

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	178,801,161	117,162,071	61,639,090
	Adjustments			
	Adjusted Net Operating Income (Loss)	178,801,161	117,162,071	61,639,090
E-APL	Electric Net Rate Base	2,561,283,851	1,728,152,087	833,131,764
	RATE OF RETURN	6.981%	6.780%	7.398%

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-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended March 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 - AMA Percent	04-01-2019 thru 03-31-2020	391,775 100.000%	256,668 65.514%	135,107 34.486%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2019 thru 03-31-2020	28,528,200 100.000%	19,698,452 69.049%	8,829,748 30.951%
	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 Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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		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 Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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		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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2020 Average of Monthly Averages Basis			

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 Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2019 thru 03-31-2020	1,239,750,310	852,828,842	386,921,468	
				100.000%	68.790%	31.210%	
11		Book Depreciation Percent	04-01-2019 thru 03-31-2020	122,841,326	79,346,222	43,495,104	
				100.000%	64.592%	35.408%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2019 thru 03-31-2020	3,122,746,736 100.000%	2,106,597,109 67.460%	1,016,149,627 32.540%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2019 thru 03-31-2020	273,921,270 100.000%	188,233,443 68.718%	85,687,827 31.282%
14		Net Allocated Schedule M's - AMA Percent	04-01-2019 thru 03-31-2020	-115,403,114 100.000%	-77,875,823 67.482%	-37,527,291 32.518%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	429,490	429,490	0	281,917	281,917	0	147,573
1	501XXX	Fuel	0	32,987,416	32,987,416	0	21,652,940	21,652,940	0	11,334,476
1	502000	Steam Expense	0	3,871,135	3,871,135	0	2,541,013	2,541,013	0	1,330,122
1	505000	Electric Expense	0	949,430	949,430	0	623,206	623,206	0	326,224
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,983,362	3,983,362	0	2,614,679	2,614,679	0	1,368,683
1	507000	Rent	0	8,937	8,937	0	5,866	5,866	0	3,071
MAINTENANCE										
1	510000	Supervision & Engineering	0	532,075	532,075	0	349,254	349,254	0	182,821
1	511000	Structures	0	806,191	806,191	0	529,184	529,184	0	277,007
1	512000	Boiler Plant	0	6,022,864	6,022,864	0	3,953,408	3,953,408	0	2,069,456
1	513000	Electric Plant	0	687,523	687,523	0	451,290	451,290	0	236,233
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,481,906	1,481,906	0	972,723	972,723	0	509,183
TOTAL STEAM POWER GENERATION EXP			0	51,760,329	51,760,329	0	33,975,480	33,975,480	0	17,784,849
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	3,151,162	3,151,162	0	2,068,423	2,068,423	0	1,082,739
1	536000	Water for Power	0	913,003	913,003	0	599,295	599,295	0	313,708
1	537000	Hydraulic Expense	4,994,022	4,556,480	9,550,502	3,275,778	2,990,873	6,266,651	1,718,244	1,565,607
1	538000	Electric Expense	0	7,207,628	7,207,628	0	4,731,087	4,731,087	0	2,476,541
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,041,668	1,041,668	0	683,751	683,751	0	357,917
1	540000	Rent	(1,242,800)	1,459,944	217,144	(812,667)	958,307	145,640	(430,133)	501,637
1	540100	MT Trust Funds Land Settlement Rents	6,248,500	0	6,248,500	4,089,080	0	4,089,080	2,159,420	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	900,887	900,887	0	591,342	591,342	0	309,545
1	542000	Structures	0	902,485	902,485	0	592,391	592,391	0	310,094
1	543000	Reservoirs, Dams, & Waterways	0	1,670,806	1,670,806	0	1,096,717	1,096,717	0	574,089
1	544000	Electric Plant	0	3,409,830	3,409,830	0	2,238,212	2,238,212	0	1,171,618
1	545000	Miscellaneous Hydraulic Plant	0	1,129,738	1,129,738	0	741,560	741,560	0	388,178
TOTAL HYDRO POWER GENERATION EXP			9,999,722	26,343,631	36,343,353	6,552,191	17,291,958	23,844,149	3,447,531	9,051,673
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	246,507	246,507	0	161,807	161,807	0	84,700
1	547XXX	Fuel	0	60,422,936	60,422,936	0	39,661,615	39,661,615	0	20,761,321
1	548000	Generation Expense	0	2,413,398	2,413,398	0	1,584,154	1,584,154	0	829,244
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,262,706	1,262,706	0	828,840	828,840	0	433,866
1	550000	Rent	0	52,681	52,681	0	34,580	34,580	0	18,101
MAINTENANCE										
1	551000	Supervision & Engineering	0	764,759	764,759	0	501,988	501,988	0	262,771
1	552000	Structures	0	119,887	119,887	0	78,694	78,694	0	41,193
1	553000	Generating & Electric Equipment	0	7,383,524	7,383,524	0	4,846,545	4,846,545	0	2,536,979
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(140,707)	(140,707)	0	(92,360)	(92,360)	0	(48,347)
TOTAL OTHER POWER GENERATION EXP			0	72,525,691	72,525,691	0	47,605,863	47,605,863	0	24,919,828

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,871,063	127,874,329	138,745,392	245,731	83,936,709	84,182,440	10,625,332	43,937,620
1	556000	System Control & Load Dispatching	0	786,562	786,562	0	516,299	516,299	0	270,263
E-557	557XXX	Other Expense	2,190,644	45,160,570	47,351,214	4,479,810	29,643,398	34,123,208	(2,289,166)	15,517,172
TOTAL OTHER POWER SUPPLY EXPENSE			13,061,707	173,821,461	186,883,168	4,725,541	114,096,406	118,821,947	8,336,166	59,725,055
TOTAL PRODUCTION OPERATING EXP			23,061,429	324,451,112	347,512,541	11,277,732	212,969,707	224,247,439	11,783,697	111,481,405
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,327,889	2,327,889	0	1,528,026	1,528,026	0	799,863
1	561000	Load Dispatching	0	3,497,054	3,497,054	0	2,295,466	2,295,466	0	1,201,588
1	562000	Station Expense	0	515,189	515,189	0	338,170	338,170	0	177,019
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	416,149	416,149	0	273,160	273,160	0	142,989
1	565XXX	Transmission of Electricity by Others	0	16,740,839	16,740,839	0	10,988,687	10,988,687	0	5,752,152
1	566000	Miscellaneous Transmission Expense	0	1,955,762	1,955,762	0	1,283,762	1,283,762	0	672,000
1	567000	Rent	0	189,764	189,764	0	124,561	124,561	0	65,203
MAINTENANCE										
1	568000	Supervision & Engineering	492	595,649	596,141	0	390,984	390,984	492	204,665
1	569000	Structures	614	650,652	651,266	614	427,088	427,702	0	223,564
1	570000	Station Equipment	0	935,518	935,518	0	614,074	614,074	0	321,444
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	25,055	1,091,984	1,117,039	1,083	716,778	717,861	23,972	375,206
1	572000	Underground Lines	46	0	46	46	0	46	0	0
1	573000	Service Miscellaneous	29	69,267	69,296	0	45,467	45,467	29	23,800
TOTAL TRANSMISSION OPERATING EXP			26,236	28,985,716	29,011,952	1,743	19,026,223	19,027,966	24,493	9,959,493

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 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	8,376,465	28,081,676	36,458,141	4,158,024	18,432,812	22,590,836	4,218,441	9,648,864
E-DEPX		Depreciation Expense-Transmission	1,488,133	15,089,200	16,577,333	505,695	9,904,551	10,410,246	982,438	5,184,649
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,138,208	1,138,208	0	747,120	747,120	0	391,088
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(116,825)	0	(116,825)	116,825	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)	0	(737,077)	0	0	0	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,020,454	0	1,020,454	1,020,454	0	1,020,454	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	87,917	0	87,917	0	0	0	87,917	0
99	407327	Colstrip Reg. Asset Amortization	807,768	0	807,768	0	0	0	807,768	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
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	(130,821)	0	(130,821)	0	0	0	(130,821)	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	501,443	0	501,443	0	0	0	501,443	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	205,568	0	205,568	153,489	0	153,489	52,079	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	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,963,472)	0	(1,963,472)	0	0	0	(1,963,472)	0
99	407434	EIM Deferred O&M	(104,491)	0	(104,491)	0	0	0	(104,491)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,871,460)	0	(8,871,460)	(5,794,409)	0	(5,794,409)	(3,077,051)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(299,572)	0	(299,572)	0	0	0	(299,572)	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	25,096	0	25,096	25,096	0	25,096	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
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	24,890,878	24,890,878	0	16,338,372	16,338,372	0	8,552,506
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	665,612	70,308,352	70,973,964	219,389	46,150,402	46,369,791	446,223	24,157,950
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,753,277	423,745,180	447,498,457	11,498,864	278,146,332	289,645,196	12,254,413	145,598,848

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 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	623,366	3,593,926	4,217,292	416,073	2,481,570	2,897,643	207,293	1,112,356
3	582000	Station Expense	811,033	44,002	855,035	516,246	30,383	546,629	294,787	13,619
3	583000	Overhead Line Expense	1,786,144	632,465	2,418,609	1,053,110	436,711	1,489,821	733,034	195,754
3	584000	Underground Line Expense	1,858,860	0	1,858,860	1,077,165	0	1,077,165	781,695	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,662	0	8,662	7,134	0	7,134	1,528	0
3	586000	Meter Expense	2,014,842	47,659	2,062,501	1,710,845	32,908	1,743,753	303,997	14,751
3	587000	Customer Installations Expense	769,137	136,845	905,982	545,501	94,490	639,991	223,636	42,355
3	588000	Miscellaneous Distribution Expense	4,257,437	3,935,600	8,193,037	2,934,691	2,717,492	5,652,183	1,322,746	1,218,108
3	589000	Rent	(1)	350,942	350,941	(1)	242,322	242,321	0	108,620
		MAINTENANCE:								
3	590000	Supervision & Engineering	643,387	917,531	1,560,918	479,609	633,546	1,113,155	163,778	283,985
3	591000	Structures	565,217	19,606	584,823	380,031	13,538	393,569	185,186	6,068
3	592000	Station Equipment	749,661	123,175	872,836	562,877	85,051	647,928	186,784	38,124
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	12,526,883	1,104	12,527,987	8,618,634	762	8,619,396	3,908,249	342
3	594000	Underground Lines	833,013	0	833,013	554,028	0	554,028	278,985	0
3	595000	Line Transformers	450,279	0	450,279	358,746	0	358,746	91,533	0
3	596000	Street Light & Signal System Maintenance Exp	186,951	0	186,951	168,071	0	168,071	18,880	0
3	597000	Meters	51,557	0	51,557	45,792	0	45,792	5,765	0
3	598000	Miscellaneous Distribution Expense	391,773	242,677	634,450	269,900	167,566	437,466	121,873	75,111
		TOTAL DISTRIBUTION OPERATING EXP	28,528,201	10,045,532	38,573,733	19,698,452	6,936,339	26,634,791	8,829,749	3,109,193
E-DEPX		Depreciation Expense-Distribution	47,104,366	75,132	47,179,498	30,542,246	51,878	30,594,124	16,562,120	23,254
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,941,282	321	52,941,603	46,760,981	222	46,761,203	6,180,301	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	100,075,667	75,453	100,151,120	77,333,246	52,100	77,385,346	22,742,421	23,353
		TOTAL DISTRIBUTION EXPENSES	128,603,868	10,120,985	138,724,853	97,031,698	6,988,439	104,020,137	31,572,170	3,132,546

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	173,896	173,896	0	113,926	113,926	0	59,970	
2	902000	Meter Reading Expenses	2,516,798	217,566	2,734,364	2,282,877	142,536	2,425,413	233,921	75,030	
2	903XXX	Customer Records & Collection Expenses	2,679,503	7,290,718	9,970,221	1,772,101	4,776,441	6,548,542	907,402	2,514,277	
2	904000	Uncollectible Accounts	0	556,276	556,276	0	364,439	364,439	0	191,837	
2	905000	Misc Customer Accounts	0	233,419	233,419	0	152,922	152,922	0	80,497	
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,196,301	8,471,875	13,668,176	4,054,978	5,550,264	9,605,242	1,141,323	2,921,611	
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	35,420,493	199,863	35,620,356	25,215,313	130,938	25,346,251	10,205,180	68,925	
2	909000	Advertising	54,387	1,086,572	1,140,959	54,387	711,857	766,244	0	374,715	
2	910000	Misc Customer Service & Info Exp	0	260,625	260,625	0	170,746	170,746	0	89,879	
TOTAL CUSTOMER SERVICE & INFO EXP			35,474,880	1,547,060	37,021,940	25,269,700	1,013,541	26,283,241	10,205,180	533,519	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	664,114	31,852,243	32,516,357	523,407	22,038,248	22,561,655	140,707	9,813,995	
4	921000	Office Supplies & Expenses	9,099	4,723,472	4,732,571	7,169	3,268,123	3,275,292	1,930	1,455,349	
4	922000	Admin Exp Transferred--Credit	0	(101,114)	(101,114)	0	(69,960)	(69,960)	0	(31,154)	
4	923000	Outside Services Employed	477,610	9,807,296	10,284,906	455,215	6,785,570	7,240,785	22,395	3,021,726	
4	924000	Property Insurance Premium	0	1,540,092	1,540,092	0	1,065,574	1,065,574	0	474,518	
4	925XXX	Injuries and Damages	9,028	3,483,867	3,492,895	7,065	2,410,453	2,417,518	1,963	1,073,414	
4	926XXX	Employee Pensions and Benefits	1,329,146	9,581,636	10,910,782	942,745	6,629,438	7,572,183	386,401	2,952,198	
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	
1	928000	Regulatory Commission Expenses	3,378,154	3,526,203	6,904,357	2,198,567	2,314,600	4,513,167	1,179,587	1,211,603	
4	930000	Miscellaneous General Expenses	153,750	5,233,528	5,387,278	125,021	3,621,026	3,746,047	28,729	1,612,502	
4	931000	Rents	4,712	330,921	335,633	0	228,961	228,961	4,712	101,960	
4	935000	Maintenance of General Plant	1,436,641	11,547,711	12,984,352	964,755	7,989,746	8,954,501	471,886	3,557,965	
TOTAL ADMIN & GEN OPERATING EXP			7,463,454	81,525,855	88,989,309	5,223,944	56,281,779	61,505,723	2,239,510	25,244,076	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,162,383	19,364,924	22,527,307	2,320,877	13,398,398	15,719,275	841,506	5,966,526
E-AMTX		Amortization Expense-General Plant - 303000	0	405,695	405,695	0	280,429	280,429	0	125,266
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,131,102	24,671,612	27,802,714	3,125,093	17,070,041	20,195,134	6,009	7,601,571
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,291	47,291	0	32,720	32,720	0	14,571
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(6,965,299)	0	(6,965,299)	(1,200,306)	0	(1,200,306)	(5,764,993)	0
99	407311	Regulatory Debit - AFUDC Amortization	238,499	1,192,951	1,431,450	190,223	804,765	994,988	48,276	388,186
99	407314	Regulatory Debit - FISERVE Amortization	77,333	0	77,333	0	0	0	77,333	0
99	407319	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0
99	407332	Existing Meters Excess Deprec. Deferral	904,407	0	904,407	904,407	0	904,407	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,031,110)	0	(1,031,110)	(740,162)	0	(740,162)	(290,948)	0
99	407436	Regulatory Credit - AMI	(7,390,319)	0	(7,390,319)	(7,390,319)	0	(7,390,319)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	354,689	2,116,816	2,471,505	243,123	1,464,604	1,707,727	111,566	652,212
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,479,849)	47,799,289	41,319,440	(1,763,705)	33,050,957	31,287,252	(4,716,144)	14,748,332
		TOTAL ADMIN & GENERAL EXPENSES	983,605	129,325,144	130,308,749	3,460,239	89,332,736	92,792,975	(2,476,634)	39,992,408
		TOTAL EXPENSES BEFORE FIT	194,011,931	573,210,244	767,222,175	141,315,479	381,031,312	522,346,791	52,696,452	192,178,932
		NET OPERATING INCOME (LOSS) BEFORE FIT			200,363,034			130,317,772		
E-FIT		FEDERAL INCOME TAX			11,093,610			5,849,490		
E-FIT		DEFERRED FEDERAL INCOME TAX			10,953,051			7,624,426		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			178,801,161			117,162,071		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.514%	34.486%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.049%	30.951%
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-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	116,807,988
99	442200	Commercial - Firm & Int.	88,317,362
1	442300	Industrial	51,933,467
99	444000	Public Street & Highway Lighting	2,665,302
99	448000	Interdepartmental Revenue	265,317
99	499XXX	Unbilled Revenue	1,112,820
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>261,102,256</u>
1	447XXX	Sales for Resale	29,055,033
		TOTAL SALES OF ELECTRICITY	<u>290,157,289</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(78,338)
99	451000	Miscellaneous Service Revenue	125,080
1	453000	Sales of Water & Water Power	110,152
1	454000	Rent from Electric Property	1,043,531
1	454100	Rent from Trnsmission Joint Use	(1,916)
1	456XXX	Other Electric Revenues	23,564,848
		TOTAL OTHER OPERATING REVENUE	<u>24,763,357</u>
		TOTAL ELECTRIC REVENUE	<u>314,920,646</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	147,573
1	501XXX	Fuel	11,334,476
1	502000	Steam Expense	1,330,122
1	505000	Electric Expense	326,224
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,368,683
1	507000	Rent	3,071
		MAINTENANCE	
1	510000	Supervision & Engineering	182,821
1	511000	Structures	277,007
1	512000	Boiler Plant	2,069,456
1	513000	Electric Plant	236,233
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	509,183
		TOTAL STEAM POWER GENERATION EXP	<u>17,784,849</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,082,739
1	536000	Water for Power	313,708
1	537000	Hydraulic Expense	3,283,851
1	538000	Electric Expense	2,476,541
1	539000	Miscellaneous Hydraulic Power Generation Exp	357,917
1	540000	Rent	71,504
1	540100	MT Trust Funds Land Settlement Rents	2,159,420
		MAINTENANCE	
1	541000	Supervision & Engineering	309,545
1	542000	Structures	310,094
1	543000	Reservoirs, Dams, & Waterways	574,089
1	544000	Electric Plant	1,171,618
1	545000	Miscellaneous Hydraulic Plant	388,178
		TOTAL HYDRO POWER GENERATION EXP	<u>12,499,204</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	84,700
1	547XXX	Fuel	20,761,321
1	548000	Generation Expense	829,244
1	549XXX	Miscellaneous Other Power Generation Op Exp	433,866
1	550000	Rent	18,101
		MAINTENANCE	
1	551000	Supervision & Engineering	262,771
1	552000	Structures	41,193
1	553000	Generating & Electric Equipment	2,536,979
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(48,347)
		TOTAL OTHER POWER GENERATION EXP	<u>24,919,828</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	54,562,952
1	556000	System Control & Load Dispatching	270,263
E-557	557XXX	Other Expense	13,228,006
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>68,061,221</u>
		TOTAL PRODUCTION OPERATING EXP	<u>123,265,102</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	799,863
1	561000	Load Dispatching	1,201,588
1	562000	Station Expense	177,019
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	142,989
1	565XXX	Transmission of Electricity by Others	5,752,152
1	566000	Miscellaneous Transmission Expense	672,000
1	567000	Rent	65,203
		MAINTENANCE	
1	568000	Supervision & Engineering	205,157
1	569000	Structures	223,564
1	570000	Station Equipment	321,444
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	399,178
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	23,829
		TOTAL TRANSMISSION OPERATING EXP	<u>9,983,986</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,867,305
E-DEPX		Depreciation Expense-Transmission	6,167,087
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	391,088
99		Colstrip 3 AFUDC Reallocation Adj	116,825
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	87,917
99	407327	Colstrip Reg. Asset Amortization	807,768
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
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	(130,821)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	501,443
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	52,079
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,963,472)
99	407434	EIM Deferred O&M	(104,491)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,077,051)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(299,572)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,552,506
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>24,604,173</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>157,853,261</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,319,649
3	582000	Station Expense	308,406
3	583000	Overhead Line Expense	928,788
3	584000	Underground Line Expense	781,695
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,528
3	586000	Meter Expense	318,748
3	587000	Customer Installations Expense	265,991
3	588000	Miscellaneous Distribution Expense	2,540,854
3	589000	Rent	108,620
		MAINTENANCE:	
3	590000	Supervision & Engineering	447,763
3	591000	Structures	191,254
3	592000	Station Equipment	224,908
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,908,591
3	594000	Underground Lines	278,985
3	595000	Line Transformers	91,533
3	596000	Street Light & Signal System Maintenance Exp	18,880
3	597000	Meters	5,765
3	598000	Miscellaneous Distribution Expense	196,984
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,938,942</u>
E-DEPX		Depreciation Expense-Distribution	16,585,374
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,180,400
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>22,765,774</u>
		TOTAL DISTRIBUTION EXPENSES	<u>34,704,716</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	59,970
2	902000	Meter Reading Expenses	308,951
2	903XXX	Customer Records & Collection Expenses	3,421,679
2	904000	Uncollectible Accounts	191,837
2	905000	Misc Customer Accounts	80,497
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,062,934
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,274,105
2	909000	Advertising	374,715
2	910000	Misc Customer Service & Info Exp	89,879
		TOTAL CUSTOMER SERVICE & INFO EXP	10,738,699
		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	9,954,702
4	921000	Office Supplies & Expenses	1,457,279
4	922000	Admin Exp Transferred--Credit	(31,154)
4	923000	Outside Services Employed	3,044,121
4	924000	Property Insurance Premium	474,518
4	925XXX	Injuries and Damages	1,075,377
4	926XXX	Employee Pensions and Benefits	3,338,599
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,391,190
4	930000	Miscellaneous General Expenses	1,641,231
4	931000	Rents	106,672
4	935000	Maintenance of General Plant	4,029,851
		TOTAL ADMIN & GEN OPERATING EXP	27,483,586

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,808,032
E-AMTX		Amortization Expense-General Plant - 303000	125,266
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,607,580
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,571
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(5,764,993)
99	407311	Regulatory Debit - AFUDC Amortization	436,462
99	407314	Regulatory Debit - FISERVE Amortization	77,333
99	407319	AFUDC Equity DFIT Deferral	255,107
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(290,948)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	763,778
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	10,032,188
		TOTAL ADMIN & GENERAL EXPENSES	37,515,774
		TOTAL EXPENSES BEFORE FIT	244,875,384
		NET OPERATING INCOME (LOSS) BEFORE FIT	70,045,262
E-FIT		FEDERAL INCOME TAX	5,244,120
E-FIT		DEFERRED FEDERAL INCOME TAX	3,328,625
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	61,639,090

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers - AMA
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-456-12A
For Twelve Months Ended March 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	35,107	787,139	822,246	32,807	516,678	549,485	2,300	270,461	272,761
1	456010	Other Electric Rev-Financial	0	(3,257,537)	(3,257,537)	0	(2,138,247)	(2,138,247)	0	(1,119,290)	(1,119,290)
1	456015	Other Electric Rev-CT Fuel Sales	0	10,105,539	10,105,539	0	6,633,276	6,633,276	0	3,472,263	3,472,263
1	456016	Other Electric Rev-Resource Opt	0	2,261,662	2,261,662	0	1,484,555	1,484,555	0	777,107	777,107
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	316,406	316,406	0	207,689	207,689	0	108,717	108,717
1	456019	Other Electric Rev-Specified	0	1,062,500	1,062,500	0	697,425	697,425	0	365,075	365,075
1	456020	Other Electric Rev-Sale of Excess	0	28,618	28,618	0	18,785	18,785	0	9,833	9,833
1	456030	Other Electric Rev-Clearwater	(134,146)	1,310,125	1,175,979	0	859,966	859,966	(134,146)	450,159	316,013
1	456050	Other Electric Rev-Attachment Fees	207,291	878,170	1,085,461	182,422	576,431	758,853	24,869	301,739	326,608
1	456100	Transmission Revenue of Others	0	11,509,481	11,509,481	0	7,554,823	7,554,823	0	3,954,658	3,954,658
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,527,437	2,527,437	0	1,659,010	1,659,010	0	868,427	868,427
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	941,450	0	941,450	941,450	0	941,450	0	0	0
1	456328	Residential Decoupling Deferral	8,112,214	0	8,112,214	6,384,426	0	6,384,426	1,727,788	0	1,727,788
1	456329	Amortization Res Decoupling Deferral	(2,016,003)	0	(2,016,003)	(1,785,864)	0	(1,785,864)	(230,139)	0	(230,139)
1	456338	Non-res Decoupling Deferred Rev	8,502,147	0	8,502,147	7,850,716	0	7,850,716	651,431	0	651,431
1	456339	Amortization Non-res Decoupling	(4,713,085)	0	(4,713,085)	(3,636,891)	0	(3,636,891)	(1,076,194)	0	(1,076,194)
1	456380	Other Electric Revenue-Clearwater	324,311	0	324,311	0	0	0	324,311	0	324,311
1	456700	Other Electric Rev-Low Voltage	162,542	0	162,542	108,759	0	108,759	53,783	0	53,783
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,218,339)	(1,218,339)	0	(799,718)	(799,718)	0	(418,621)	(418,621)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,218,339	1,218,339	0	799,718	799,718	0	418,621	418,621
1	456730	Other Elec Rev-Intraco Thermal	0	34,468,129	34,468,129	0	22,624,880	22,624,880	0	11,843,249	11,843,249
TOTAL ACCOUNT 456			11,421,828	64,670,679	76,092,507	10,077,825	42,449,835	52,527,660	1,344,003	22,220,844	23,564,847

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended March 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	119,710,779	119,710,779	0	78,578,155	78,578,155	0	41,132,624	41,132,624
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,466,991	1,712,722	245,731	962,933	1,208,664	0	504,058	504,058
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	10,625,332	0	10,625,332	0	0	0	10,625,332	0	10,625,332
1	555550	Non Monetary - Exchange Power	0	1,833,079	1,833,079	0	1,203,233	1,203,233	0	629,846	629,846
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,338,440	2,338,440	0	1,534,952	1,534,952	0	803,488	803,488
1	555710	Intercompany Purchase	0	2,525,040	2,525,040	0	1,657,436	1,657,436	0	867,604	867,604
TOTAL ACCOUNT 555			10,871,063	127,874,329	138,745,392	245,731	83,936,709	84,182,440	10,625,332	43,937,620	54,562,952

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-557-12A
For Twelve Months Ended March 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	17,374	6,644,283	6,661,657	17,374	4,361,307	4,378,681	0	2,282,976	2,282,976
1	557010	Other Power Supply Expense - Financial	0	(486,387)	(486,387)	0	(319,264)	(319,264)	0	(167,123)	(167,123)
1	557018	Merchandise Processing Fee	0	50,539	50,539	0	33,174	33,174	0	17,365	17,365
1	557150	Fuel - Economic Dispatch	0	(16,019,762)	(16,019,762)	0	(10,515,372)	(10,515,372)	0	(5,504,390)	(5,504,390)
1	557160	Power Supply Expense - Miscellaneous	0	1,204	1,204	0	790	790	0	414	414
99	557161	Unbilled Add-Ons	511,440	0	511,440	0	0	0	511,440	0	511,440
1	557165	Other Resource Costs-CAISO Charges	0	187,462	187,462	0	123,050	123,050	0	64,412	64,412
1	557170	Broker Fees - Power	0	282,625	282,625	0	185,515	185,515	0	97,110	97,110
1	557171	REC Broker Fees	0	50,591	50,591	0	33,208	33,208	0	17,383	17,383
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	4,605,477	0	4,605,477	4,605,477	0	4,605,477	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	596,326	0	596,326	596,326	0	596,326	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,486,058)	0	(1,486,058)	(1,486,058)	0	(1,486,058)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,628,237	0	2,628,237	0	0	0	2,628,237	0	2,628,237
99	557390	Idaho PCA Amortization	(5,750,023)	0	(5,750,023)	0	0	0	(5,750,023)	0	(5,750,023)
1	557395	Optional Renewable Power Expense Offset	0	489	489	0	321	321	0	168	168
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,315,181	1,315,181	0	863,285	863,285	0	451,896	451,896
1	557711	Turbine Gas Bookout Offset	0	(1,315,181)	(1,315,181)	0	(863,285)	(863,285)	0	(451,896)	(451,896)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,449,526	54,449,526	0	35,740,669	35,740,669	0	18,708,857	18,708,857
TOTAL ACCOUNT 557			2,190,644	45,160,570	47,351,214	4,479,810	29,643,398	34,123,208	(2,289,166)	15,517,172	13,228,006

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-908-12A
For Twelve Months Ended March 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	295,962	199,863	495,825	216,414	130,938	347,352	79,548	68,925	148,473
99	908600	Public Purpose Tariff Rider Expense Offset	35,234,971	0	35,234,971	25,065,281	0	25,065,281	10,169,690	0	10,169,690
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(287,313)	0	(287,313)	(243,255)	0	(243,255)	(44,058)	0	(44,058)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	35,420,493	199,863	35,620,356	25,215,313	130,938	25,346,251	10,205,180	68,925	10,274,105

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.514%	34.486%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.38%	53.38%
2	Cost of Debt		5.116%	5.093%
	Total Weighted Cost		2.731%	2.719%
E-APL	Net Rate Base	2,561,283,851	1,728,152,087	833,131,764
	Interest Deduction for FIT Calculation	69,848,686	47,195,833	22,652,853
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	967,585,209	652,664,563	314,920,646
E-OPS	Less: Operating & Maintenance Expense	554,777,651	367,304,402	187,473,249
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,140,538	90,235,087	41,905,451
E-OTX	Less: Taxes Other than FIT	80,303,986	64,807,302	15,496,684
	Net Operating Income Before FIT	200,363,034	130,317,772	70,045,262
E-INT	Less: Interest Expense	69,848,686	47,195,833	22,652,853
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(116,825)	116,825
E-OTX	Less: ID ITC Deferred & Amortization	(192,199)	0	(192,199)
E-SCM	Plus: Schedule M Adjustments	(77,495,436)	(55,384,052)	(22,111,384)
	Taxable Net Operating Income	52,826,713	27,854,712	24,972,001
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	11,093,610	5,849,490	5,244,120
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	11,093,610	5,849,490	5,244,120
E-DTE	Deferred FIT	10,953,051	7,624,426	3,328,625
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	21,561,873	13,155,701	8,406,172

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-12A
For Twelve Months Ended March 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		63,292,468	88,873,736	152,166,204	40,681,953	59,917,948	100,599,901	22,610,515	28,955,788	51,566,303
12	997001 Contributions In Aid of Construction		0	6,430,967	6,430,967	0	4,338,330	4,338,330	0	2,092,637	2,092,637
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	1,411,454	1,411,454	0	952,167	952,167	0	459,287	459,287
99	997007 Idaho PCA		(3,121,786)	0	(3,121,786)	0	0	0	(3,121,786)	0	(3,121,786)
12	997009 Rathdrum Turbine Lease		0	(28,184)	(28,184)	0	(19,013)	(19,013)	0	(9,171)	(9,171)
12	997016 Redemption Expense Amortization		0	944,692	944,692	0	637,289	637,289	0	307,403	307,403
99	997017 Amort - Invest in Exch Pwr (405.9)		1,020,454	0	1,020,454	1,020,454	0	1,020,454	0	0	0
99	997018 DSM Tariff Rider		6,414,180	0	6,414,180	3,238,617	0	3,238,617	3,175,563	0	3,175,563
12	997020 FAS87 Current Pension Accrual		0	635,445	635,445	0	428,671	428,671	0	206,774	206,774
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(1,308,177)	(1,308,177)	0	(882,496)	(882,496)	0	(425,681)	(425,681)
99	997031 Decoupling Mechanism		(10,826,723)	0	(10,826,723)	(9,753,837)	0	(9,753,837)	(1,072,886)	0	(1,072,886)
12	997032 Interest Rate Swaps		0	(7,333,230)	(7,333,230)	0	(4,946,997)	(4,946,997)	0	(2,386,233)	(2,386,233)
99	997033 BPA Residential Exchange		(1,125,658)	0	(1,125,658)	(572,005)	0	(572,005)	(553,653)	0	(553,653)
99	997034 Montana Hydro Settlement		5,005,700	0	5,005,700	3,276,413	0	3,276,413	1,729,287	0	1,729,287
99	997035 Leases		0	27,983	27,983	0	19,361	19,361	0	8,622	8,622
99	997043 Washington Deferred Power Costs		4,844,210	0	4,844,210	4,844,210	0	4,844,210	0	0	0
12	997044 Non-Monetary Power Costs		0	1,833,080	1,833,080	0	1,236,596	1,236,596	0	596,484	596,484
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(185,711,617)	(185,711,617)	0	(125,281,057)	(125,281,057)	0	(60,430,560)	(60,430,560)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	596,404	748,522	30,975	287,681	318,656
99	997065 Amortization - Unbilled Revenue Add-Ins		(237,778)	0	(237,778)	(248,800)	0	(248,800)	11,022	0	11,022
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	5,325,095	5,325,095	0	3,592,309	3,592,309	0	1,732,786	1,732,786
12	997081 Deferred Compensation		0	58,405	58,405	0	39,400	39,400	0	19,005	19,005
4	997082 Meal Disallowances		0	630,898	630,898	0	436,512	436,512	0	194,386	194,386
12	997083 Paid Time Off		0	782,653	782,653	0	527,978	527,978	0	254,675	254,675
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(430,393)	0	(430,393)	0	0	0	(430,393)	0	(430,393)
99	997095 WA REC Deferral		(879,271)	0	(879,271)	(879,271)	0	(879,271)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,073	22,073	0	10,647	10,647
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	99,466	99,466	0	67,100	67,100	0	32,366	32,366
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(34,073,854)	(34,073,854)	0	(22,986,222)	(22,986,222)	0	(11,087,632)	(11,087,632)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		501,443	0	501,443	0	0	0	501,443	0	501,443
99	997104 Spokane River TDG		87,917	0	87,917	0	0	0	87,917	0	87,917
99	997107 MDM System		(17,813,110)	0	(17,813,110)	(17,813,110)	0	(17,813,110)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended March 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	(6,819,408)	0	(6,819,408)	(1,412,194)	0	(1,412,194)	(5,407,214)	0	(5,407,214)
99	997110	FISERVE	(930,669)	0	(930,669)	(740,169)	0	(740,169)	(190,500)	0	(190,500)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,219)	(164,219)	0	(79,212)	(79,212)
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	462,731	462,731	0	312,158	312,158	0	150,573	150,573
99	997115	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0	255,107
99	997117	Colstrip Plant Adjustment	(2,173,137)	0	(2,173,137)	(183,213)	0	(183,213)	(1,989,924)	0	(1,989,924)
99	997119	AFUDC Tax CPI	0	4,794,852	4,794,852	0	3,234,607	3,234,607	0	1,560,245	1,560,245
99	997120	Transportation Tax Disallowance	0	67,117	67,117	0	45,277	45,277	0	21,840	21,840
99	997123	EIM Deferred O&M	(104,491)	0	(104,491)	0	0	0	(104,491)	0	(104,491)
		TOTAL SCHEDULE M ADJUSTMENTS	37,907,678	(115,403,114)	(77,495,436)	22,491,772	(77,875,824)	(55,384,052)	15,415,906	(37,527,290)	(22,111,384)

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%	67.460%	32.540%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended March 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	5,463,977	5,463,977	0	3,685,999	3,685,999	0	1,777,978	1,777,978
99	410100	Deferred Federal Income Tax Expense - Washin	5,802,888	0	5,802,888	5,802,888	0	5,802,888	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,663,713	0	1,663,713	0	0	0	1,663,713	0	1,663,713
	410100	Total	7,466,601	5,463,977	12,930,578	5,802,888	3,685,999	9,488,887	1,663,713	1,777,978	3,441,691
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(226,636)	(226,636)	0	(152,889)	(152,889)	0	(73,747)	(73,747)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,711,572)	0	(1,711,572)	(1,711,572)	0	(1,711,572)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(39,319)	0	(39,319)	0	0	0	(39,319)	0	(39,319)
	411100	Total	(1,750,891)	(226,636)	(1,977,527)	(1,711,572)	(152,889)	(1,864,461)	(39,319)	(73,747)	(113,066)
Total Deferred Federal Income Tax Expense			5,715,710	5,237,341	10,953,051	4,091,316	3,533,110	7,624,426	1,624,394	1,704,231	3,328,625

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.460%	32.540%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended March 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	53,728	53,728	0	35,267	35,267	0	18,461	18,461
1	408140	State Kwh Generation Tax	0	1,459,371	1,459,371	0	957,931	957,931	0	501,440	501,440
1	408150	R&P Property Tax--Production	0	17,329,784	17,329,784	0	11,375,270	11,375,270	0	5,954,514	5,954,514
1	408180	R&P Property Tax--Transmission	0	5,926,670	5,926,670	0	3,890,266	3,890,266	0	2,036,404	2,036,404
1	409100	State Income Tax--Montana & Oregon	0	121,325	121,325	0	79,638	79,638	0	41,687	41,687
TOTAL PRODUCTION & TRANSMISSION			0	24,890,878	24,890,878	0	16,338,372	16,338,372	0	8,552,506	8,552,506
DISTRIBUTION											
99	408110	State Excise Tax	21,241,762	0	21,241,762	21,241,762	0	21,241,762	0	0	0
99	408120	Municipal Occupation & License Tax	22,127,286	0	22,127,286	18,644,736	0	18,644,736	3,482,550	0	3,482,550
99	408160	Miscellaneous State or Local Tax--WA & ID	229	0	229	0	0	0	229	0	229
99	408170	R&P Property Tax--Distribution	9,958,587	0	9,958,587	6,874,483	0	6,874,483	3,084,104	0	3,084,104
99	409100	State Income Tax--Idaho	(194,383)	321	(194,062)	0	222	222	(194,383)	99	(194,284)
99	411410	State Income Tax--Idaho ITC Deferred	(160,847)	0	(160,847)	0	0	0	(160,847)	0	(160,847)
99	411420	State Income Tax--Idaho ITC Amortization	(31,352)	0	(31,352)	0	0	0	(31,352)	0	(31,352)
TOTAL DISTRIBUTION			52,941,282	321	52,941,603	46,760,981	222	46,761,203	6,180,301	99	6,180,400
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	354,689	2,116,816	2,471,505	243,123	1,464,604	1,707,727	111,566	652,212	763,778
TOTAL A&G			354,689	2,116,816	2,471,505	243,123	1,464,604	1,707,727	111,566	652,212	763,778
TOTAL TAXES OTHER THAN FIT			53,295,971	27,008,015	80,303,986	47,004,104	17,803,198	64,807,302	6,291,867	9,204,817	15,496,684

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-12A
For Twelve Months Ended March 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	8,000,000	8,000,000	0	5,251,200	5,251,200	0	2,748,800	2,748,800
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	1,122,004	1,122,004	0	736,483	736,483	0	385,521	385,521
1	182381	CDA Settlement Past Storage	0	30,316,770	30,316,770	0	19,899,928	19,899,928	0	10,416,842	10,416,842
1	302000	Franchises & Consents	521,601	44,049,218	44,570,819	521,601	28,913,907	29,435,508	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	16,589,616	17,069,059	479,443	11,101,415	11,580,858	0	5,488,201	5,488,201
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	974,515	91,538,922	92,513,437	942,578	63,334,865	64,277,443	31,937	28,204,057	28,235,994
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	146,756	146,756	0	101,539	101,539	0	45,217	45,217
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	20,918,996	20,918,996	0	14,473,644	14,473,644	0	6,445,352	6,445,352
4	303121	Misc Intangible Plant-AMI Software	14,829,046	1,282,432	16,111,478	14,829,046	887,302	15,716,348	0	395,130	395,130
		TOTAL INTANGIBLE PLANT	16,804,605	286,368,085	303,172,690	16,772,668	194,724,471	211,497,139	31,937	91,643,614	91,675,551
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,614,068	3,614,068	0	2,372,274	2,372,274	0	1,241,794	1,241,794
1	311XXX	Structures & Improvements	106,372,545	33,261,905	139,634,450	69,514,787	21,833,114	91,347,901	36,857,758	11,428,791	48,286,549
1	312000	Boiler Plant	139,668,776	52,433,365	192,102,141	91,275,684	34,417,261	125,692,945	48,393,092	18,016,104	66,409,196
1	313000	Generators	13,249	282	13,531	8,648	185	8,833	4,601	97	4,698
1	314000	Turbogenerator Units	36,998,732	19,957,589	56,956,321	24,176,575	13,100,161	37,276,736	12,822,157	6,857,428	19,679,585
1	315000	Accessory Electric Equipment	16,623,642	12,839,645	29,463,287	10,863,719	8,427,943	19,291,662	5,759,923	4,411,702	10,171,625
1	316000	Miscellaneous Power Plant Equipment	13,522,465	3,234,825	16,757,290	8,836,985	2,123,339	10,960,324	4,685,480	1,111,486	5,796,966
		TOTAL STEAM PRODUCTION PLANT	313,199,409	125,341,679	438,541,088	204,676,398	82,274,277	286,950,675	108,523,011	43,067,402	151,590,413
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,035,715	64,035,715	0	42,033,043	42,033,043	0	22,002,672	22,002,672
1	331XXX	Structures & Improvements	0	93,869,103	93,869,103	0	61,615,679	61,615,679	0	32,253,424	32,253,424
1	332XXX	Reservoirs, Dams, & Waterways	0	193,833,586	193,833,586	0	127,232,366	127,232,366	0	66,601,220	66,601,220
1	333000	Waterwheels, Turbines, & Generators	0	235,083,015	235,083,015	0	154,308,491	154,308,491	0	80,774,524	80,774,524
1	334000	Accessory Electric Equipment	0	70,154,702	70,154,702	0	46,049,546	46,049,546	0	24,105,156	24,105,156
1	335XXX	Miscellaneous Power Plant Equipment	0	14,751,229	14,751,229	0	9,682,707	9,682,707	0	5,068,522	5,068,522
1	336000	Roads, Railroads, & Bridges	0	4,141,505	4,141,505	0	2,718,484	2,718,484	0	1,423,021	1,423,021
		TOTAL HYDRAULIC PRODUCTION PLANT	0	675,868,855	675,868,855	0	443,640,316	443,640,316	0	232,228,539	232,228,539
		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	17,146,493	17,146,493	0	11,254,958	11,254,958	0	5,891,535	5,891,535
1	342000	Fuel Holders, Producers, & Accessories	0	21,389,563	21,389,563	0	14,040,109	14,040,109	0	7,349,454	7,349,454
1	343000	Prime Movers	0	23,507,860	23,507,860	0	15,430,559	15,430,559	0	8,077,301	8,077,301
1	344000	Generators	0	220,466,898	220,466,898	0	144,714,472	144,714,472	0	75,752,426	75,752,426
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	22,313,163	22,313,163	0	14,646,360	14,646,360	0	7,666,803	7,666,803
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	1,700,667	1,700,667	0	1,116,318	1,116,318	0	584,349	584,349
		TOTAL OTHER PRODUCTION PLANT	0	307,635,173	307,635,173	0	201,931,727	201,931,727	0	105,703,446	105,703,446
		TOTAL PRODUCTION PLANT	313,199,409	1,108,845,707	1,422,045,116	204,676,398	727,846,320	932,522,718	108,523,011	380,999,387	489,522,398

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 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	602,177	28,412,529	29,014,706	393,523	18,649,984	19,043,507	208,654	9,762,545	9,971,199
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(1,757)	25,677,587	25,675,830	(2,067)	16,854,768	16,852,701	310	8,822,819	8,823,129
1	353XXX	Station Equipment	11,482,575	269,281,587	280,764,162	7,502,668	176,756,434	184,259,102	3,979,907	92,525,153	96,505,060
1	354000	Towers & Fixtures	15,327,529	1,836,342	17,163,871	10,016,544	1,205,375	11,221,919	5,310,985	630,967	5,941,952
1	355000	Poles & Fixtures	4,952	274,461,484	274,466,436	3,153	180,156,518	180,159,671	1,799	94,304,966	94,306,765
1	356000	Overhead Conductors & Devices	12,002,670	142,227,299	154,229,969	7,843,581	93,357,999	101,201,580	4,159,089	48,869,300	53,028,389
1	357000	Underground Conduit	0	3,115,785	3,115,785	0	2,045,201	2,045,201	0	1,070,584	1,070,584
1	358000	Underground Conductors & Devices	0	2,464,928	2,464,928	0	1,617,979	1,617,979	0	846,949	846,949
1	359000	Roads & Trails	75,549	2,035,379	2,110,928	49,371	1,336,023	1,385,394	26,178	699,356	725,534
TOTAL TRANSMISSION PLANT			39,493,695	749,512,920	789,006,615	25,806,773	491,980,281	517,787,054	13,686,922	257,532,639	271,219,561
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,766,269	0	7,766,269	6,295,715	0	6,295,715	1,470,554	0	1,470,554
99	360400	Land Easements	3,105,443	0	3,105,443	754,198	0	754,198	2,351,245	0	2,351,245
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,153,737	0	34,153,737	27,297,715	0	27,297,715	6,856,022	0	6,856,022
3	362000	Station Equipment	140,356,318	3,021,604	143,377,922	94,925,299	2,086,387	97,011,686	45,431,019	935,217	46,366,236
99	363000	Energy Storage Equipment	2,559,677	0	2,559,677	2,559,677	0	2,559,677	0	0	0
99	364000	Poles, Towers, & Fixtures	429,266,772	0	429,266,772	279,414,270	0	279,414,270	149,852,502	0	149,852,502
99	365000	Overhead Conductors & Devices	276,747,672	0	276,747,672	177,101,089	0	177,101,089	99,646,583	0	99,646,583
99	366000	Underground Conduit	122,267,530	0	122,267,530	79,813,249	0	79,813,249	42,454,281	0	42,454,281
99	367000	Underground Conductors & Devices	216,465,961	0	216,465,961	143,498,928	0	143,498,928	72,967,033	0	72,967,033
99	368000	Line Transformers	278,153,495	0	278,153,495	191,941,706	0	191,941,706	86,211,789	0	86,211,789
99	369XXX	Services	178,161,810	0	178,161,810	117,208,514	0	117,208,514	60,953,296	0	60,953,296
99	371XXX	Installations on Customers' Premises	1,863,366	0	1,863,366	1,863,366	0	1,863,366	0	0	0
99	370XXX	Meters	70,686,431	0	70,686,431	47,331,915	0	47,331,915	23,354,516	0	23,354,516
99	373XXX	Street Light & Signal Systems	64,769,909	0	64,769,909	41,962,394	0	41,962,394	22,807,515	0	22,807,515
TOTAL DISTRIBUTION PLANT			1,826,692,240	3,021,604	1,829,713,844	1,211,968,035	2,086,387	1,214,054,422	614,724,205	935,217	615,659,422
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,762	7,974,970	9,490,732	815,434	5,517,802	6,333,236	700,328	2,457,168	3,157,496
4	390XXX	Structures & Improvements	19,057,084	94,393,349	113,450,433	10,654,642	65,309,814	75,964,456	8,402,442	29,083,535	37,485,977
4	391XXX	Office Furniture & Equipment	4,393,491	63,128,221	67,521,712	4,358,558	43,677,785	48,036,343	34,933	19,450,436	19,485,369
4	392XXX	Transportation Equipment	35,559,963	23,101,907	58,661,870	25,042,363	15,983,978	41,026,341	10,517,600	7,117,929	17,635,529
4	393000	Stores Equipment	420,683	3,822,670	4,243,353	248,395	2,644,867	2,893,262	172,288	1,177,803	1,350,091
4	394000	Tools, Shop & Garage Equipment	1,691,527	14,209,444	15,900,971	729,869	9,831,372	10,561,241	961,658	4,378,072	5,339,730
4	394100	Electric Charging Stations	0	116,400	116,400	0	80,536	80,536	0	35,864	35,864
4	395XXX	Laboratory Equipment	373,495	2,335,134	2,708,629	359,915	1,615,656	1,975,571	13,580	719,478	733,058
4	396XXX	Power Operated Equipment	24,082,093	9,319,362	33,401,455	14,202,788	6,447,973	20,650,761	9,879,305	2,871,389	12,750,694
4	397XXX	Communications Equipment	27,157,481	76,500,772	103,658,253	17,902,400	52,930,119	70,832,519	9,255,081	23,570,653	32,825,734
4	398000	Miscellaneous Equipment	13,474	623,872	637,346	0	431,651	431,651	13,474	192,221	205,695
TOTAL GENERAL PLANT			114,265,053	295,526,101	409,791,154	74,314,364	204,471,553	278,785,917	39,950,689	91,054,548	131,005,237
TOTAL PLANT IN SERVICE			2,310,455,002	2,443,274,417	4,753,729,419	1,533,538,238	1,621,109,012	3,154,647,250	776,916,764	822,165,405	1,599,082,169

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 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	(231,336,675)	(80,538,001)	(311,874,676)	(150,518,879)	(52,865,144)	(203,384,023)	(80,817,796)	(27,672,857)	(108,490,653)
E-ADEP		Hydro Production Plant	0	(143,295,193)	(143,295,193)	0	(94,058,965)	(94,058,965)	0	(49,236,228)	(49,236,228)
E-ADEP		Other Production Plant	0	(136,046,981)	(136,046,981)	0	(89,301,238)	(89,301,238)	0	(46,745,743)	(46,745,743)
E-ADEP		Transmission Plant	(22,549,181)	(204,665,581)	(227,214,762)	(14,502,483)	(134,342,487)	(148,844,970)	(8,046,698)	(70,323,094)	(78,369,792)
E-ADEP		Distribution Plant	(589,731,810)	(231,724)	(589,963,534)	(361,065,577)	(160,003)	(361,225,580)	(228,666,233)	(71,721)	(228,737,954)
E-ADEP		General Plant	(39,732,146)	(96,137,738)	(135,869,884)	(24,035,734)	(66,516,740)	(90,552,474)	(15,696,412)	(29,620,998)	(45,317,410)
		TOTAL ACCUMULATED DEPRECIATION	(883,349,812)	(660,915,218)	(1,544,265,030)	(550,122,673)	(437,244,577)	(987,367,250)	(333,227,139)	(223,670,641)	(556,897,780)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,687,723)	(14,687,723)	0	(9,641,021)	(9,641,021)	0	(5,046,702)	(5,046,702)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(270,124)	0	(270,124)	(270,124)	0	(270,124)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,640,331)	(2,640,331)	0	(1,823,696)	(1,823,696)	0	(816,635)	(816,635)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,738,290)	(65,200,681)	(68,938,971)	(3,711,462)	(45,111,700)	(48,823,162)	(26,828)	(20,088,981)	(20,115,809)
E-AAAMT		General Plant - 390200, 396200	0	(180,502)	(180,502)	0	(124,888)	(124,888)	0	(55,614)	(55,614)
		TOTAL ACCUMULATED AMORTIZATION	(4,008,414)	(82,709,237)	(86,717,651)	(3,981,586)	(56,701,305)	(60,682,891)	(26,828)	(26,007,932)	(26,034,760)
		TOTAL ACCUMULATED DEPR/AMORT	(887,358,226)	(743,624,455)	(1,630,982,681)	(554,104,259)	(493,945,882)	(1,048,050,141)	(333,253,967)	(249,678,573)	(582,932,540)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,423,096,776	1,699,649,962	3,122,746,738	979,433,979	1,127,163,130	2,106,597,109	443,662,797	572,486,832	1,016,149,629
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	102,014	102,014	0	66,962	66,962	0	35,052	35,052
12		ADFIT - Electric Plant In Service (282900)	0	(552,176,899)	(552,176,899)	0	(372,498,536)	(372,498,536)	0	(179,678,363)	(179,678,363)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,474,085)	(60,474,085)	0	(41,841,415)	(41,841,415)	0	(18,632,670)	(18,632,670)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,193,292)	(1,193,292)	0	(825,627)	(825,627)	0	(367,665)	(367,665)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(112,696)	(112,696)	0	(77,973)	(77,973)	0	(34,723)	(34,723)
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	(6,366,522)	(6,366,522)	0	(4,178,985)	(4,178,985)	0	(2,187,537)	(2,187,537)
1		ADFIT - CDA Settlement Costs (283333)	0	254,390	254,390	0	166,982	166,982	0	87,408	87,408
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,207,003)	(1,207,003)	0	(814,244)	(814,244)	0	(392,759)	(392,759)
		TOTAL ACCUMULATED DFIT	0	(621,174,093)	(621,174,093)	0	(420,002,836)	(420,002,836)	0	(201,171,257)	(201,171,257)
		NET ELECTRIC UTILITY PLANT	1,423,096,776	1,078,475,869	2,501,572,645	979,433,979	707,160,294	1,686,594,273	443,662,797	371,315,575	814,978,372

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.049%	30.951%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.460%	32.540%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended March 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	1,423,096,776	1,078,475,869	2,501,572,645	979,433,979	707,160,294	1,686,594,273	443,662,797	371,315,575	814,978,372	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	2,192,817	9,972,698	12,165,515	1,780,453	6,900,010	8,680,463	412,364	3,072,688	3,485,052	
4	Accumulated Amortization - AFUDC (182318)	(277,490)	(1,159,495)	(1,436,985)	(216,418)	(802,243)	(1,018,661)	(61,072)	(357,252)	(418,324)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(31,705)	0	(31,705)	31,705	0	31,705	
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)	(3,243,785)	0	(3,243,785)	(1,039,577)	0	(1,039,577)	(2,204,208)	0	(2,204,208)	
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)	1,851,465	0	1,851,465	0	0	0	1,851,465	0	1,851,465	
99	ADFIT - Boulder Park Disallowed (190040)	157,192	0	157,192	0	0	0	157,192	0	157,192	
99	Investment in WNP3 Exchange Power (124900, 12493)	212,496	0	212,496	212,496	0	212,496	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(38,216)	0	(38,216)	(38,216)	0	(38,216)	0	0	0	
99	CDA Lake Settlement - WA (182382)	177,471	0	177,471	177,471	0	177,471	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(5,650,802)	0	(5,650,802)	(5,650,802)	0	(5,650,802)	0	0	0	
99	CDA Lake Settlement - ID (186382)	30,975	0	30,975	0	0	0	30,975	0	30,975	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(43,775)	0	(43,775)	(37,270)	0	(37,270)	(6,505)	0	(6,505)	
99	CDA CDR Fund - Direct (182324)	12,909	0	12,909	12,909	0	12,909	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	90,893	0	90,893	85,096	0	85,096	5,797	0	5,797	
99	ADFIT - Spokane River Relicensing (283322)	(19,073)	0	(19,073)	(17,859)	0	(17,859)	(1,214)	0	(1,214)	
99	Spokane River PM&Es (182323)	81,031	0	81,031	54,036	0	54,036	26,995	0	26,995	
99	ADFIT - Spokane River PM&Es (283323)	(17,031)	0	(17,031)	(11,362)	0	(11,362)	(5,669)	0	(5,669)	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,084,119)	(12,284)	(2,096,403)	(886,632)	(8,499)	(895,131)	(1,197,487)	(3,785)	(1,201,272)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,274,706)	0	(5,274,706)	0	0	0	(5,274,706)	0	(5,274,706)	
99	Colstrip-Regulatory Asset (182327)	1,655,744	0	1,655,744	0	0	0	1,655,744	0	1,655,744	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,099,439	0	1,099,439	0	0	0	1,099,439	0	1,099,439	
99	Colstrip Reg Asset ADFIT (283376)	(226,592)	0	(226,592)	0	0	0	(226,592)	0	(226,592)	
99	Colstrip ARO (317000P)	4,092,192	0	4,092,192	0	0	0	4,092,192	0	4,092,192	
99	Colstrip ARO A/D (317000A)	(298,099)	0	(298,099)	0	0	0	(298,099)	0	(298,099)	
99	Colstrip ARO Liability (230027)	(4,559,512)	0	(4,559,512)	0	0	0	(4,559,512)	0	(4,559,512)	
99	Colstrip ARO ADFIT (190376)	957,498	0	957,498	0	0	0	957,498	0	957,498	
99	Colstrip ARO ADFIT (283377)	(733,516)	0	(733,516)	0	0	0	(733,516)	0	(733,516)	
99	Customer Deposits (235199)	(2,034,512)	0	(2,034,512)	(2,034,512)	0	(2,034,512)	0	0	0	
C-WKC	Working Capital	62,410,849	0	62,410,849	41,999,439	0	41,999,439	20,411,410	0	20,411,410	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	50,910,287	8,800,919	59,711,206	35,468,546	6,089,268	41,557,814	15,441,741	2,711,651	18,153,392	
	NET RATE BASE	1,474,007,063	1,087,276,788	2,561,283,851	#####	713,249,562	1,728,152,087	459,104,538	374,027,226	833,131,764	

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-12A
For Twelve Months Ended March 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)	3,175,070	3,175,070			3,175,070	3,175,070		2,084,116	2,084,116		1,090,954	1,090,954	
	Steam (ED-ID)	4,218,441	4,218,441		4,218,441		4,218,441				4,218,441		4,218,441	
	Steam (ED-WA)	4,158,024	4,158,024		4,158,024		4,158,024	4,158,024		4,158,024			4,158,024	
1	Hydro (ED-AN)	14,053,562	14,053,562			14,053,562	14,053,562		9,224,758	9,224,758		4,828,804	4,828,804	
1	Other (ED-AN)	10,853,044	10,853,044			10,853,044	10,853,044		7,123,938	7,123,938		3,729,106	3,729,106	
Total Electric Production		36,458,141	36,458,141			8,376,465	28,081,676	36,458,141	4,158,024	18,432,812	22,590,836	4,218,441	9,648,864	13,867,305
Electric Transmission														
1	ED-AN	15,089,200	15,089,200			15,089,200	15,089,200		9,904,551	9,904,551		5,184,649	5,184,649	
	ED-ID	982,438	982,438		982,438		982,438				982,438		982,438	
	ED-WA	505,695	505,695		505,695		505,695	505,695		505,695			505,695	
Total Electric Transmissic		16,577,333	16,577,333		1,488,133	15,089,200	16,577,333	16,577,333	505,695	9,904,551	10,410,246	982,438	5,184,649	6,167,087
Electric Distribution														
3	ED-AN	75,132	75,132			75,132	75,132		51,878	51,878		23,254	23,254	
	ED-ID	16,562,120	16,562,120		16,562,120		16,562,120				16,562,120		16,562,120	
	ED-WA	30,542,246	30,542,246		30,542,246		30,542,246	30,542,246		30,542,246			30,542,246	
Total Electric Distribution		47,179,498	47,179,498		47,104,366	75,132	47,179,498	47,179,498	30,542,246	51,878	30,594,124	16,562,120	23,254	16,585,374
Gas Underground Storage														
	GD-AN	624,378		624,378										
	GD-OR	115,073				115,073								
Total Gas Underground St		739,451		624,378		115,073								
Gas Distribution														
	GD-AN	57,390		57,390										
	GD-ID	5,883,221		5,883,221										
	GD-WA	12,614,845		12,614,845										
	GD-OR	8,775,455				8,775,455								
Total Gas Distribution		27,330,911		18,555,456		8,775,455								
General Plant														
4	ED-AN	3,004,681	3,004,681			3,004,681	3,004,681		2,078,909	2,078,909		925,772	925,772	
	ED-ID	480,166	480,166		480,166		480,166				480,166		480,166	
	ED-WA	845,221	845,221		845,221		845,221	845,221		845,221			845,221	
7,4	CD-AA	22,533,822	15,733,791	4,705,287	2,094,744	15,733,791	15,733,791		10,886,053	10,886,053		4,847,738	4,847,738	
9,4	CD-AN	810,238	626,452	183,786		626,452	626,452		433,436	433,436		193,016	193,016	
9	CD-ID	467,349	361,340	106,009		361,340	361,340				361,340		361,340	
9	CD-WA	1,908,579	1,475,656	432,923		1,475,656	1,475,656	1,475,656		1,475,656			1,475,656	
8	GD-AA	367,302		253,556	113,746									
	GD-AN	29,645		29,645										
	GD-ID	34,772		34,772										
	GD-WA	1,146,534		1,146,534										
	GD-OR	217,013			217,013									
Total General Plant		31,845,322	22,527,307	6,892,512	2,425,503	3,162,383	19,364,924	22,527,307	2,320,877	13,398,398	15,719,275	841,506	5,966,526	6,808,032
Total Depreciation Expense		160,130,656	122,742,279	26,072,346	11,316,031	60,131,347	62,610,932	122,742,279	37,526,842	41,787,639	79,314,481	22,604,505	20,823,293	43,427,798

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%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3 Direct Distribution Operating Expe	69.049%	30.951%
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 AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended March 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	907,305	907,305			907,305	907,305		595,555	595,555		311,750	311,750	
1	Misc Intangible Plt (30300) ED-AN	230,903	230,903			230,903	230,903		151,565	151,565		79,338	79,338	
Total Production/Transmission		1,138,208	1,138,208			1,138,208	1,138,208		747,120	747,120		391,088	391,088	
Distribution														
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153		24,153	24,153				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866		5,866	5,866				
Total Distribution		30,019	30,019			30,019	30,019		30,019	30,019				
General Plant - 303000														
7,4	CD-AA	570,259	398,172	119,076	53,011	398,172	398,172		275,491	275,491		122,681	122,681	
9,1	CD-AN	9,730	7,523	2,207		7,523	7,523		4,938	4,938		2,585	2,585	
	GD-ID	14,647		14,647										
	GD-WA	24,834		24,834										
	GD-OR	7,270			7,270									
Total General Plant - 303000		626,740	405,695	160,764	60,281	405,695	405,695		280,429	280,429		125,266	125,266	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	31,212,250	21,793,329	6,517,430	2,901,491	21,793,329	21,793,329		15,078,586	15,078,586		6,714,743	6,714,743	
9,4	CD-AN	90,282	69,803	20,479		69,803	69,803		48,296	48,296		21,507	21,507	
9,4	CD-ID	7,825	6,050	1,775		6,050	6,050				6,050		6,050	
9,4	CD-WA	3,791,249	2,931,280	859,969		2,931,280	2,931,280		2,931,280	2,931,280			0	
4	ED-AN	2,808,480	2,808,480			2,808,480	2,808,480		1,943,159	1,943,159		865,321	865,321	
	ED-ID	(41)	(41)			(41)	(41)				(41)		(41)	
	ED-WA	193,813	193,813			193,813	193,813		193,813	193,813				
8	GD-AA	109,488		75,582	33,906									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		38,213,346	27,802,714	7,475,235	2,935,397	3,131,102	24,671,612	27,802,714	3,125,093	17,070,041	20,195,134	6,009	7,601,571	7,607,580
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	(39)	(27)	(8)	(4)	(27)	(27)		(19)	(19)		(8)	(8)	
4	ED-AN	47,318	47,318			47,318	47,318		32,739	32,739		14,579	14,579	
	GD-OR	0			0									
Total General Plant - 390200, 396200		47,279	47,291	(8)	(4)	47,291	47,291		32,720	32,720		14,571	14,571	
Total Amortization Expense		40,055,592	29,423,927	7,635,991	2,995,674	3,161,121	26,262,806	29,423,927	3,155,112	18,130,310	21,285,422	6,009	8,132,496	8,138,505

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-12A
For Twelve Months Ended March 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)	(80,538,001)	(80,538,001)			(80,538,001)	(80,538,001)		(52,865,144)	(52,865,144)		(27,672,857)	(27,672,857)	
	Steam (ED-ID)	(80,817,796)	(80,817,796)		(80,817,796)	(80,817,796)	(80,817,796)				(80,817,796)		(80,817,796)	
	Steam (ED-WA)	(150,518,879)	(150,518,879)		(150,518,879)	(150,518,879)	(150,518,879)	(150,518,879)		(150,518,879)				
1	Hydro (ED-AN)	(143,295,193)	(143,295,193)		(143,295,193)	(143,295,193)	(143,295,193)		(94,058,965)	(94,058,965)		(49,236,228)	(49,236,228)	
1	Other (ED-AN)	(136,046,981)	(136,046,981)		(136,046,981)	(136,046,981)	(136,046,981)		(89,301,238)	(89,301,238)		(46,745,743)	(46,745,743)	
Total Electric Production		(591,216,850)	(591,216,850)		(231,336,675)	(359,880,175)	(591,216,850)		(150,518,879)	(236,225,347)	(386,744,226)	(80,817,796)	(123,654,828)	(204,472,624)
Electric Transmission														
1	ED-AN	(204,665,581)	(204,665,581)			(204,665,581)	(204,665,581)		(134,342,487)	(134,342,487)		(70,323,094)	(70,323,094)	
	ED-ID	(8,046,698)	(8,046,698)		(8,046,698)	(8,046,698)	(8,046,698)				(8,046,698)		(8,046,698)	
	ED-WA	(14,502,483)	(14,502,483)		(14,502,483)	(14,502,483)	(14,502,483)	(14,502,483)		(14,502,483)				
Total Electric Transmissic		(227,214,762)	(227,214,762)		(22,549,181)	(204,665,581)	(227,214,762)		(14,502,483)	(134,342,487)	(148,844,970)	(8,046,698)	(70,323,094)	(78,369,792)
Electric Distribution														
3	ED-AN	(231,724)	(231,724)			(231,724)	(231,724)		(160,003)	(160,003)		(71,721)	(71,721)	
	ED-ID	(228,666,233)	(228,666,233)		(228,666,233)	(228,666,233)	(228,666,233)				(228,666,233)		(228,666,233)	
	ED-WA	(361,065,577)	(361,065,577)		(361,065,577)	(361,065,577)	(361,065,577)	(361,065,577)		(361,065,577)				
Total Electric Distribution		(589,963,534)	(589,963,534)		(589,731,810)	(231,724)	(589,963,534)		(361,065,577)	(160,003)	(361,225,580)	(228,666,233)	(71,721)	(228,737,954)
Gas Underground Storage														
	GD-AN	(17,007,270)		(17,007,270)										
	GD-OR	(1,249,715)				(1,249,715)								
Total Gas Underground S		(18,256,985)		(17,007,270)		(1,249,715)								
Gas Distribution														
	GD-AN	(1,836,795)		(1,836,795)										
	GD-ID	(83,200,552)		(83,200,552)										
	GD-WA	(150,204,849)		(150,204,849)										
	GD-OR	(116,856,337)				(116,856,337)								
Total Gas Distribution		(352,098,533)		(235,242,196)		(116,856,337)								
General Plant														
4	ED-AN	(36,160,761)	(36,160,761)			(36,160,761)	(36,160,761)		(25,019,269)	(25,019,269)		(11,141,492)	(11,141,492)	
	ED-ID	(10,793,313)	(10,793,313)		(10,793,313)	(10,793,313)	(10,793,313)				(10,793,313)		(10,793,313)	
	ED-WA	(19,926,116)	(19,926,116)		(19,926,116)	(19,926,116)	(19,926,116)	(19,926,116)		(19,926,116)				
7,4	CD-AA	(75,428,090)	(52,666,155)	(15,750,140)	(7,011,795)	(52,666,155)	(52,666,155)		(36,439,186)	(36,439,186)		(16,226,969)	(16,226,969)	
9,4	CD-AN	(9,455,646)	(7,310,822)	(2,144,824)		(7,310,822)	(7,310,822)		(5,058,285)	(5,058,285)		(2,252,537)	(2,252,537)	
9	CD-ID	(6,341,554)	(4,903,099)	(1,438,455)		(4,903,099)	(4,903,099)				(4,903,099)		(4,903,099)	
9	CD-WA	(5,315,284)	(4,109,618)	(1,205,666)		(4,109,618)	(4,109,618)							
8	GD-AA	(1,865,371)		(1,287,703)	(577,668)									
	GD-AN	(3,300,486)		(3,300,486)										
	GD-ID	(2,052,641)		(2,052,641)										
	GD-WA	(8,624,467)		(8,624,467)										
	GD-OR	(4,870,730)			(4,870,730)									
Total General Plant		(184,134,459)	(135,869,884)	(35,804,382)	(12,460,193)	(39,732,146)	(96,137,738)	(135,869,884)	(24,035,734)	(66,516,740)	(90,552,474)	(15,696,412)	(29,620,998)	(45,317,410)
Total Accumulated Depr		(1,962,885,123)	(1,544,265,030)	(288,053,848)	(130,566,245)	(883,349,812)	(660,915,218)	(1,544,265,030)	(550,122,673)	(437,244,577)	(987,367,250)	(333,227,139)	(223,670,641)	(556,897,780)
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%	34.360%				
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense		69.049%	30.951%				
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-AAMT-12A
For Twelve Months Ended March 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	(12,666,955)	(12,666,955)			(12,666,955)	(12,666,955)			(8,314,589)	(8,314,589)			(4,352,366)	(4,352,366)
1 Misc Intangible Plt (3030 ED-AN	(2,020,768)	(2,020,768)			(2,020,768)	(2,020,768)			(1,326,432)	(1,326,432)			(694,336)	(694,336)
Total Production/Transmission	(14,687,723)	(14,687,723)			(14,687,723)	(14,687,723)			(9,641,021)	(9,641,021)			(5,046,702)	(5,046,702)
Distribution														
Franchises (302000) ED-WA	(222,325)	(222,325)			(222,325)	(222,325)		(222,325)	(222,325)					
Misc Intangible Plt (3030 ED-WA	(47,799)	(47,799)			(47,799)	(47,799)		(47,799)	(47,799)					
Total Distribution	(270,124)	(270,124)			(270,124)	(270,124)		(270,124)	(270,124)					
General Plant - 303000														
7.4 CD-AA	(3,655,456)	(2,552,349)	(763,296)	(339,811)	(2,552,349)	(2,552,349)		(1,765,945)	(1,765,945)				(786,404)	(786,404)
9.1 CD-AN	(113,794)	(87,982)	(25,812)		(87,982)	(87,982)		(57,751)	(57,751)				(30,231)	(30,231)
GD-ID	(112,221)		(112,221)											
GD-WA	(234,766)		(234,766)											
GD-OR	(101,748)			(101,748)										
Total General Plant - 303000	(4,217,985)	(2,640,331)	(1,136,095)	(441,559)		(2,640,331)	(2,640,331)		(1,823,696)	(1,823,696)			(816,635)	(816,635)
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(85,291,754)	(59,553,262)	(17,809,771)	(7,928,721)	(59,553,262)	(59,553,262)		(41,204,307)	(41,204,307)				(18,348,955)	(18,348,955)
9.4 CD-AN	(82,982)	(64,159)	(18,823)		(64,159)	(64,159)		(44,391)	(44,391)				(19,768)	(19,768)
9 CD-ID	(34,766)	(26,880)	(7,886)		(26,876)	(26,876)						(26,880)	(26,880)	
9 CD-WA	(3,618,896)	(2,798,022)	(820,874)		(2,798,022)	(2,798,022)		(2,798,022)	(2,798,022)			0	0	0
4 ED-AN	(5,583,260)	(5,583,260)			(5,583,260)	(5,583,260)		(3,863,002)	(3,863,002)				(1,720,258)	(1,720,258)
ED-ID	52	52			52	52						52	52	52
ED-WA	(913,444)	(913,444)			(913,444)	(913,444)		(913,444)	(913,444)					
8 GD-AA	(532,994)		(367,936)	(165,058)										
GD-AN	0		0											
GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX	(96,058,044)	(68,938,975)	(19,025,290)	(8,093,779)	(3,738,290)	(65,200,681)	(68,938,971)	(3,711,462)	(45,111,700)	(48,823,166)		(26,828)	(20,088,981)	(20,115,809)
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7.4 CD-AA	13	9	3	1		9	9		6	6			3	3
9 CD-ID	0	0	0		0	0	0					0		0
9 CD-WA	0	0	0		0	0	0		0	0				
4 ED-AN	(180,511)	(180,511)			(180,511)	(180,511)		(124,894)	(124,894)				(55,617)	(55,617)
ED-WA	0	0			0	0		0	0					
GD-WA	0		0											
GD-OR	0			0										
Total General Plant - 390200, 396200	(180,498)	(180,502)	3	1	0	(180,502)	(180,502)	0	(124,888)	(124,888)		0	(55,614)	(55,614)
Total Accumulated Amortization	(115,414,374)	(86,717,655)	(20,161,382)	(8,535,337)	(4,008,414)	(82,709,237)	(86,717,651)	(3,981,586)	(56,701,305)	(60,682,895)		(26,828)	(26,007,932)	(26,034,760)

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%	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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 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	505,554	120,501	362,279	22,774	505,554	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,850,388	0	0	0	0	2,850,388	0	0	2,850,388	0	0	0
99	GD-OR / AS	847,549	0	0	0	0	0	0	0	847,549	0	847,549	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,648,936	0	0	7,435,407	7,435,407	0	0	2,223,604	2,223,604	0	989,925	989,925
9	CD-WA / ID / AN	2,004,438	694,933	338,049	516,789	1,549,771	203,877	99,176	151,614	454,667	0	0	0
	TOTAL ACCOUNT	16,856,865	815,434	700,328	7,974,970	9,490,732	3,054,265	99,176	2,375,218	5,528,659	847,549	989,925	1,837,474
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,440,748	1,114,635	2,680,690	4,645,423	8,440,748	0	0	0	0	0	0	0
99	GD-WA / ID / AN	23,497,410	0	0	0	0	23,497,410	0	0	23,497,410	0	0	0
99	GD-OR / AS	3,805,963	0	0	0	0	0	0	0	3,805,963	0	3,805,963	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	116,731,238	0	0	81,505,252	81,505,252	0	0	24,374,650	24,374,650	0	10,851,336	10,851,336
9	CD-WA / ID / AN	30,400,082	9,540,007	5,721,752	8,242,673	23,504,432	2,798,815	1,678,628	2,418,207	6,895,650	0	0	0
	TOTAL ACCOUNT	182,875,441	10,654,642	8,402,442	94,393,348	113,450,432	26,296,225	1,678,628	26,792,857	54,767,710	3,805,963	10,851,336	14,657,299
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,857,377	112,613	4,899	1,739,865	1,857,377	0	0	0	0	0	0	0
99	GD-WA / ID / AN	824,555	0	0	0	0	824,555	0	0	824,555	0	0	0
99	GD-OR / AS	8,912	0	0	0	0	0	0	0	8,912	0	8,912	0
8	GD-AA	297,569	0	0	0	0	0	0	205,418	205,418	0	92,151	92,151
7	CD-AA	87,610,531	0	0	61,172,301	61,172,301	0	0	18,293,955	18,293,955	0	8,144,275	8,144,275
9	CD-WA / ID / AN	5,809,893	4,245,945	30,034	216,056	4,492,035	1,245,661	8,811	63,386	1,317,858	0	0	0
	TOTAL ACCOUNT	96,408,837	4,358,558	34,933	63,128,222	67,521,713	2,070,216	8,811	18,562,759	20,641,786	8,912	8,236,426	8,245,338
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	48,269,015	23,128,120	9,710,263	15,430,632	48,269,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,712,869	0	0	0	0	9,278,788	2,566,619	1,867,462	13,712,869	0	0	0
99	GD-OR / AS	4,021,126	0	0	0	0	0	0	0	4,021,126	0	4,021,126	0
8	GD-AA	57,417	0	0	0	0	0	0	39,636	39,636	0	17,781	17,781
7	CD-AA	7,335,222	0	0	5,121,672	5,121,672	0	0	1,531,668	1,531,668	0	681,882	681,882
9	CD-WA / ID / AN	6,817,625	1,914,243	807,337	2,549,603	5,271,183	561,594	236,854	747,994	1,546,442	0	0	0
	TOTAL ACCOUNT	80,213,274	25,042,363	10,517,600	23,101,907	58,661,870	9,840,382	2,803,473	4,186,760	16,830,615	4,021,126	699,663	4,720,789

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 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	390,954	776	1,066	389,112	390,954	0	0	0	0	0
99		GD-WA / ID / AN	83,225	0	0	0	0	83,225	0	0	0	0
99		GD-OR / AS	23,840	0	0	0	0	0	0	23,840	0	23,840
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	4,982,604	247,619	171,222	3,433,558	3,852,399	72,646	50,233	1,007,326	1,130,205	0
		TOTAL ACCOUNT	5,480,623	248,395	172,288	3,822,670	4,243,353	155,871	50,233	1,007,326	1,213,430	23,840
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,812,885	721,863	212,613	4,878,409	5,812,885	0	0	0	0	0
99		GD-WA / ID / AN	2,662,892	0	0	0	0	1,911,015	286,589	465,288	2,662,892	0
99		GD-OR / AS	897,027	0	0	0	0	0	0	0	897,027	0
8		GD-AA	5,015,220	0	0	0	0	0	0	3,462,107	3,462,107	0
7		CD-AA	13,113,906	0	0	9,156,522	9,156,522	0	0	2,738,315	2,738,315	0
9		CD-WA / ID / AN	1,204,864	8,007	749,046	174,512	931,565	2,349	219,752	51,198	273,299	0
		TOTAL ACCOUNT	28,706,794	729,870	961,659	14,209,443	15,900,972	1,913,364	506,341	6,716,908	9,136,613	897,027
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,400	0	0	116,400	116,400	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	116,400	0	0	116,400	116,400	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,613,445	359,915	13,580	1,239,950	1,613,445	0	0	0	0	0
99		GD-WA / ID / AN	140,407	0	0	0	0	45,490	0	94,917	140,407	0
99		GD-OR / AS	35,886	0	0	0	0	0	0	0	35,886	0
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,563,424	359,915	13,580	2,335,134	2,708,629	45,490	0	564,073	609,563	35,886
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,915,325	13,952,217	9,492,574	8,470,534	31,915,325	0	0	0	0	0
99		GD-WA / ID / AN	4,100,046	0	0	0	0	2,431,772	847,685	820,589	4,100,046	0
99		GD-OR / AS	43,834	0	0	0	0	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	369,000	0	0	110,352	110,352	0
9		CD-WA / ID / AN	1,444,871	250,572	386,731	479,828	1,117,131	73,512	113,458	140,770	327,740	0
		TOTAL ACCOUNT	38,032,555	14,202,789	9,879,305	9,319,362	33,401,456	2,505,284	961,143	1,071,711	4,538,138	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,314,515	11,110,864	6,364,923	32,838,728	50,314,515	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,062,314	0	0	0	0	753,075	308,506	733	1,062,314	0	0	
99		GD-OR / AS	1,129,518	0	0	0	0	0	0	0	0	1,129,518	0	
8		GD-AA	650,521	0	0	0	0	0	0	449,068	449,068	0	201,453	
7		CD-AA	57,391,654	0	0	40,072,575	40,072,575	0	0	11,983,951	11,983,951	0	5,335,128	
9		CD-WA/ ID / AN	17,164,611	6,791,536	2,890,158	3,589,468	13,271,162	1,992,478	847,905	1,053,066	3,893,449	0	0	
		TOTAL ACCOUNT	127,713,133	17,902,400	9,255,081	76,500,771	103,658,252	2,745,553	1,156,411	13,486,818	17,388,782	1,129,518	5,536,581	6,666,099
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	195,226	0	6,846	188,380	195,226	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	623,710	0	0	435,493	435,493	0	0	130,237	130,237	0	57,980	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	829,877	0	13,475	623,873	637,348	0	1,945	130,237	132,182	2,367	57,980	60,347
		TOTAL GENERAL PLANT	580,797,223	74,314,366	39,950,691	295,526,100	409,791,157	48,626,650	7,266,161	74,894,667	130,787,478	10,816,022	29,402,566	40,218,588

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-12A
For Twelve Months Ended March 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	10,945,756	479,443	0	10,466,313	10,945,756	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,799,842	0	0	0	0	1,022,396	777,446	0	1,799,842	0	0	0
99		GD-OR / AS	420,299	0	0	0	0	0	0	0	0	420,299	0	420,299
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,554,864	0	0	5,973,263	5,973,263	0	0	1,786,341	1,786,341	0	795,260	795,260
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	21,914,819	479,443	0	16,589,616	17,069,059	1,022,396	777,446	1,830,359	3,630,201	420,299	795,260	1,215,559
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,174,643	942,610	(292)	14,232,325	15,174,643	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	641,941	0	0	0	0	0	0	443,145	443,145	0	198,796	198,796
7		CD-AA	110,257,011	0	0	76,984,753	76,984,753	0	0	23,022,766	23,022,766	0	10,249,492	10,249,492
9		CD-WA / ID / AN	457,910	(32)	32,229	321,845	354,042	(9)	9,455	94,422	103,868	0	0	0
		TOTAL ACCOUNT	126,531,505	942,578	31,937	91,538,923	92,513,438	(9)	9,455	23,560,333	23,569,779	0	10,448,288	10,448,288
	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	210,183	0	0	146,756	146,756	0	0	43,888	43,888	0	19,539	19,539
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	210,183	0	0	146,756	146,756	0	0	43,888	43,888	0	19,539	19,539
	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-12A
For Twelve Months Ended March 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	29,960,035	0	0	20,918,995	20,918,995	0	0	6,255,955	6,255,955	0	2,785,085	2,785,085
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,960,035	0	0	20,918,995	20,918,995	0	0	6,255,955	6,255,955	0	2,785,085	2,785,085
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	281,080	281,080	0	0	281,080	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	1,836,691	0	0	1,282,433	1,282,433	0	0	383,519	383,519	0	170,739	170,739
9		CD-WA / ID / AN	18,815,999	14,547,966	0	0	14,547,966	4,268,033	0	0	4,268,033	0	0	0
		TOTAL ACCOUNT	20,933,770	14,829,046	0	1,282,433	16,111,479	4,268,033	0	383,519	4,651,552	0	170,739	170,739
		TOTAL	300,381,516	16,251,067	31,937	200,880,094	217,163,098	5,290,420	786,901	53,128,618	59,205,939	420,299	23,592,180	24,012,479

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 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	(85,736,454)	(59,863,764)	(17,902,629)	(7,970,061)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(789,375)	(610,321)	(179,054)	0
7	282919	CD-AA	(1,709,026)	(1,193,293)	(356,862)	(158,871)
7	283750	CD-AA	(161,401)	(112,695)	(33,702)	(15,004)
		Total	(88,396,256)	(61,780,073)	(18,472,247)	(8,143,936)

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 Twelve Months Ended March 31, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,879,166	3,879,166	0	0	0	0	3,879,166
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	406	406	0	0	0	0	406
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,296)	(3,296)	0	0	0	0	(3,296)
7/4	154560 Supply Chain Invoice Price Variance	0	0	42	42	0	0	0	0	42
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	44,599,716	21,770,724	0	66,370,440	41,999,439	20,411,410	2,600,277	1,359,314	0
TOTAL		44,599,716	21,770,724	3,876,318	70,246,758	41,999,439	20,411,410	2,600,277	1,359,314	3,876,318

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						