

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,916,111	10,346,196	4,569,915
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,916,111	10,346,196	4,569,915
E-APL	Electric Net Rate Base	2,603,110,650	1,756,054,260	847,056,390
	RATE OF RETURN	<u>0.573%</u>	<u>0.589%</u>	<u>0.540%</u>

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-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended May 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	5-01-2020 thru 05-31-2020	394,119 100.000%	257,744 65.398%	136,375 34.602%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2020 thru 05-31-2020	2,581,937 100.000%	1,656,953 64.175%	924,984 35.825%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		81,799,969	67,386,547	9,463,569	4,949,853
		Direct O & M Accts 500 - 894		61,705,364	45,517,009	11,244,610	4,943,745
		Direct O & M Accts 901 - 935		6,873,129	4,531,068	2,342,061	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		150,378,462	117,434,624	23,050,240	9,893,598
		Total		100.000%	78.093%	15.328%	6.579%
		Percentage					
		Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
		Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
		Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	0
		Total		98,616,201	72,878,077	17,328,929	8,409,195
		Percentage		100.000%	73.901%	17.572%	8.527%
		Number of Customers at		754,633	392,987	257,344	104,302
		Percentage		100.000%	52.076%	34.102%	13.822%
		Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
		Percentage		100.000%	75.220%	16.524%	8.256%
		Total Percentages		400.000%	279.291%	83.526%	37.184%
		Average (CD AA)		100.000%	69.822%	20.882%	9.296%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor		13,472,874	0	8,846,024 4,626,850
		Direct O & M Accts 500 - 894		15,818,049	0	10,987,391 4,830,658
		Direct O & M Accts 901 - 935		2,342,061	0	2,342,061 0
		Direct O & M Accts 901 - 905 Utility 9 Only		31,632,984	0	22,175,476 9,457,508
		Total		100.000%	0.000%	70.102% 29.898%
		Percentage				
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635 4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568 1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823 0
		Total		19,009,997	0	13,061,026 5,948,971
		Percentage		100.000%	0.000%	68.706% 31.294%
		Number of Customers at		361,646	0	257,344 104,302
		Percentage		100.000%	0.000%	71.159% 28.841%
		Net Direct Plant		932,224,866	0	616,773,795 315,451,071
		Percentage		100.000%	0.000%	66.161% 33.839%
		Total Percentages		400.000%	0.000%	276.129% 123.871%
		Average (GD AA)		100.000%	0.000%	69.032% 30.968%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2020 thru 05-31-2020	1,292,382,365	896,716,941	395,665,424	
		Percent		100.000%	69.385%	30.615%	
11		Book Depreciation	5-01-2020 thru 05-31-2020	11,194,053	7,483,726	3,710,327	
		Percent		100.000%	66.854%	33.146%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2020 thru 05-31-2020	3,182,662,811 100.000%	2,155,979,346 67.741%	1,026,683,465 32.259%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2020 thru 05-31-2020	282,233,740 100.000%	194,578,976 68.942%	87,654,764 31.058%
14		Net Allocated Schedule M's - AMA Percent	5-01-2020 thru 05-31-2020	-6,385,239 100.000%	-4,350,096 68.127%	-2,035,143 31.873%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	25,409,215	0	25,409,215	16,948,114	0	16,948,114	8,461,101	0
99	442200	Commercial - Firm & Int.	21,435,637	0	21,435,637	15,377,887	0	15,377,887	6,057,750	0
1	442300	Industrial	9,284,455	0	9,284,455	4,876,339	0	4,876,339	4,408,116	0
99	444000	Public Street & Highway Lighting	604,363	0	604,363	387,826	0	387,826	216,537	0
99	448000	Interdepartmental Revenue	101,377	0	101,377	86,463	0	86,463	14,914	0
99	499XXX	Unbilled Revenue	397,077	0	397,077	239,076	0	239,076	158,001	0
TOTAL SALES TO ULTIMATE CUSTOMERS			57,232,124	0	57,232,124	37,915,705	0	37,915,705	19,316,419	0
1	447XXX	Sales for Resale	0	6,480,694	6,480,694	0	4,253,928	4,253,928	0	2,226,766
TOTAL SALES OF ELECTRICITY			57,232,124	6,480,694	63,712,818	37,915,705	4,253,928	42,169,633	19,316,419	2,226,766
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	4,302	0	4,302	2,674	0	2,674	1,628	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,567	20,567	0	10,766
1	454000	Rent from Electric Property	90,620	8,765	99,385	118,715	5,753	124,468	(28,095)	3,012
1	454100	Rent from Trnsmission Joint Use	1,446	0	1,446	643	0	643	803	0
1	456XXX	Other Electric Revenues	2,106,831	6,109,117	8,215,948	2,137,246	4,010,024	6,147,270	(30,415)	2,099,093
TOTAL OTHER OPERATING REVENUE			2,203,199	6,149,215	8,352,414	2,259,278	4,036,344	6,295,622	(56,079)	2,112,871
TOTAL ELECTRIC REVENUE			59,435,323	12,629,909	72,065,232	40,174,983	8,290,272	48,465,255	19,260,340	4,339,637

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,292,287	2,342,112	3,634,399	939,380	1,537,362	2,476,742	352,907	804,750
E-DEPX		Depreciation Expense-Transmission	124,623	1,315,628	1,440,251	42,427	863,578	906,005	82,196	452,050
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,120	95,120	0	62,437	62,437	0	32,683
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	146,605	0	146,605	81,597	0	81,597	65,008	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,175	0	18,175	12,820	0	12,820	5,355	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(290,098)	0	(290,098)	(123,857)	0	(123,857)	(166,241)	0
99	407434	EIM Deferred O&M	(35,124)	0	(35,124)	0	0	0	(35,124)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(974,297)	0	(974,297)	(657,149)	0	(657,149)	(317,148)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(400,163)	0	(400,163)	0	0	0	(400,163)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(1,363)	0	(1,363)	(1,363)	0	(1,363)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,212,784	2,212,784	0	1,452,471	1,452,471	0	760,313
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(463,886)	6,058,010	5,594,124	27,225	3,976,477	4,003,702	(491,111)	2,081,533
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	624,162	29,031,051	29,655,213	(297,554)	19,055,981	18,758,427	921,716	9,975,070

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	44,764	251,822	296,586	32,410	161,607	194,017	12,354	90,215
3	582000	Station Expense	19,707	991	20,698	10,549	636	11,185	9,158	355
3	583000	Overhead Line Expense	125,110	60,452	185,562	63,939	38,795	102,734	61,171	21,657
3	584000	Underground Line Expense	191,107	0	191,107	96,863	0	96,863	94,244	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,517	0	8,517	8,517	0	8,517	0	0
3	586000	Meter Expense	104,153	2,674	106,827	89,617	1,716	91,333	14,536	958
3	587000	Customer Installations Expense	40,680	9,663	50,343	22,507	6,201	28,708	18,173	3,462
3	588000	Miscellaneous Distribution Expense	166,279	190,492	356,771	116,335	122,248	238,583	49,944	68,244
3	589000	Rent	3	23,068	23,071	3	14,804	14,807	0	8,264
		MAINTENANCE:								
3	590000	Supervision & Engineering	9,688	65,639	75,327	2,990	42,124	45,114	6,698	23,515
3	591000	Structures	29,820	(19)	29,801	18,078	(12)	18,066	11,742	(7)
3	592000	Station Equipment	38,266	8,799	47,065	30,965	5,647	36,612	7,301	3,152
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,701,199	(799,980)	901,219	1,097,607	(513,387)	584,220	603,592	(286,593)
3	594000	Underground Lines	39,599	0	39,599	17,824	0	17,824	21,775	0
3	595000	Line Transformers	23,674	0	23,674	21,163	0	21,163	2,511	0
3	596000	Street Light & Signal System Maintenance Exp	7,059	0	7,059	5,307	0	5,307	1,752	0
3	597000	Meters	5,860	0	5,860	4,438	0	4,438	1,422	0
3	598000	Miscellaneous Distribution Expense	26,452	18,716	45,168	17,840	12,011	29,851	8,612	6,705
		TOTAL DISTRIBUTION OPERATING EXP	2,581,937	(167,683)	2,414,254	1,656,952	(107,610)	1,549,342	924,985	(60,073)
E-DEPX		Depreciation Expense-Distribution	4,135,667	6,605	4,142,272	2,713,900	4,239	2,718,139	1,421,767	2,366
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,903,200	0	3,903,200	3,417,348	0	3,417,348	485,852	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,041,369	6,605	8,047,974	6,133,750	4,239	6,137,989	1,907,619	2,366
		TOTAL DISTRIBUTION EXPENSES	10,623,306	(161,078)	10,462,228	7,790,702	(103,371)	7,687,331	2,832,604	(57,707)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	285,485	1,683,393	1,968,878	215,472	1,164,723	1,380,195	70,013	518,670
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	256,079	2,251,459	2,507,538	255,577	1,557,762	1,813,339	502	693,697
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,946	3,946	0	2,730	2,730	0	1,216
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,394)	0	(1,394)	0	0	0	(1,394)	0
99	407311	Regulatory Debit - AFUDC Amortization	17,513	89,219	106,732	14,008	60,438	74,446	3,505	28,781
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	48,845	0	48,845	48,845	0	48,845	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(750,235)	0	(750,235)	(750,235)	0	(750,235)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(335,390)	0	(335,390)	(335,390)	0	(335,390)	0	0
E-OTX		Taxes Other Than FIT--A&G	68,846	561,377	630,223	47,445	388,411	435,856	21,401	172,966
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(326,335)	4,614,164	4,287,829	(439,695)	3,191,180	2,751,485	113,360	1,422,984
		TOTAL ADMIN & GENERAL EXPENSES	516,015	11,536,266	12,052,281	204,283	7,969,544	8,173,827	311,732	3,566,722
		TOTAL EXPENSES BEFORE FIT	14,341,655	41,411,017	55,752,672	9,519,266	27,579,258	37,098,524	4,822,389	13,831,759
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,312,560			11,366,731		
E-FIT		FEDERAL INCOME TAX			1,700,789			1,031,694		
E-FIT		DEFERRED FEDERAL INCOME TAX			(263,941)			15,359		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,916,111			10,346,196		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.398%	34.602%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.175%	35.825%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,461,101
99	442200	Commercial - Firm & Int.	6,057,750
1	442300	Industrial	4,408,116
99	444000	Public Street & Highway Lighting	216,537
99	448000	Interdepartmental Revenue	14,914
99	499XXX	Unbilled Revenue	158,001
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>19,316,419</u>
1	447XXX	Sales for Resale	<u>2,226,766</u>
		TOTAL SALES OF ELECTRICITY	<u>21,543,185</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	1,628
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	(25,083)
1	454100	Rent from Trnsmission Joint Use	803
1	456XXX	Other Electric Revenues	<u>2,068,678</u>
		TOTAL OTHER OPERATING REVENUE	<u>2,056,792</u>
		TOTAL ELECTRIC REVENUE	<u>23,599,977</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,144
1	501XXX	Fuel	275,317
1	502000	Steam Expense	102,468
1	505000	Electric Expense	9,339
1	506XXX	Miscellaneous Steam Power Generation Op Exp	162,748
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	25,731
1	511000	Structures	22,164
1	512000	Boiler Plant	269,318
1	513000	Electric Plant	29,124
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	186,768
		TOTAL STEAM POWER GENERATION EXP	<u>1,094,121</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	38,076
1	536000	Water for Power	30,177
1	537000	Hydraulic Expense	267,218
1	538000	Electric Expense	165,152
1	539000	Miscellaneous Hydraulic Power Generation Exp	14,455
1	540000	Rent	41,100
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	11,654
1	542000	Structures	18,697
1	543000	Reservoirs, Dams, & Waterways	5,224
1	544000	Electric Plant	64,661
1	545000	Miscellaneous Hydraulic Plant	14,787
		TOTAL HYDRO POWER GENERATION EXP	<u>817,174</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,652
1	547XXX	Fuel	418,086
1	548000	Generation Expense	89,078
1	549XXX	Miscellaneous Other Power Generation Op Exp	31,871
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	9,382
1	552000	Structures	5,909
1	553000	Generating & Electric Equipment	141,450
1	554XXX	Miscellaneous Other Power Generation Maint Exp	72,367
		TOTAL OTHER POWER GENERATION EXP	<u>780,977</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	3,956,917
1	556000	System Control & Load Dispatching	18,380
E-557	557XXX	Other Expense	1,812,422
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,787,719</u>
		TOTAL PRODUCTION OPERATING EXP	<u>8,479,991</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	57,340
1	561000	Load Dispatching	75,615
1	562000	Station Expense	11,183
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	4,120
1	565XXX	Transmission of Electricity by Others	456,538
1	566000	Miscellaneous Transmission Expense	64,606
1	567000	Rent	4,950
		MAINTENANCE	
1	568000	Supervision & Engineering	13,463
1	569000	Structures	18,323
1	570000	Station Equipment	26,869
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	93,039
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	327
		TOTAL TRANSMISSION OPERATING EXP	<u>826,373</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,157,657
E-DEPX		Depreciation Expense-Transmission	534,246
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,683
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,355
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(166,241)
99	407434	EIM Deferred O&M	(35,124)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(317,148)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(400,163)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	760,313
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,590,422</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>10,896,786</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	102,569
3	582000	Station Expense	9,513
3	583000	Overhead Line Expense	82,828
3	584000	Underground Line Expense	94,244
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	15,494
3	587000	Customer Installations Expense	21,635
3	588000	Miscellaneous Distribution Expense	118,188
3	589000	Rent	8,264
		MAINTENANCE:	
3	590000	Supervision & Engineering	30,213
3	591000	Structures	11,735
3	592000	Station Equipment	10,453
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	316,999
3	594000	Underground Lines	21,775
3	595000	Line Transformers	2,511
3	596000	Street Light & Signal System Maintenance Exp	1,752
3	597000	Meters	1,422
3	598000	Miscellaneous Distribution Expense	15,317
		TOTAL DISTRIBUTION OPERATING EXP	<u>864,912</u>
E-DEPX		Depreciation Expense-Distribution	1,424,133
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	485,852
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,909,985</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,774,897</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,482
2	902000	Meter Reading Expenses	19,919
2	903XXX	Customer Records & Collection Expenses	201,322
2	904000	Uncollectible Accounts	114,561
2	905000	Misc Customer Accounts	3,360
		TOTAL CUSTOMER ACCOUNTS EXPENSES	343,644
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	735,867
2	909000	Advertising	15,018
2	910000	Misc Customer Service & Info Exp	9,482
		TOTAL CUSTOMER SERVICE & INFO EXP	760,367
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	670,171
4	921000	Office Supplies & Expenses	86,317
4	922000	Admin Exp Transferred--Credit	(2,198)
4	923000	Outside Services Employed	259,943
4	924000	Property Insurance Premium	45,874
4	925XXX	Injuries and Damages	87,838
4	926XXX	Employee Pensions and Benefits	413,772
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	171,710
4	930000	Miscellaneous General Expenses	300,047
4	931000	Rents	9,530
4	935000	Maintenance of General Plant	299,006
		TOTAL ADMIN & GEN OPERATING EXP	2,342,110

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	588,683
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	694,199
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(1,394)
99	407311	Regulatory Debit - AFUDC Amortization	32,286
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	194,367
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,536,344
		TOTAL ADMIN & GENERAL EXPENSES	3,878,454
		TOTAL EXPENSES BEFORE FIT	18,654,148
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,945,829
E-FIT		FEDERAL INCOME TAX	669,095
E-FIT		DEFERRED FEDERAL INCOME TAX	(279,300)
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	4,569,915

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	2,800	12,675	15,475	2,600	8,320	10,920	200	4,355	4,555
1	456010	Other Electric Rev-Financial	0	(875,363)	(875,363)	0	(574,588)	(574,588)	0	(300,775)	(300,775)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,289,799	2,289,799	0	1,503,024	1,503,024	0	786,775	786,775
1	456016	Other Electric Rev-Resource Opt	0	384,604	384,604	0	252,454	252,454	0	132,150	132,150
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	9,386	9,386	0	6,161	6,161	0	3,225	3,225
1	456019	Other Electric Rev-Specified	0	92,668	92,668	0	60,827	60,827	0	31,841	31,841
1	456020	Other Electric Rev-Sale of Excess	0	111,418	111,418	0	73,135	73,135	0	38,283	38,283
1	456030	Other Electric Rev-Clearwater	(10,378)	101,938	91,560	0	66,912	66,912	(10,378)	35,026	24,648
1	456050	Other Electric Rev-Attachment Fees	387,892	0	387,892	369,686	0	369,686	18,206	0	18,206
1	456100	Transmission Revenue of Others	0	1,150,361	1,150,361	0	755,097	755,097	0	395,264	395,264
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	174,560	174,560	0	114,581	114,581	0	59,979	59,979
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	488,059	0	488,059	724,896	0	724,896	(236,837)	0	(236,837)
1	456329	Amortization Res Decoupling Deferral	(550,171)	0	(550,171)	(424,884)	0	(424,884)	(125,287)	0	(125,287)
1	456338	Non-res Decoupling Deferred Rev	2,374,876	0	2,374,876	1,976,195	0	1,976,195	398,681	0	398,681
1	456339	Amortization Non-res Decoupling	(628,796)	0	(628,796)	(520,770)	0	(520,770)	(108,026)	0	(108,026)
1	456380	Other Electric Revenue-Clearwater	27,794	0	27,794	0	0	0	27,794	0	27,794
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(515,375)	(515,375)	0	(338,292)	(338,292)	0	(177,083)	(177,083)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	515,375	515,375	0	338,292	338,292	0	177,083	177,083
1	456730	Other Elec Rev-Intraco Thermal	0	2,434,321	2,434,321	0	1,597,888	1,597,888	0	836,433	836,433
TOTAL ACCOUNT 456			2,106,832	6,109,118	8,215,950	2,137,246	4,010,025	6,147,271	(30,414)	2,099,093	2,068,679

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	8,556,871	8,556,871	0	5,616,730	5,616,730	0	2,940,141	2,940,141
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	207,923	207,923	0	136,481	136,481	0	71,442	71,442
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	858,774	0	858,774	0	0	0	858,774	0	858,774
1	555550	Non Monetary - Exchange Power	0	(13,021)	(13,021)	0	(8,547)	(8,547)	0	(4,474)	(4,474)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	90,380	90,380	0	59,325	59,325	0	31,055	31,055
1	555710	Intercompany Purchase	0	174,560	174,560	0	114,581	114,581	0	59,979	59,979
TOTAL ACCOUNT 555			858,774	9,016,713	9,875,487	0	5,918,570	5,918,570	858,774	3,098,143	3,956,917

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,317	514,261	515,578	1,317	337,561	338,878	0	176,700	176,700
1	557010	Other Power Supply Expense - Financial	0	(677,854)	(677,854)	0	(444,943)	(444,943)	0	(232,911)	(232,911)
1	557018	Merchandise Processing Fee	0	5,853	5,853	0	3,842	3,842	0	2,011	2,011
1	557150	Fuel - Economic Dispatch	0	697,869	697,869	0	458,081	458,081	0	239,788	239,788
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(22,224)	0	(22,224)	(20,186)	0	(20,186)	(2,038)	0	(2,038)
1	557165	Other Resource Costs-CAISO Charges	0	12,072	12,072	0	7,924	7,924	0	4,148	4,148
1	557170	Broker Fees - Power	0	26,833	26,833	0	17,613	17,613	0	9,220	9,220
1	557171	REC Broker Fees	0	131	131	0	86	86	0	45	45
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	454,732	0	454,732	454,732	0	454,732	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	(1,510,558)	0	(1,510,558)	(1,510,558)	0	(1,510,558)	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	252,713	0	252,713	252,713	0	252,713	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(90,914)	0	(90,914)	(90,914)	0	(90,914)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	364,595	0	364,595	0	0	0	364,595	0	364,595
99	557390	Idaho PCA Amortization	(121,940)	0	(121,940)	0	0	0	(121,940)	0	(121,940)
1	557395	Optional Renewable Power Expense Offset	0	23	23	0	15	15	0	8	8
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	477,176	477,176	0	313,218	313,218	0	163,958	163,958
1	557711	Turbine Gas Bookout Offset	0	(477,176)	(477,176)	0	(313,218)	(313,218)	0	(163,958)	(163,958)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,917,436	3,917,436	0	2,571,405	2,571,405	0	1,346,031	1,346,031
TOTAL ACCOUNT 557			(604,056)	4,496,624	3,892,568	(871,438)	2,951,584	2,080,146	267,382	1,545,040	1,812,422

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	16,318	9,450	25,768	11,661	6,180	17,841	4,657	3,270	7,927
99	908600	Public Purpose Tariff Rider Expense Offset	2,299,424	0	2,299,424	1,580,124	0	1,580,124	719,300	0	719,300
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	34,724	0	34,724	26,084	0	26,084	8,640	0	8,640
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,350,466	9,450	2,359,916	1,617,869	6,180	1,624,049	732,597	3,270	735,867

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.398%	34.602%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.65%	53.65%
2	Cost of Debt		5.048%	5.033%
	Total Weighted Cost		2.708%	2.700%
E-APL	Net Rate Base	2,603,110,650	1,756,054,260	847,056,390
	Interest Deduction for FIT Calculation	70,424,472	47,553,949	22,870,523
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	72,065,232	48,465,255	23,599,977
E-OPS	Less: Operating & Maintenance Expense	37,822,745	24,205,348	13,617,397
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,183,720	7,587,501	3,596,219
E-OTX	Less: Taxes Other than FIT	6,746,207	5,305,675	1,440,532
	Net Operating Income Before FIT	16,312,560	11,366,731	4,945,829
E-INT	Less: Monthly Interest Expense	5,868,706	3,962,829	1,905,877
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(23,870)	0	(23,870)
E-SCM	Plus: Schedule M Adjustments	(2,320,988)	(2,491,075)	170,087
	Taxable Net Operating Income	8,098,996	4,912,827	3,186,169
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,700,789	1,031,694	669,095
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,700,789	1,031,694	669,095
E-DTE	Deferred FIT	(263,941)	15,359	(279,300)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	1,396,449	1,020,535	375,914

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,096,643	7,723,033	13,819,676	4,169,258	5,209,947	9,379,205	1,927,385	2,513,086	4,440,471	
12	997001 Contributions In Aid of Construction	0	439,419	439,419	0	297,667	297,667	0	141,752	141,752	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	319,828	319,828	0	216,655	216,655	0	103,173	103,173	
99	997007 Idaho PCA	242,655	0	242,655	0	0	0	242,655	0	242,655	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	78,250	78,250	0	53,007	53,007	0	25,243	25,243	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	959,575	0	959,575	706,061	0	706,061	253,514	0	253,514	
12	997020 FAS87 Current Pension Accrual	0	763,275	763,275	0	517,050	517,050	0	246,225	246,225	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	82,533	82,533	0	55,909	55,909	0	26,624	26,624	
99	997031 Decoupling Mechanism	(1,683,968)	0	(1,683,968)	(1,755,437)	0	(1,755,437)	71,469	0	71,469	
12	997032 Interest Rate Swaps	0	188,453	188,453	0	127,660	127,660	0	60,793	60,793	
99	997033 BPA Residential Exchange	394,024	0	394,024	263,625	0	263,625	130,399	0	130,399	
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973	
99	997035 Leases	0	25,816	25,816	0	17,862	17,862	0	7,954	7,954	
99	997043 Washington Deferred Power Costs	(1,055,826)	0	(1,055,826)	(1,055,826)	0	(1,055,826)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(13,020)	(13,020)	0	(8,820)	(8,820)	0	(4,200)	(4,200)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
12	997049 Tax Depreciation	0	(14,615,816)	(14,615,816)	0	(9,900,900)	(9,900,900)	0	(4,714,916)	(4,714,916)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250	
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,580	22,580	0	10,753	10,753	
12	997063 CDA Lake Settlement	15,258	73,673	88,931	12,677	49,907	62,584	2,581	23,766	26,347	
99	997065 Amortization - Unbilled Revenue Add-Ins	23,917	0	23,917	9,250	0	9,250	14,667	0	14,667	
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,400	109,400	0	57,267	57,267	
12	997080 Book Transportation Depreciation	0	(209,986)	(209,986)	0	(142,247)	(142,247)	0	(67,739)	(67,739)	
12	997081 Deferred Compensation	0	766,040	766,040	0	518,923	518,923	0	247,117	247,117	
4	997082 Meal Disallowances	0	11,717	11,717	0	8,107	8,107	0	3,610	3,610	
12	997083 Paid Time Off	0	(85,061)	(85,061)	0	(57,621)	(57,621)	0	(27,440)	(27,440)	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(415,957)	0	(415,957)	0	0	0	(415,957)	0	(415,957)	
99	997095 WA REC Deferral	161,799	0	161,799	161,799	0	161,799	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,847	1,847	0	880	880	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(33,900)	(33,900)	0	(22,964)	(22,964)	0	(10,936)	(10,936)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(2,700,000)	(2,700,000)	0	(1,829,007)	(1,829,007)	0	(870,993)	(870,993)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(701,390)	0	(701,390)	(701,390)	0	(701,390)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(1,394)	0	(1,394)	0	0	0	(1,394)	0	(1,394)
99	997110 FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(397,212)	0	(397,212)	(226,800)	0	(226,800)	(170,412)	0	(170,412)
99	997119 AFUDC Tax CPI	0	593,345	593,345	0	401,938	401,938	0	191,407	191,407
99	997120 Transportation Tax Disallowance	0	4,436	4,436	0	3,005	3,005	0	1,431	1,431
99	997123 EIM Deferred O&M	(35,124)	0	(35,124)	0	0	0	(35,124)	0	(35,124)
99	997124 Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	4,064,250	(6,385,238)	(2,320,988)	1,859,020	(4,350,095)	(2,491,075)	2,205,230	(2,035,143)	170,087

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.741%	32.259%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(632,785)	(632,785)	0	(428,655)	(428,655)	0	(204,130)	(204,130)
99	410100	Deferred Federal Income Tax Expense - Washin	332,636	0	332,636	332,636	0	332,636	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(24,613)	0	(24,613)	0	0	0	(24,613)	0	(24,613)
	410100	Total	308,023	(632,785)	(324,762)	332,636	(428,655)	(96,019)	(24,613)	(204,130)	(228,743)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(147,174)	(147,174)	0	(99,697)	(99,697)	0	(47,477)	(47,477)
99	411100	Deferred Federal Income Tax Expense - Washin	211,075	0	211,075	211,075	0	211,075	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(3,080)	0	(3,080)	0	0	0	(3,080)	0	(3,080)
	411100	Total	207,995	(147,174)	60,821	211,075	(99,697)	111,378	(3,080)	(47,477)	(50,557)
Total Deferred Federal Income Tax Expense			516,018	(779,959)	(263,941)	543,711	(528,352)	15,359	(27,693)	(251,607)	(279,300)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.741%	32.259%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	166,024	166,024	0	108,978	108,978	0	57,046	57,046
1	408150	R&P Property Tax--Production	0	1,496,594	1,496,594	0	982,364	982,364	0	514,230	514,230
1	408180	R&P Property Tax--Transmission	0	544,235	544,235	0	357,236	357,236	0	186,999	186,999
1	409100	State Income Tax--Montana & Oregon	0	2,349	2,349	0	1,542	1,542	0	807	807
TOTAL PRODUCTION & TRANSMISSION			0	2,212,784	2,212,784	0	1,452,471	1,452,471	0	760,313	760,313
DISTRIBUTION											
99	408110	State Excise Tax	1,473,582	0	1,473,582	1,473,582	0	1,473,582	0	0	0
99	408120	Municipal Occupation & License Tax	1,522,690	0	1,522,690	1,274,234	0	1,274,234	248,456	0	248,456
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	952,085	0	952,085	669,532	0	669,532	282,553	0	282,553
99	409100	State Income Tax--Idaho	(21,287)	0	(21,287)	0	0	0	(21,287)	0	(21,287)
99	411410	State Income Tax--Idaho ITC Deferred	(21,287)	0	(21,287)	0	0	0	(21,287)	0	(21,287)
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			3,903,200	0	3,903,200	3,417,348	0	3,417,348	485,852	0	485,852
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	68,846	561,377	630,223	47,445	388,411	435,856	21,401	172,966	194,367
TOTAL A&G			68,846	561,377	630,223	47,445	388,411	435,856	21,401	172,966	194,367
TOTAL TAXES OTHER THAN FIT			3,972,046	2,774,161	6,746,207	3,464,793	1,840,882	5,305,675	507,253	933,279	1,440,532

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2020	
Average of Monthly Averages 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	7,875,000	7,875,000	0	5,169,150	5,169,150	0	2,705,850	2,705,850
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200
1	182333	CDA Settlement Costs	0	1,101,554	1,101,554	0	723,060	723,060	0	378,494	378,494
1	182381	CDA Settlement Past Storage	0	29,764,217	29,764,217	0	19,537,232	19,537,232	0	10,226,985	10,226,985
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,894,403	15,214,119	319,716	9,930,884	10,250,600	0	4,963,519	4,963,519
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	100,527,004	100,476,241	(81,333)	69,553,629	69,472,296	30,570	30,973,375	31,003,945
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	125,520	125,520	0	86,846	86,846	0	38,674	38,674
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	14,949,436	973,587	15,923,023	14,949,436	673,615	15,623,051	0	299,972	299,972
		TOTAL INTANGIBLE PLANT	15,543,025	292,006,352	307,549,377	15,512,455	198,652,674	214,165,129	30,570	93,353,678	93,384,248
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,095,976	28,583,803	139,679,779	72,601,813	18,762,408	91,364,221	38,494,163	9,821,395	48,315,558
1	312000	Boiler Plant	145,992,147	46,627,712	192,619,859	95,406,746	30,606,430	126,013,176	50,585,401	16,021,282	66,606,683
1	313000	Generators	148,206	0	148,206	97,325	0	97,325	50,881	0	50,881
1	314000	Turbogenerator Units	38,687,306	18,564,397	57,251,703	25,282,636	12,185,670	37,468,306	13,404,670	6,378,727	19,783,397
1	315000	Accessory Electric Equipment	17,628,477	12,229,607	29,858,084	11,520,769	8,027,514	19,548,283	6,107,708	4,202,093	10,309,801
1	316000	Miscellaneous Power Plant Equipment	14,231,962	2,504,682	16,736,644	9,301,058	1,644,073	10,945,131	4,930,904	860,609	5,791,513
		TOTAL STEAM PRODUCTION PLANT	327,784,074	112,373,536	440,157,610	214,210,347	73,761,988	287,972,335	113,573,727	38,611,548	152,185,275
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,248,723	64,248,723	0	42,172,862	42,172,862	0	22,075,861	22,075,861
1	331XXX	Structures & Improvements	0	97,020,765	97,020,765	0	63,684,430	63,684,430	0	33,336,335	33,336,335
1	332XXX	Reservoirs, Dams, & Waterways	0	191,735,730	191,735,730	0	125,855,333	125,855,333	0	65,880,397	65,880,397
1	333000	Waterwheels, Turbines, & Generators	0	235,982,681	235,982,681	0	154,899,032	154,899,032	0	81,083,649	81,083,649
1	334000	Accessory Electric Equipment	0	72,985,343	72,985,343	0	47,907,579	47,907,579	0	25,077,764	25,077,764
1	335XXX	Miscellaneous Power Plant Equipment	0	15,223,050	15,223,050	0	9,992,410	9,992,410	0	5,230,640	5,230,640
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
		TOTAL HYDRAULIC PRODUCTION PLANT	0	680,846,216	680,846,216	0	446,907,456	446,907,456	0	233,938,760	233,938,760
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,170,989	17,170,989	0	11,271,037	11,271,037	0	5,899,952	5,899,952
1	342000	Fuel Holders, Producers, & Accessories	0	21,394,196	21,394,196	0	14,043,150	14,043,150	0	7,351,046	7,351,046
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,837,514	221,837,514	0	145,614,144	145,614,144	0	76,223,370	76,223,370
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,318,489	22,318,489	0	14,649,856	14,649,856	0	7,668,633	7,668,633
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,664,773	1,664,773	0	1,092,757	1,092,757	0	572,016	572,016
		TOTAL OTHER PRODUCTION PLANT	0	309,003,862	309,003,862	0	202,830,134	202,830,134	0	106,173,728	106,173,728
		TOTAL PRODUCTION PLANT	327,784,074	1,102,223,614	1,430,007,688	214,210,347	723,499,578	937,709,925	113,573,727	378,724,036	492,297,763

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,135,559	29,763,917	410,632	19,124,581	19,535,213	217,726	10,010,978	10,228,704
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	9,861	26,119,453	26,129,314	3,398	17,144,809	17,148,207	6,463	8,974,644	8,981,107
1	353XXX	Station Equipment	12,086,259	275,589,415	287,675,674	7,894,204	180,896,892	188,791,096	4,192,055	94,692,523	98,884,578
1	354000	Towers & Fixtures	16,011,806	1,167,384	17,179,190	10,463,769	766,271	11,230,040	5,548,037	401,113	5,949,150
1	355000	Poles & Fixtures	4,595	286,606,913	286,611,508	2,718	188,128,778	188,131,496	1,877	98,478,135	98,480,012
1	356000	Overhead Conductors & Devices	12,539,240	150,067,466	162,606,706	8,193,844	98,504,285	106,698,129	4,345,396	51,563,181	55,908,577
1	357000	Underground Conduit	0	3,032,093	3,032,093	0	1,990,266	1,990,266	0	1,041,827	1,041,827
1	358000	Underground Conductors & Devices	0	2,382,041	2,382,041	0	1,563,572	1,563,572	0	818,469	818,469
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,358,953	776,129,095	817,488,048	27,020,083	509,451,139	536,471,222	14,338,870	266,677,956	281,016,826
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,834,700	0	7,834,700	6,364,146	0	6,364,146	1,470,554	0	1,470,554
99	360400	Land Easements	3,762,721	0	3,762,721	1,279,092	0	1,279,092	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,204,453	0	34,204,453	27,217,302	0	27,217,302	6,987,151	0	6,987,151
3	362000	Station Equipment	147,518,491	2,973,049	150,491,540	100,346,052	1,907,954	102,254,006	47,172,439	1,065,095	48,237,534
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	444,272,578	0	444,272,578	290,444,862	0	290,444,862	153,827,716	0	153,827,716
99	365000	Overhead Conductors & Devices	286,001,265	0	286,001,265	183,429,277	0	183,429,277	102,571,988	0	102,571,988
99	366000	Underground Conduit	125,468,075	0	125,468,075	81,618,000	0	81,618,000	43,850,075	0	43,850,075
99	367000	Underground Conductors & Devices	223,216,062	0	223,216,062	148,245,871	0	148,245,871	74,970,191	0	74,970,191
99	368000	Line Transformers	286,363,821	0	286,363,821	198,005,462	0	198,005,462	88,358,359	0	88,358,359
99	369XXX	Services	182,909,516	0	182,909,516	120,320,256	0	120,320,256	62,589,260	0	62,589,260
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	78,398,497	0	78,398,497	54,454,961	0	54,454,961	23,943,536	0	23,943,536
99	373XXX	Street Light & Signal Systems	66,837,447	0	66,837,447	43,203,277	0	43,203,277	23,634,170	0	23,634,170
TOTAL DISTRIBUTION PLANT			1,891,738,025	2,973,049	1,894,711,074	1,259,511,107	1,907,954	1,261,419,061	632,226,918	1,065,095	633,292,013
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,214,061	101,663,978	120,878,039	10,518,749	70,340,290	80,859,039	8,695,312	31,323,688	40,019,000
4	391XXX	Office Furniture & Equipment	4,366,673	64,306,738	68,673,411	4,351,694	44,493,189	48,844,883	14,979	19,813,549	19,828,528
4	392XXX	Transportation Equipment	37,113,106	24,509,134	61,622,240	25,989,187	16,957,625	42,946,812	11,123,919	7,551,509	18,675,428
4	393000	Stores Equipment	436,488	3,725,818	4,162,306	274,216	2,577,856	2,852,072	162,272	1,147,962	1,310,234
4	394000	Tools, Shop & Garage Equipment	1,588,954	14,511,669	16,100,623	661,568	10,040,479	10,702,047	927,386	4,471,190	5,398,576
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	337,938	2,516,190	2,854,128	324,358	1,740,927	2,065,285	13,580	775,263	788,843
4	396XXX	Power Operated Equipment	24,163,581	9,293,544	33,457,125	14,265,247	6,430,110	20,695,357	9,898,334	2,863,434	12,761,768
4	397XXX	Communications Equipment	28,818,766	79,121,226	107,939,992	19,869,991	54,743,185	74,613,176	8,948,775	24,378,041	33,326,816
4	398000	Miscellaneous Equipment	13,474	738,498	751,972	0	510,959	510,959	13,474	227,539	241,013
TOTAL GENERAL PLANT			117,562,068	309,366,525	426,928,593	77,063,709	214,047,605	291,111,314	40,498,359	95,318,920	135,817,279
TOTAL PLANT IN SERVICE			2,393,986,145	2,482,698,635	4,876,684,780	1,593,317,701	1,647,558,950	3,240,876,651	800,668,444	835,139,685	1,635,808,129

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2020	
Average of Monthly Averages 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	(246,985,390)	(72,111,406)	(319,096,796)	(160,231,185)	(47,333,927)	(207,565,112)	(86,754,205)	(24,777,479)	(111,531,684)
E-ADEP		Hydro Production Plant	0	(149,513,213)	(149,513,213)	0	(98,140,473)	(98,140,473)	0	(51,372,740)	(51,372,740)
E-ADEP		Other Production Plant	0	(142,637,620)	(142,637,620)	0	(93,627,334)	(93,627,334)	0	(49,010,286)	(49,010,286)
E-ADEP		Transmission Plant	(24,388,981)	(210,096,313)	(234,485,294)	(15,411,828)	(137,907,220)	(153,319,048)	(8,977,153)	(72,189,093)	(81,166,246)
E-ADEP		Distribution Plant	(602,053,747)	(274,962)	(602,328,709)	(364,525,663)	(176,457)	(364,702,120)	(237,528,084)	(98,505)	(237,626,589)
E-ADEP		General Plant	(42,673,140)	(102,021,713)	(144,694,853)	(25,944,535)	(70,587,803)	(96,532,338)	(16,728,605)	(31,433,910)	(48,162,515)
		TOTAL ACCUMULATED DEPRECIATION	(916,101,258)	(676,655,227)	(1,592,756,485)	(566,113,211)	(447,773,214)	(1,013,886,425)	(349,988,047)	(228,882,013)	(578,870,060)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,396,178)	(15,396,178)	0	(10,106,051)	(10,106,051)	0	(5,290,127)	(5,290,127)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(252,970)	0	(252,970)	(252,970)	0	(252,970)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,850,165)	(2,850,165)	0	(1,968,711)	(1,968,711)	0	(881,454)	(881,454)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,701,079)	(77,855,367)	(82,556,446)	(4,670,692)	(53,867,349)	(58,538,041)	(30,387)	(23,988,018)	(24,018,405)
E-AAAMT		General Plant - 390200, 396200	0	(209,723)	(209,723)	0	(145,105)	(145,105)	0	(64,618)	(64,618)
		TOTAL ACCUMULATED AMORTIZATION	(4,954,049)	(96,311,433)	(101,265,482)	(4,923,662)	(66,087,216)	(71,010,878)	(30,387)	(30,224,217)	(30,254,604)
		TOTAL ACCUMULATED DEPR/AMORT	(921,055,307)	(772,966,660)	(1,694,021,967)	(571,036,873)	(513,860,430)	(1,084,897,303)	(350,018,434)	(259,106,230)	(609,124,664)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,472,930,838	1,709,731,975	3,182,662,813	1,022,280,828	1,133,698,520	2,155,979,348	450,650,010	576,033,455	1,026,683,465
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	133,273	133,273	0	87,480	87,480	0	45,793	45,793
12		ADFIT - Electric Plant In Service (282900)	0	(556,551,934)	(556,551,934)	0	(377,013,846)	(377,013,846)	0	(179,538,088)	(179,538,088)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,054,684)	(60,054,684)	0	(41,551,235)	(41,551,235)	0	(18,503,449)	(18,503,449)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,657,469)	(1,657,469)	0	(1,146,786)	(1,146,786)	0	(510,683)	(510,683)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
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	(6,250,486)	(6,250,486)	0	(4,102,819)	(4,102,819)	0	(2,147,667)	(2,147,667)
1		ADFIT - CDA Settlement Costs (283333)	0	258,685	258,685	0	169,801	169,801	0	88,884	88,884
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,115,017)	(1,115,017)	0	(755,324)	(755,324)	0	(359,693)	(359,693)
		TOTAL ACCUMULATED DFIT	0	(625,244,156)	(625,244,156)	0	(424,317,243)	(424,317,243)	0	(200,926,913)	(200,926,913)
		NET ELECTRIC UTILITY PLANT	1,472,930,838	1,084,487,819	2,557,418,657	1,022,280,828	709,381,277	1,731,662,105	450,650,010	375,106,542	825,756,552

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.175%	35.825%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.741%	32.259%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended May 31, 2020
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,472,930,838	1,084,487,819	2,557,418,657	#####	709,381,277	1,731,662,105	450,650,010	375,106,542	825,756,552	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,330,279	30,910,517	37,240,796	5,022,576	21,386,678	26,409,254	1,307,703	9,523,839	10,831,542	
4	Accumulated Amortization - AFUDC (182318)	(960,526)	(4,096,186)	(5,056,712)	(743,478)	(2,834,110)	(3,577,588)	(217,048)	(1,262,076)	(1,479,124)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0	
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)	(3,305,690)	0	(3,305,690)	(1,059,417)	0	(1,059,417)	(2,246,273)	0	(2,246,273)	
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)	1,921,640	0	1,921,640	0	0	0	1,921,640	0	1,921,640	
99	ADFIT - Boulder Park Disallowed (190040)	142,455	0	142,455	0	0	0	142,455	0	142,455	
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	82,397	0	82,397	82,397	0	82,397	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,932,783)	0	(20,932,783)	(20,932,783)	0	(20,932,783)	0	0	0	
99	CDA Lake Settlement - ID (186382)	11,616	0	11,616	0	0	0	11,616	0	11,616	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(19,744)	0	(19,744)	(17,304)	0	(17,304)	(2,440)	0	(2,440)	
99	CDA CDR Fund - Direct (182324)	5,994	0	5,994	5,994	0	5,994	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	41,683	0	41,683	39,509	0	39,509	2,174	0	2,174	
99	ADFIT - Spokane River Relicensing (283322)	(8,739)	0	(8,739)	(8,286)	0	(8,286)	(453)	0	(453)	
99	Spokane River PM&Es (182323)	35,211	0	35,211	25,088	0	25,088	10,123	0	10,123	
99	ADFIT - Spokane River PM&Es (283323)	(7,409)	0	(7,409)	(5,283)	0	(5,283)	(2,126)	0	(2,126)	
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)	(2,172,296)	0	(2,172,296)	(940,577)	0	(940,577)	(1,231,719)	0	(1,231,719)	
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)	(17,089,441)	0	(17,089,441)	(11,469,230)	0	(11,469,230)	(5,620,211)	0	(5,620,211)	
99	Colstrip-Regulatory Asset (182327)	2,907,089	0	2,907,089	0	0	0	2,907,089	0	2,907,089	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	3,294,840	0	3,294,840	2,389,112	0	2,389,112	905,728	0	905,728	
99	Colstrip Reg Asset ADFIT (283376)	(335,972)	0	(335,972)	0	0	0	(335,972)	0	(335,972)	
99	Colstrip ARO (317000P)	5,787,542	0	5,787,542	0	0	0	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(486,782)	0	(486,782)	0	0	0	(486,782)	0	(486,782)	
99	Colstrip ARO Liability (230027)	(6,230,622)	0	(6,230,622)	0	0	0	(6,230,622)	0	(6,230,622)	
99	Colstrip ARO ADFIT (190376)	1,308,431	0	1,308,431	0	0	0	1,308,431	0	1,308,431	
99	Colstrip ARO ADFIT (283377)	(998,960)	0	(998,960)	0	0	0	(998,960)	0	(998,960)	
99	Customer Deposits (235199)	(2,146,819)	0	(2,146,819)	(2,146,819)	0	(2,146,819)	0	0	0	
C-WKC	Working Capital	50,778,272	0	50,778,272	34,487,089	0	34,487,089	16,291,183	0	16,291,183	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	18,877,662	26,814,331	45,691,993	5,839,587	18,552,568	24,392,155	13,038,075	8,261,763	21,299,838	
	NET RATE BASE	1,491,808,500	1,111,302,150	2,603,110,650	#####	727,933,845	1,756,054,260	463,688,085	383,368,305	847,056,390	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	266,245	266,245			266,245	266,245		174,763	174,763		91,482	91,482
	Steam (ED-ID)	352,907	352,907		352,907		352,907				352,907		352,907
	Steam (ED-WA)	939,380	939,380		939,380		939,380	939,380		939,380			939,380
1	Hydro (ED-AN)	1,202,139	1,202,139			1,202,139	1,202,139		789,084	789,084		413,055	413,055
1	Other (ED-AN)	873,728	873,728			873,728	873,728		573,515	573,515		300,213	300,213
Total Electric Production		3,634,399	3,634,399		1,292,287	2,342,112	3,634,399	939,380	1,537,362	2,476,742	352,907	804,750	1,157,657
Electric Transmission													
1	ED-AN	1,315,628	1,315,628			1,315,628	1,315,628		863,578	863,578		452,050	452,050
	ED-ID	82,196	82,196		82,196		82,196				82,196		82,196
	ED-WA	42,427	42,427		42,427		42,427	42,427		42,427			42,427
Total Electric Transmissic		1,440,251	1,440,251		124,623	1,315,628	1,440,251	42,427	863,578	906,005	82,196	452,050	534,246
Electric Distribution													
3	ED-AN	6,605	6,605			6,605	6,605		4,239	4,239		2,366	2,366
	ED-ID	1,421,767	1,421,767		1,421,767		1,421,767				1,421,767		1,421,767
	ED-WA	2,713,900	2,713,900		2,713,900		2,713,900	2,713,900		2,713,900			2,713,900
Total Electric Distribution		4,142,272	4,142,272		4,135,667	6,605	4,142,272	2,713,900	4,239	2,718,139	1,421,767	2,366	1,424,133
Gas Underground Storage													
	GD-AN	53,002		53,002									
	GD-OR	9,646				9,646							
Total Gas Underground St		62,648		53,002		9,646							
Gas Distribution													
	GD-AN	4,783		4,783									
	GD-ID	506,632		506,632									
	GD-WA	1,109,297		1,109,297									
	GD-OR	761,494				761,494							
Total Gas Distribution		2,382,206		1,620,712		761,494							
General Plant													
4	ED-AN	239,730	239,730			239,730	239,730		165,867	165,867		73,863	73,863
	ED-ID	39,417	39,417		39,417		39,417				39,417		39,417
	ED-WA	79,620	79,620		79,620		79,620	79,620		79,620			79,620
7,4	CD-AA	2,011,466	1,404,466	420,014	186,986	1,404,466	1,404,466		971,736	971,736		432,730	432,730
9,4	CD-AN	50,697	39,197	11,500		39,197	39,197		27,120	27,120		12,077	12,077
9	CD-ID	39,572	30,596	8,976		30,596	30,596				30,596		30,596
9	CD-WA	175,708	135,852	39,856		135,852	135,852	135,852		135,852			135,852
8	GD-AA	30,641		21,152	9,489								
	GD-AN	2,634		2,634									
	GD-ID	3,259		3,259									
	GD-WA	90,659		90,659									
	GD-OR	18,846			18,846								
Total General Plant		2,782,249	1,968,878	598,050	215,321	285,485	1,683,393	1,968,878	215,472	1,164,723	1,380,195	70,013	518,670
Total Depreciation Expen		14,444,025	11,185,800	2,271,764	986,461	5,838,062	5,347,738	11,185,800	3,911,179	3,569,902	7,481,081	1,926,883	1,777,836

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	64.175%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036				
1	Misc Intangible Plt (30300)	ED-AN	19,346	19,346		19,346	19,346		12,699	12,699		6,647	6,647				
Total Production/Transmission			95,120	95,120		95,120	95,120		62,437	62,437		32,683	32,683				
Distribution																	
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013							
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489							
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502							
General Plant - 303000																	
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439			
9,1		CD-AN	810	626	184				411	411		215	215				
		GD-ID	1,225		1,225												
		GD-WA	2,070		2,070												
		GD-OR	617			617											
Total General Plant - 303000			39,301	24,770	10,700	3,831		24,770	24,770		17,116	17,116	7,654	7,654			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	2,846,965	1,987,836	594,475	264,654				1,375,364	1,375,364		612,472	612,472			
9,4		CD-AN	7,524	5,817	1,707				4,025	4,025		1,792	1,792				
9,4		CD-ID	653	505	148			505				505	505				
9,4		CD-WA	309,270	239,118	70,152			239,118		239,118	239,118		0				
4		ED-AN	257,806	257,806					178,373	178,373		79,433	79,433				
		ED-ID	(3)	(3)				(3)				(3)	(3)				
		ED-WA	16,459	16,459				16,459		16,459	16,459						
8		GD-AA	6,452		4,454	1,998											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			3,445,126	2,507,538	670,936	266,652		256,079	2,251,459	2,507,538		255,577	1,557,762	1,813,339	502	693,697	694,199
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0	0	0	0											
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0				0	0		0	0			
4		ED-AN	3,946	3,946					2,730	2,730		1,216	1,216				
		GD-OR	0			0											
Total General Plant - 390200, 396200			3,946	3,946	0	0		3,946	3,946		2,730	2,730	1,216	1,216			
Total Amortization Expense			3,585,995	2,633,876	681,636	270,483		258,581	2,375,295	2,633,876		258,079	1,640,045	1,898,124	502	735,250	735,752

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Rat	65.640%	34.360%					
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	69.189%	30.811%					
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(72,111,406)	(72,111,406)			(72,111,406)	(72,111,406)		(47,333,927)	(47,333,927)		(24,777,479)	(24,777,479)	
	Steam (ED-ID)	(86,754,205)	(86,754,205)		(86,754,205)	(86,754,205)	(86,754,205)				(86,754,205)	(86,754,205)	(86,754,205)	
	Steam (ED-WA)	(160,231,185)	(160,231,185)		(160,231,185)	(160,231,185)	(160,231,185)	(160,231,185)		(160,231,185)	(160,231,185)			
1	Hydro (ED-AN)	(149,513,213)	(149,513,213)			(149,513,213)	(149,513,213)		(98,140,473)	(98,140,473)		(51,372,740)	(51,372,740)	
1	Other (ED-AN)	(142,637,620)	(142,637,620)			(142,637,620)	(142,637,620)		(93,627,334)	(93,627,334)		(49,010,286)	(49,010,286)	
Total Electric Production		(611,247,629)	(611,247,629)		(246,985,390)	(364,262,239)	(611,247,629)		(239,101,734)	(399,332,919)		(86,754,205)	(125,160,505)	(211,914,710)
Electric Transmission														
1	ED-AN	(210,096,313)	(210,096,313)			(210,096,313)	(210,096,313)		(137,907,220)	(137,907,220)		(72,189,093)	(72,189,093)	
	ED-ID	(8,977,153)	(8,977,153)		(8,977,153)	(8,977,153)	(8,977,153)				(8,977,153)	(8,977,153)	(8,977,153)	
	ED-WA	(15,411,828)	(15,411,828)		(15,411,828)	(15,411,828)	(15,411,828)	(15,411,828)		(15,411,828)	(15,411,828)			
Total Electric Transmissic		(234,485,294)	(234,485,294)		(24,388,981)	(210,096,313)	(234,485,294)		(137,907,220)	(153,319,048)		(8,977,153)	(72,189,093)	(81,166,246)
Electric Distribution														
3	ED-AN	(274,962)	(274,962)			(274,962)	(274,962)		(176,457)	(176,457)		(98,505)	(98,505)	
	ED-ID	(237,528,084)	(237,528,084)		(237,528,084)	(237,528,084)	(237,528,084)				(237,528,084)	(237,528,084)	(237,528,084)	
	ED-WA	(364,525,663)	(364,525,663)		(364,525,663)	(364,525,663)	(364,525,663)	(364,525,663)		(364,525,663)	(364,525,663)			
Total Electric Distribution		(602,328,709)	(602,328,709)		(602,053,747)	(274,962)	(602,328,709)		(176,457)	(364,702,120)		(237,528,084)	(98,505)	(237,626,589)
Gas Underground Storage														
	GD-AN	(17,390,292)		(17,390,292)										
	GD-OR	(1,321,626)		(1,321,626)		(1,321,626)								
Total Gas Underground S		(18,711,918)		(17,390,292)		(1,321,626)								
Gas Distribution														
	GD-AN	(1,872,549)		(1,872,549)										
	GD-ID	(86,332,784)		(86,332,784)										
	GD-WA	(150,723,613)		(150,723,613)										
	GD-OR	(120,790,201)		(120,790,201)										
Total Gas Distribution		(359,719,147)		(238,928,946)		(120,790,201)								
General Plant														
4	ED-AN	(35,981,477)	(35,981,477)			(35,981,477)	(35,981,477)		(24,895,224)	(24,895,224)		(11,086,253)	(11,086,253)	
	ED-ID	(11,618,921)	(11,618,921)		(11,618,921)	(11,618,921)	(11,618,921)				(11,618,921)	(11,618,921)	(11,618,921)	
	ED-WA	(20,961,397)	(20,961,397)		(20,961,397)	(20,961,397)	(20,961,397)	(20,961,397)		(20,961,397)	(20,961,397)			
7,4	CD-AA	(86,012,487)	(60,056,499)	(17,960,267)	(7,995,721)	(60,056,499)	(60,056,499)		(41,552,491)	(41,552,491)		(18,504,008)	(18,504,008)	
9,4	CD-AN	(7,739,226)	(5,983,737)	(1,755,489)		(5,983,737)	(5,983,737)		(4,140,088)	(4,140,088)		(1,843,649)	(1,843,649)	
9	CD-ID	(6,608,746)	(5,109,684)	(1,499,062)		(5,109,684)	(5,109,684)				(5,109,684)	(5,109,684)	(5,109,684)	
9	CD-WA	(6,445,074)	(4,983,138)	(1,461,936)		(4,983,138)	(4,983,138)	(4,983,138)		(4,983,138)	(4,983,138)			
8	GD-AA	(1,922,193)		(1,326,928)	(595,265)									
	GD-AN	(3,478,936)		(3,478,936)										
	GD-ID	(2,179,742)		(2,179,742)										
	GD-WA	(9,569,833)		(9,569,833)										
	GD-OR	(5,106,884)		(5,106,884)										
Total General Plant		(197,624,916)	(144,694,853)	(39,232,193)	(13,697,870)	(42,673,140)	(102,021,713)	(144,694,853)	(25,944,535)	(70,587,803)	(96,532,338)	(16,728,605)	(31,433,910)	(48,162,515)
Total Accumulated Depr		(2,024,117,613)	(1,592,756,485)	(295,551,431)	(135,809,697)	(916,101,258)	(676,655,227)	(1,592,756,485)	(566,113,211)	(447,773,214)	(1,013,886,425)	(349,988,047)	(228,882,013)	(578,870,060)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	64.175%		35.825%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,240,954)	(13,240,954)			(13,240,954)	(13,240,954)			(8,691,362)	(8,691,362)			(4,549,592)	(4,549,592)
1 Misc Intangible Plt (3030 ED-AN	(2,155,224)	(2,155,224)			(2,155,224)	(2,155,224)			(1,414,689)	(1,414,689)			(740,535)	(740,535)
Total Production/Transmission	(15,396,178)	(15,396,178)			(15,396,178)	(15,396,178)			(10,106,051)	(10,106,051)			(5,290,127)	(5,290,127)
Distribution														
Franchises (302000) ED-WA	(202,231)	(202,231)			(202,231)	(202,231)		(202,231)		(202,231)				
Misc Intangible Plt (3030 ED-WA	(50,739)	(50,739)			(50,739)	(50,739)		(50,739)		(50,739)				
Total Distribution	(252,970)	(252,970)			(252,970)	(252,970)		(252,970)		(252,970)				
General Plant - 303000														
7.4 CD-AA	(3,949,246)	(2,757,482)	(824,642)	(367,122)	(2,757,482)	(2,757,482)		(1,907,874)	(1,907,874)				(849,608)	(849,608)
9.1 CD-AN	(119,874)	(92,683)	(27,191)		(92,683)	(92,683)		(60,837)	(60,837)				(31,846)	(31,846)
GD-ID	(120,729)		(120,729)											
GD-WA	(250,217)		(250,217)											
GD-OR	(104,045)			(104,045)										
Total General Plant - 303000	(4,544,111)	(2,850,165)	(1,222,779)	(471,167)	(2,850,165)	(2,850,165)		(1,968,711)	(1,968,711)				(881,454)	(881,454)
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(101,752,253)	(71,046,475)	(21,246,888)	(9,458,890)	(71,046,475)	(71,046,475)		(49,156,345)	(49,156,345)				(21,890,130)	(21,890,130)
9.4 CD-AN	(139,296)	(107,699)	(31,597)		(107,699)	(107,699)		(74,516)	(74,516)				(33,183)	(33,183)
9 CD-ID	(39,547)	(30,577)	(8,970)		(30,577)	(30,577)		0			(30,577)		(30,577)	(30,577)
9 CD-WA	(5,952,828)	(4,602,548)	(1,350,280)		(4,602,548)	(4,602,548)		(4,602,548)	(4,602,548)		0		0	0
4 ED-AN	(6,701,193)	(6,701,193)			(6,701,193)	(6,701,193)		(4,636,488)	(4,636,488)				(2,064,705)	(2,064,705)
ED-ID	190	190			190	190					190		190	190
ED-WA	(68,144)	(68,144)			(68,144)	(68,144)		(68,144)	(68,144)					
8 GD-AA	(131,343)		(90,669)	(40,674)										
GD-AN	0		0											
GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX	(114,784,414)	(82,556,446)	(22,728,404)	(9,499,564)	(4,701,079)	(77,855,367)	(82,556,446)	(4,670,692)	(53,867,349)	(58,538,041)	(30,387)	(23,988,018)	(24,018,405)	
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200														
7.4 CD-AA	0	0	0	0	0	0		0	0		0		0	0
9 CD-ID	0	0	0		0	0		0	0		0		0	0
9 CD-WA	0	0	0		0	0		0	0		0		0	0
4 ED-AN	(209,723)	(209,723)			(209,723)	(209,723)		(145,105)	(145,105)				(64,618)	(64,618)
ED-WA	0	0			0	0		0	0					
GD-WA	0		0					0						
GD-OR	0			0										
Total General Plant - 390200, 396200	(209,723)	(209,723)	0	0	0	(209,723)	(209,723)	0	(145,105)	(145,105)	0	(64,618)	(64,618)	
Total Accumulated Amortization	(135,187,396)	(101,265,482)	(23,951,183)	(9,970,731)	(4,954,049)	(96,311,433)	(101,265,482)	(4,923,662)	(66,087,216)	(71,010,878)	(30,387)	(30,224,217)	(30,254,604)	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	69.189%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			34.360%
							30.811%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,340,249	808,699	700,328	8,862,925	10,371,952	3,274,755	99,176	2,640,780	6,014,711	845,134	1,108,452	1,953,586
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,499,406	1,149,950	2,713,116	4,636,340	8,499,406	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,925,010	0	0	0	0	25,925,010	0	0	0	25,925,010	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,124,730	0	0	88,762,300	88,762,300	0	0	26,544,915	26,544,915	0	11,817,515	11,817,515
9	CD-WA / ID / AN	30,544,812	9,368,799	5,982,196	8,265,338	23,616,333	2,748,586	1,755,036	2,424,857	6,928,479	0	0	0
	TOTAL ACCOUNT	195,964,612	10,518,749	8,695,312	101,663,978	120,878,039	28,673,596	1,755,036	28,969,772	59,398,404	3,870,654	11,817,515	15,688,169
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,162,112	(48,535)	7,798	1,202,849	1,162,112	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	314,844	0	0	0	0	0	0	217,343	217,343	0	97,501	97,501
7	CD-AA	90,089,018	0	0	62,902,855	62,902,855	0	0	18,811,488	18,811,488	0	8,374,675	8,374,675
9	CD-WA / ID / AN	5,960,456	4,400,230	7,182	201,034	4,608,446	1,290,924	2,107	58,979	1,352,010	0	0	0
	TOTAL ACCOUNT	97,677,190	4,351,695	14,980	64,306,738	68,673,413	1,429,575	2,107	19,087,810	20,519,492	12,109	8,472,176	8,484,285
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,887,015	24,107,123	10,250,418	16,529,474	50,887,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,006,478	0	0	0	0	9,173,891	2,720,918	2,111,669	14,006,478	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	0
	TOTAL ACCOUNT	83,814,138	25,989,187	11,123,919	24,509,134	61,622,240	9,726,045	2,977,183	4,549,217	17,252,445	4,219,927	719,526	4,939,453

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,882,375	274,216	162,272	3,338,417	3,774,905	80,449	47,607	979,414	1,107,470	0
		TOTAL ACCOUNT	5,355,039	274,216	162,272	3,725,817	4,162,305	144,921	47,607	979,414	1,171,942	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,857,933	654,248	183,668	5,020,017	5,857,933	0	0	0	0	0
99		GD-WA / ID / AN	2,768,544	0	0	0	2,768,544	1,983,858	281,885	502,801	2,768,544	0
99		GD-OR / AS	919,680	0	0	0	919,680	0	0	0	919,680	0
8		GD-AA	5,083,270	0	0	0	5,083,270	0	0	3,509,083	3,509,083	1,574,187
7		CD-AA	13,209,726	0	0	9,223,427	9,223,427	0	0	2,758,323	2,758,323	1,227,976
9		CD-WA / ID / AN	1,318,289	7,319	743,718	268,225	1,019,262	2,147	218,189	78,691	299,027	0
		TOTAL ACCOUNT	29,157,442	661,567	927,386	14,511,669	16,100,622	1,986,005	500,074	6,848,898	9,334,977	919,680
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,758,943	324,358	13,580	1,421,005	1,758,943	0	0	0	0	0
99		GD-WA / ID / AN	168,646	0	0	0	168,646	73,729	0	94,917	168,646	0
99		GD-OR / AS	8,960	0	0	0	8,960	0	0	0	8,960	0
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,568,515	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,710,235	324,358	13,580	2,516,189	2,854,127	73,729	0	564,073	637,802	8,960
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0
99		GD-WA / ID / AN	4,214,073	0	0	0	4,214,073	2,545,799	847,685	820,589	4,214,073	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0
		TOTAL ACCOUNT	38,214,359	14,265,248	9,898,334	9,293,544	33,457,126	2,619,311	967,164	1,077,797	4,664,272	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,789,688	12,190,308	6,060,622	31,538,758	49,789,688	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,119,871	0	0	0	0	746,257	371,661	1,953	1,119,871	0	0	
99		GD-OR / AS	1,216,587	0	0	0	0	0	0	0	0	1,216,587	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	65,778,450	0	0	45,928,487	45,928,487	0	0	13,735,198	13,735,198	0	6,114,765	
9		CD-WA/ ID / AN	15,807,413	7,679,684	2,888,153	1,653,980	12,221,817	2,253,040	847,317	485,239	3,585,596	0	0	
		TOTAL ACCOUNT	134,225,029	19,869,992	8,948,775	79,121,225	107,939,992	2,999,297	1,218,978	14,576,538	18,794,813	1,216,587	6,273,637	7,490,224
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	267,442	0	6,846	260,596	267,442	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	962,830	0	13,475	738,498	751,973	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	607,537,927	77,063,711	40,498,361	309,366,521	426,928,593	50,927,234	7,569,270	79,437,218	137,933,722	11,160,044	31,515,568	42,675,612

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,719,247	319,716	0	10,399,531	10,719,247	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,336,213	319,716	0	14,894,403	15,214,119	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,206,095	(81,333)	(1,000)	15,288,428	15,206,095	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	463,924	0	0	0	0	0	0	320,256	320,256	0	143,668	143,668	
7		CD-AA	121,616,506	0	0	84,916,293	84,916,293	0	0	25,394,743	25,394,743	0	11,305,470	11,305,470	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	137,744,193	(81,333)	30,570	#####	#####	0	9,262	25,809,550	25,818,812	0	11,449,138	11,449,138	
	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	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
	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	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
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	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	842,379	842,379	0	0	842,379	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,394,364	0	0	973,587	973,587	0	0	291,157	291,157	0	129,620	129,620
9		CD-WA / ID / AN	18,245,738	14,107,057	0	0	14,107,057	4,138,681	0	0	4,138,681	0	0	0
		TOTAL ACCOUNT	20,482,481	14,949,436	0	973,587	15,923,023	4,138,681	0	291,157	4,429,838	0	129,620	129,620
		TOTAL	307,636,601	15,187,819	30,570	207,216,365	222,434,754	5,160,595	781,463	54,604,767	60,546,825	406,156	24,248,866	24,655,022

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	69.822%	20.882%	9.296%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.032%	30.968%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,113,669)	(59,428,917)	(17,772,585)	(7,912,167)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(809,353)	(625,767)	(183,586)	0
7	282919	CD-AA	(2,373,814)	(1,657,468)	(495,676)	(220,670)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,306,181)	(61,718,677)	(18,453,798)	(8,133,706)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended May 31, 2020
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,078,295	4,078,295	0	0	0	0	4,078,295
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	376	376	0	0	0	0	376
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,073)	(1,073)	0	0	0	0	(1,073)
7/4	154560 Supply Chain Invoice Price Variance	0	0	5	5	0	0	0	0	5
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	30,907,197	15,323,488	0	46,230,685	34,487,089	16,291,183	(3,579,892)	(967,695)	0
TOTAL		30,907,197	15,323,488	4,077,603	50,308,288	34,487,089	16,291,183	(3,579,892)	(967,695)	4,077,603

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	30.811%	27.407%	100.000%
99	Not Allocated						