986,664	9,502,367	10,489,031	0	6,213,598	6,213,598	986,664	3,288,769
1	556000	System Control & Load Dispatching	0	68,189	68,189	0	44,589	44,589	0	23,600
E-557	557XXX	Other Expense	(502,005)	3,660,260	3,158,255	19,781	2,393,444	2,413,225	(521,786)	1,266,816
TOTAL OTHER POWER SUPPLY EXPENSE			484,659	13,230,816	13,715,475	19,781	8,651,631	8,671,412	464,878	4,579,185
TOTAL PRODUCTION OPERATING EXP			1,100,208	27,262,360	28,362,568	422,622	17,826,856	18,249,478	677,586	9,435,504
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	221,912	221,912	0	145,108	145,108	0	76,804
1	561000	Load Dispatching	0	338,243	338,243	0	221,177	221,177	0	117,066
1	562000	Station Expense	0	91,287	91,287	0	59,693	59,693	0	31,594
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	52,202	52,202	0	34,135	34,135	0	18,067
1	565XXX	Transmission of Electricity by Others	0	1,378,330	1,378,330	0	901,290	901,290	0	477,040
1	566000	Miscellaneous Transmission Expense	0	199,180	199,180	0	130,244	130,244	0	68,936
1	567000	Rent	0	11,246	11,246	0	7,354	7,354	0	3,892
MAINTENANCE										
1	568000	Supervision & Engineering	0	56,463	56,463	0	36,921	36,921	0	19,542
1	569000	Structures	614	82,768	83,382	614	54,122	54,736	0	28,646
1	570000	Station Equipment	0	49,121	49,121	0	32,120	32,120	0	17,001
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	215	(52,000)	(51,785)	0	(34,003)	(34,003)	215	(17,997)
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	3,190	3,190	0	2,086	2,086	0	1,104
TOTAL TRANSMISSION OPERATING EXP			829	2,431,942	2,432,771	614	1,590,247	1,590,861	215	841,695

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	699,632	2,406,820	3,106,452	347,860	1,573,820	1,921,680	351,772	833,000
E-DEPX		Depreciation Expense-Transmission	124,259	1,284,649	1,408,908	42,295	840,032	882,327	81,964	444,617
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	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
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	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
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,788	0	16,788	12,769	0	12,769	4,019	0
99	407403	Amortization of Dissallowed K.F. Plant	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
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(160,806)	0	(160,806)	0	0	0	(160,806)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(509,817)	0	(509,817)	(153,220)	0	(153,220)	(356,597)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	1,054	0	1,054	0	0	0	1,054	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(10,624)	0	(10,624)	(10,624)	0	(10,624)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,183,331	2,183,331	0	1,427,680	1,427,680	0	755,651
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	241,923	6,063,345	6,305,268	249,522	3,964,821	4,214,343	(7,599)	2,098,524
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,342,960	35,757,647	37,100,607	672,758	23,381,924	24,054,682	670,202	12,375,723

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	65,223	343,409	408,632	41,941	276,135	318,076	23,282	67,274
3	582000	Station Expense	63,531	3,095	66,626	51,052	2,489	53,541	12,479	606
3	583000	Overhead Line Expense	171,646	54,331	225,977	126,991	43,688	170,679	44,655	10,643
3	584000	Underground Line Expense	139,126	0	139,126	86,789	0	86,789	52,337	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(2,297)	0	(2,297)	(2,313)	0	(2,313)	16	0
3	586000	Meter Expense	193,441	967	194,408	159,371	778	160,149	34,070	189
3	587000	Customer Installations Expense	35,691	13,840	49,531	14,857	11,129	25,986	20,834	2,711
3	588000	Miscellaneous Distribution Expense	265,785	286,451	552,236	191,713	230,335	422,048	74,072	56,116
3	589000	Rent	0	31,572	31,572	0	25,387	25,387	0	6,185
		MAINTENANCE:								
3	590000	Supervision & Engineering	144,788	73,536	218,324	132,895	59,130	192,025	11,893	14,406
3	591000	Structures	72,757	77	72,834	61,309	62	61,371	11,448	15
3	592000	Station Equipment	63,751	27,206	90,957	60,308	21,876	82,184	3,443	5,330
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,311,072	(3)	1,311,069	966,808	(2)	966,806	344,264	(1)
3	594000	Underground Lines	75,408	0	75,408	56,347	0	56,347	19,061	0
3	595000	Line Transformers	18,537	0	18,537	13,363	0	13,363	5,174	0
3	596000	Street Light & Signal System Maintenance Exp	13,065	0	13,065	11,143	0	11,143	1,922	0
3	597000	Meters	9,279	0	9,279	8,550	0	8,550	729	0
3	598000	Miscellaneous Distribution Expense	751,166	43,753	794,919	746,371	35,182	781,553	4,795	8,571
		TOTAL DISTRIBUTION OPERATING EXP	3,391,969	878,234	4,270,203	2,727,495	706,189	3,433,684	664,474	172,045
E-DEPX		Depreciation Expense-Distribution	3,950,023	6,787	3,956,810	2,565,201	5,457	2,570,658	1,384,822	1,330
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,986	0	2,986	2,986	0	2,986	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,292,559	325	4,292,884	3,736,800	223	3,737,023	555,759	102
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,245,568	7,112	8,252,680	6,304,987	5,680	6,310,667	1,940,581	1,432
		TOTAL DISTRIBUTION EXPENSES	11,637,537	885,346	12,522,883	9,032,482	711,869	9,744,351	2,605,055	173,477

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	18,101	18,101	0	11,955	11,955	0	6,146
2	902000	Meter Reading Expenses	191,686	20,818	212,504	168,733	13,750	182,483	22,953	7,068
2	903XXX	Customer Records & Collection Expenses	227,127	746,843	973,970	158,277	493,275	651,552	68,850	253,568
2	904000	Uncollectible Accounts	31,358	104,404	135,762	81,813	68,957	150,770	(50,455)	35,447
2	905000	Misc Customer Accounts	0	7,737	7,737	0	5,110	5,110	0	2,627
TOTAL CUSTOMER ACCOUNTS EXPENSES			450,171	897,903	1,348,074	408,823	593,047	1,001,870	41,348	304,856
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,790,806	21,707	2,812,513	1,968,143	14,337	1,982,480	822,663	7,370
2	909000	Advertising	4,546	189,055	193,601	4,546	124,867	129,413	0	64,188
2	910000	Misc Customer Service & Info Exp	0	54,545	54,545	0	36,026	36,026	0	18,519
TOTAL CUSTOMER SERVICE & INFO EXP			2,795,352	265,307	3,060,659	1,972,689	175,230	2,147,919	822,663	90,077
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	69,084	2,830,048	2,899,132	55,552	1,941,271	1,996,823	13,532	888,777
4	921000	Office Supplies & Expenses	338	422,083	422,421	338	289,528	289,866	0	132,555
4	922000	Admin Exp Transferred--Credit	0	(7,836)	(7,836)	0	(5,375)	(5,375)	0	(2,461)
4	923000	Outside Services Employed	20,336	808,369	828,705	15,507	554,501	570,008	4,829	253,868
4	924000	Property Insurance Premium	0	117,017	117,017	0	80,268	80,268	0	36,749
4	925XXX	Injuries and Damages	299	403,522	403,821	308	276,796	277,104	(9)	126,726
4	926XXX	Employee Pensions and Benefits	779	210,504	211,283	779	144,395	145,174	0	66,109
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	414,933	290,659	705,592	266,223	190,062	456,285	148,710	100,597
4	930000	Miscellaneous General Expenses	2,989	226,747	229,736	544	155,537	156,081	2,445	71,210
4	931000	Rents	350	37,290	37,640	0	25,579	25,579	350	11,711
4	935000	Maintenance of General Plant	131,464	1,036,078	1,167,542	77,788	710,698	788,486	53,676	325,380
TOTAL ADMIN & GEN OPERATING EXP			640,672	6,374,481	7,015,153	417,039	4,363,260	4,780,299	223,633	2,011,221

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	265,774	1,646,113	1,911,887	194,144	1,129,151	1,323,295	71,630	516,962
E-AMTX		Amortization Expense-General Plant - 303000	0	23,478	23,478	0	16,084	16,084	0	7,394
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	248,007	2,098,109	2,346,116	247,496	1,439,198	1,686,694	511	658,911
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,958	3,958	0	2,715	2,715	0	1,243
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(461,140)	0	(461,140)	0	0	0	(461,140)	0
99	407311	Regulatory Debit - AFUDC Amortization	298	3,174	3,472	243	2,136	2,379	55	1,038
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	71,321	0	71,321	71,321	0	71,321	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(613,019)	0	(613,019)	(613,019)	0	(613,019)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(488,759)	3,774,832	3,286,073	(99,815)	2,589,284	2,489,469	(388,944)	1,185,548
		TOTAL ADMIN & GENERAL EXPENSES	151,913	10,149,313	10,301,226	317,224	6,952,544	7,269,768	(165,311)	3,196,769
		TOTAL EXPENSES BEFORE FIT	16,377,933	47,955,516	64,333,449	12,403,976	31,814,614	44,218,590	3,973,957	16,140,902
		NET OPERATING INCOME (LOSS) BEFORE FIT			12,386,764			7,534,587		
E-FIT		FEDERAL INCOME TAX			958,052			469,676		
E-FIT		DEFERRED FEDERAL INCOME TAX			(79,341)			(84,816)		
E-FIT		AMORTIZED ITC			(40,399)			(26,417)		
		ELECTRIC NET OPERATING INCOME (LOSS)			11,548,452			7,176,144		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.390%		34.610%
E-ALL	2	Number of Customers		100.000%		66.048%		33.952%
E-ALL	3	Direct Distribution Operating Expense		100.000%		80.410%		19.590%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.595%		31.405%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,012,987
99	442200	Commercial - Firm & Int.	6,963,583
1	442300	Industrial	3,909,439
99	444000	Public Street & Highway Lighting	222,730
99	448000	Interdepartmental Revenue	17,561
99	499XXX	Unbilled Revenue	2,387,300
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>21,513,600</u>
1	447XXX	Sales for Resale	1,586,080
		TOTAL SALES OF ELECTRICITY	<u>23,099,680</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	12,184
1	453000	Sales of Water & Water Power	10,844
1	454000	Rent from Electric Property	108,693
1	454100	Rent from Trnsmission Joint Use	54
1	456XXX	Other Electric Revenues	1,735,581
		TOTAL OTHER OPERATING REVENUE	<u>1,867,356</u>
		TOTAL ELECTRIC REVENUE	<u>24,967,036</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	7,017
1	501XXX	Fuel	862,000
1	502000	Steam Expense	113,217
1	505000	Electric Expense	43,620
1	506XXX	Miscellaneous Steam Power Generation Op Exp	98,594
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	14,418
1	511000	Structures	26,887
1	512000	Boiler Plant	181,879
1	513000	Electric Plant	5,851
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	71,070
		TOTAL STEAM POWER GENERATION EXP	<u>1,424,553</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	82,467
1	536000	Water for Power	26,117
1	537000	Hydraulic Expense	209,279
1	538000	Electric Expense	240,284
1	539000	Miscellaneous Hydraulic Power Generation Exp	27,910
1	540000	Rent	39,632
1	540100	MT Trust Funds Land Settlement Rents	143,458
		MAINTENANCE	
1	541000	Supervision & Engineering	31,204
1	542000	Structures	26,625
1	543000	Reservoirs, Dams, & Waterways	39,279
1	544000	Electric Plant	94,205
1	545000	Miscellaneous Hydraulic Plant	25,965
		TOTAL HYDRO POWER GENERATION EXP	<u>986,425</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,592
1	547XXX	Fuel	2,346,217
1	548000	Generation Expense	87,424
1	549XXX	Miscellaneous Other Power Generation Op Exp	61,145
1	550000	Rent	1,223
		MAINTENANCE	
1	551000	Supervision & Engineering	14,591
1	552000	Structures	2,308
1	553000	Generating & Electric Equipment	115,850
1	554XXX	Miscellaneous Other Power Generation Maint Exp	17,699
		TOTAL OTHER POWER GENERATION EXP	<u>2,658,049</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,275,433
1	556000	System Control & Load Dispatching	23,600
E-557	557XXX	Other Expense	745,030
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,044,063</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,113,090</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	76,804
1	561000	Load Dispatching	117,066
1	562000	Station Expense	31,594
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	18,067
1	565XXX	Transmission of Electricity by Others	477,040
1	566000	Miscellaneous Transmission Expense	68,936
1	567000	Rent	3,892
		MAINTENANCE	
1	568000	Supervision & Engineering	19,542
1	569000	Structures	28,646
1	570000	Station Equipment	17,001
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	(17,782)
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,104
		TOTAL TRANSMISSION OPERATING EXP	<u>841,910</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,184,772
E-DEPX		Depreciation Expense-Transmission	526,581
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,288
99		Colstrip 3 AFUDC Reallocation Adj	11,880
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,768
99	407326	Amortization of Spokane River TDG	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	944
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,499
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,019
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(160,806)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(356,597)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	1,054
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	755,651
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,090,925</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>13,045,925</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	90,556
3	582000	Station Expense	13,085
3	583000	Overhead Line Expense	55,298
3	584000	Underground Line Expense	52,337
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	16
3	586000	Meter Expense	34,259
3	587000	Customer Installations Expense	23,545
3	588000	Miscellaneous Distribution Expense	130,188
3	589000	Rent	6,185
		MAINTENANCE:	
3	590000	Supervision & Engineering	26,299
3	591000	Structures	11,463
3	592000	Station Equipment	8,773
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	344,263
3	594000	Underground Lines	19,061
3	595000	Line Transformers	5,174
3	596000	Street Light & Signal System Maintenance Exp	1,922
3	597000	Meters	729
3	598000	Miscellaneous Distribution Expense	13,366
		TOTAL DISTRIBUTION OPERATING EXP	<u>836,519</u>
E-DEPX		Depreciation Expense-Distribution	1,386,152
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	555,861
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,942,013</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,778,532</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	6,146
2	902000	Meter Reading Expenses	30,021
2	903XXX	Customer Records & Collection Expenses	322,418
2	904000	Uncollectible Accounts	(15,008)
2	905000	Misc Customer Accounts	2,627
		TOTAL CUSTOMER ACCOUNTS EXPENSES	346,204
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	830,033
2	909000	Advertising	64,188
2	910000	Misc Customer Service & Info Exp	18,519
		TOTAL CUSTOMER SERVICE & INFO EXP	912,740
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	902,309
4	921000	Office Supplies & Expenses	132,555
4	922000	Admin Exp Transferred--Credit	(2,461)
4	923000	Outside Services Employed	258,697
4	924000	Property Insurance Premium	36,749
4	925XXX	Injuries and Damages	126,717
4	926XXX	Employee Pensions and Benefits	66,109
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	249,307
4	930000	Miscellaneous General Expenses	73,655
4	931000	Rents	12,061
4	935000	Maintenance of General Plant	379,056
		TOTAL ADMIN & GEN OPERATING EXP	2,234,854

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	588,592
E-AMTX		Amortization Expense-General Plant - 303000	7,394
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	659,422
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,243
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(461,140)
99	407311	Regulatory Debit - AFUDC Amortization	1,093
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>796,604</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,031,458</u>
		TOTAL EXPENSES BEFORE FIT	<u>20,114,859</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,852,177
E-FIT		FEDERAL INCOME TAX	488,376
E-FIT		DEFERRED FEDERAL INCOME TAX	5,475
E-FIT		AMORTIZED ITC	(13,982)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,372,308</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended October 31, 2019
Average of Monthly Averages Basis

Report ID:
E-456-1A

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	113,819	115,619	1,700	74,426	76,126	100	39,393	39,493
1	456010	Other Electric Rev-Financial	0	69,401	69,401	0	45,381	45,381	0	24,020	24,020
1	456015	Other Electric Rev-CT Fuel Sales	0	359,915	359,915	0	235,348	235,348	0	124,567	124,567
1	456016	Other Electric Rev-Resource Opt	0	125,822	125,822	0	82,275	82,275	0	43,547	43,547
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	28,564	28,564	0	18,678	18,678	0	9,886	9,886
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	106,461	96,461	0	69,615	69,615	(10,000)	36,846	26,846
1	456050	Other Electric Rev-Attachment Fees	0	745,449	745,449	0	487,449	487,449	0	258,000	258,000
1	456100	Transmission Revenue of Others	0	867,561	867,561	0	567,298	567,298	0	300,263	300,263
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	224,883	224,883	0	147,051	147,051	0	77,832	77,832
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	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(805,942)	0	(805,942)	(641,641)	0	(641,641)	(164,301)	0	(164,301)
1	456329	Amortization Res Decoupling Deferral	71,419	0	71,419	209,091	0	209,091	(137,672)	0	(137,672)
1	456338	Non-res Decoupling Deferred Rev	408,165	0	408,165	259,364	0	259,364	148,801	0	148,801
1	456339	Amortization Non-res Decoupling	(222,714)	0	(222,714)	(97,027)	0	(97,027)	(125,687)	0	(125,687)
1	456380	Other Electric Revenue-Clearwater	18,899	0	18,899	0	0	0	18,899	0	18,899
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	(11,215)	(11,215)	0	(7,333)	(7,333)	0	(3,882)	(3,882)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	11,215	11,215	0	7,333	7,333	0	3,882	3,882
1	456730	Other Elec Rev-Intraco Thermal	0	2,917,545	2,917,545	0	1,907,783	1,907,783	0	1,009,762	1,009,762
TOTAL ACCOUNT 456			(525,183)	5,782,171	5,256,988	(259,555)	3,780,960	3,521,405	(265,628)	2,001,211	1,735,583

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended October 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
1	55500/555100	Purchased Power	0	9,029,771	9,029,771	0	5,904,567	5,904,567	0	3,125,204	3,125,204
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	119,890	119,890	0	78,396	78,396	0	41,494	41,494
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	986,664	0	986,664	0	0	0	986,664	0	986,664
1	555550	Non Monetary - Exchange Power	0	14,473	14,473	0	9,464	9,464	0	5,009	5,009
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	113,350	113,350	0	74,120	74,120	0	39,230	39,230
1	555710	Intercompany Purchase	0	224,883	224,883	0	147,051	147,051	0	77,832	77,832
TOTAL ACCOUNT 555			986,664	9,502,367	10,489,031	0	6,213,598	6,213,598	986,664	3,288,769	4,275,433

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended October 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	1,682	626,784	628,466	1,682	409,854	411,536	0	216,930	216,930
1	557010	Other Power Supply Expense - Financial	0	434,163	434,163	0	283,899	283,899	0	150,264	150,264
1	557018	Merchandise Processing Fee	0	4,213	4,213	0	2,755	2,755	0	1,458	1,458
1	557150	Fuel - Economic Dispatch	0	(2,822,611)	(2,822,611)	0	(1,845,705)	(1,845,705)	0	(976,906)	(976,906)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	345,229	0	345,229	0	0	0	345,229	0	345,229
1	557165	Other Resource Costs-CAISO Charges	0	4,539	4,539	0	2,968	2,968	0	1,571	1,571
1	557170	Broker Fees - Power	0	16,614	16,614	0	10,864	10,864	0	5,750	5,750
1	557171	REC Broker Fees	0	4,579	4,579	0	2,994	2,994	0	1,585	1,585
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	79,693	0	79,693	79,693	0	79,693	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(103,052)	0	(103,052)	(103,052)	0	(103,052)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(409,208)	0	(409,208)	0	0	0	(409,208)	0	(409,208)
99	557390	Idaho PCA Amortization	(484,572)	0	(484,572)	0	0	0	(484,572)	0	(484,572)
1	557395	Optional Renewable Power Expense Offset	0	52	52	0	34	34	0	18	18
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	32,858	32,858	0	21,486	21,486	0	11,372	11,372
1	557711	Turbine Gas Bookout Offset	0	(32,858)	(32,858)	0	(21,486)	(21,486)	0	(11,372)	(11,372)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,391,927	5,391,927	0	3,525,781	3,525,781	0	1,866,146	1,866,146
TOTAL ACCOUNT 557			(502,005)	3,660,260	3,158,255	19,781	2,393,444	2,413,225	(521,786)	1,266,816	745,030

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended October 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	29,410	21,707	51,117	19,991	14,337	34,328	9,419	7,370
99	908600	Public Purpose Tariff Rider Expense Offset	2,479,837	0	2,479,837	1,740,234	0	1,740,234	739,603	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	281,559	0	281,559	207,918	0	207,918	73,641	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,790,806	21,707	2,812,513	1,968,143	14,337	1,982,480	822,663	7,370

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.048%	33.952%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

16,789

739,603

0

73,641

0

830,033

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.06%	53.06%
2	Cost of Debt		5.169%	5.136%
	Total Weighted Cost		2.743%	2.725%
E-APL	Net Rate Base	2,549,096,845	1,716,396,937	832,699,908
	Interest Deduction for FIT Calculation	69,771,840	47,080,768	22,691,072
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	76,720,213	51,753,177	24,967,036
E-OPS	Less: Operating & Maintenance Expense	46,489,428	31,204,111	15,285,317
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,367,806	7,849,776	3,518,030
E-OTX	Less: Taxes Other than FIT	6,476,215	5,164,703	1,311,512
	Net Operating Income Before FIT	12,386,764	7,534,587	4,852,177
E-INT	Less: Monthly Interest Expense	5,814,320	3,923,397	1,890,923
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	(1,543)	0	(1,543)
E-SCM	Plus: Schedule M Adjustments	(2,008,753)	(1,386,520)	(622,233)
	Taxable Net Operating Income	4,562,148	2,236,550	2,325,598
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	958,052	469,676	488,376
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	958,052	469,676	488,376
E-DTE	Deferred FIT	(79,341)	(84,816)	5,475
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	838,312	358,443	479,869

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-1A
For Month Ended October 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	5,290,681	7,566,093	12,856,774	3,399,982	5,069,349	8,469,331	1,890,699	2,496,744	4,387,443
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	481,451	481,451	0	234,014	234,014
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	153,020	153,020	0	102,970	102,970	0	50,050	50,050
99	997007 Idaho PCA	(893,780)	0	(893,780)	0	0	0	(893,780)	0	(893,780)
12	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,897)	(1,897)	0	(922)	(922)
12	997016 Redemption Expense Amortization	0	78,883	78,883	0	53,082	53,082	0	25,801	25,801
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	42,935	0	42,935	(127,780)	0	(127,780)	170,715	0	170,715
12	997020 FAS87 Current Pension Accrual	0	865,596	865,596	0	582,477	582,477	0	283,119	283,119
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	(9,879)	(9,879)	0	(6,648)	(6,648)	0	(3,231)	(3,231)
99	997031 Decoupling Mechanism	549,072	0	549,072	270,213	0	270,213	278,859	0	278,859
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,656	110,656	0	53,786	53,786
99	997033 BPA Residential Exchange	(104,297)	0	(104,297)	17,335	0	17,335	(121,632)	0	(121,632)
99	997034 Montana Hydro Settlement	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458
99	997035 Leases	0	19,856	19,856	0	13,620	13,620	0	6,236	6,236
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0
12	997044 Non-Monetary Power Costs	0	14,473	14,473	0	9,739	9,739	0	4,734	4,734
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	221,515	221,515	0	107,670	107,670
12	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(9,080,125)	(9,080,125)	0	(4,413,493)	(4,413,493)
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	33,334	33,334	0	22,431	22,431	0	10,903	10,903
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,577	62,254	2,581	24,097	26,678
99	997065 Amortization - Unbilled Revenue Add-Ins	393,577	0	393,577	178,766	0	178,766	214,811	0	214,811
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	108,983	108,983	0	57,683	57,683
12	997080 Book Transportation Depreciation	0	(14,582)	(14,582)	0	(9,813)	(9,813)	0	(4,769)	(4,769)
12	997081 Deferred Compensation	0	(20,402)	(20,402)	0	(13,729)	(13,729)	0	(6,673)	(6,673)
4	997082 Meal Disallowances	0	55,664	55,664	0	38,183	38,183	0	17,481	17,481
12	997083 Paid Time Off	0	179,698	179,698	0	120,922	120,922	0	58,776	58,776
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(8,217)	0	(8,217)	0	0	0	(8,217)	0	(8,217)
99	997095 WA REC Deferral	(23,359)	0	(23,359)	(23,359)	0	(23,359)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,835	1,835	0	892	892
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(34,371)	(34,371)	0	(23,129)	(23,129)	0	(11,242)	(11,242)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(2,142,048)	(2,142,048)	0	(1,441,427)	(1,441,427)	0	(700,621)	(700,621)
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	(1,642,067)	0	(1,642,067)	(1,642,067)	0	(1,642,067)	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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended October 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	(419,646)	0	(419,646)	0	0	0	(419,646)	0	(419,646)
99	997110 FISERVE	0	0	0	0	0	0	0	0	0
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	(204,747)	(204,747)	0	(99,520)	(99,520)
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	(157,222)	0	(157,222)	0	0	0	(157,222)	0	(157,222)
	TOTAL SCHEDULE M ADJUSTMENTS	5,747,907	(5,603,210)	(2,008,753)	2,408,205	(3,794,725)	(1,386,520)	1,186,252	(1,808,485)	(622,233)

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%	67.292%	32.708%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/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	(397,928)	(397,928)	0	(267,774)	(267,774)	0	(130,154)	(130,154)
99	410100	Deferred Federal Income Tax Expense - Washin	254,520	0	254,520	254,520	0	254,520	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	193,044	0	193,044	0	0	0	193,044	0	193,044
	410100	Total	447,564	(397,928)	49,636	254,520	(267,774)	(13,254)	193,044	(130,154)	62,890
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(37,620)	(37,620)	0	(25,315)	(25,315)	0	(12,305)	(12,305)
99	411100	Deferred Federal Income Tax Expense - Washin	(46,247)	0	(46,247)	(46,247)	0	(46,247)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(45,110)	0	(45,110)	0	0	0	(45,110)	0	(45,110)
	411100	Total	(91,357)	(37,620)	(128,977)	(46,247)	(25,315)	(71,562)	(45,110)	(12,305)	(57,415)
		Total Deferred Federal Income Tax Expense	356,207	(435,548)	(79,341)	208,273	(293,089)	(84,816)	147,934	(142,459)	5,475

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.292%	32.708%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	88,764	88,764	0	58,043	58,043	0	30,721	30,721
1	408150	R&P Property Tax--Production	0	1,524,180	1,524,180	0	996,661	996,661	0	527,519	527,519
1	408180	R&P Property Tax--Transmission	0	548,035	548,035	0	358,360	358,360	0	189,675	189,675
1	409100	State Income Tax--Montana & Oregon	0	22,352	22,352	0	14,616	14,616	0	7,736	7,736
TOTAL PRODUCTION & TRANSMISSION			0	2,183,331	2,183,331	0	1,427,680	1,427,680	0	755,651	755,651
DISTRIBUTION											
99	408110	State Excise Tax	1,629,391	0	1,629,391	1,629,391	0	1,629,391	0	0	0
99	408120	Municipal Occupation & License Tax	1,695,519	0	1,695,519	1,432,390	0	1,432,390	263,129	0	263,129
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	955,464	0	955,464	675,019	0	675,019	280,445	0	280,445
99	409100	State Income Tax--Idaho	13,728	325	14,053	0	223	223	13,728	102	13,830
99	411410	State Income Tax--Idaho ITC Deferred	1,774	0	1,774	0	0	0	1,774	0	1,774
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
TOTAL DISTRIBUTION			4,292,559	325	4,292,884	3,736,800	223	3,737,023	555,759	102	555,861
TOTAL TAXES OTHER THAN FIT			4,292,559	2,183,656	6,476,215	3,736,800	1,427,903	5,164,703	555,759	755,753	1,311,512

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:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,991,667	7,991,667	0	5,225,751	5,225,751	0	2,765,916	2,765,916
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	1,120,641	1,120,641	0	732,787	732,787	0	387,854	387,854
1	182381	CDA Settlement Past Storage	0	30,279,933	30,279,933	0	19,800,048	19,800,048	0	10,479,885	10,479,885
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	14,765,224	15,404,393	639,169	9,786,779	10,425,948	0	4,978,445	4,978,445
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,131,106	94,000,685	95,131,791	1,098,372	64,479,770	65,578,142	32,734	29,520,915	29,553,649
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	14,734,464	977,774	15,712,238	14,734,464	670,704	15,405,168	0	307,070	307,070
TOTAL INTANGIBLE PLANT			17,107,443	287,901,601	305,009,044	17,074,709	194,406,278	211,480,987	32,734	93,495,323	93,528,057
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	111,027,707	28,596,529	139,624,236	72,557,078	18,699,270	91,256,348	38,470,629	9,897,259	48,367,888
1	312000	Boiler Plant	145,844,738	46,850,688	192,695,426	95,313,051	30,635,665	125,948,716	50,531,687	16,215,023	66,746,710
1	313000	Generators	7,812	0	7,812	5,033	0	5,033	2,779	0	2,779
1	314000	Turbogenerator Units	38,636,687	18,902,569	57,539,256	25,245,370	12,360,390	37,605,760	13,391,317	6,542,179	19,933,496
1	315000	Accessory Electric Equipment	17,319,428	11,998,341	29,317,769	11,318,455	7,845,715	19,164,170	6,000,973	4,152,626	10,153,599
1	316000	Miscellaneous Power Plant Equipment	14,112,216	2,672,035	16,784,251	9,222,374	1,747,244	10,969,618	4,889,842	924,791	5,814,633
TOTAL STEAM PRODUCTION PLANT			326,948,588	112,598,634	439,547,222	213,661,361	73,628,247	287,289,608	113,287,227	38,970,387	152,257,614
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,011,614	64,011,614	0	41,857,194	41,857,194	0	22,154,420	22,154,420
1	331XXX	Structures & Improvements	0	97,621,522	97,621,522	0	63,834,713	63,834,713	0	33,786,809	33,786,809
1	332XXX	Reservoirs, Dams, & Waterways	0	195,300,515	195,300,515	0	127,707,007	127,707,007	0	67,593,508	67,593,508
1	333000	Waterwheels, Turbines, & Generators	0	238,887,528	238,887,528	0	156,208,555	156,208,555	0	82,678,973	82,678,973
1	334000	Accessory Electric Equipment	0	71,639,226	71,639,226	0	46,844,890	46,844,890	0	24,794,336	24,794,336
1	335XXX	Miscellaneous Power Plant Equipment	0	14,695,054	14,695,054	0	9,609,096	9,609,096	0	5,085,958	5,085,958
1	336000	Roads, Railroads, & Bridges	0	4,343,906	4,343,906	0	2,840,480	2,840,480	0	1,503,426	1,503,426
TOTAL HYDRAULIC PRODUCTION PLANT			0	686,499,365	686,499,365	0	448,901,935	448,901,935	0	237,597,430	237,597,430
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,133,391	17,133,391	0	11,203,524	11,203,524	0	5,929,867	5,929,867
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,124	21,388,124	0	13,985,694	13,985,694	0	7,402,430	7,402,430
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	220,538,168	220,538,168	0	144,209,908	144,209,908	0	76,328,260	76,328,260
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	22,356,581	22,356,581	0	14,618,968	14,618,968	0	7,737,613	7,737,613
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	1,680,788	1,680,788	0	1,099,067	1,099,067	0	581,721	581,721
TOTAL OTHER PRODUCTION PLANT			0	307,715,643	307,715,643	0	201,215,257	201,215,257	0	106,500,386	106,500,386
TOTAL PRODUCTION PLANT			326,948,588	1,106,813,642	1,433,762,230	213,661,361	723,745,439	937,406,800	113,287,227	383,068,203	496,355,430

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 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	28,447,489	29,075,847	410,632	18,601,813	19,012,445	217,726	9,845,676	10,063,402
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	357	25,667,420	25,667,777	207	16,783,926	16,784,133	150	8,883,494	8,883,644
1	353XXX	Station Equipment	12,037,096	272,710,516	284,747,612	7,866,334	178,325,406	186,191,740	4,170,762	94,385,110	98,555,872
1	354000	Towers & Fixtures	15,993,442	1,167,385	17,160,827	10,451,718	763,353	11,215,071	5,541,724	404,032	5,945,756
1	355000	Poles & Fixtures	5,418	275,485,129	275,490,547	3,541	180,139,726	180,143,267	1,877	95,345,403	95,347,280
1	356000	Overhead Conductors & Devices	12,525,636	141,850,155	154,375,791	8,185,521	92,755,816	100,941,337	4,340,115	49,094,339	53,434,454
1	357000	Underground Conduit	0	3,173,317	3,173,317	0	2,075,032	2,075,032	0	1,098,285	1,098,285
1	358000	Underground Conductors & Devices	0	2,521,979	2,521,979	0	1,649,122	1,649,122	0	872,857	872,857
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	41,269,141	753,057,703	794,326,844	26,969,471	492,424,431	519,393,902	14,299,670	260,633,272	274,932,942
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,060,125	0	3,060,125	700,048	0	700,048	2,360,077	0	2,360,077
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,911,332	0	33,911,332	26,988,868	0	26,988,868	6,922,464	0	6,922,464
3	362000	Station Equipment	140,622,363	3,038,989	143,661,352	95,304,516	2,443,651	97,748,167	45,317,847	595,338	45,913,185
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	430,794,950	0	430,794,950	280,140,769	0	280,140,769	150,654,181	0	150,654,181
99	365000	Overhead Conductors & Devices	277,398,432	0	277,398,432	177,342,829	0	177,342,829	100,055,603	0	100,055,603
99	366000	Underground Conduit	122,229,100	0	122,229,100	79,663,600	0	79,663,600	42,565,500	0	42,565,500
99	367000	Underground Conductors & Devices	217,380,460	0	217,380,460	144,110,490	0	144,110,490	73,269,970	0	73,269,970
99	368000	Line Transformers	278,643,152	0	278,643,152	192,294,436	0	192,294,436	86,348,716	0	86,348,716
99	369XXX	Services	178,536,998	0	178,536,998	117,495,972	0	117,495,972	61,041,026	0	61,041,026
99	371XXX	Installations on Customers' Premises	1,901,970	0	1,901,970	1,901,970	0	1,901,970	0	0	0
99	370XXX	Meters	72,719,326	0	72,719,326	49,639,833	0	49,639,833	23,079,493	0	23,079,493
99	373XXX	Street Light & Signal Systems	64,781,640	0	64,781,640	41,970,545	0	41,970,545	22,811,095	0	22,811,095
		TOTAL DISTRIBUTION PLANT	1,832,705,598	3,038,989	1,835,744,587	1,216,441,222	2,443,651	1,218,884,873	616,264,376	595,338	616,859,714
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,516,394	7,553,997	9,070,391	813,635	5,181,664	5,995,299	702,759	2,372,333	3,075,092
4	390XXX	Structures & Improvements	18,923,248	92,964,389	111,887,637	10,554,821	63,768,923	74,323,744	8,368,427	29,195,466	37,563,893
4	391XXX	Office Furniture & Equipment	4,213,495	64,229,132	68,442,627	4,190,316	44,057,973	48,248,289	23,179	20,171,159	20,194,338
4	392XXX	Transportation Equipment	35,102,040	22,825,693	57,927,733	24,812,133	15,657,284	40,469,417	10,289,907	7,168,409	17,458,316
4	393000	Stores Equipment	424,950	3,932,413	4,357,363	248,778	2,697,439	2,946,217	176,172	1,234,974	1,411,146
4	394000	Tools, Shop & Garage Equipment	1,777,048	14,496,490	16,273,538	785,894	9,943,867	10,729,761	991,154	4,552,623	5,543,777
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	395,351	2,436,925	2,832,276	381,771	1,671,609	2,053,380	13,580	765,316	778,896
4	396XXX	Power Operated Equipment	24,003,925	9,358,697	33,362,622	14,105,825	6,419,598	20,525,423	9,898,100	2,939,099	12,837,199
4	397XXX	Communications Equipment	27,167,377	78,140,649	105,308,026	17,791,661	53,600,578	71,392,239	9,375,716	24,540,071	33,915,787
4	398000	Miscellaneous Equipment	13,522	623,035	636,557	0	427,371	427,371	13,522	195,664	209,186
		TOTAL GENERAL PLANT	113,537,350	296,678,650	410,216,000	73,684,834	203,506,720	277,191,554	39,852,516	93,171,930	133,024,446
		TOTAL PLANT IN SERVICE	2,331,568,120	2,447,490,585	4,779,058,705	1,547,831,597	1,616,526,519	3,164,358,116	783,736,523	830,964,066	1,614,700,589

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(241,614,842)	(70,642,108)	(312,256,950)	(157,181,098)	(46,192,874)	(203,373,972)	(84,433,744)	(24,449,234)	(108,882,978)	
E-ADEP		Hydro Production Plant	0	(143,648,810)	(143,648,810)	0	(93,931,957)	(93,931,957)	0	(49,716,853)	(49,716,853)	
E-ADEP		Other Production Plant	0	(136,552,481)	(136,552,481)	0	(89,291,667)	(89,291,667)	0	(47,260,814)	(47,260,814)	
E-ADEP		Transmission Plant	(23,576,412)	(204,525,326)	(228,101,738)	(15,154,886)	(133,739,111)	(148,893,997)	(8,421,526)	(70,786,215)	(79,207,741)	
E-ADEP		Distribution Plant	(592,700,079)	(237,607)	(592,937,686)	(363,427,432)	(191,060)	(363,618,492)	(229,272,647)	(46,547)	(229,319,194)	
E-ADEP		General Plant	(39,644,438)	(95,845,833)	(135,490,271)	(23,907,844)	(65,745,449)	(89,653,293)	(15,736,594)	(30,100,384)	(45,836,978)	
		TOTAL ACCUMULATED DEPRECIATION	(897,535,771)	(651,452,165)	(1,548,987,936)	(559,671,260)	(429,092,118)	(988,763,378)	(337,864,511)	(222,360,047)	(560,224,558)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,740,687)	(14,740,687)	0	(9,638,935)	(9,638,935)	0	(5,101,752)	(5,101,752)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(286,553)	0	(286,553)	(286,553)	0	(286,553)	0	0	0	
E-AAAMT		General Plant - 303000	0	(2,706,441)	(2,706,441)	0	(1,853,633)	(1,853,633)	0	(852,808)	(852,808)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,072,979)	(66,532,269)	(70,605,248)	(4,045,609)	(45,637,810)	(49,683,419)	(27,370)	(20,894,459)	(20,921,829)	
E-AAAMT		General Plant - 390200, 396200	0	(182,669)	(182,669)	0	(125,302)	(125,302)	0	(57,367)	(57,367)	
		TOTAL ACCUMULATED AMORTIZATION	(4,359,532)	(84,162,066)	(88,521,598)	(4,332,162)	(57,255,680)	(61,587,842)	(27,370)	(26,906,386)	(26,933,756)	
		TOTAL ACCUMULATED DEPR/AMORT	(901,895,303)	(735,614,231)	(1,637,509,534)	(564,003,422)	(486,347,798)	(1,050,351,220)	(337,891,881)	(249,266,433)	(587,158,314)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,429,672,817	1,711,876,354	3,141,549,171	983,828,175	1,130,178,721	2,114,006,896	445,844,642	581,697,633	1,027,542,275	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	104,098	104,098	0	68,070	68,070	0	36,028	36,028	
12		ADFIT - Electric Plant In Service (282900)	0	(550,899,484)	(550,899,484)	0	(370,711,281)	(370,711,281)	0	(180,188,203)	(180,188,203)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,887,199)	(60,887,199)	0	(41,765,574)	(41,765,574)	0	(19,121,625)	(19,121,625)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,263,761)	(1,263,761)	0	(866,877)	(866,877)	0	(396,884)	(396,884)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(103,769)	(103,769)	0	(71,180)	(71,180)	0	(32,589)	(32,589)	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,358,786)	(6,358,786)	0	(4,158,010)	(4,158,010)	0	(2,200,776)	(2,200,776)	
1		ADFIT - CDA Settlement Costs (283333)	0	254,677	254,677	0	166,533	166,533	0	88,144	88,144	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,213,856)	(1,213,856)	0	(816,828)	(816,828)	0	(397,028)	(397,028)	
		TOTAL ACCUMULATED DFIT	0	(620,368,080)	(620,368,080)	0	(418,155,147)	(418,155,147)	0	(202,212,933)	(202,212,933)	
		NET ELECTRIC UTILITY PLANT	1,429,672,817	1,091,508,274	2,521,181,091	983,828,175	712,023,574	1,695,851,749	445,844,642	379,484,700	825,329,342	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	80.410%	19.590%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.292%	32.708%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended October 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	1,429,672,817	1,091,508,274	2,521,181,091	983,828,175	712,023,574	1,695,851,749	445,844,642	379,484,700	825,329,342
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	573,650	1,826,509	2,400,159	509,866	1,252,894	1,762,760	63,784	573,615	637,399
4	Accumulated Amortization - AFUDC (182318)	(24,491)	(83,780)	(108,271)	(22,579)	(57,469)	(80,048)	(1,912)	(26,311)	(28,223)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(40,352)	0	(40,352)	40,352	0	40,352
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)	(3,247,912)	0	(3,247,912)	(1,040,900)	0	(1,040,900)	(2,207,012)	0	(2,207,012)
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)	1,856,143	0	1,856,143	0	0	0	1,856,143	0	1,856,143
99	ADFIT - Boulder Park Disallowed (190040)	156,210	0	156,210	0	0	0	156,210	0	156,210
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	171,133	0	171,133	171,133	0	171,133	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(4,258,618)	0	(4,258,618)	(4,258,618)	0	(4,258,618)	0	0	0
99	CDA Lake Settlement - ID (186382)	29,685	0	29,685	0	0	0	29,685	0	29,685
99	ADFIT - CDA Lake Settlement - Direct (283382)	(42,173)	0	(42,173)	(35,939)	0	(35,939)	(6,234)	0	(6,234)
99	CDA CDR Fund - Direct (182324)	12,448	0	12,448	12,448	0	12,448	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	87,612	0	87,612	82,057	0	82,057	5,555	0	5,555
99	ADFIT - Spokane River Relicensing (283322)	(18,385)	0	(18,385)	(17,221)	0	(17,221)	(1,164)	0	(1,164)
99	Spokane River PM&Es (182323)	77,977	0	77,977	52,106	0	52,106	25,871	0	25,871
99	ADFIT - Spokane River PM&Es (283323)	(16,390)	0	(16,390)	(10,957)	0	(10,957)	(5,433)	0	(5,433)
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)	(1,998,330)	(73,890)	(2,072,220)	(821,484)	(50,685)	(872,169)	(1,176,846)	(23,205)	(1,200,051)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,050,172)	0	(6,050,172)	0	0	0	(6,050,172)	0	(6,050,172)
99	Colstrip-Regulatory Asset (182327)	1,966,191	0	1,966,191	0	0	0	1,966,191	0	1,966,191
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,137,172	0	1,137,172	0	0	0	1,137,172	0	1,137,172
99	Colstrip Reg Asset ADFIT (283376)	(279,536)	0	(279,536)	0	0	0	(279,536)	0	(279,536)
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)	(359,855)	0	(359,855)	0	0	0	(359,855)	0	(359,855)
99	Colstrip ARO Liability (230027)	(5,428,945)	0	(5,428,945)	0	0	0	(5,428,945)	0	(5,428,945)
99	Colstrip ARO ADFIT (190376)	1,140,079	0	1,140,079	0	0	0	1,140,079	0	1,140,079
99	Colstrip ARO ADFIT (283377)	(860,542)	0	(860,542)	0	0	0	(860,542)	0	(860,542)
99	Customer Deposits (235199)	(2,012,885)	0	(2,012,885)	(2,012,885)	0	(2,012,885)	0	0	0
C-WKC	Working Capital	37,902,535	0	37,902,535	25,722,774	0	25,722,774	12,179,761	0	12,179,761
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	26,246,915	1,668,839	27,915,754	19,400,448	1,144,740	20,545,188	6,846,467	524,099	7,370,566
	NET RATE BASE	1,455,919,732	1,093,177,113	2,549,096,845	#####	713,168,314	1,716,396,937	452,691,109	380,008,799	832,699,908

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 October 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	
Electric Production														
1	Steam (ED-AN)	267,183	267,183			267,183	267,183		174,711	174,711		92,472	92,472	
	Steam (ED-ID)	351,772	351,772		351,772		351,772				351,772		351,772	
	Steam (ED-WA)	347,860	347,860		347,860		347,860	347,860		347,860			347,860	
1	Hydro (ED-AN)	1,227,244	1,227,244			1,227,244	1,227,244		802,495	802,495		424,749	424,749	
1	Other (ED-AN)	912,393	912,393			912,393	912,393		596,614	596,614		315,779	315,779	
Total Electric Production		3,106,452	3,106,452			699,632	2,406,820	3,106,452	347,860	1,573,820	1,921,680	351,772	833,000	1,184,772
Electric Transmission														
1	ED-AN	1,284,649	1,284,649			1,284,649	1,284,649		840,032	840,032		444,617	444,617	
	ED-ID	81,964	81,964		81,964		81,964				81,964		81,964	
	ED-WA	42,295	42,295		42,295		42,295	42,295		42,295			42,295	
Total Electric Transmissic		1,408,908	1,408,908			124,259	1,284,649	1,408,908	42,295	840,032	882,327	81,964	444,617	526,581
Electric Distribution														
3	ED-AN	6,787	6,787			6,787	6,787		5,457	5,457		1,330	1,330	
	ED-ID	1,384,822	1,384,822		1,384,822		1,384,822				1,384,822		1,384,822	
	ED-WA	2,565,201	2,565,201		2,565,201		2,565,201	2,565,201		2,565,201			2,565,201	
Total Electric Distribution		3,956,810	3,956,810			3,950,023	6,787	3,956,810	2,565,201	5,457	2,570,658	1,384,822	1,330	1,386,152
Gas Underground Storage														
	GD-AN	54,825		54,825										
	GD-OR	9,717			9,717									
Total Gas Underground St		64,542		54,825	9,717									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	493,115		493,115										
	GD-WA	1,059,033		1,059,033										
	GD-OR	736,870			736,870									
Total Gas Distribution		2,293,804		1,556,934	736,870									
General Plant														
4	ED-AN	251,985	251,985			251,985	251,985		172,849	172,849		79,136	79,136	
	ED-ID	41,287	41,287		41,287		41,287				41,287		41,287	
	ED-WA	68,080	68,080		68,080		68,080	68,080		68,080			68,080	
7,4	CD-AA	1,891,413	1,334,921	387,986	168,506	1,334,921	1,334,921		915,689	915,689		419,232	419,232	
9,4	CD-AN	76,031	59,207	16,824		59,207	59,207		40,613	40,613		18,594	18,594	
9	CD-ID	38,965	30,343	8,622		30,343	30,343				30,343		30,343	
9	CD-WA	161,884	126,064	35,820		126,064	126,064	126,064		126,064			126,064	
8	GD-AA	29,358		20,485	8,873									
	GD-AN	2,655		2,655										
	GD-ID	2,934		2,934										
	GD-WA	104,192		104,192										
	GD-OR	18,430			18,430									
Total General Plant		2,687,214	1,911,887	579,518	195,809	265,774	1,646,113	1,911,887	194,144	1,129,151	1,323,295	71,630	516,962	588,592
Total Depreciation Expens		13,517,730	10,384,057	2,191,277	942,396	5,039,688	5,344,369	10,384,057	3,149,500	3,548,460	6,697,960	1,890,188	1,795,909	3,686,097

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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	19.590%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%
							34.610%
							19.590%
							31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended October 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	
Production/Transmission														
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	
Total Production/Transmission			96,180	96,180		96,180	96,180		62,892	62,892		33,288	33,288	
Distribution														
	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				
Total Distribution			2,986	2,986		2,986	2,986		2,986	2,986				
General Plant - 303000														
7,4		CD-AA	32,370	22,846	6,640	2,884				15,671	15,671		7,175	7,175
9,1		CD-AN	812	632	180				413	413			219	219
		GD-ID	1,245		1,245									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
Total General Plant - 303000			37,171	23,478	10,137	3,556				16,084	16,084		7,394	7,394
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	2,634,287	1,859,227	540,371	234,689				1,275,337	1,275,337		583,890	583,890
9,4		CD-AN	7,528	5,862	1,666				4,021	4,021		1,841	1,841	
9,4		CD-ID	656	511	145			511		511		511	511	
9,4		CD-WA	317,326	247,111	70,215			247,111		247,111			0	
4		ED-AN	233,020	233,020					233,020	233,020		159,840	159,840	
		ED-ID	0	0				0		0		0	0	
		ED-WA	385	385				385		385				
8		GD-AA	9,417		6,571	2,846								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			3,202,619	2,346,116	618,968	237,535				247,496	1,439,198		658,911	659,422
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0				0	0		0	
4		ED-AN	3,958	3,958					3,958	3,958		2,715	2,715	
		GD-OR	0			0							0	
Total General Plant - 390200, 396200			3,958	3,958	0	0				2,715	2,715		1,243	1,243
Total Amortization Expense			3,342,914	2,472,718	629,105	241,091				250,482	1,520,889		700,836	701,347

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended October 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	
Electric Production														
1	Steam (ED-AN)	(70,642,108)	(70,642,108)			(70,642,108)	(70,642,108)		(46,192,874)	(46,192,874)		(24,449,234)	(24,449,234)	
	Steam (ED-ID)	(84,433,744)	(84,433,744)		(84,433,744)	(84,433,744)	(84,433,744)				(84,433,744)		(84,433,744)	
	Steam (ED-WA)	(157,181,098)	(157,181,098)		(157,181,098)	(157,181,098)	(157,181,098)	(157,181,098)						
1	Hydro (ED-AN)	(143,648,810)	(143,648,810)		(143,648,810)	(143,648,810)	(143,648,810)		(93,931,957)	(93,931,957)		(49,716,853)	(49,716,853)	
1	Other (ED-AN)	(136,552,481)	(136,552,481)		(136,552,481)	(136,552,481)	(136,552,481)		(89,291,667)	(89,291,667)		(47,260,814)	(47,260,814)	
Total Electric Production		(592,458,241)	(592,458,241)		(241,614,842)	(350,843,399)	(592,458,241)		(157,181,098)	(229,416,498)	(386,597,596)	(84,433,744)	(121,426,901)	(205,860,645)
Electric Transmission														
1	ED-AN	(204,525,326)	(204,525,326)			(204,525,326)	(204,525,326)		(133,739,111)	(133,739,111)		(70,786,215)	(70,786,215)	
	ED-ID	(8,421,526)	(8,421,526)		(8,421,526)	(8,421,526)	(8,421,526)				(8,421,526)		(8,421,526)	
	ED-WA	(15,154,886)	(15,154,886)		(15,154,886)	(15,154,886)	(15,154,886)	(15,154,886)			(15,154,886)			
Total Electric Transmissic		(228,101,738)	(228,101,738)		(23,576,412)	(204,525,326)	(228,101,738)		(15,154,886)	(133,739,111)	(148,893,997)	(8,421,526)	(70,786,215)	(79,207,741)
Electric Distribution														
3	ED-AN	(237,607)	(237,607)			(237,607)	(237,607)		(191,060)	(191,060)		(46,547)	(46,547)	
	ED-ID	(229,272,647)	(229,272,647)		(229,272,647)	(229,272,647)	(229,272,647)				(229,272,647)		(229,272,647)	
	ED-WA	(363,427,432)	(363,427,432)		(363,427,432)	(363,427,432)	(363,427,432)	(363,427,432)			(363,427,432)			
Total Electric Distribution		(592,937,686)	(592,937,686)		(592,700,079)	(237,607)	(592,937,686)		(363,427,432)	(191,060)	(363,618,492)	(229,272,647)	(46,547)	(229,319,194)
Gas Underground Storage														
	GD-AN	(17,038,884)	(17,038,884)											
	GD-OR	(1,254,626)		(1,254,626)										
Total Gas Underground St		(18,293,510)		(17,038,884)	(1,254,626)									
Gas Distribution														
	GD-AN	(1,839,243)	(1,839,243)											
	GD-ID	(83,475,985)	(83,475,985)											
	GD-WA	(147,927,767)	(147,927,767)											
	GD-OR	(117,328,976)		(117,328,976)										
Total Gas Distribution		(350,571,971)		(233,242,995)	(117,328,976)									
General Plant														
4	ED-AN	(36,082,633)	(36,082,633)			(36,082,633)	(36,082,633)		(24,750,882)	(24,750,882)		(11,331,751)	(11,331,751)	
	ED-ID	(10,793,040)	(10,793,040)		(10,793,040)	(10,793,040)	(10,793,040)				(10,793,040)		(10,793,040)	
	ED-WA	(19,808,702)	(19,808,702)		(19,808,702)	(19,808,702)	(19,808,702)	(19,808,702)						
7,4	CD-AA	(73,457,338)	(51,844,720)	(15,068,304)	(6,544,314)	(51,844,720)	(51,844,720)		(35,562,886)	(35,562,886)		(16,281,834)	(16,281,834)	
9,4	CD-AN	(10,168,454)	(7,918,480)	(2,249,974)		(7,918,480)	(7,918,480)		(5,431,681)	(5,431,681)		(2,486,799)	(2,486,799)	
9	CD-ID	(6,348,226)	(4,943,554)	(1,404,672)		(4,943,554)	(4,943,554)				(4,943,554)		(4,943,554)	
9	CD-WA	(5,263,881)	(4,099,142)	(1,164,739)		(4,099,142)	(4,099,142)	(4,099,142)			(4,099,142)			
8	GD-AA	(1,849,435)		(1,290,462)	(558,973)									
	GD-AN	(3,293,053)		(3,293,053)										
	GD-ID	(2,049,499)		(2,049,499)										
	GD-WA	(8,749,886)		(8,749,886)										
	GD-OR	(4,899,304)		(4,899,304)										
Total General Plant		(182,763,451)	(135,490,271)	(35,270,589)	(12,002,591)	(39,644,438)	(95,845,833)	(135,490,271)	(23,907,844)	(65,745,449)	(89,653,293)	(15,736,594)	(30,100,384)	(45,836,978)
Total Accumulated Depr		(1,965,126,597)	(1,548,987,936)	(285,552,468)	(130,586,193)	(897,535,771)	(651,452,165)	(1,548,987,936)	(559,671,260)	(429,092,118)	(988,763,378)	(337,864,511)	(222,360,047)	(560,224,558)

Allocation Ratios:				Jurisdiction -			
Service -		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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	19.590%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 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	
Production/Transmission														
1	Franchises (302000)	ED-AN	(12,705,221)	(12,705,221)		(12,705,221)	(12,705,221)		(8,307,944)	(8,307,944)		(4,397,277)	(4,397,277)	
1	Misc Intangible Plt (3030)	ED-AN	(2,035,466)	(2,035,466)		(2,035,466)	(2,035,466)		(1,330,991)	(1,330,991)		(704,475)	(704,475)	
Total Production/Transmission			(14,740,687)	(14,740,687)		(14,740,687)	(14,740,687)		(9,638,935)	(9,638,935)		(5,101,752)	(5,101,752)	
Distribution														
	Franchises (302000)	ED-WA	(236,816)	(236,816)		(236,816)	(236,816)	(236,816)		(236,816)				
	Misc Intangible Plt (3030)	ED-WA	(49,737)	(49,737)		(49,737)	(49,737)	(49,737)		(49,737)				
Total Distribution			(286,553)	(286,553)		(286,553)	(286,553)	(286,553)		(286,553)				
General Plant - 303000														
7,4	CD-AA		(3,708,677)	(2,617,510)	(760,761)	(330,406)			(1,795,481)	(1,795,481)		(822,029)	(822,029)	
9,1	CD-AN		(114,200)	(88,931)	(25,269)		(88,931)		(58,152)	(58,152)		(30,779)	(30,779)	
	GD-ID		(113,159)		(113,159)									
	GD-WA		(235,835)		(235,835)									
	GD-OR		(103,142)			(103,142)								
Total General Plant - 303000			(4,275,013)	(2,706,441)	(1,135,024)	(433,548)			(1,853,633)	(1,853,633)		(852,808)	(852,808)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(86,651,873)	(61,157,159)	(17,774,898)	(7,719,816)			(41,950,753)	(41,950,753)		(19,206,406)	(19,206,406)	
9,4	CD-AN		(86,802)	(67,595)	(19,207)				(46,367)	(46,367)		(21,228)	(21,228)	
9	CD-ID		(35,147)	(27,370)	(7,777)						(27,370)		(27,370)	
9	CD-WA		(3,789,168)	(2,950,739)	(838,429)			(2,950,739)			0		0	
4	ED-AN		(5,307,515)	(5,307,515)					(3,640,690)	(3,640,690)		(1,666,825)	(1,666,825)	
	ED-ID		0	0							0		0	
	ED-WA		(1,094,870)	(1,094,870)				(1,094,870)		(1,094,870)				
8	GD-AA		(620,570)		(433,009)	(187,561)								
	GD-AN		0		0									
	GD-OR		0			0								
Total Misc IT Intangible Plant - 3031XX			(97,585,945)	(70,605,248)	(19,073,320)	(7,907,377)			(4,045,609)	(45,637,810)	(46,732,680)	(27,370)	(20,894,459)	(20,921,829)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID		0	0	0		0				0		0	
9	CD-WA		0	0	0		0		0	0				
4	ED-AN		(182,669)	(182,669)			(182,669)		(125,302)	(125,302)		(57,367)	(57,367)	
	ED-WA		0	0			0		0	0				
	GD-WA		0		0									
	GD-OR		0			0								
Total General Plant - 390200, 396200			(182,669)	(182,669)	0	0			0	(125,302)	(125,302)	0	(57,367)	(57,367)
Total Accumulated Amortization			(117,070,867)	(88,521,598)	(20,208,344)	(8,340,925)			(4,332,162)	(57,255,680)	(58,637,103)	(27,370)	(26,906,386)	(26,933,756)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
	TOTAL ACCOUNT	16,041,469	813,635	702,759	7,553,996	9,070,390	2,955,012	96,745	2,185,528	5,237,285	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,413,804	1,112,314	2,652,327	4,649,163	8,413,804	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,905,052	0	0	0	0	24,905,052	0	0	0	24,905,052	0	0
99	GD-OR / AS	3,806,528	0	0	0	0	0	0	0	0	3,806,528	0	3,806,528
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	113,358,189	0	0	80,005,943	80,005,943	0	0	23,253,165	23,253,165	0	10,099,081	10,099,081
9	CD-WA / ID / AN	30,136,105	9,442,507	5,716,099	8,309,283	23,467,889	2,683,014	1,624,185	2,361,017	6,668,216	0	0	0
	TOTAL ACCOUNT	180,619,678	10,554,821	8,368,426	92,964,389	111,887,636	27,588,066	1,624,185	25,614,182	54,826,433	3,806,528	10,099,081	13,905,609
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,862,138	66,050	5,689	1,790,399	1,862,138	0	0	0	0	0	0	0
99	GD-WA / ID / AN	974,564	0	0	0	0	974,564	0	0	0	974,564	0	0
99	GD-OR / AS	12,162	0	0	0	0	0	0	0	0	12,162	0	12,162
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850
7	CD-AA	88,147,641	0	0	62,212,842	62,212,842	0	0	18,081,726	18,081,726	0	7,853,073	7,853,073
9	CD-WA / ID / AN	5,608,681	4,124,267	17,490	225,891	4,367,648	1,171,878	4,970	64,185	1,241,033	0	0	0
	TOTAL ACCOUNT	96,862,763	4,190,317	23,179	64,229,132	68,442,628	2,146,442	4,970	18,325,638	20,477,050	12,162	7,930,923	7,943,085
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,501,094	22,894,028	9,484,809	15,122,257	47,501,094	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,775,016	0	0	0	0	9,430,906	2,515,238	1,828,872	13,775,016	0	0	0
99	GD-OR / AS	3,989,902	0	0	0	0	0	0	0	0	3,989,902	0	3,989,902
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,318,716	0	0	5,165,404	5,165,404	0	0	1,501,288	1,501,288	0	652,024	652,024
9	CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	0
	TOTAL ACCOUNT	79,387,852	24,812,133	10,289,907	22,825,693	57,927,733	9,975,921	2,744,000	4,084,082	16,804,003	3,989,902	666,214	4,656,116

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,092,223	247,797	174,826	3,542,844	3,965,467	70,410	49,675	1,006,671	1,126,756	0	0	
		TOTAL ACCOUNT	5,596,921	248,777	176,172	3,932,414	4,357,363	158,570	49,675	1,006,671	1,214,916	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,097,132	776,635	234,545	5,085,952	6,097,132	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,805,179	0	0	0	0	1,989,358	305,106	510,715	2,805,179	0	0	
99		GD-OR / AS	920,108	0	0	0	0	0	0	0	0	920,108	920,108	
8		GD-AA	5,023,826	0	0	0	0	0	0	3,505,425	3,505,425	0	1,518,401	
7		CD-AA	13,138,823	0	0	9,273,118	9,273,118	0	0	2,695,167	2,695,167	0	1,170,538	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	
		TOTAL ACCOUNT	29,145,018	785,894	991,154	14,496,489	16,273,537	1,991,989	520,091	6,750,354	9,262,434	920,108	2,688,939	3,609,047
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,725,250	381,771	13,580	1,329,899	1,725,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,493	0	0	0	0	44,576	0	94,917	139,493	0	0	
99		GD-OR / AS	44,661	0	0	0	0	0	0	0	0	44,661	44,661	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,683,091	381,771	13,580	2,436,926	2,832,277	44,576	0	559,827	604,403	44,661	201,750	246,411
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,856,335	13,853,452	9,487,918	8,514,965	31,856,335	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,104,362	0	0	0	0	2,436,088	847,685	820,589	4,104,362	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,455,316	252,374	410,182	470,742	1,133,298	71,710	116,550	133,758	322,018	0	0	
		TOTAL ACCOUNT	37,988,326	14,105,826	9,898,100	9,358,697	33,362,623	2,507,798	964,235	1,062,754	4,534,787	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,886,366	10,765,116	6,466,257	32,654,993	49,886,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,081,508	0	0	0	0	782,390	299,118	0	1,081,508	0	0	0
99	GD-OR / AS	1,128,333	0	0	0	0	0	0	0	0	1,128,333	0	1,128,333
8	GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7	CD-AA	58,939,983	0	0	41,598,661	41,598,661	0	0	12,090,359	12,090,359	0	5,250,963	5,250,963
9	CD-WA/ ID / AN	17,750,695	7,026,545	2,909,459	3,886,995	13,822,999	1,996,537	826,700	1,104,459	3,927,696	0	0	0
	TOTAL ACCOUNT	129,325,359	17,791,661	9,375,716	78,140,649	105,308,026	2,778,927	1,125,818	13,570,544	17,475,289	1,128,333	5,413,711	6,542,044
	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	618,164	0	0	436,288	436,288	0	0	126,804	126,804	0	55,072	55,072
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	822,696	0	13,522	623,034	636,556	0	1,897	126,804	128,701	2,367	55,072	57,439
	TOTAL GENERAL PLANT	579,590,403	73,684,835	39,852,515	296,678,649	410,215,999	50,147,301	7,131,616	73,286,384	130,565,301	10,821,081	27,988,022	38,809,103

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 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	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,826,594	0	0	4,112,294	4,112,294	0	0	1,195,209	1,195,209	0	519,091	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,389,954	639,169	0	14,765,224	15,404,393	1,022,594	779,605	1,238,148	3,040,347	426,123	519,091	945,214
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,197,191	1,098,372	0	14,098,819	15,197,191	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	112,749,190	0	0	79,576,124	79,576,124	0	0	23,128,241	23,128,241	0	10,044,825	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	129,112,307	1,098,372	32,734	94,000,685	95,131,791	0	9,301	23,713,132	23,722,433	0	10,258,083	10,258,083
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,385,381	0	0	977,774	977,774	0	0	284,183	284,183	0	123,424	123,424
9		CD-WA / ID / AN	18,921,146	14,734,464	0	0	14,734,464	4,186,682	0	0	4,186,682	0	0	0
		TOTAL ACCOUNT	20,306,527	14,734,464	0	977,774	15,712,238	4,186,682	0	284,183	4,470,865	0	123,424	123,424
		TOTAL	300,176,154	16,472,005	32,734	202,460,142	218,964,881	5,209,276	788,906	52,182,851	58,181,033	426,123	22,604,117	23,030,240

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 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	(85,396,939)	(60,271,452)	(17,517,474)	(7,608,013)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(790,705)	(615,746)	(174,959)	0
7	282919	CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750	CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
		Total	<u>(88,125,262)</u>	<u>(62,254,729)</u>	<u>(18,089,897)</u>	<u>(7,780,636)</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 October 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	3,641,384	3,641,384	0	0	0	0	3,641,384
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	59	59	0	0	0	0	59
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	24,764,246	11,966,727	0	36,730,973	25,722,774	12,179,761	(958,528)	(213,034)	0
TOTAL		24,764,246	11,966,727	3,641,443	40,372,416	25,722,774	12,179,761	(958,528)	(213,034)	3,641,443

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%