

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended July 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	178,579,059	117,980,553	60,598,506
	Adjustments			
	Adjusted Net Operating Income (Loss)	178,579,059	117,980,553	60,598,506
E-APL	Electric Net Rate Base	2,539,831,022	1,706,755,649	833,075,373
	RATE OF RETURN	7.031%	6.913%	7.274%

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			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended July 31, 2019						
Ending Balance Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	7-01-2019 thru 07-31-2019	389,856 100.000%	255,366 65.503%	134,490 34.497%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2018 thru 07-31-2019	26,750,122 100.000%	18,183,137 67.974%	8,566,985 32.026%
	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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2019
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2019
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at 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 Percent	7-01-2019 thru 07-31-2019	1,223,190,749	837,729,292	385,461,457	
				100.000%	68.487%	31.513%	
11		Book Depreciation Percent	08-01-2018 thru 07-31-2019	117,572,113	76,668,697	40,903,416	
				100.000%	65.210%	34.790%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended July 31, 2019
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	7-01-2019 thru 07-31-2019	3,102,236,945 100.000%	2,083,416,823 67.159%	1,018,820,122 32.841%
13	E-PLT	Net Electric General Plant Percent	7-01-2019 thru 07-31-2019	270,340,138 100.000%	184,447,846 68.228%	85,892,292 31.772%
14		Net Allocated Schedule M's Percent	08-01-2018 thru 07-31-2019	-85,679,715 100.000%	-57,722,594 67.370%	-27,957,121 32.630%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	367,260,397	0	367,260,397	249,127,636	0	249,127,636	118,132,761	0	118,132,761
99	442200	Commercial - Firm & Int.	315,273,948	0	315,273,948	225,468,875	0	225,468,875	89,805,073	0	89,805,073
1	442300	Industrial	111,619,494	0	111,619,494	64,409,548	0	64,409,548	47,209,946	0	47,209,946
99	444000	Public Street & Highway Lighting	7,606,056	0	7,606,056	4,924,584	0	4,924,584	2,681,472	0	2,681,472
99	448000	Interdepartmental Revenue	1,459,945	0	1,459,945	1,186,610	0	1,186,610	273,335	0	273,335
99	499XXX	Unbilled Revenue	(2,267,315)	0	(2,267,315)	(956,452)	0	(956,452)	(1,310,863)	0	(1,310,863)
TOTAL SALES TO ULTIMATE CUSTOMERS			800,952,525	0	800,952,525	544,160,801	0	544,160,801	256,791,724	0	256,791,724
1	447XXX	Sales for Resale	0	82,809,483	82,809,483	0	54,149,121	54,149,121	0	28,660,362	28,660,362
TOTAL SALES OF ELECTRICITY			800,952,525	82,809,483	883,762,008	544,160,801	54,149,121	598,309,922	256,791,724	28,660,362	285,452,086
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	302,474	0	302,474	174,734	0	174,734	127,740	0	127,740
1	453000	Sales of Water & Water Power	0	567,250	567,250	0	370,925	370,925	0	196,325	196,325
1	454000	Rent from Electric Property	2,899,416	91,199	2,990,615	1,679,018	59,635	1,738,653	1,220,398	31,564	1,251,962
1	454100	Rent from Trnsmission Joint Use	45,959	0	45,959	21,603	0	21,603	24,356	0	24,356
1	456XXX	Other Electric Revenues	11,013,379	82,594,559	93,607,938	8,080,302	54,008,582	62,088,884	2,933,077	28,585,977	31,519,054
TOTAL OTHER OPERATING REVENUE			13,745,077	83,253,008	96,998,085	9,489,229	54,439,142	63,928,371	4,255,848	28,813,866	33,069,714
TOTAL ELECTRIC REVENUE			814,697,602	166,062,491	980,760,093	553,650,030	108,588,263	662,238,293	261,047,572	57,474,228	318,521,800

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	436,154	436,154	0	285,201	285,201	0	150,953	150,953
1	501XXX	Fuel	0	29,712,295	29,712,295	0	19,428,870	19,428,870	0	10,283,425	10,283,425
1	502000	Steam Expense	0	3,790,434	3,790,434	0	2,478,565	2,478,565	0	1,311,869	1,311,869
1	505000	Electric Expense	0	1,047,036	1,047,036	0	684,657	684,657	0	362,379	362,379
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,364,544	3,364,544	0	2,200,075	2,200,075	0	1,164,469	1,164,469
1	507000	Rent	0	32,375	32,375	0	21,170	21,170	0	11,205	11,205
		MAINTENANCE									
1	510000	Supervision & Engineering	0	561,090	561,090	0	366,897	366,897	0	194,193	194,193
1	511000	Structures	0	617,365	617,365	0	403,695	403,695	0	213,670	213,670
1	512000	Boiler Plant	0	5,890,569	5,890,569	0	3,851,843	3,851,843	0	2,038,726	2,038,726
1	513000	Electric Plant	0	1,419,310	1,419,310	0	928,087	928,087	0	491,223	491,223
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	945,032	945,032	0	617,956	617,956	0	327,076	327,076
		TOTAL STEAM POWER GENERATION EXP	0	47,816,204	47,816,204	0	31,267,016	31,267,016	0	16,549,188	16,549,188
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	3,363,608	3,363,608	0	2,199,463	2,199,463	0	1,164,145	1,164,145
1	536000	Water for Power	0	1,126,712	1,126,712	0	736,757	736,757	0	389,955	389,955
1	537000	Hydraulic Expense	4,530,796	4,648,324	9,179,120	2,971,763	3,039,539	6,011,302	1,559,033	1,608,785	3,167,818
1	538000	Electric Expense	0	7,622,283	7,622,283	0	4,984,211	4,984,211	0	2,638,072	2,638,072
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,175,819	1,175,835	0	768,868	768,868	16	406,951	406,967
1	540000	Rent	0	1,446,112	1,446,112	0	945,613	945,613	0	500,499	500,499
1	540100	MT Trust Funds Land Settlement Rents	4,961,234	0	4,961,234	3,243,327	0	3,243,327	1,717,907	0	1,717,907
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,443,360	1,443,360	0	943,813	943,813	0	499,547	499,547
1	542000	Structures	0	536,285	536,285	0	350,677	350,677	0	185,608	185,608
1	543000	Reservoirs, Dams, & Waterways	0	2,372,922	2,372,922	0	1,551,654	1,551,654	0	821,268	821,268
1	544000	Electric Plant	0	3,593,644	3,593,644	0	2,349,884	2,349,884	0	1,243,760	1,243,760
1	545000	Miscellaneous Hydraulic Plant	0	1,194,640	1,194,640	0	781,175	781,175	0	413,465	413,465
		TOTAL HYDRO POWER GENERATION EXP	9,492,046	28,523,709	38,015,755	6,215,090	18,651,654	24,866,744	3,276,956	9,872,055	13,149,011
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	330,976	330,976	0	216,425	216,425	0	114,551	114,551
1	547XXX	Fuel	0	67,798,552	67,798,552	0	44,333,473	44,333,473	0	23,465,079	23,465,079
1	548000	Generation Expense	0	2,500,598	2,500,598	0	1,635,141	1,635,141	0	865,457	865,457
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	591,387	591,387	0	386,708	386,708	0	204,679	204,679
1	550000	Rent	0	10,633	10,633	0	6,953	6,953	0	3,680	3,680
		MAINTENANCE									
1	551000	Supervision & Engineering	0	770,829	770,829	0	504,045	504,045	0	266,784	266,784
1	552000	Structures	0	125,071	125,071	0	81,784	81,784	0	43,287	43,287
1	553000	Generating & Electric Equipment	0	5,753,997	5,753,997	0	3,762,539	3,762,539	0	1,991,458	1,991,458
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	557,333	557,333	0	364,440	364,440	0	192,893	192,893
		TOTAL OTHER POWER GENERATION EXP	0	78,439,376	78,439,376	0	51,291,508	51,291,508	0	27,147,868	27,147,868

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For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	4,711,818	140,707,812	145,419,630	268,449	92,008,837	92,277,286	4,443,369	48,698,975	53,142,344
1	556000	System Control & Load Dispatching	0	736,642	736,642	0	481,690	481,690	0	254,952	254,952
E-557	557XXX	Other Expense	(4,131,711)	60,951,715	56,820,004	2,639,182	39,856,327	42,495,509	(6,770,893)	21,095,388	14,324,495
TOTAL OTHER POWER SUPPLY EXPENSE			580,107	202,396,169	202,976,276	2,907,631	132,346,854	135,254,485	(2,327,524)	70,049,315	67,721,791
TOTAL PRODUCTION OPERATING EXP			10,072,153	357,175,458	367,247,611	9,122,721	233,557,032	242,679,753	949,432	123,618,426	124,567,858
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,474,175	2,474,175	0	1,617,863	1,617,863	0	856,312	856,312
1	561000	Load Dispatching	0	3,500,716	3,500,716	0	2,289,118	2,289,118	0	1,211,598	1,211,598
1	562000	Station Expense	0	389,965	389,965	0	254,998	254,998	0	134,967	134,967
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	337,003	337,003	0	220,366	220,366	0	116,637	116,637
1	565XXX	Transmission of Electricity by Others	0	17,602,293	17,602,293	0	11,510,139	11,510,139	0	6,092,154	6,092,154
1	566000	Miscellaneous Transmission Expense	0	3,138,357	3,138,357	0	2,052,172	2,052,172	0	1,086,185	1,086,185
1	567000	Rent	0	179,298	179,298	0	117,243	117,243	0	62,055	62,055
MAINTENANCE											
1	568000	Supervision & Engineering	0	651,947	651,947	0	426,308	426,308	0	225,639	225,639
1	569000	Structures	182	736,195	736,377	19	481,398	481,417	163	254,797	254,960
1	570000	Station Equipment	0	947,267	947,267	0	619,418	619,418	0	327,849	327,849
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	12,617	1,285,496	1,298,113	206	840,586	840,792	12,411	444,910	457,321
1	572000	Underground Lines	46	85	131	46	56	102	0	29	29
1	573000	Service Miscellaneous	0	86,522	86,522	0	56,577	56,577	0	29,945	29,945
TOTAL TRANSMISSION OPERATING EXP			12,845	31,329,319	31,342,164	271	20,486,242	20,486,513	12,574	10,843,077	10,855,651

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For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	2,777,737	29,755,869	32,533,606	1,374,200	19,457,363	20,831,563	1,403,537	10,298,506	11,702,043
E-DEPX		Depreciation Expense-Transmission	494,792	13,716,830	14,211,622	168,207	8,969,435	9,137,642	326,585	4,747,395	5,073,980
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,480	1,153,480	0	754,261	754,261	0	399,219	399,219
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(245,692)	0	(245,692)	0	0	0	(245,692)	0	(245,692)
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	260,030	0	260,030	0	0	0	260,030	0	260,030
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	372,353	0	372,353	0	0	0	372,353	0	372,353
99	407362	Amortization of LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	218,974	0	218,974	170,381	0	170,381	48,593	0	48,593
99	407403	Amortization of Dissallowed K.F. Plant	(61,688)	0	(61,688)	(61,688)	0	(61,688)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(626,871)	0	(626,871)	0	0	0	(626,871)	0	(626,871)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,769,626)	0	(2,769,626)	(1,927,603)	0	(1,927,603)	(842,023)	0	(842,023)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	562,918	0	562,918	0	0	0	562,918	0	562,918
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	104,428	0	104,428	104,428	0	104,428	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,339,663	25,339,663	0	16,569,605	16,569,605	0	8,770,058	8,770,058
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,582,860	71,074,232	75,657,092	2,403,261	46,475,440	48,878,701	2,179,599	24,598,792	26,778,391
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	14,667,858	459,579,009	474,246,867	11,526,253	300,518,714	312,044,967	3,141,605	159,060,295	162,201,900

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		DISTRIBUTION EXPENSES:										
		OPERATION:										
3	580000	Supervision & Engineering	679,393	3,536,715	4,216,108	476,291	2,404,047	2,880,338	203,102	1,132,668	1,335,770	
3	582000	Station Expense	829,791	44,199	873,990	469,254	30,044	499,298	360,537	14,155	374,692	
3	583000	Overhead Line Expense	2,091,762	488,744	2,580,506	1,360,180	332,219	1,692,399	731,582	156,525	888,107	
3	584000	Underground Line Expense	1,669,044	0	1,669,044	918,100	0	918,100	750,944	0	750,944	
3	584100	Energy Storage Equipment	40,509	0	40,509	40,509	0	40,509	0	0	0	
3	585000	Street Light & Signal System Operation Expense	3,009	0	3,009	2,734	0	2,734	275	0	275	
3	586000	Meter Expense	2,006,057	42,024	2,048,081	1,639,915	28,565	1,668,480	366,142	13,459	379,601	
3	587000	Customer Installations Expense	855,490	143,686	999,176	606,818	97,669	704,487	248,672	46,017	294,689	
3	588000	Miscellaneous Distribution Expense	5,139,557	4,063,788	9,203,345	3,233,465	2,762,319	5,995,784	1,906,092	1,301,469	3,207,561	
3	589000	Rent	26	513,533	513,559	26	349,069	349,095	0	164,464	164,464	
		MAINTENANCE:										
3	590000	Supervision & Engineering	265,928	1,018,897	1,284,825	149,194	692,585	841,779	116,734	326,312	443,046	
3	591000	Structures	525,493	1,346	526,839	313,717	915	314,632	211,776	431	212,207	
3	592000	Station Equipment	732,992	107,597	840,589	515,066	73,138	588,204	217,926	34,459	252,385	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	10,406,765	643	10,407,408	7,445,581	437	7,446,018	2,961,184	206	2,961,390	
3	594000	Underground Lines	910,208	0	910,208	642,377	0	642,377	267,831	0	267,831	
3	595000	Line Transformers	415,093	0	415,093	321,311	0	321,311	93,782	0	93,782	
3	596000	Street Light & Signal System Maintenance Exp	197,930	0	197,930	156,867	0	156,867	41,063	0	41,063	
3	597000	Meters	39,263	0	39,263	30,164	0	30,164	9,099	0	9,099	
3	598000	Miscellaneous Distribution Expense	(58,187)	209,842	151,655	(138,431)	142,638	4,207	80,244	67,204	147,448	
		TOTAL DISTRIBUTION OPERATING EXP	26,750,123	10,171,014	36,921,137	18,183,138	6,913,645	25,096,783	8,566,985	3,257,369	11,824,354	
E-DEPX		Depreciation Expense-Distribution	49,432,266	63,802	49,496,068	31,958,390	43,369	32,001,759	17,473,876	20,433	17,494,309	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	31,229	0	31,229	31,229	0	31,229	0	0	0	
E-OTX		Taxes Other Than FIT--Distribution	55,290,409	0	55,290,409	47,409,135	0	47,409,135	7,881,274	0	7,881,274	
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	104,753,904	63,802	104,817,706	79,398,754	43,369	79,442,123	25,355,150	20,433	25,375,583	
		TOTAL DISTRIBUTION EXPENSES	131,504,027	10,234,816	141,738,843	97,581,892	6,957,014	104,538,906	33,922,135	3,277,802	37,199,937	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	176,511	176,511	0	115,620	115,620	0	60,891	60,891
2	902000	Meter Reading Expenses	2,873,373	160,672	3,034,045	2,680,332	105,245	2,785,577	193,041	55,427	248,468
2	903XXX	Customer Records & Collection Expenses	2,752,444	7,639,839	10,392,283	1,885,902	5,004,324	6,890,226	866,542	2,635,515	3,502,057
2	904000	Uncollectible Accounts	(46,419)	61,402	14,983	(110,038)	40,220	(69,818)	63,619	21,182	84,801
2	905000	Misc Customer Accounts	0	223,474	223,474	0	146,382	146,382	0	77,092	77,092
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,579,398	8,261,898	13,841,296	4,456,196	5,411,791	9,867,987	1,123,202	2,850,107	3,973,309
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	39,480,346	232,587	39,712,933	29,124,426	152,351	29,276,777	10,355,920	80,236	10,436,156
2	909000	Advertising	42,021	1,092,637	1,134,658	41,475	715,710	757,185	546	376,927	377,473
2	910000	Misc Customer Service & Info Exp	0	402,183	402,183	0	263,442	263,442	0	138,741	138,741
TOTAL CUSTOMER SERVICE & INFO EXP			39,522,367	1,727,407	41,249,774	29,165,901	1,131,503	30,297,404	10,356,466	595,904	10,952,370
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	704,965	30,826,718	31,531,683	540,311	21,145,587	21,685,898	164,654	9,681,131	9,845,785
4	921000	Office Supplies & Expenses	22,544	4,949,279	4,971,823	20,388	3,394,958	3,415,346	2,156	1,554,321	1,556,477
4	922000	Admin Exp Transferred--Credit	0	(108,314)	(108,314)	0	(74,298)	(74,298)	0	(34,016)	(34,016)
4	923000	Outside Services Employed	324,885	9,886,241	10,211,126	311,984	6,781,467	7,093,451	12,901	3,104,774	3,117,675
4	924000	Property Insurance Premium	0	1,315,467	1,315,467	0	902,345	902,345	0	413,122	413,122
4	925XXX	Injuries and Damages	310	3,167,639	3,167,949	155	2,172,842	2,172,997	155	994,797	994,952
4	926XXX	Employee Pensions and Benefits	5,453	1,633,002	1,638,455	5,453	1,120,158	1,125,611	0	512,844	512,844
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,812,119	3,939,769	6,751,888	1,825,935	2,576,215	4,402,150	986,184	1,363,554	2,349,738
4	930000	Miscellaneous General Expenses	138,207	4,424,195	4,562,402	93,406	3,034,777	3,128,183	44,801	1,389,418	1,434,219
4	931000	Rents	4,362	255,939	260,301	0	175,561	175,561	4,362	80,378	84,740
4	935000	Maintenance of General Plant	1,125,340	11,903,410	13,028,750	634,738	8,165,144	8,799,882	490,602	3,738,266	4,228,868
TOTAL ADMIN & GEN OPERATING EXP			5,139,385	72,193,345	77,332,730	3,432,370	49,394,756	52,827,126	1,707,015	22,798,589	24,505,604

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	2,354,041	18,877,731	21,231,772	1,716,812	12,949,179	14,665,991	637,229	5,928,552	6,565,781
E-AMTX		Amortization Expense-General Plant - 303000	0	518,147	518,147	0	355,180	355,180	0	162,967	162,967
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,740,883	22,357,058	25,097,941	2,734,753	15,335,824	18,070,577	6,130	7,021,234	7,027,364
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,830	47,830	0	32,809	32,809	0	15,021	15,021
99	407229	Idaho Earnings Test Amortization	(627,674)	0	(627,674)	0	0	0	(627,674)	0	(627,674)
99	407230	Tax Reform Amortization	(8,347,065)	0	(8,347,065)	(6,619,022)	0	(6,619,022)	(1,728,043)	0	(1,728,043)
99	407311	Regulatory Debit - AFUDC Amortization	20,152	68,001	88,153	18,678	45,669	64,347	1,474	22,332	23,806
99	407319	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	407332	Existing Meters Excess Deprec. Deferral	574,361	0	574,361	574,361	0	574,361	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(877,559)	0	(877,559)	(594,559)	0	(594,559)	(283,000)	0	(283,000)
99	407436	Regulatory Credit - AMI	(5,199,614)	0	(5,199,614)	(5,199,614)	0	(5,199,614)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,590,103)	41,868,767	34,278,664	(6,177,752)	28,718,661	22,540,909	(1,412,351)	13,150,106	11,737,755
		TOTAL ADMIN & GENERAL EXPENSES	(2,450,718)	114,062,112	111,611,394	(2,745,382)	78,113,417	75,368,035	294,664	35,948,695	36,243,359
		TOTAL EXPENSES BEFORE FIT	188,822,932	593,865,242	782,688,174	139,984,860	392,132,439	532,117,299	48,838,072	201,732,803	250,570,875
		NET OPERATING INCOME (LOSS) BEFORE FIT			198,071,919			130,120,994			67,950,925
E-FIT		FEDERAL INCOME TAX			18,594,638			12,081,222			6,513,416
E-FIT		DEFERRED FEDERAL INCOME TAX			1,383,010			376,222			1,006,788
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)			178,579,059			117,980,553			60,598,506

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.503%	34.497%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.974%	32.026%
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 ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	48,365	877,604	925,969	46,565	573,865	620,430	1,800	303,739	305,539
1	456010	Other Electric Rev-Financial	0	(8,787,267)	(8,787,267)	0	(5,745,994)	(5,745,994)	0	(3,041,273)	(3,041,273)
1	456015	Other Electric Rev-CT Fuel Sales	0	20,419,976	20,419,976	0	13,352,622	13,352,622	0	7,067,354	7,067,354
1	456016	Other Electric Rev-Resource Opt	0	2,571,080	2,571,080	0	1,681,229	1,681,229	0	889,851	889,851
1	456017	Other Electric Rev-Non Resource	0	66,206	66,206	0	43,292	43,292	0	22,914	22,914
1	456018	Other Electric Rev-Extraction	0	559,818	559,818	0	366,065	366,065	0	193,753	193,753
1	456020	Other Electric Rev-Sale of Excess	0	159,477	159,477	0	104,282	104,282	0	55,195	55,195
1	456030	Other Electric Rev-Clearwater	0	611,835	611,835	0	400,079	400,079	0	211,756	211,756
1	456100	Transmission Revenue of Others	0	13,591,736	13,591,736	0	8,887,636	8,887,636	0	4,704,100	4,704,100
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,450,130	2,450,130	0	1,602,140	1,602,140	0	847,990	847,990
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	(292,610)	0	(292,610)	(292,610)	0	(292,610)	0	0	0
1	456328	Residential Decoupling Deferral	3,900,895	0	3,900,895	2,881,719	0	2,881,719	1,019,176	0	1,019,176
1	456329	Amortization Res Decoupling Deferral	1,181,129	0	1,181,129	(156,704)	0	(156,704)	1,337,833	0	1,337,833
1	456338	Non-res Decoupling Deferred Rev	7,828,343	0	7,828,343	6,518,845	0	6,518,845	1,309,498	0	1,309,498
1	456339	Amortization Non-res Decoupling	(1,936,103)	0	(1,936,103)	(1,024,480)	0	(1,024,480)	(911,623)	0	(911,623)
1	456380	Other Electric Revenue-Clearwater	125,613	0	125,613	0	0	0	125,613	0	125,613
1	456700	Other Electric Rev-Low Voltage	157,749	0	157,749	106,968	0	106,968	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,319,861)	(6,319,861)	0	(4,132,557)	(4,132,557)	0	(2,187,304)	(2,187,304)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,319,861	6,319,861	0	4,132,557	4,132,557	0	2,187,304	2,187,304
1	456730	Other Elec Rev-Intraco Thermal	0	47,470,290	47,470,290	0	31,040,823	31,040,823	0	16,429,467	16,429,467
TOTAL ACCOUNT 456			11,013,381	82,594,561	93,607,942	8,080,303	54,008,583	62,088,886	2,933,078	28,585,978	31,519,056

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	131,564,316	131,564,316	0	86,029,906	86,029,906	0	45,534,410	45,534,410
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	833,394	1,101,843	268,449	544,956	813,405	0	288,438	288,438
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	4,443,369	0	4,443,369	0	0	0	4,443,369	0	4,443,369
1	555550	Non Monetary - Exchange Power	0	(1,312,875)	(1,312,875)	0	(858,489)	(858,489)	0	(454,386)	(454,386)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,173,521	7,173,521	0	4,690,765	4,690,765	0	2,482,756	2,482,756
1	555710	Intercompany Purchase	0	2,449,456	2,449,456	0	1,601,699	1,601,699	0	847,757	847,757
TOTAL ACCOUNT 555			4,711,818	140,707,812	145,419,630	268,449	92,008,837	92,277,286	4,443,369	48,698,975	53,142,344

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	12,405	7,007,683	7,020,088	12,405	4,582,324	4,594,729	0	2,425,359	2,425,359
1	557010	Other Power Supply Expense - Financial	0	(2,113,677)	(2,113,677)	0	(1,382,133)	(1,382,133)	0	(731,544)	(731,544)
1	557018	Merchandise Processing Fee	0	49,664	49,664	0	32,475	32,475	0	17,189	17,189
1	557150	Fuel - Economic Dispatch	0	(2,384,979)	(2,384,979)	0	(1,559,538)	(1,559,538)	0	(825,441)	(825,441)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	(75,668)	0	(75,668)	0	0	0	(75,668)	0	(75,668)
1	557165	Other Resource Costs-CAISO Charges	0	278,162	278,162	0	181,890	181,890	0	96,272	96,272
1	557170	Broker Fees - Power	0	362,901	362,901	0	237,301	237,301	0	125,600	125,600
1	557171	REC Broker Fees	0	46,112	46,112	0	30,153	30,153	0	15,959	15,959
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	3,199,661	0	3,199,661	3,199,661	0	3,199,661	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	802,652	0	802,652	802,652	0	802,652	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,873,034)	0	(1,873,034)	(1,873,034)	0	(1,873,034)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,200,969	0	2,200,969	0	0	0	2,200,969	0	2,200,969
99	557390	Idaho PCA Amortization	(9,217,374)	0	(9,217,374)	0	0	0	(9,217,374)	0	(9,217,374)
1	557395	Optional Renewable Power Expense Offset	0	723	723	0	473	473	0	250	250
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	9,778,509	9,778,509	0	6,394,167	6,394,167	0	3,384,342	3,384,342
1	557711	Turbine Gas Bookout Offset	0	(9,778,509)	(9,778,509)	0	(6,394,167)	(6,394,167)	0	(3,384,342)	(3,384,342)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,250,908	56,250,908	0	36,782,469	36,782,469	0	19,468,439	19,468,439
TOTAL ACCOUNT 557			(4,131,711)	60,951,715	56,820,004	2,639,182	39,856,327	42,495,509	(6,770,893)	21,095,388	14,324,495

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
2	908000	Customer Assistance Expense	350,953	232,587	583,540	266,883	152,351	419,234	84,070	80,236
99	908600	Public Purpose Tariff Rider Expense Offset	38,849,365	0	38,849,365	28,510,360	0	28,510,360	10,339,005	0
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	105,618	0	105,618	172,773	0	172,773	(67,155)	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	39,480,346	232,587	39,712,933	29,124,426	152,351	29,276,777	10,355,920	80,236

ALLOCATION RATIOS:

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

Total

164,306

10,339,005

0

(67,155)

0

10,436,156

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended July 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.84%	52.84%
2	Cost of Debt		5.242%	5.209%
	Total Weighted Cost		2.770%	2.752%
E-APL	Net Rate Base	2,539,831,022	1,706,755,649	833,075,373
	Interest Deduction for FIT Calculation	70,203,365	47,277,131	22,926,234
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended July 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	980,760,093	662,238,293	318,521,800
E-OPS	Less: Operating & Maintenance Expense	567,934,712	381,255,566	186,679,146
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	134,123,390	86,882,993	47,240,397
E-OTX	Less: Taxes Other than FIT	80,630,072	63,978,740	16,651,332
	Net Operating Income Before FIT	198,071,919	130,120,994	67,950,925
E-INT	Less: Interest Expense	70,203,365	47,277,131	22,926,234
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,413,419	0	1,413,419
E-SCM	Plus: Schedule M Adjustments	(40,736,081)	(25,456,796)	(15,279,285)
	Taxable Net Operating Income	88,545,892	57,529,627	31,016,265
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	18,594,638	12,081,222	6,513,416
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	18,594,638	12,081,222	6,513,416
E-DTE	Deferred FIT	1,383,010	376,222	1,006,788
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,492,860	12,140,441	7,352,419

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		57,830,948	86,490,746	144,321,694	37,983,591	57,897,419	95,881,010	19,847,357	28,593,327	48,440,684
12	997001 Contributions In Aid of Construction		0	8,201,198	8,201,198	0	5,507,843	5,507,843	0	2,693,355	2,693,355
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	1,414,491	1,414,491	0	949,958	949,958	0	464,533	464,533
99	997007 Idaho PCA		(7,016,405)	0	(7,016,405)	0	0	0	(7,016,405)	0	(7,016,405)
12	997009 Rathdrum Turbine Lease		0	(33,823)	(33,823)	0	(22,715)	(22,715)	0	(11,108)	(11,108)
12	997016 Redemption Expense Amortization		0	958,218	958,218	0	643,530	643,530	0	314,688	314,688
99	997017 Amort - Invest in Exch Pwr (405.9)		2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider		8,672,700	0	8,672,700	6,508,916	0	6,508,916	2,163,784	0	2,163,784
12	997020 FAS87 Current Pension Accrual		0	40,566	40,566	0	27,244	27,244	0	13,322	13,322
99	997024 Kettle Falls Disallowance		(61,688)	0	(61,688)	(61,688)	0	(61,688)	0	0	0
12	997027 Uncollectibles		0	(1,877,294)	(1,877,294)	0	(1,260,772)	(1,260,772)	0	(616,522)	(616,522)
99	997031 Decoupling Mechanism		(10,670,437)	0	(10,670,437)	(7,915,553)	0	(7,915,553)	(2,754,884)	0	(2,754,884)
12	997032 Interest Rate Swaps		0	1,968,140	1,968,140	0	1,321,783	1,321,783	0	646,357	646,357
99	997033 BPA Residential Exchange		69,744	0	69,744	(404)	0	(404)	70,148	0	70,148
99	997034 Montana Hydro Settlement		4,961,234	0	4,961,234	3,243,327	0	3,243,327	1,717,907	0	1,717,907
99	997035 Leases		0	29,171	29,171	0	20,010	20,010	0	9,161	9,161
99	997043 Washington Deferred Power Costs		3,187,154	0	3,187,154	3,187,154	0	3,187,154	0	0	0
12	997044 Non-Monetary Power Costs		0	(1,312,875)	(1,312,875)	0	(881,714)	(881,714)	0	(431,161)	(431,161)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(233,282)	0	(233,282)	(238,470)	0	(238,470)	5,188	0	5,188
12	997048 AFUDC		0	6,789,766	6,789,766	0	4,559,939	4,559,939	0	2,229,827	2,229,827
12	997049 Tax Depreciation		0	(153,111,958)	(153,111,958)	0	(102,828,460)	(102,828,460)	0	(50,283,498)	(50,283,498)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		(233,333)	233,333	0	0	156,704	156,704	(233,333)	76,629	(156,704)
12	997063 CDA Lake Settlement		183,093	884,086	1,067,179	152,118	593,743	745,861	30,975	290,343	321,318
99	997065 Amortization - Unbilled Revenue Add-Ins		369,669	0	369,669	684,576	0	684,576	(314,907)	0	(314,907)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	7,784,041	7,784,041	0	5,227,684	5,227,684	0	2,556,357	2,556,357
12	997081 Deferred Compensation		0	200,721	200,721	0	134,802	134,802	0	65,919	65,919
4	997082 Meal Disallowances		0	524,203	524,203	0	359,577	359,577	0	164,626	164,626
12	997083 Paid Time Off		0	293,167	293,167	0	196,888	196,888	0	96,279	96,279
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		935,271	0	935,271	0	0	0	935,271	0	935,271
99	997095 WA REC Deferral		(1,069,091)	0	(1,069,091)	(1,069,091)	0	(1,069,091)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,974	21,974	0	10,745	10,745
99	997098 Provision for Rate Refund		(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(23,940)	(23,940)	0	(16,078)	(16,078)	0	(7,862)	(7,862)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(36,359,385)	(36,359,385)	0	(24,418,599)	(24,418,599)	0	(11,940,786)	(11,940,786)
99	997102 Amort Idaho Earnings Test (254229)		(712,171)	0	(712,171)	0	0	0	(712,171)	0	(712,171)
99	997103 Def Project Compass		668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG		117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107 MDM System		(6,822,304)	0	(6,822,304)	(6,822,304)	0	(6,822,304)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		145,158	0	145,158	170,181	0	170,181	(25,023)	0	(25,023)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(8,150,207)	0	(8,150,207)	(6,721,908)	0	(6,721,908)	(1,428,299)	0	(1,428,299)
99	997110	FISERVE	(877,868)	0	(877,868)	(594,771)	0	(594,771)	(283,097)	0	(283,097)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(565,049)	(565,049)	0	(276,311)	(276,311)
12	997112	AFUDC Equity Tax Flow Through	0	(6,556,605)	(6,556,605)	0	(4,403,350)	(4,403,350)	0	(2,153,255)	(2,153,255)
12	997113	AFUDC Equity CWIP	0	(1,326,825)	(1,326,825)	0	(891,082)	(891,082)	0	(435,743)	(435,743)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,873)	(53,873)	0	(26,344)	(26,344)
99	997115	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	997117	Colstrip Plant Adjustment	(612,533)	0	(612,533)	0	0	0	(612,533)	0	(612,533)
		TOTAL SCHEDULE M ADJUSTMENTS	58,703,204	(85,679,716)	(40,736,081)	32,265,798	(57,722,594)	(25,456,796)	12,677,837	(27,957,122)	(15,279,285)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.159%	32.841%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(1,719,740)	(1,719,740)	0	(1,154,960)	(1,154,960)	0	(564,780)	(564,780)
99	410100	Deferred Federal Income Tax Expense - Washin	2,467,313	0	2,467,313	2,467,313	0	2,467,313	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,697,630	0	1,697,630	0	0	0	1,697,630	0	1,697,630
	410100	Total	4,164,943	(1,719,740)	2,445,203	2,467,313	(1,154,960)	1,312,353	1,697,630	(564,780)	1,132,850
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(79,348)	(79,348)	0	(53,289)	(53,289)	0	(26,059)	(26,059)
99	411100	Deferred Federal Income Tax Expense - Washin	(882,842)	0	(882,842)	(882,842)	0	(882,842)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(100,003)	0	(100,003)	0	0	0	(100,003)	0	(100,003)
	411100	Total	(982,845)	(79,348)	(1,062,193)	(882,842)	(53,289)	(936,131)	(100,003)	(26,059)	(126,062)
Total Deferred Federal Income Tax Expense			3,182,098	(1,799,088)	1,383,010	1,584,471	(1,208,249)	376,222	1,597,627	(590,839)	1,006,788

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.159%	32.841%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,424,466	1,424,466	0	931,458	931,458	0	493,008	493,008
1	408150	R&P Property Tax--Production	0	17,701,006	17,701,006	0	11,574,688	11,574,688	0	6,126,318	6,126,318
1	408180	R&P Property Tax--Transmission	0	6,065,460	6,065,460	0	3,966,204	3,966,204	0	2,099,256	2,099,256
1	409100	State Income Tax--Montana & Oregon	0	108,355	108,355	0	70,853	70,853	0	37,502	37,502
TOTAL PRODUCTION & TRANSMISSION			0	25,339,663	25,339,663	0	16,569,605	16,569,605	0	8,770,058	8,770,058
DISTRIBUTION											
99	408110	State Excise Tax	21,331,502	0	21,331,502	21,331,502	0	21,331,502	0	0	0
99	408120	Municipal Occupation & License Tax	22,313,313	0	22,313,313	18,793,570	0	18,793,570	3,519,743	0	3,519,743
99	408160	Miscellaneous State or Local Tax--WA & ID	117	0	117	0	0	0	117	0	117
99	408170	R&P Property Tax--Distribution	10,452,440	0	10,452,440	7,284,063	0	7,284,063	3,168,377	0	3,168,377
99	409100	State Income Tax--Idaho	(220,382)	0	(220,382)	0	0	0	(220,382)	0	(220,382)
99	411410	State Income Tax--Idaho ITC Deferred	1,495,731	0	1,495,731	0	0	0	1,495,731	0	1,495,731
99	411420	State Income Tax--Idaho ITC Amortization	(82,312)	0	(82,312)	0	0	0	(82,312)	0	(82,312)
TOTAL DISTRIBUTION			55,290,409	0	55,290,409	47,409,135	0	47,409,135	7,881,274	0	7,881,274
TOTAL TAXES OTHER THAN FIT			55,290,409	25,339,663	80,630,072	47,409,135	16,569,605	63,978,740	7,881,274	8,770,058	16,651,332

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-12E
For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,033,333	8,033,333	0	5,252,996	5,252,996	0	2,780,337	2,780,337
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	1,127,457	1,127,457	0	737,244	737,244	0	390,213	390,213
1	182381	CDA Settlement Past Storage	0	30,464,117	30,464,117	0	19,920,486	19,920,486	0	10,543,631	10,543,631
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	639,169	18,737,336	19,376,505	639,169	12,511,449	13,150,618	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	91,289,477	92,754,343	1,432,132	62,620,017	64,052,149	32,734	28,669,460	28,702,194
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,852	145,852	0	100,047	100,047	0	45,805	45,805
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,731,046	1,833,733	16,564,779	14,731,046	1,257,849	15,988,895	0	575,884	575,884
TOTAL INTANGIBLE PLANT			17,437,785	290,251,130	307,688,915	17,405,051	196,010,480	213,415,531	32,734	94,240,650	94,273,384
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	110,957,637	28,715,160	139,672,797	72,511,115	18,776,843	91,287,958	38,446,522	9,938,317	48,384,839
1	312000	Boiler Plant	145,575,847	46,653,051	192,228,898	95,136,025	30,506,430	125,642,455	50,439,822	16,146,621	66,586,443
1	313000	Generators	7,455	0	7,455	4,827	0	4,827	2,628	0	2,628
1	314000	Turbogenerator Units	38,602,889	18,053,540	56,656,429	25,224,668	11,805,210	37,029,878	13,378,221	6,248,330	19,626,551
1	315000	Accessory Electric Equipment	17,304,503	11,818,764	29,123,267	11,308,624	7,728,290	19,036,914	5,995,879	4,090,474	10,086,353
1	316000	Miscellaneous Power Plant Equipment	14,105,122	2,672,035	16,777,157	9,217,723	1,747,244	10,964,967	4,887,399	924,791	5,812,190
TOTAL STEAM PRODUCTION PLANT			326,553,453	111,491,022	438,044,475	213,402,982	72,903,980	286,306,962	113,150,471	38,587,042	151,737,513
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	90,443,787	90,443,787	0	59,141,192	59,141,192	0	31,302,595	31,302,595
1	332XXX	Reservoirs, Dams, & Waterways	0	193,230,576	193,230,576	0	126,353,474	126,353,474	0	66,877,102	66,877,102
1	333000	Waterwheels, Turbines, & Generators	0	233,158,367	233,158,367	0	152,462,256	152,462,256	0	80,696,111	80,696,111
1	334000	Accessory Electric Equipment	0	68,460,671	68,460,671	0	44,766,433	44,766,433	0	23,694,238	23,694,238
1	335XXX	Miscellaneous Power Plant Equipment	0	14,527,394	14,527,394	0	9,499,463	9,499,463	0	5,027,931	5,027,931
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	668,173,713	668,173,713	0	436,918,791	436,918,791	0	231,254,922	231,254,922
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	17,131,201	17,131,201	0	11,202,092	11,202,092	0	5,929,109	5,929,109
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,139	21,388,139	0	13,985,704	13,985,704	0	7,402,435	7,402,435
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,614,551	219,614,551	0	143,605,955	143,605,955	0	76,008,596	76,008,596
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	22,351,110	22,351,110	0	14,615,391	14,615,391	0	7,735,719	7,735,719
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	1,680,795	1,680,795	0	1,099,072	1,099,072	0	581,723	581,723
TOTAL OTHER PRODUCTION PLANT			0	306,784,387	306,784,387	0	200,606,310	200,606,310	0	106,178,077	106,178,077
TOTAL PRODUCTION PLANT			326,553,453	1,086,449,122	1,413,002,575	213,402,982	710,429,081	923,832,063	113,150,471	376,020,041	489,170,512

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	27,733,577	28,361,935	410,632	18,134,986	18,545,618	217,726	9,598,591	9,816,317
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	250	25,408,839	25,409,089	153	16,614,840	16,614,993	97	8,793,999	8,794,096
1	353XXX	Station Equipment	11,906,575	264,167,133	276,073,708	7,780,982	172,738,888	180,519,870	4,125,593	91,428,245	95,553,838
1	354000	Towers & Fixtures	15,993,282	1,167,385	17,160,667	10,451,611	763,353	11,214,964	5,541,671	404,032	5,945,703
1	355000	Poles & Fixtures	5,418	274,481,525	274,486,943	3,541	179,483,469	179,487,010	1,877	94,998,056	94,999,933
1	356000	Overhead Conductors & Devices	12,523,612	141,215,051	153,738,663	8,184,187	92,340,522	100,524,709	4,339,425	48,874,529	53,213,954
1	357000	Underground Conduit	0	3,078,529	3,078,529	0	2,013,050	2,013,050	0	1,065,479	1,065,479
1	358000	Underground Conductors & Devices	0	2,427,189	2,427,189	0	1,587,139	1,587,139	0	840,050	840,050
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			41,136,329	741,713,541	782,849,870	26,882,624	485,006,484	511,889,108	14,253,705	256,707,057	270,960,762
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,765,604	0	7,765,604	6,295,050	0	6,295,050	1,470,554	0	1,470,554
99	360400	Land Easements	2,664,122	0	2,664,122	424,403	0	424,403	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,472,583	0	34,472,583	27,734,022	0	27,734,022	6,738,561	0	6,738,561
3	362000	Station Equipment	138,201,450	3,039,041	141,240,491	92,700,082	2,065,758	94,765,840	45,501,368	973,283	46,474,651
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	424,554,092	0	424,554,092	275,576,592	0	275,576,592	148,977,500	0	148,977,500
99	365000	Overhead Conductors & Devices	274,957,180	0	274,957,180	175,705,392	0	175,705,392	99,251,788	0	99,251,788
99	366000	Underground Conduit	121,161,374	0	121,161,374	79,022,384	0	79,022,384	42,138,990	0	42,138,990
99	367000	Underground Conductors & Devices	215,063,686	0	215,063,686	142,612,662	0	142,612,662	72,451,024	0	72,451,024
99	368000	Line Transformers	276,181,746	0	276,181,746	190,505,883	0	190,505,883	85,675,863	0	85,675,863
99	369XXX	Services	177,064,300	0	177,064,300	116,566,673	0	116,566,673	60,497,627	0	60,497,627
99	371XXX	Installations on Customers' Premises	1,734,557	0	1,734,557	1,734,557	0	1,734,557	0	0	0
99	370XXX	Meters	66,633,200	0	66,633,200	43,528,771	0	43,528,771	23,104,429	0	23,104,429
99	373XXX	Street Light & Signal Systems	64,060,988	0	64,060,988	41,549,693	0	41,549,693	22,511,295	0	22,511,295
TOTAL DISTRIBUTION PLANT			1,807,480,577	3,039,041	1,810,519,618	1,196,554,009	2,065,758	1,198,619,767	610,926,568	973,283	611,899,851
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,539,349	7,553,997	9,093,346	836,590	5,181,664	6,018,254	702,759	2,372,333	3,075,092
4	390XXX	Structures & Improvements	18,901,341	92,667,926	111,569,267	10,532,914	63,565,564	74,098,478	8,368,427	29,102,362	37,470,789
4	391XXX	Office Furniture & Equipment	4,243,081	64,485,986	68,729,067	4,220,347	44,234,162	48,454,509	22,734	20,251,824	20,274,558
4	392XXX	Transportation Equipment	34,964,221	22,674,020	57,638,241	24,718,516	15,553,244	40,271,760	10,245,705	7,120,776	17,366,481
4	393000	Stores Equipment	424,950	3,864,687	4,289,637	248,778	2,650,982	2,899,760	176,172	1,213,705	1,389,877
4	394000	Tools, Shop & Garage Equipment	1,674,199	14,263,735	15,937,934	712,874	9,784,209	10,497,083	961,325	4,479,526	5,440,851
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	379,868	2,264,464	2,644,332	366,288	1,553,309	1,919,597	13,580	711,155	724,735
4	396XXX	Power Operated Equipment	23,892,868	9,348,439	33,241,307	14,053,051	6,412,562	20,465,613	9,839,817	2,935,877	12,775,694
4	397XXX	Communications Equipment	26,766,086	73,897,280	100,663,366	17,390,370	50,689,839	68,080,209	9,375,716	23,207,441	32,583,157
4	398000	Miscellaneous Equipment	13,522	619,847	633,369	0	425,184	425,184	13,522	194,663	208,185
TOTAL GENERAL PLANT			112,799,485	291,757,611	404,557,096	73,079,728	200,131,133	273,210,861	39,719,757	91,626,478	131,346,235
TOTAL PLANT IN SERVICE			2,305,407,629	2,413,210,445	4,718,618,074	1,527,324,394	1,593,642,936	3,120,967,330	778,083,235	819,567,509	1,597,650,744

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended July 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(239,867,010)	(69,986,533)	(309,853,543)	(156,312,051)	(45,764,194)	(202,076,245)	(83,554,959)	(24,222,339)	(107,777,298)
E-ADEP		Hydro Production Plant	0	(142,134,671)	(142,134,671)	0	(92,941,861)	(92,941,861)	0	(49,192,810)	(49,192,810)
E-ADEP		Other Production Plant	0	(134,277,243)	(134,277,243)	0	(87,803,889)	(87,803,889)	0	(46,473,354)	(46,473,354)
E-ADEP		Transmission Plant	(23,266,273)	(201,385,041)	(224,651,314)	(15,049,370)	(131,685,678)	(146,735,048)	(8,216,903)	(69,699,363)	(77,916,266)
E-ADEP		Distribution Plant	(587,108,230)	(220,639)	(587,328,869)	(360,740,498)	(149,977)	(360,890,475)	(226,367,732)	(70,662)	(226,438,394)
E-ADEP		General Plant	(38,357,170)	(95,859,788)	(134,216,958)	(23,007,993)	(65,755,022)	(88,763,015)	(15,349,177)	(30,104,766)	(45,453,943)
		TOTAL ACCUMULATED DEPRECIATION	(888,598,683)	(643,863,915)	(1,532,462,598)	(555,109,912)	(424,100,621)	(979,210,533)	(333,488,771)	(219,763,294)	(553,252,065)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,500,237)	(14,500,237)	0	(9,481,705)	(9,481,705)	0	(5,018,532)	(5,018,532)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(279,089)	0	(279,089)	(279,089)	0	(279,089)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,615,428)	(2,615,428)	0	(1,791,253)	(1,791,253)	0	(824,175)	(824,175)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,763,849)	(62,587,153)	(66,351,002)	(3,737,756)	(42,931,658)	(46,669,414)	(26,093)	(19,655,495)	(19,681,588)
E-AAAMT		General Plant - 390200, 396200	0	(172,774)	(172,774)	0	(118,514)	(118,514)	0	(54,260)	(54,260)
		TOTAL ACCUMULATED AMORTIZATION	(4,042,938)	(79,875,592)	(83,918,530)	(4,016,845)	(54,323,130)	(58,339,975)	(26,093)	(25,552,462)	(25,578,555)
		TOTAL ACCUMULATED DEPR/AMORT	(892,641,621)	(723,739,507)	(1,616,381,128)	(559,126,757)	(478,423,751)	(1,037,550,508)	(333,514,864)	(245,315,756)	(578,830,620)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,412,766,008	1,689,470,938	3,102,236,946	968,197,637	1,115,219,185	2,083,416,822	444,568,371	574,251,753	1,018,820,124
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	93,678	93,678	0	61,256	61,256	0	32,422	32,422
12		ADFIT - Electric Plant In Service (282900)	0	(550,775,783)	(550,775,783)	0	(369,895,508)	(369,895,508)	0	(180,880,275)	(180,880,275)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,940,945)	(60,940,945)	0	(41,802,441)	(41,802,441)	0	(19,138,504)	(19,138,504)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,092,765)	(1,092,765)	0	(749,582)	(749,582)	0	(343,183)	(343,183)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,397,465)	(6,397,465)	0	(4,183,302)	(4,183,302)	0	(2,214,163)	(2,214,163)
1		ADFIT - CDA Settlement Costs (283333)	0	253,245	253,245	0	165,597	165,597	0	87,648	87,648
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,244,850)	(1,244,850)	0	(836,029)	(836,029)	0	(408,821)	(408,821)
		TOTAL ACCUMULATED DFIT	0	(620,292,626)	(620,292,626)	0	(417,368,790)	(417,368,790)	0	(202,923,836)	(202,923,836)
		NET ELECTRIC UTILITY PLANT	1,412,766,008	1,069,178,312	2,481,944,320	968,197,637	697,850,395	1,666,048,032	444,568,371	371,327,917	815,896,288

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.974%	32.026%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.159%	32.841%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended July 31, 2019
 Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,412,766,008	1,069,178,312	2,481,944,320	968,197,637	697,850,395	1,666,048,032	444,568,371	371,327,917	815,896,288
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	535,753	1,599,261	2,135,014	475,050	1,097,013	1,572,063	60,703	502,248	562,951
4	Accumulated Amortization - AFUDC (182318)	(20,167)	(68,078)	(88,245)	(18,692)	(46,698)	(65,390)	(1,475)	(21,380)	(22,855)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(70,052)	0	(70,052)	70,052	0	70,052
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)	(3,227,278)	0	(3,227,278)	(1,034,287)	0	(1,034,287)	(2,192,991)	0	(2,192,991)
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)	1,832,752	0	1,832,752	0	0	0	1,832,752	0	1,832,752
99	ADFIT - Boulder Park Disallowed (190040)	161,122	0	161,122	0	0	0	161,122	0	161,122
99	Investment in WNP3 Exchange Power (124900, 12493C)	203,777	0	203,777	203,777	0	203,777	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(36,679)	0	(36,679)	(36,679)	0	(36,679)	0	0	0
99	CDA Lake Settlement - WA (182382)	202,824	0	202,824	202,824	0	202,824	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,197,051)	0	(2,197,051)	(2,197,051)	0	(2,197,051)	0	0	0
99	CDA Lake Settlement - ID (186382)	36,138	0	36,138	0	0	0	36,138	0	36,138
99	ADFIT - CDA Lake Settlement - Direct (283382)	(50,183)	0	(50,183)	(42,594)	0	(42,594)	(7,589)	0	(7,589)
99	CDA CDR Fund - Direct (182324)	14,753	0	14,753	14,753	0	14,753	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	104,016	0	104,016	97,253	0	97,253	6,763	0	6,763
99	ADFIT - Spokane River Relicensing (283322)	(21,829)	0	(21,829)	(20,412)	0	(20,412)	(1,417)	0	(1,417)
99	Spokane River PM&Es (182323)	93,250	0	93,250	61,755	0	61,755	31,495	0	31,495
99	ADFIT - Spokane River PM&Es (283323)	(19,597)	0	(19,597)	(12,983)	0	(12,983)	(6,614)	0	(6,614)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,028,398)	0	(2,028,398)	(900,914)	0	(900,914)	(1,127,484)	0	(1,127,484)
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)	(6,203,730)	0	(6,203,730)	0	0	0	(6,203,730)	0	(6,203,730)
99	Colstrip-Regulatory Asset (182327)	1,629,789	0	1,629,789	0	0	0	1,629,789	0	1,629,789
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,225,747	0	1,225,747	0	0	0	1,225,747	0	1,225,747
99	Colstrip Reg Asset ADFIT (283376)	(265,219)	0	(265,219)	0	0	0	(265,219)	0	(265,219)
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)	(341,180)	0	(341,180)	0	0	0	(341,180)	0	(341,180)
99	Colstrip ARO Liability (230027)	(5,573,348)	0	(5,573,348)	0	0	0	(5,573,348)	0	(5,573,348)
99	Colstrip ARO ADFIT (190376)	1,170,403	0	1,170,403	0	0	0	1,170,403	0	1,170,403
99	Colstrip ARO ADFIT (283377)	(905,184)	0	(905,184)	0	0	0	(905,184)	0	(905,184)
99	Customer Deposits (235199)	(1,976,301)	0	(1,976,301)	(1,976,301)	0	(1,976,301)	0	0	0
C-WKC	Working Capital	66,277,025	0	66,277,025	43,800,856	0	43,800,856	22,476,169	0	22,476,169
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,355,519	1,531,183	57,886,702	39,657,302	1,050,315	40,707,617	16,698,217	480,868	17,179,085
	NET RATE BASE	1,469,121,527	1,070,709,495	2,539,831,022	#####	698,900,710	1,706,755,649	461,266,588	371,808,785	833,075,373

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	6,590,312	6,590,312			6,590,312	6,590,312		4,309,405	4,309,405		2,280,907	2,280,907		
	Steam (ED-ID)	1,403,537	1,403,537		1,403,537	1,403,537					1,403,537	1,403,537	1,403,537		
	Steam (ED-WA)	1,374,200	1,374,200		1,374,200			1,374,200		1,374,200					
1	Hydro (ED-AN)	12,987,895	12,987,895			12,987,895	12,987,895		8,492,785	8,492,785		4,495,110	4,495,110		
1	Other (ED-AN)	10,177,662	10,177,662			10,177,662	10,177,662		6,655,173	6,655,173		3,522,489	3,522,489		
Total Electric Production		32,533,606	32,533,606			2,777,737	29,755,869	32,533,606	1,374,200	19,457,363	20,831,563	1,403,537	10,298,506	11,702,043	
Electric Transmission															
1	ED-AN	13,716,830	13,716,830			13,716,830	13,716,830		8,969,435	8,969,435		4,747,395	4,747,395		
	ED-ID	326,585	326,585			326,585	326,585					326,585	326,585		
	ED-WA	168,207	168,207			168,207		168,207		168,207					
Total Electric Transmissic		14,211,622	14,211,622			494,792	13,716,830	14,211,622	168,207	8,969,435	9,137,642	326,585	4,747,395	5,073,980	
Electric Distribution															
3	ED-AN	63,802	63,802				63,802	63,802		43,369	43,369		20,433	20,433	
	ED-ID	17,473,876	17,473,876			17,473,876	17,473,876					17,473,876	17,473,876		
	ED-WA	31,958,390	31,958,390			31,958,390		31,958,390		31,958,390					
Total Electric Distribution		49,496,068	49,496,068			49,432,266	63,802	49,496,068	31,958,390	43,369	32,001,759	17,473,876	20,433	17,494,309	
Gas Underground Storage															
	GD-AN	851,136		851,136											
	GD-OR	131,229				131,229									
Total Gas Underground St		982,365		851,136		131,229									
Gas Distribution															
	GD-AN	59,267		59,267											
	GD-ID	5,783,701		5,783,701											
	GD-WA	12,128,546		12,128,546											
	GD-OR	8,246,423				8,246,423									
Total Gas Distribution		26,217,937		17,971,514		8,246,423									
General Plant															
4	ED-AN	2,520,327	2,520,327				2,520,327	2,520,327		1,728,818	1,728,818		791,509	791,509	
	ED-ID	334,410	334,410			334,410	334,410					334,410	334,410		
	ED-WA	639,387	639,387			639,387		639,387		639,387					
7,4	CD-AA	22,064,269	15,572,520	4,526,043	1,965,706		15,572,520	15,572,520		10,681,970	10,681,970		4,890,550	4,890,550	
9,4	CD-AN	1,007,903	784,884	223,019			784,884	784,884		538,391	538,391		246,493	246,493	
9	CD-ID	388,863	302,819	86,044			302,819	302,819				302,819	302,819		
9	CD-WA	1,383,567	1,077,425	306,142			1,077,425	1,077,425		1,077,425	1,077,425				
8	GD-AA	370,639		258,617	112,022										
	GD-AN	28,901		28,901											
	GD-ID	28,704		28,704											
	GD-WA	870,111		870,111											
	GD-OR	200,475			200,475										
Total General Plant		29,837,556	21,231,772	6,327,581	2,278,203		2,354,041	18,877,731	21,231,772	1,716,812	12,949,179	14,665,991	637,229	5,928,552	6,565,781
Total Depreciation Expens		153,279,154	117,473,068	25,150,231	10,655,855		55,058,836	62,414,232	117,473,068	35,217,609	41,419,346	76,636,955	19,841,227	20,994,886	40,836,113

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.974%	32.026%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended July 31, 2019
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (303000)	ED-AN	235,080	235,080		235,080	235,080		153,719	153,719		81,361	81,361	
Total Production/Transmission			1,153,480	1,153,480		1,153,480	1,153,480		754,261	754,261		399,219	399,219	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	7,076	7,076		7,076	7,076		7,076	7,076				
Total Distribution			31,229	31,229		31,229	31,229		31,229	31,229				
General Plant - 303000														
7,4		CD-AA	723,414	510,571	148,394	64,449				350,226	350,226		160,345	
9,1		CD-AN	9,729	7,576	2,153			510,571	7,576	4,954	4,954		2,622	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			781,015	518,147	190,351	72,517		518,147	518,147	355,180	355,180		162,967	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	27,996,025	19,759,035	5,742,824	2,494,166		19,759,035	19,759,035	13,553,710	13,553,710		6,205,325	
9,4		CD-AN	54,703	42,599	12,104			42,599	42,599	29,221	29,221		13,378	
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130	
9,4		CD-WA	2,997,361	2,334,135	663,226		2,334,135	2,334,135	2,334,135		2,334,135		0	
4		ED-AN	2,555,424	2,555,424				2,555,424		1,752,893	1,752,893		802,531	
		ED-ID	0	0			0	0				0	0	
		ED-WA	400,618	400,618			400,618	400,618	400,618		400,618			
8		GD-AA	135,415		94,487	40,928								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			34,147,418	25,097,941	6,514,383	2,535,094		2,740,883	22,357,058	25,097,941	2,734,753	15,335,824	18,070,577	6,130
Gas Underground Storage														
		GD-AN	19		19									
Total Gas Underground Storage			19		19									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0	0	0		0	
4		ED-AN	47,830	47,830				47,830	47,830	32,809	32,809		15,021	
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,830	47,830	0	0		47,830	47,830	32,809	32,809		15,021	
Total Amortization Expense			36,160,991	26,848,627	6,704,753	2,607,611		2,772,112	24,076,515	26,848,627	2,765,982	16,478,074	19,244,056	6,130

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(69,986,533)	(69,986,533)			(69,986,533)	(69,986,533)		(45,764,194)	(45,764,194)		(24,222,339)	(24,222,339)	
	Steam (ED-ID)	(83,554,959)	(83,554,959)		(83,554,959)	(83,554,959)					(83,554,959)		(83,554,959)	
	Steam (ED-WA)	(156,312,051)	(156,312,051)		(156,312,051)	(156,312,051)	(156,312,051)			(156,312,051)				
1	Hydro (ED-AN)	(142,134,671)	(142,134,671)		(142,134,671)	(142,134,671)		(92,941,861)	(92,941,861)			(49,192,810)	(49,192,810)	
1	Other (ED-AN)	(134,277,243)	(134,277,243)		(134,277,243)	(134,277,243)		(87,803,889)	(87,803,889)			(46,473,354)	(46,473,354)	
Total Electric Production		(586,265,457)	(586,265,457)		(239,867,010)	(346,398,447)	(586,265,457)	(156,312,051)	(226,509,944)	(382,821,995)	(83,554,959)	(119,888,503)	(203,443,462)	
Electric Transmission														
1	ED-AN	(201,385,041)	(201,385,041)			(201,385,041)	(201,385,041)		(131,685,678)	(131,685,678)		(69,699,363)	(69,699,363)	
	ED-ID	(8,216,903)	(8,216,903)		(8,216,903)	(8,216,903)					(8,216,903)		(8,216,903)	
	ED-WA	(15,049,370)	(15,049,370)		(15,049,370)	(15,049,370)	(15,049,370)			(15,049,370)				
Total Electric Transmissic		(224,651,314)	(224,651,314)		(23,266,273)	(201,385,041)	(224,651,314)	(15,049,370)	(131,685,678)	(146,735,048)	(8,216,903)	(69,699,363)	(77,916,266)	
Electric Distribution														
3	ED-AN	(220,639)	(220,639)			(220,639)	(220,639)		(149,977)	(149,977)		(70,662)	(70,662)	
	ED-ID	(226,367,732)	(226,367,732)		(226,367,732)	(226,367,732)					(226,367,732)		(226,367,732)	
	ED-WA	(360,740,498)	(360,740,498)		(360,740,498)	(360,740,498)	(360,740,498)			(360,740,498)				
Total Electric Distribution		(587,328,869)	(587,328,869)		(587,108,230)	(220,639)	(587,328,869)	(360,740,498)	(149,977)	(360,890,475)	(226,367,732)	(70,662)	(226,438,394)	
Gas Underground Storage														
	GD-AN	(16,903,560)	(16,903,560)											
	GD-OR	(1,230,507)		(1,230,507)		(1,230,507)								
Total Gas Underground St		(18,134,067)		(16,903,560)		(1,230,507)								
Gas Distribution														
	GD-AN	(1,827,278)	(1,827,278)											
	GD-ID	(82,405,147)	(82,405,147)											
	GD-WA	(152,778,476)	(152,778,476)											
	GD-OR	(115,841,811)		(115,841,811)		(115,841,811)								
Total Gas Distribution		(352,852,712)		(237,010,901)		(115,841,811)								
General Plant														
4	ED-AN	(35,157,979)	(35,157,979)			(35,157,979)	(35,157,979)		(24,116,616)	(24,116,616)		(11,041,363)	(11,041,363)	
	ED-ID	(10,487,169)	(10,487,169)		(10,487,169)	(10,487,169)					(10,487,169)		(10,487,169)	
	ED-WA	(19,205,479)	(19,205,479)		(19,205,479)	(19,205,479)	(19,205,479)			(19,205,479)				
7,4	CD-AA	(75,025,745)	(52,951,670)	(15,390,031)	(6,684,044)	(52,951,670)	(52,951,670)		(36,322,198)	(36,322,198)		(16,629,472)	(16,629,472)	
9,4	CD-AN	(9,952,280)	(7,750,139)	(2,202,141)		(7,750,139)	(7,750,139)		(5,316,208)	(5,316,208)		(2,433,931)	(2,433,931)	
9	CD-ID	(6,243,509)	(4,862,008)	(1,381,501)		(4,862,008)	(4,862,008)				(4,862,008)		(4,862,008)	
9	CD-WA	(4,882,968)	(3,802,514)	(1,080,454)		(3,802,514)	(3,802,514)	(3,802,514)						
8	GD-AA	(1,775,533)		(1,238,896)	(536,637)									
	GD-AN	(3,245,376)		(3,245,376)										
	GD-ID	(2,012,751)		(2,012,751)										
	GD-WA	(8,344,602)		(8,344,602)										
	GD-OR	(4,802,508)		(4,802,508)										
Total General Plant		(181,135,899)	(134,216,958)	(34,895,752)	(12,023,189)	(38,357,170)	(95,859,788)	(134,216,958)	(23,007,993)	(65,755,022)	(88,763,015)	(15,349,177)	(30,104,766)	(45,453,943)
Total Accumulated Depr		(1,950,368,318)	(1,532,462,598)	(288,810,213)	(129,095,507)	(888,598,683)	(643,863,915)	(1,532,462,598)	(555,109,912)	(424,100,621)	(979,210,533)	(333,488,771)	(219,763,294)	(553,252,065)

Allocation Ratios:		Service -			Jurisdiction -			Washington		Idaho	
		Electric	Gas-North	Gas-South							
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%		34.610%		
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	67.974%		32.026%		
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(12,513,888)	(12,513,888)			(12,513,888)	(12,513,888)		(8,182,831)	(8,182,831)		(4,331,057)	(4,331,057)		
1	Misc Intangible Plt (3030) ED-AN	(1,986,349)	(1,986,349)			(1,986,349)	(1,986,349)		(1,298,874)	(1,298,874)		(687,475)	(687,475)		
Total Production/Transmission		(14,500,237)	(14,500,237)			(14,500,237)	(14,500,237)		(9,481,705)	(9,481,705)		(5,018,532)	(5,018,532)		
Distribution															
	Franchises (302000) ED-WA	(231,784)	(231,784)			(231,784)	(231,784)	(231,784)		(231,784)					
	Misc Intangible Plt (3030) ED-WA	(47,305)	(47,305)			(47,305)	(47,305)	(47,305)		(47,305)					
Total Distribution		(279,089)	(279,089)			(279,089)	(279,089)	(279,089)		(279,089)					
General Plant - 303000															
7,4	CD-AA	(3,581,960)	(2,528,076)	(734,767)	(319,117)		(2,528,076)	(2,528,076)		(1,734,134)	(1,734,134)		(793,942)	(793,942)	
9,1	CD-AN	(112,172)	(87,352)	(24,820)			(87,352)	(87,352)		(57,119)	(57,119)		(30,233)	(30,233)	
	GD-ID	(110,046)		(110,046)											
	GD-WA	(230,655)		(230,655)											
	GD-OR	(101,461)			(101,461)										
Total General Plant - 303000		(4,136,294)	(2,615,428)	(1,100,288)	(420,578)		(2,615,428)	(2,615,428)		(1,791,253)	(1,791,253)		(824,175)	(824,175)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(80,674,280)	(56,938,293)	(16,548,715)	(7,187,272)		(56,938,293)	(56,938,293)		(39,056,822)	(39,056,822)		(17,881,471)	(17,881,471)	
9,4	CD-AN	(67,980)	(52,938)	(15,042)			(52,938)	(52,938)		(36,313)	(36,313)		(16,625)	(16,625)	
9	CD-ID	(33,507)	(26,093)	(7,414)		(26,093)	(26,093)	(26,093)				(26,093)	(26,093)		
9	CD-WA	(2,997,361)	(2,334,135)	(663,226)		(2,334,135)	(2,334,135)	(2,334,135)				0	0		
4	ED-AN	(5,595,922)	(5,595,922)			(5,595,922)	(5,595,922)	(5,595,922)		(3,838,523)	(3,838,523)		(1,757,399)	(1,757,399)	
	ED-ID	0	0			0	0	0				0	0		
	ED-WA	(1,403,621)	(1,403,621)			(1,403,621)	(1,403,621)	(1,403,621)							
8	GD-AA	(593,706)		(414,264)	(179,442)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(91,366,377)	(66,351,002)	(17,648,661)	(7,366,714)		(3,763,849)	(62,587,153)	(66,351,002)	(3,737,756)	(42,931,658)	(44,335,279)	(26,093)	(19,655,495)	(19,681,588)
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		
9	CD-ID	0	0	0			0	0		0	0		0		
9	CD-WA	0	0	0			0	0	0	0	0		0		
4	ED-AN	(172,774)	(172,774)			(172,774)	(172,774)	(172,774)		(118,514)	(118,514)		(54,260)	(54,260)	
	ED-WA	0	0			0	0	0		0	0		0		
	GD-WA	0		0											
	GD-OR	0			0								0		
Total General Plant - 390200, 396200		(172,774)	(172,774)	0	0		0	(172,774)	(172,774)	0	(118,514)	(118,514)	0	(54,260)	(54,260)
Total Accumulated Amortization		(110,454,771)	(83,918,530)	(18,748,949)	(7,787,292)		(4,042,938)	(79,875,592)	(83,918,530)	(4,016,845)	(54,323,130)	(56,005,840)	(26,093)	(25,552,462)	(25,578,555)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
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Ending Balance Basis	

AVISTA UTILITIES
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0		
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578		
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	848,544		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	0	885,250	885,250	
9		CD-WA / ID / AN	2,019,877	714,277	340,480	518,182	1,572,939	202,956	96,745	147,237	0	0	446,938	
		TOTAL ACCOUNT	16,070,946	836,590	702,759	7,553,996	9,093,345	2,961,534	96,745	2,185,528	5,243,807	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0		
99		GD-WA / ID / AN	24,453,595	0	0	0	0	24,453,595	0	0	0	24,453,595		
99		GD-OR / AS	3,804,305	0	0	0	0	0	0	0	3,804,305	3,804,305		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	112,964,284	0	0	79,727,932	79,727,932	0	0	23,172,364	0	10,063,988	10,063,988	
9		CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	8,355,774	0	0	6,660,989	
		TOTAL ACCOUNT	179,724,507	10,532,914	8,368,426	92,667,926	111,569,266	27,134,625	1,624,185	25,528,138	54,286,948	3,804,305	10,063,988	13,868,293
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,787,391	66,050	5,243	1,716,098	1,787,391	0	0	0	0	0		
99		GD-WA / ID / AN	913,193	0	0	0	0	913,193	0	0	0	913,193		
99		GD-OR / AS	10,841	0	0	0	0	0	0	0	10,841	10,841		
8		GD-AA	257,577	0	0	0	0	0	0	179,727	0	77,850	77,850	
7		CD-AA	88,619,246	0	0	62,545,691	62,545,691	0	0	18,178,466	0	7,895,089	7,895,089	
9		CD-WA / ID / AN	5,645,070	4,154,297	17,490	224,198	4,395,985	1,180,411	4,970	63,704	0	0	1,249,085	
		TOTAL ACCOUNT	97,233,318	4,220,347	22,733	64,485,987	68,729,067	2,093,604	4,970	18,421,897	20,520,471	10,841	7,972,939	7,983,780
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,242,651	22,800,411	9,442,462	14,999,778	47,242,651	0	0	0	0	0		
99		GD-WA / ID / AN	13,599,182	0	0	0	0	9,255,214	2,515,238	1,828,730	13,599,182	0		
99		GD-OR / AS	3,952,019	0	0	0	0	0	0	0	3,952,019	3,952,019		
8		GD-AA	46,950	0	0	0	0	0	0	32,760	0	14,190	14,190	
7		CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	0	653,389	653,389	
9		CD-WA / ID / AN	6,702,421	1,918,105	803,244	2,498,027	5,219,376	545,015	228,235	709,795	0	0	1,483,045	
		TOTAL ACCOUNT	78,877,259	24,718,516	10,245,706	22,674,021	57,638,243	9,800,229	2,743,473	4,075,716	16,619,418	3,952,019	667,579	4,619,598

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Ending Balance Basis	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,005,252	247,797	174,826	3,475,117	3,897,740	70,410	49,675	987,427	1,107,512	0	0	0	
		TOTAL ACCOUNT	5,509,950	248,777	176,172	3,864,687	4,289,636	158,570	49,675	987,427	1,195,672	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,790,959	703,615	204,716	4,882,628	5,790,959	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,651,307	0	0	0	0	1,907,270	273,667	470,370	2,651,307	0	0	0	
99		GD-OR / AS	877,573	0	0	0	0	0	0	0	0	877,573	0	877,573	
8		GD-AA	5,026,556	0	0	0	0	0	0	3,507,330	3,507,330	0	1,519,226	1,519,226	
7		CD-AA	13,097,124	0	0	9,243,688	9,243,688	0	0	2,686,613	2,686,613	0	1,166,823	1,166,823	
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	0	
		TOTAL ACCOUNT	28,603,469	712,874	961,325	14,263,735	15,937,934	1,909,901	488,652	6,703,360	9,101,913	877,573	2,686,049	3,563,622	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,537,305	366,288	13,580	1,157,437	1,537,305	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,294	0	0	0	0	30,377	0	94,917	125,294	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,477,203	366,288	13,580	2,264,464	2,644,332	30,377	0	559,827	590,204	40,917	201,750	242,667	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,790,140	13,800,678	9,484,755	8,504,707	31,790,140	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	0	
		TOTAL ACCOUNT	37,799,556	14,053,052	9,839,817	9,348,439	33,241,308	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,741,526	10,797,324	6,466,257	32,477,945	49,741,526	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,060,295	0	0	0	0	751,704	308,591	0	1,060,295	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7		CD-AA	53,295,158	0	0	37,614,656	37,614,656	0	0	10,932,436	10,932,436	0	4,748,066	4,748,066
9		CD-WA/ ID / AN	17,088,316	6,593,046	2,909,459	3,804,679	13,307,184	1,873,362	826,700	1,081,070	3,781,132	0	0	0
		TOTAL ACCOUNT	122,856,832	17,390,370	9,375,716	73,897,280	100,663,366	2,625,066	1,135,291	12,389,232	16,149,589	1,133,063	4,910,814	6,043,877
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	613,649	0	0	433,101	433,101	0	0	125,878	125,878	0	54,670	54,670
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		TOTAL ACCOUNT	818,181	0	13,522	619,847	633,369	0	1,897	125,878	127,775	2,367	54,670	57,037
		TOTAL GENERAL PLANT	571,088,451	73,079,728	39,719,756	291,757,612	404,557,096	49,169,911	7,093,461	72,039,757	128,303,129	10,738,105	27,490,121	38,228,226

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-12E
For Twelve Months Ended July 31, 2019	
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	1,020,488
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,060,408	1,432,132	0	14,628,276	16,060,408	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	213,258
7		CD-AA	108,157,584	0	0	76,335,460	76,335,460	0	0	22,186,365	22,186,365	0	9,635,759	9,635,759
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	0
		TOTAL ACCOUNT	125,383,918	1,432,132	32,734	91,289,478	92,754,344	0	9,301	22,771,256	22,780,557	0	9,849,017	9,849,017
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		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

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COMMON INTANGIBLE PLANT	C-IPL-12E
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		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	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,598,163	0	0	1,833,732	1,833,732	0	0	532,961	532,961	0	231,470	231,470	0
9		CD-WA / ID / AN	18,916,757	14,731,046	0	14,731,046	14,731,046	4,185,711	0	0	4,185,711	0	0	0	0
		TOTAL ACCOUNT	21,514,920	14,731,046	0	1,833,732	16,564,778	4,185,711	0	532,961	4,718,672	0	231,470	231,470	0
		TOTAL	303,284,135	16,802,347	32,734	204,577,006	221,412,087	5,208,305	788,906	52,644,220	58,641,431	426,123	22,804,494	23,230,617	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended July 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,480,437)	(60,330,383)	(17,534,602)	(7,615,452)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(784,048)	(610,562)	(173,486)	0
7	282919	CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	<u>(88,078,799)</u>	<u>(62,221,452)</u>	<u>(18,080,258)</u>	<u>(7,777,089)</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 Twelve Months Ended July 31, 2019
Ending Balance Basis

Report ID:
C-WKC-12E

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	3,639,856	3,639,856	0	0	0	0	3,639,856
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	(237)	(237)	0	0	0	0	(237)
7/4	154560 Supply Chain Invoice Price Variance	0	0	76	76	0	0	0	0	76
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,864,286	24,262,426	0	71,126,712	43,800,856	22,476,169	3,063,430	1,786,257	0
TOTAL		46,864,286	24,262,426	3,639,695	74,766,407	43,800,856	22,476,169	3,063,430	1,786,257	3,639,695

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						