

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	173,103,989	112,301,154	60,802,835
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,103,989	112,301,154	60,802,835
E-APL	Electric Net Rate Base	2,575,523,779	1,738,081,699	837,442,080
	RATE OF RETURN	6.721%	6.461%	7.261%

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 May 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	06-01-2019 thru 05-31-2020	392,585 100.000%	257,102 65.490%	135,483 34.510%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2019 thru 05-31-2020	26,852,635 100.000%	18,245,425 67.946%	8,607,210 32.054%
	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 May 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		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 May 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		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		13,472,874	0	8,846,024 4,626,850
		Direct O & M Accts 901 - 935		15,818,049	0	10,987,391 4,830,658
		Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061 0
		Total		31,632,984	0	22,175,476 9,457,508
		Percentage		100.000%	0.000%	70.102% 29.898%
		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%

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RESULTS OF OPERATIONS			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended May 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		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2019 thru 05-31-2020	1,254,266,512	864,839,745	389,426,767	
		Percent		100.000%	68.952%	31.048%	
11		Book Depreciation	06-01-2019 thru 05-31-2020	125,026,367	81,305,947	43,720,420	
		Percent		100.000%	65.031%	34.969%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended May 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	05-01-2019 thru 05-31-2020	3,141,720,451 100.000%	2,121,795,012 67.536%	1,019,925,439 32.464%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2019 thru 05-31-2020	275,905,636 100.000%	189,762,098 68.778%	86,143,538 31.222%
14		Net Allocated Schedule M's - AMA Percent	06-01-2019 thru 05-31-2020	-118,437,056 100.000%	-80,070,577 67.606%	-38,366,479 32.394%
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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	364,243,559	0	364,243,559	245,726,082	0	245,726,082	118,517,477	0
99	442200	Commercial - Firm & Int.	311,678,996	0	311,678,996	224,631,129	0	224,631,129	87,047,867	0
1	442300	Industrial	115,871,378	0	115,871,378	63,815,196	0	63,815,196	52,056,182	0
99	444000	Public Street & Highway Lighting	7,288,053	0	7,288,053	4,627,192	0	4,627,192	2,660,861	0
99	448000	Interdepartmental Revenue	1,485,123	0	1,485,123	1,224,509	0	1,224,509	260,614	0
99	499XXX	Unbilled Revenue	1,922,364	0	1,922,364	559,204	0	559,204	1,363,160	0
TOTAL SALES TO ULTIMATE CUSTOMERS			802,489,473	0	802,489,473	540,583,312	0	540,583,312	261,906,161	0
1	447XXX	Sales for Resale	0	79,909,614	79,909,614	0	52,452,671	52,452,671	0	27,456,943
TOTAL SALES OF ELECTRICITY			802,489,473	79,909,614	882,399,087	540,583,312	52,452,671	593,035,983	261,906,161	27,456,943
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	327,936	0	327,936	227,370	0	227,370	100,566	0
1	453000	Sales of Water & Water Power	0	304,747	304,747	0	200,036	200,036	0	104,711
1	454000	Rent from Electric Property	2,551,905	123,928	2,675,833	1,749,088	81,346	1,830,434	802,817	42,582
1	454100	Rent from Transmission Joint Use	(7,892)	0	(7,892)	(783)	0	(783)	(7,109)	0
1	456XXX	Other Electric Revenues	8,605,580	63,896,205	72,501,785	8,448,697	41,941,469	50,390,166	156,883	21,954,736
TOTAL OTHER OPERATING REVENUE			11,477,529	64,324,880	75,802,409	10,424,372	42,222,851	52,647,223	1,053,157	22,102,029
TOTAL ELECTRIC REVENUE			813,967,002	144,234,494	958,201,496	551,007,684	94,675,522	645,683,206	262,959,318	49,558,972

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	383,374	383,374	0	251,647	251,647	0	131,727
1	501XXX	Fuel	0	33,253,644	33,253,644	0	21,827,692	21,827,692	0	11,425,952
1	502000	Steam Expense	0	3,828,281	3,828,281	0	2,512,884	2,512,884	0	1,315,397
1	505000	Electric Expense	0	924,738	924,738	0	606,998	606,998	0	317,740
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,203,135	4,203,135	0	2,758,938	2,758,938	0	1,444,197
1	507000	Rent	0	5,038	5,038	0	3,307	3,307	0	1,731
MAINTENANCE										
1	510000	Supervision & Engineering	0	561,531	561,531	0	368,589	368,589	0	192,942
1	511000	Structures	0	817,291	817,291	0	536,470	536,470	0	280,821
1	512000	Boiler Plant	0	5,913,956	5,913,956	0	3,881,921	3,881,921	0	2,032,035
1	513000	Electric Plant	0	277,531	277,531	0	182,171	182,171	0	95,360
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,594,685	1,594,685	0	1,046,751	1,046,751	0	547,934
TOTAL STEAM POWER GENERATION EXP			0	51,763,204	51,763,204	0	33,977,368	33,977,368	0	17,785,836
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,858,871	2,858,871	0	1,876,563	1,876,563	0	982,308
1	536000	Water for Power	0	882,138	882,138	0	579,035	579,035	0	303,103
1	537000	Hydraulic Expense	4,879,291	4,489,557	9,368,848	3,200,480	2,946,945	6,147,425	1,678,811	1,542,612
1	538000	Electric Expense	0	6,751,906	6,751,906	0	4,431,951	4,431,951	0	2,319,955
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	858,761	858,761	0	563,691	563,691	0	295,070
1	540000	Rent	0	1,469,307	1,469,307	0	964,453	964,453	0	504,854
1	540100	MT Trust Funds Land Settlement Rents	5,025,667	0	5,025,667	3,291,594	0	3,291,594	1,734,073	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	852,441	852,441	0	559,542	559,542	0	292,899
1	542000	Structures	0	911,810	911,810	0	598,512	598,512	0	313,298
1	543000	Reservoirs, Dams, & Waterways	0	1,507,430	1,507,430	0	989,477	989,477	0	517,953
1	544000	Electric Plant	0	3,188,457	3,188,457	0	2,092,903	2,092,903	0	1,095,554
1	545000	Miscellaneous Hydraulic Plant	0	956,339	956,339	0	627,741	627,741	0	328,598
TOTAL HYDRO POWER GENERATION EXP			9,904,958	24,727,017	34,631,975	6,492,074	16,230,813	22,722,887	3,412,884	8,496,204
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	287,671	287,671	0	188,827	188,827	0	98,844
1	547XXX	Fuel	0	60,782,357	60,782,357	0	39,897,539	39,897,539	0	20,884,818
1	548000	Generation Expense	0	2,400,239	2,400,239	0	1,575,517	1,575,517	0	824,722
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,213,213	1,213,213	0	796,353	796,353	0	416,860
1	550000	Rent	0	58,318	58,318	0	38,280	38,280	0	20,038
MAINTENANCE										
1	551000	Supervision & Engineering	0	688,565	688,565	0	451,974	451,974	0	236,591
1	552000	Structures	0	121,468	121,468	0	79,732	79,732	0	41,736
1	553000	Generating & Electric Equipment	0	6,847,582	6,847,582	0	4,494,753	4,494,753	0	2,352,829
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	22,610	22,610	0	14,841	14,841	0	7,769
TOTAL OTHER POWER GENERATION EXP			0	72,422,023	72,422,023	0	47,537,816	47,537,816	0	24,884,207

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,843,427	126,626,744	137,470,171	245,731	83,117,795	83,363,526	10,597,696	43,508,949
1	556000	System Control & Load Dispatching	0	759,584	759,584	0	498,591	498,591	0	260,993
E-557	557XXX	Other Expense	(1,450,464)	45,646,796	44,196,332	2,774,074	29,962,556	32,736,630	(4,224,538)	15,684,240
TOTAL OTHER POWER SUPPLY EXPENSE			9,392,963	173,033,124	182,426,087	3,019,805	113,578,942	116,598,747	6,373,158	59,454,182
TOTAL PRODUCTION OPERATING EXP			19,297,921	321,945,368	341,243,289	9,511,879	211,324,939	220,836,818	9,786,042	110,620,429
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,189,057	2,189,057	0	1,436,897	1,436,897	0	752,160
1	561000	Load Dispatching	0	3,288,691	3,288,691	0	2,158,697	2,158,697	0	1,129,994
1	562000	Station Expense	0	496,804	496,804	0	326,102	326,102	0	170,702
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	387,846	387,846	0	254,582	254,582	0	133,264
1	565XXX	Transmission of Electricity by Others	0	16,535,120	16,535,120	0	10,853,653	10,853,653	0	5,681,467
1	566000	Miscellaneous Transmission Expense	0	2,018,804	2,018,804	0	1,325,143	1,325,143	0	693,661
1	567000	Rent	0	189,355	189,355	0	124,293	124,293	0	65,062
MAINTENANCE										
1	568000	Supervision & Engineering	492	545,213	545,705	0	357,878	357,878	492	187,335
1	569000	Structures	614	568,906	569,520	614	373,430	374,044	0	195,476
1	570000	Station Equipment	0	824,002	824,002	0	540,875	540,875	0	283,127
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	25,067	1,298,163	1,323,230	1,083	852,114	853,197	23,984	446,049
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	29	54,416	54,445	0	35,719	35,719	29	18,697
TOTAL TRANSMISSION OPERATING EXP			26,202	28,396,377	28,422,579	1,697	18,639,383	18,641,080	24,505	9,756,994

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	9,578,852	28,026,979	37,605,831	5,356,165	18,396,909	23,753,074	4,222,687	9,630,070
E-DEPX		Depreciation Expense-Transmission	1,489,969	15,256,402	16,746,371	506,455	10,014,302	10,520,757	983,514	5,242,100
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,136,054	1,136,054	0	745,706	745,706	0	390,348
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(80,739)	0	(80,739)	80,739	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,076,906)	0	(1,076,906)	(339,829)	0	(339,829)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	612,115	0	612,115	612,115	0	612,115	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	68,380	0	68,380	0	0	0	68,380	0
99	407327	Colstrip Reg. Asset Amortization	970,963	0	970,963	163,195	0	163,195	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	(143,867)	0	(143,867)	0	0	0	(143,867)	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	390,010	0	390,010	0	0	0	390,010	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	208,052	0	208,052	153,261	0	153,261	54,791	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	407415	Amortization of Colstrip Recovery Offset	(238,074)	0	(238,074)	(238,074)	0	(238,074)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,261,848)	0	(2,261,848)	(276,741)	0	(276,741)	(1,985,107)	0
99	407434	EIM Deferred O&M	(168,152)	0	(168,152)	0	0	0	(168,152)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(10,631,720)	0	(10,631,720)	(6,961,899)	0	(6,961,899)	(3,669,821)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(789,165)	0	(789,165)	0	0	0	(789,165)	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	27,226	0	27,226	27,226	0	27,226	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	25,237,073	25,237,073	0	16,565,615	16,565,615	0	8,671,458
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,704,504)	70,764,898	69,060,394	(811,000)	46,450,079	45,639,079	(893,504)	24,314,819
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	17,619,619	421,106,643	438,726,262	8,702,576	276,414,401	285,116,977	8,917,043	144,692,242

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	593,223	3,451,940	4,045,163	405,083	2,345,455	2,750,538	188,140	1,106,485
3	582000	Station Expense	698,509	42,085	740,594	438,824	28,595	467,419	259,685	13,490
3	583000	Overhead Line Expense	1,776,571	639,676	2,416,247	1,087,429	434,634	1,522,063	689,142	205,042
3	584000	Underground Line Expense	1,770,968	0	1,770,968	998,283	0	998,283	772,685	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	28,932	0	28,932	27,404	0	27,404	1,528	0
3	586000	Meter Expense	1,829,170	51,600	1,880,770	1,571,510	35,060	1,606,570	257,660	16,540
3	587000	Customer Installations Expense	697,290	127,314	824,604	479,552	86,505	566,057	217,738	40,809
3	588000	Miscellaneous Distribution Expense	3,376,272	3,451,800	6,828,072	2,291,079	2,345,360	4,636,439	1,085,193	1,106,440
3	589000	Rent	1	332,120	332,121	3	225,662	225,665	(2)	106,458
		MAINTENANCE:								
3	590000	Supervision & Engineering	619,356	927,955	1,547,311	467,995	630,508	1,098,503	151,361	297,447
3	591000	Structures	441,341	19,563	460,904	302,018	13,292	315,310	139,323	6,271
3	592000	Station Equipment	651,939	108,111	760,050	510,372	73,457	583,829	141,567	34,654
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	12,462,706	1,151	12,463,857	8,259,482	782	8,260,264	4,203,224	369
3	594000	Underground Lines	745,601	0	745,601	476,105	0	476,105	269,496	0
3	595000	Line Transformers	432,620	0	432,620	345,684	0	345,684	86,936	0
3	596000	Street Light & Signal System Maintenance Exp	186,630	0	186,630	172,353	0	172,353	14,277	0
3	597000	Meters	51,037	0	51,037	44,306	0	44,306	6,731	0
3	598000	Miscellaneous Distribution Expense	490,470	230,008	720,478	367,945	156,281	524,226	122,525	73,727
		TOTAL DISTRIBUTION OPERATING EXP	26,852,636	9,383,323	36,235,959	18,245,427	6,375,591	24,621,018	8,607,209	3,007,732
E-DEPX		Depreciation Expense-Distribution	47,775,303	78,299	47,853,602	31,079,224	53,201	31,132,425	16,696,079	25,098
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,777	0	29,777	29,777	0	29,777	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,346,456	321	53,346,777	47,296,899	222	47,297,121	6,049,557	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	101,151,536	78,620	101,230,156	78,405,900	53,423	78,459,323	22,745,636	25,197
		TOTAL DISTRIBUTION EXPENSES	128,004,172	9,461,943	137,466,115	96,651,327	6,429,014	103,080,341	31,352,845	3,032,929

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	162,678	162,678	0	106,538	106,538	0	56,140
2	902000	Meter Reading Expenses	2,149,414	207,447	2,356,861	1,920,033	135,857	2,055,890	229,381	71,590
2	903XXX	Customer Records & Collection Expenses	2,315,385	6,989,177	9,304,562	1,542,616	4,577,212	6,119,828	772,769	2,411,965
2	904000	Uncollectible Accounts	0	1,082,538	1,082,538	0	708,954	708,954	0	373,584
2	905000	Misc Customer Accounts	0	209,530	209,530	0	137,221	137,221	0	72,309
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,464,799	8,651,370	13,116,169	3,462,649	5,665,782	9,128,431	1,002,150	2,985,588
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,436,011	182,513	34,618,524	24,159,111	119,528	24,278,639	10,276,900	62,985
2	909000	Advertising	124,816	988,479	1,113,295	124,816	647,355	772,171	0	341,124
2	910000	Misc Customer Service & Info Exp	0	340,999	340,999	0	223,320	223,320	0	117,679
TOTAL CUSTOMER SERVICE & INFO EXP			34,560,827	1,511,991	36,072,818	24,283,927	990,203	25,274,130	10,276,900	521,788
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	631,757	33,047,470	33,679,227	510,602	22,865,214	23,375,816	121,155	10,182,256
4	921000	Office Supplies & Expenses	5,737	4,612,743	4,618,480	5,737	3,191,511	3,197,248	0	1,421,232
4	922000	Admin Exp Transferred--Credit	0	(98,641)	(98,641)	0	(68,249)	(68,249)	0	(30,392)
4	923000	Outside Services Employed	511,899	10,038,395	10,550,294	493,393	6,945,465	7,438,858	18,506	3,092,930
4	924000	Property Insurance Premium	0	1,592,914	1,592,914	0	1,102,121	1,102,121	0	490,793
4	925XXX	Injuries and Damages	16,049	3,264,624	3,280,673	11,852	2,258,761	2,270,613	4,197	1,005,863
4	926XXX	Employee Pensions and Benefits	2,003,273	13,135,305	15,138,578	1,458,578	9,088,186	10,546,764	544,695	4,047,119
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,093,276	3,543,356	6,636,632	2,018,291	2,325,859	4,344,150	1,074,985	1,217,497
4	930000	Miscellaneous General Expenses	113,082	6,538,239	6,651,321	88,739	4,523,742	4,612,481	24,343	2,014,497
4	931000	Rents	4,200	348,443	352,643	0	241,084	241,084	4,200	107,359
4	935000	Maintenance of General Plant	1,464,756	11,286,365	12,751,121	1,011,919	7,808,923	8,820,842	452,837	3,477,442
TOTAL ADMIN & GEN OPERATING EXP			7,845,229	87,309,213	95,154,442	5,599,111	60,282,617	65,881,728	2,246,118	27,026,596

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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	3,205,444	19,516,073	22,721,517	2,364,973	13,502,976	15,867,949	840,471	6,013,097
E-AMTX		Amortization Expense-General Plant - 303000	0	365,117	365,117	0	252,354	252,354	0	112,763
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,109,952	25,360,516	28,470,468	3,103,954	17,546,687	20,650,641	5,998	7,813,829
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,268	47,268	0	32,704	32,704	0	14,564
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(4,975,624)	0	(4,975,624)	(45,025)	0	(45,025)	(4,930,599)	0
99	407311	Regulatory Debit - AFUDC Amortization	273,367	1,369,376	1,642,743	218,095	924,822	1,142,917	55,272	444,554
99	407314	Regulatory Debit - FISERVE Amortization	245,165	0	245,165	129,165	0	129,165	116,000	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	880,603	0	880,603	880,603	0	880,603	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(955,132)	0	(955,132)	(688,397)	0	(688,397)	(266,735)	0
99	407436	Regulatory Credit - AMI	(7,806,191)	0	(7,806,191)	(7,806,191)	0	(7,806,191)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(675,664)	0	(675,664)	(675,664)	0	(675,664)	0	0
E-OTX		Taxes Other Than FIT--A&G	473,152	3,212,695	3,685,847	325,396	2,222,832	2,548,228	147,756	989,863
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,186,462)	49,871,045	44,684,583	(1,409,732)	34,482,375	33,072,643	(3,776,730)	15,388,670
		TOTAL ADMIN & GENERAL EXPENSES	2,658,767	137,180,258	139,839,025	4,189,379	94,764,992	98,954,371	(1,530,612)	42,415,266
		TOTAL EXPENSES BEFORE FIT	187,308,184	577,912,205	765,220,389	137,289,858	384,264,392	521,554,250	50,018,326	193,647,813
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,981,107			124,128,956		
E-FIT		FEDERAL INCOME TAX			9,499,876			4,679,822		
E-FIT		DEFERRED FEDERAL INCOME TAX			10,862,030			7,466,195		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			173,103,989			112,301,154		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.490%	34.510%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.946%	32.054%
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:
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For Twelve Months Ended May 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	118,517,477
99	442200	Commercial - Firm & Int.	87,047,867
1	442300	Industrial	52,056,182
99	444000	Public Street & Highway Lighting	2,660,861
99	448000	Interdepartmental Revenue	260,614
99	499XXX	Unbilled Revenue	1,363,160
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>261,906,161</u>
1	447XXX	Sales for Resale	27,456,943
		TOTAL SALES OF ELECTRICITY	<u>289,363,104</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	100,566
1	453000	Sales of Water & Water Power	104,711
1	454000	Rent from Electric Property	845,399
1	454100	Rent from Trnsmission Joint Use	(7,109)
1	456XXX	Other Electric Revenues	22,111,619
		TOTAL OTHER OPERATING REVENUE	<u>23,155,186</u>
		TOTAL ELECTRIC REVENUE	<u>312,518,290</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	131,727
1	501XXX	Fuel	11,425,952
1	502000	Steam Expense	1,315,397
1	505000	Electric Expense	317,740
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,444,197
1	507000	Rent	1,731
		MAINTENANCE	
1	510000	Supervision & Engineering	192,942
1	511000	Structures	280,821
1	512000	Boiler Plant	2,032,035
1	513000	Electric Plant	95,360
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	547,934
		TOTAL STEAM POWER GENERATION EXP	<u>17,785,836</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	982,308
1	536000	Water for Power	303,103
1	537000	Hydraulic Expense	3,221,423
1	538000	Electric Expense	2,319,955
1	539000	Miscellaneous Hydraulic Power Generation Exp	295,070
1	540000	Rent	504,854
1	540100	MT Trust Funds Land Settlement Rents	1,734,073
		MAINTENANCE	
1	541000	Supervision & Engineering	292,899
1	542000	Structures	313,298
1	543000	Reservoirs, Dams, & Waterways	517,953
1	544000	Electric Plant	1,095,554
1	545000	Miscellaneous Hydraulic Plant	328,598
		TOTAL HYDRO POWER GENERATION EXP	<u>11,909,088</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	98,844
1	547XXX	Fuel	20,884,818
1	548000	Generation Expense	824,722
1	549XXX	Miscellaneous Other Power Generation Op Exp	416,860
1	550000	Rent	20,038
		MAINTENANCE	
1	551000	Supervision & Engineering	236,591
1	552000	Structures	41,736
1	553000	Generating & Electric Equipment	2,352,829
1	554XXX	Miscellaneous Other Power Generation Maint Exp	7,769
		TOTAL OTHER POWER GENERATION EXP	<u>24,884,207</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	54,106,645
1	556000	System Control & Load Dispatching	260,993
E-557	557XXX	Other Expense	11,459,702
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>65,827,340</u>
		TOTAL PRODUCTION OPERATING EXP	<u>120,406,471</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	752,160
1	561000	Load Dispatching	1,129,994
1	562000	Station Expense	170,702
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	133,264
1	565XXX	Transmission of Electricity by Others	5,681,467
1	566000	Miscellaneous Transmission Expense	693,661
1	567000	Rent	65,062
		MAINTENANCE	
1	568000	Supervision & Engineering	187,827
1	569000	Structures	195,476
1	570000	Station Equipment	283,127
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	470,033
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	18,726
		TOTAL TRANSMISSION OPERATING EXP	<u>9,781,499</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,852,757
E-DEPX		Depreciation Expense-Transmission	6,225,614
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	390,348
99		Colstrip 3 AFUDC Reallocation Adj	80,739
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	68,380
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	(143,867)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	390,010
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	54,791
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,985,107)
99	407434	EIM Deferred O&M	(168,152)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,669,821)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(789,165)
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	8,671,458
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,421,315</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>153,609,285</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,294,625
3	582000	Station Expense	273,175
3	583000	Overhead Line Expense	894,184
3	584000	Underground Line Expense	772,685
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,528
3	586000	Meter Expense	274,200
3	587000	Customer Installations Expense	258,547
3	588000	Miscellaneous Distribution Expense	2,191,633
3	589000	Rent	106,456
		MAINTENANCE:	
3	590000	Supervision & Engineering	448,808
3	591000	Structures	145,594
3	592000	Station Equipment	176,221
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,203,593
3	594000	Underground Lines	269,496
3	595000	Line Transformers	86,936
3	596000	Street Light & Signal System Maintenance Exp	14,277
3	597000	Meters	6,731
3	598000	Miscellaneous Distribution Expense	196,252
		TOTAL DISTRIBUTION OPERATING EXP	11,614,941
E-DEPX		Depreciation Expense-Distribution	16,721,177
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,049,656
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	22,770,833
		TOTAL DISTRIBUTION EXPENSES	34,385,774

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	56,140
2	902000	Meter Reading Expenses	300,971
2	903XXX	Customer Records & Collection Expenses	3,184,734
2	904000	Uncollectible Accounts	373,584
2	905000	Misc Customer Accounts	72,309
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,987,738
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,339,885
2	909000	Advertising	341,124
2	910000	Misc Customer Service & Info Exp	117,679
		TOTAL CUSTOMER SERVICE & INFO EXP	10,798,688
		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	10,303,411
4	921000	Office Supplies & Expenses	1,421,232
4	922000	Admin Exp Transferred--Credit	(30,392)
4	923000	Outside Services Employed	3,111,436
4	924000	Property Insurance Premium	490,793
4	925XXX	Injuries and Damages	1,010,060
4	926XXX	Employee Pensions and Benefits	4,591,814
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,292,482
4	930000	Miscellaneous General Expenses	2,038,840
4	931000	Rents	111,559
4	935000	Maintenance of General Plant	3,930,279
		TOTAL ADMIN & GEN OPERATING EXP	29,272,714

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,853,568
E-AMTX		Amortization Expense-General Plant - 303000	112,763
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,819,827
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,564
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(4,930,599)
99	407311	Regulatory Debit - AFUDC Amortization	499,826
99	407314	Regulatory Debit - FISERVE Amortization	116,000
99	407319	AFUDC Equity DFIT Deferral	255,107
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(266,735)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,137,619
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	11,611,940
		TOTAL ADMIN & GENERAL EXPENSES	40,884,654
		TOTAL EXPENSES BEFORE FIT	243,666,139
		NET OPERATING INCOME (LOSS) BEFORE FIT	68,852,151
E-FIT		FEDERAL INCOME TAX	4,820,054
E-FIT		DEFERRED FEDERAL INCOME TAX	3,395,835
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	60,802,835

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	33,112	651,144	684,256	30,712	427,411	458,123	2,400	223,733	226,133
1	456010	Other Electric Rev-Financial	0	(5,196,922)	(5,196,922)	0	(3,411,260)	(3,411,260)	0	(1,785,662)	(1,785,662)
1	456015	Other Electric Rev-CT Fuel Sales	0	9,841,289	9,841,289	0	6,459,822	6,459,822	0	3,381,467	3,381,467
1	456016	Other Electric Rev-Resource Opt	0	2,545,695	2,545,695	0	1,670,994	1,670,994	0	874,701	874,701
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	264,931	264,931	0	173,901	173,901	0	91,030	91,030
1	456019	Other Electric Rev-Specified	0	1,245,087	1,245,087	0	817,275	817,275	0	427,812	427,812
1	456020	Other Electric Rev-Sale of Excess	0	127,040	127,040	0	83,389	83,389	0	43,651	43,651
1	456030	Other Electric Rev-Clearwater	(154,811)	1,239,963	1,085,152	0	813,912	813,912	(154,811)	426,051	271,240
1	456050	Other Electric Rev-Attachment Fees	632,685	878,170	1,510,855	582,294	576,431	1,158,725	50,391	301,739	352,130
1	456100	Transmission Revenue of Others	0	11,563,429	11,563,429	0	7,590,235	7,590,235	0	3,973,194	3,973,194
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	2,534,351	2,534,351	0	1,663,548	1,663,548	0	870,803	870,803
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	613,864	0	613,864	613,864	0	613,864	0	0	0
1	456328	Residential Decoupling Deferral	5,323,409	0	5,323,409	4,797,574	0	4,797,574	525,835	0	525,835
1	456329	Amortization Res Decoupling Deferral	(3,861,510)	0	(3,861,510)	(3,068,628)	0	(3,068,628)	(792,882)	0	(792,882)
1	456338	Non-res Decoupling Deferred Rev	11,204,675	0	11,204,675	9,858,105	0	9,858,105	1,346,570	0	1,346,570
1	456339	Amortization Non-res Decoupling	(5,672,987)	0	(5,672,987)	(4,475,111)	0	(4,475,111)	(1,197,876)	0	(1,197,876)
1	456380	Other Electric Revenue-Clearwater	321,471	0	321,471	0	0	0	321,471	0	321,471
1	456700	Other Electric Rev-Low Voltage	165,674	0	165,674	109,889	0	109,889	55,785	0	55,785
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	(1,369,427)	(1,369,427)	0	(898,892)	(898,892)	0	(470,535)	(470,535)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,369,427	1,369,427	0	898,892	898,892	0	470,535	470,535
1	456730	Other Elec Rev-Intraco Thermal	0	35,529,020	35,529,020	0	23,321,249	23,321,249	0	12,207,771	12,207,771
TOTAL ACCOUNT 456			8,605,582	63,896,207	72,501,789	8,448,699	41,941,471	50,390,170	156,883	21,954,736	22,111,619

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	117,714,835	117,714,835	0	77,268,018	77,268,018	0	40,446,817	40,446,817
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,494,415	1,740,146	245,731	980,934	1,226,665	0	513,481	513,481
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	10,597,696	0	10,597,696	0	0	0	10,597,696	0	10,597,696
1	555550	Non Monetary - Exchange Power	0	2,083,626	2,083,626	0	1,367,692	1,367,692	0	715,934	715,934
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,801,915	2,801,915	0	1,839,177	1,839,177	0	962,738	962,738
1	555710	Intercompany Purchase	0	2,531,953	2,531,953	0	1,661,974	1,661,974	0	869,979	869,979
TOTAL ACCOUNT 555			10,843,427	126,626,744	137,470,171	245,731	83,117,795	83,363,526	10,597,696	43,508,949	54,106,645

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,837	6,439,834	6,457,671	17,837	4,227,107	4,244,944	0	2,212,727	2,212,727
1	557010	Other Power Supply Expense - Financial	0	(2,217,130)	(2,217,130)	0	(1,455,324)	(1,455,324)	0	(761,806)	(761,806)
1	557018	Merchandise Processing Fee	0	52,311	52,311	0	34,337	34,337	0	17,974	17,974
1	557150	Fuel - Economic Dispatch	0	(16,829,913)	(16,829,913)	0	(11,047,155)	(11,047,155)	0	(5,782,758)	(5,782,758)
1	557160	Power Supply Expense - Miscellaneous	0	1,204	1,204	0	790	790	0	414	414
99	557161	Unbilled Add-Ons	(333,688)	0	(333,688)	(687,085)	0	(687,085)	353,397	0	353,397
1	557165	Other Resource Costs-CAISO Charges	0	115,075	115,075	0	75,535	75,535	0	39,540	39,540
1	557170	Broker Fees - Power	0	291,437	291,437	0	191,299	191,299	0	100,138	100,138
1	557171	REC Broker Fees	0	51,588	51,588	0	33,862	33,862	0	17,726	17,726
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	5,465,840	0	5,465,840	5,465,840	0	5,465,840	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	(2,154,272)	0	(2,154,272)	(2,154,272)	0	(2,154,272)	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	782,366	0	782,366	782,366	0	782,366	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,397,303)	0	(1,397,303)	(1,397,303)	0	(1,397,303)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(382,831)	0	(382,831)	0	0	0	(382,831)	0	(382,831)
99	557390	Idaho PCA Amortization	(4,516,284)	0	(4,516,284)	0	0	0	(4,516,284)	0	(4,516,284)
1	557395	Optional Renewable Power Expense Offset	0	484	484	0	318	318	0	166	166
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,930,556	1,930,556	0	1,267,217	1,267,217	0	663,339	663,339
1	557711	Turbine Gas Bookout Offset	0	(1,930,556)	(1,930,556)	0	(1,267,217)	(1,267,217)	0	(663,339)	(663,339)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,741,906	57,741,906	0	37,901,787	37,901,787	0	19,840,119	19,840,119
TOTAL ACCOUNT 557			(1,450,464)	45,646,796	44,196,332	2,774,074	29,962,556	32,736,630	(4,224,538)	15,684,240	11,459,702

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	283,007	182,513	465,520	201,309	119,528	320,837	81,698	62,985	144,683
99	908600	Public Purpose Tariff Rider Expense Offset	34,200,816	0	34,200,816	24,041,012	0	24,041,012	10,159,804	0	10,159,804
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	(224,685)	0	(224,685)	(260,083)	0	(260,083)	35,398	0	35,398
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,436,011	182,513	34,618,524	24,159,111	119,528	24,278,639	10,276,900	62,985	10,339,885

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.490%	34.510%
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 May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.65%	53.65%
2	Cost of Debt		5.048%	5.033%
	Total Weighted Cost		2.708%	2.700%
E-APL	Net Rate Base	2,575,523,779	1,738,081,699	837,442,080
	Interest Deduction for FIT Calculation	69,678,188	47,067,252	22,610,936
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 May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	958,201,496	645,683,206	312,518,290
E-OPS	Less: Operating & Maintenance Expense	550,245,256	364,383,205	185,862,051
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,705,436	90,760,081	41,945,355
E-OTX	Less: Taxes Other than FIT	82,269,697	66,410,964	15,858,733
	Net Operating Income Before FIT	192,981,107	124,128,956	68,852,151
E-INT	Less: Interest Expense	69,678,188	47,067,252	22,610,936
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(80,739)	80,739
E-OTX	Less: ID ITC Deferred & Amortization	(240,863)	0	(240,863)
E-SCM	Plus: Schedule M Adjustments	(77,824,548)	(54,857,575)	(22,966,973)
	Taxable Net Operating Income	45,237,508	22,284,868	22,952,640
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,499,876	4,679,822	4,820,054
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,499,876	4,679,822	4,820,054
E-DTE	Deferred FIT	10,862,030	7,466,195	3,395,835
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	19,877,118	11,827,802	8,049,316

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		65,189,298	89,786,706	154,976,004	42,440,548	60,544,838	102,985,386	22,748,750	29,241,868	51,990,618
12	997001 Contributions In Aid of Construction		0	5,878,875	5,878,875	0	3,970,357	3,970,357	0	1,908,518	1,908,518
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	2,026,640	2,026,640	0	1,368,712	1,368,712	0	657,928	657,928
99	997007 Idaho PCA		(4,899,115)	0	(4,899,115)	0	0	0	(4,899,115)	0	(4,899,115)
12	997009 Rathdrum Turbine Lease		0	(22,548)	(22,548)	0	(15,228)	(15,228)	0	(7,320)	(7,320)
12	997016 Redemption Expense Amortization		0	943,427	943,427	0	637,153	637,153	0	306,274	306,274
99	997017 Amort - Invest in Exch Pwr (405.9)		612,115	0	612,115	612,115	0	612,115	0	0	0
99	997018 DSM Tariff Rider		6,939,878	0	6,939,878	3,539,225	0	3,539,225	3,400,653	0	3,400,653
12	997020 FAS87 Current Pension Accrual		0	515,316	515,316	0	348,024	348,024	0	167,292	167,292
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(1,246,313)	(1,246,313)	0	(841,710)	(841,710)	0	(404,603)	(404,603)
99	997031 Decoupling Mechanism		(7,607,449)	0	(7,607,449)	(7,725,803)	0	(7,725,803)	118,354	0	118,354
12	997032 Interest Rate Swaps		0	(7,285,208)	(7,285,208)	0	(4,920,138)	(4,920,138)	0	(2,365,070)	(2,365,070)
99	997033 BPA Residential Exchange		(620,147)	0	(620,147)	(215,148)	0	(215,148)	(404,999)	0	(404,999)
99	997034 Montana Hydro Settlement		5,025,667	0	5,025,667	3,291,594	0	3,291,594	1,734,073	0	1,734,073
99	997035 Leases		0	74,727	74,727	0	51,703	51,703	0	23,024	23,024
99	997043 Washington Deferred Power Costs		3,029,761	0	3,029,761	3,029,761	0	3,029,761	0	0	0
12	997044 Non-Monetary Power Costs		0	2,083,626	2,083,626	0	1,407,198	1,407,198	0	676,428	676,428
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	(187,956,014)	(187,956,014)	0	(126,937,974)	(126,937,974)	0	(61,018,040)	(61,018,040)
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	884,086	1,067,179	152,118	597,076	749,194	30,975	287,010	317,985
99	997065 Amortization - Unbilled Revenue Add-Ins		(648,958)	0	(648,958)	(1,120,044)	0	(1,120,044)	471,086	0	471,086
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	4,121,139	4,121,139	0	2,783,252	2,783,252	0	1,337,887	1,337,887
12	997081 Deferred Compensation		0	(814,643)	(814,643)	0	(550,177)	(550,177)	0	(264,466)	(264,466)
4	997082 Meal Disallowances		0	565,604	565,604	0	391,336	391,336	0	174,268	174,268
12	997083 Paid Time Off		0	1,029,045	1,029,045	0	694,976	694,976	0	334,069	334,069
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(933,032)	0	(933,032)	0	0	0	(933,032)	0	(933,032)
99	997095 WA REC Deferral		(614,937)	0	(614,937)	(614,937)	0	(614,937)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,097	22,097	0	10,622	10,622
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(141,316)	(141,316)	0	(95,439)	(95,439)	0	(45,877)	(45,877)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(35,189,757)	(35,189,757)	0	(23,765,754)	(23,765,754)	0	(11,424,003)	(11,424,003)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		390,010	0	390,010	0	0	0	390,010	0	390,010
99	997104 Spokane River TDG		68,380	0	68,380	0	0	0	68,380	0	68,380
99	997107 MDM System		(17,732,159)	0	(17,732,159)	(17,732,159)	0	(17,732,159)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(6,423,486)	0	(6,423,486)	(1,257,311)	0	(1,257,311)	(5,166,175)	0	(5,166,175)
99	997110	FISERVE	(686,859)	0	(686,859)	(559,239)	0	(559,239)	(127,620)	0	(127,620)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,404)	(164,404)	0	(79,027)	(79,027)
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	312,510	312,510	0	150,221	150,221
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	(2,743,183)	0	(2,743,183)	(698,694)	0	(698,694)	(2,044,489)	0	(2,044,489)
99	997119	AFUDC Tax CPI	0	5,981,542	5,981,542	0	4,039,694	4,039,694	0	1,941,848	1,941,848
99	997120	Transportation Tax Disallowance	0	75,989	75,989	0	51,320	51,320	0	24,669	24,669
99	997123	EIM Deferred O&M	(168,152)	0	(168,152)	0	0	0	(168,152)	0	(168,152)
99	997124	Colstrip Recovery Offset	1,190,371	0	1,190,371	1,190,371	0	1,190,371	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	40,612,510	(118,437,058)	(77,824,548)	25,213,003	(80,070,578)	(54,857,575)	15,399,507	(38,366,480)	(22,966,973)

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%	67.536%	32.464%
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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,236,412	5,236,412	0	3,536,463	3,536,463	0	1,699,949	1,699,949
99	410100	Deferred Federal Income Tax Expense - Washin	5,263,187	0	5,263,187	5,263,187	0	5,263,187	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,825,667	0	1,825,667	0	0	0	1,825,667	0	1,825,667
	410100	Total	7,088,854	5,236,412	12,325,266	5,263,187	3,536,463	8,799,650	1,825,667	1,699,949	3,525,616
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(95,038)	(95,038)	0	(64,185)	(64,185)	0	(30,853)	(30,853)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,269,270)	0	(1,269,270)	(1,269,270)	0	(1,269,270)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(98,928)	0	(98,928)	0	0	0	(98,928)	0	(98,928)
	411100	Total	(1,368,198)	(95,038)	(1,463,236)	(1,269,270)	(64,185)	(1,333,455)	(98,928)	(30,853)	(129,781)
Total Deferred Federal Income Tax Expense			5,720,656	5,141,374	10,862,030	3,993,917	3,472,278	7,466,195	1,726,739	1,669,096	3,395,835

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.536%	32.464%
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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	60,891	60,891	0	39,969	39,969	0	20,922	20,922
1	408140	State Kwh Generation Tax	0	1,393,650	1,393,650	0	914,792	914,792	0	478,858	478,858
1	408150	R&P Property Tax--Production	0	17,527,812	17,527,812	0	11,505,256	11,505,256	0	6,022,556	6,022,556
1	408180	R&P Property Tax--Transmission	0	6,174,458	6,174,458	0	4,052,914	4,052,914	0	2,121,544	2,121,544
1	409100	State Income Tax--Montana & Oregon	0	80,262	80,262	0	52,684	52,684	0	27,578	27,578
TOTAL PRODUCTION & TRANSMISSION			0	25,237,073	25,237,073	0	16,565,615	16,565,615	0	8,671,458	8,671,458
DISTRIBUTION											
99	408110	State Excise Tax	21,140,687	0	21,140,687	21,140,687	0	21,140,687	0	0	0
99	408120	Municipal Occupation & License Tax	22,034,416	0	22,034,416	18,555,421	0	18,555,421	3,478,995	0	3,478,995
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	10,656,503	0	10,656,503	7,600,791	0	7,600,791	3,055,712	0	3,055,712
99	409100	State Income Tax--Idaho	(244,516)	321	(244,195)	0	222	222	(244,516)	99	(244,417)
99	411410	State Income Tax--Idaho ITC Deferred	(210,980)	0	(210,980)	0	0	0	(210,980)	0	(210,980)
99	411420	State Income Tax--Idaho ITC Amortization	(29,883)	0	(29,883)	0	0	0	(29,883)	0	(29,883)
TOTAL DISTRIBUTION			53,346,456	321	53,346,777	47,296,899	222	47,297,121	6,049,557	99	6,049,656
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	473,152	3,212,695	3,685,847	325,396	2,222,832	2,548,228	147,756	989,863	1,137,619
TOTAL A&G			473,152	3,212,695	3,685,847	325,396	2,222,832	2,548,228	147,756	989,863	1,137,619
TOTAL TAXES OTHER THAN FIT			53,819,608	28,450,089	82,269,697	47,622,295	18,788,669	66,410,964	6,197,313	9,661,420	15,858,733

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 May 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,966,667	7,966,667	0	5,229,320	5,229,320	0	2,737,347	2,737,347
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	1,116,551	1,116,551	0	732,904	732,904	0	383,647	383,647
1	182381	CDA Settlement Past Storage	0	30,169,423	30,169,423	0	19,803,209	19,803,209	0	10,366,214	10,366,214
1	302000	Franchises & Consents	475,256	44,049,218	44,524,474	475,256	28,913,907	29,389,163	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	466,132	15,962,102	16,428,234	466,132	10,667,907	11,134,039	0	5,294,195	5,294,195
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	685,412	94,574,471	95,259,883	653,796	65,435,131	66,088,927	31,616	29,139,340	29,170,956
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	140,177	140,177	0	96,987	96,987	0	43,190	43,190
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	20,771,579	20,771,579	0	14,371,648	14,371,648	0	6,399,931	6,399,931
4	303121	Misc Intangible Plant-AMI Software	14,911,490	1,145,496	16,056,986	14,911,490	792,557	15,704,047	0	352,939	352,939
		TOTAL INTANGIBLE PLANT	16,538,290	288,299,055	304,837,345	16,506,674	196,067,758	212,574,432	31,616	92,231,297	92,262,913
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,661,545	3,661,545	0	2,403,438	2,403,438	0	1,258,107	1,258,107
1	311XXX	Structures & Improvements	111,026,844	28,614,348	139,641,192	72,556,447	18,782,458	91,338,905	38,470,397	9,831,890	48,302,287
1	312000	Boiler Plant	145,842,658	46,627,125	192,469,783	95,310,371	30,606,045	125,916,416	50,532,287	16,021,080	66,553,367
1	313000	Generators	33,177	0	33,177	21,740	0	21,740	11,437	0	11,437
1	314000	Turbogenerator Units	38,623,191	18,461,553	57,084,744	25,238,310	12,118,163	37,356,473	13,384,881	6,343,390	19,728,271
1	315000	Accessory Electric Equipment	17,405,555	12,091,714	29,497,269	11,374,776	7,937,001	19,311,777	6,030,779	4,154,713	10,185,492
1	316000	Miscellaneous Power Plant Equipment	14,128,633	2,595,332	16,723,965	9,233,182	1,703,576	10,936,758	4,895,451	891,756	5,787,207
		TOTAL STEAM PRODUCTION PLANT	327,060,058	112,051,617	439,111,675	213,734,826	73,550,681	287,285,507	113,325,232	38,500,936	151,826,168
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,100,105	64,100,105	0	42,075,309	42,075,309	0	22,024,796	22,024,796
1	331XXX	Structures & Improvements	0	95,128,068	95,128,068	0	62,442,064	62,442,064	0	32,686,004	32,686,004
1	332XXX	Reservoirs, Dams, & Waterways	0	193,473,935	193,473,935	0	126,996,291	126,996,291	0	66,477,644	66,477,644
1	333000	Waterwheels, Turbines, & Generators	0	235,383,632	235,383,632	0	154,505,816	154,505,816	0	80,877,816	80,877,816
1	334000	Accessory Electric Equipment	0	70,784,034	70,784,034	0	46,462,640	46,462,640	0	24,321,394	24,321,394
1	335XXX	Miscellaneous Power Plant Equipment	0	14,901,761	14,901,761	0	9,781,516	9,781,516	0	5,120,245	5,120,245
1	336000	Roads, Railroads, & Bridges	0	4,025,835	4,025,835	0	2,642,558	2,642,558	0	1,383,277	1,383,277
		TOTAL HYDRAULIC PRODUCTION PLANT	0	677,797,370	677,797,370	0	444,906,194	444,906,194	0	232,891,176	232,891,176
		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	17,153,114	17,153,114	0	11,259,304	11,259,304	0	5,893,810	5,893,810
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,548	21,390,548	0	14,040,756	14,040,756	0	7,349,792	7,349,792
1	343000	Prime Movers	0	23,507,745	23,507,745	0	15,430,484	15,430,484	0	8,077,261	8,077,261
1	344000	Generators	0	220,832,986	220,832,986	0	144,954,772	144,954,772	0	75,878,214	75,878,214
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	22,329,246	22,329,246	0	14,656,917	14,656,917	0	7,672,329	7,672,329
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	1,695,064	1,695,064	0	1,112,640	1,112,640	0	582,424	582,424
		TOTAL OTHER PRODUCTION PLANT	0	308,019,232	308,019,232	0	202,183,824	202,183,824	0	105,835,408	105,835,408
		TOTAL PRODUCTION PLANT	327,060,058	1,097,868,219	1,424,928,277	213,734,826	720,640,699	934,375,525	113,325,232	377,227,520	490,552,752

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	28,602,814	29,231,172	410,632	18,774,887	19,185,519	217,726	9,827,927	10,045,653
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(950)	25,677,706	25,676,756	(2,050)	16,854,846	16,852,796	1,100	8,822,860	8,823,960
1	353XXX	Station Equipment	12,017,431	271,654,624	283,672,055	7,851,499	178,314,095	186,165,594	4,165,932	93,340,529	97,506,461
1	354000	Towers & Fixtures	15,996,201	1,167,384	17,163,585	10,453,528	766,271	11,219,799	5,542,673	401,113	5,943,786
1	355000	Poles & Fixtures	5,040	277,979,433	277,984,473	3,163	182,465,700	182,468,863	1,877	95,513,733	95,515,610
1	356000	Overhead Conductors & Devices	12,526,428	143,898,058	156,424,486	8,185,763	94,454,685	102,640,448	4,340,665	49,443,373	53,784,038
1	357000	Underground Conduit	0	3,117,151	3,117,151	0	2,046,098	2,046,098	0	1,071,053	1,071,053
1	358000	Underground Conductors & Devices	0	2,466,508	2,466,508	0	1,619,016	1,619,016	0	847,492	847,492
1	359000	Roads & Trails	78,834	2,031,651	2,110,485	51,518	1,333,576	1,385,094	27,316	698,075	725,391
TOTAL TRANSMISSION PLANT			41,251,342	756,595,329	797,846,671	26,954,053	496,629,174	523,583,227	14,297,289	259,966,155	274,263,444
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,772,236	0	7,772,236	6,301,682	0	6,301,682	1,470,554	0	1,470,554
99	360400	Land Easements	3,287,366	0	3,287,366	895,470	0	895,470	2,391,896	0	2,391,896
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,156,692	0	34,156,692	27,258,967	0	27,258,967	6,897,725	0	6,897,725
3	362000	Station Equipment	142,370,733	3,007,437	145,378,170	96,563,722	2,043,433	98,607,155	45,807,011	964,004	46,771,015
99	363000	Energy Storage Equipment	2,537,866	0	2,537,866	2,537,866	0	2,537,866	0	0	0
99	364000	Poles, Towers, & Fixtures	433,399,445	0	433,399,445	282,359,086	0	282,359,086	151,040,359	0	151,040,359
99	365000	Overhead Conductors & Devices	279,269,421	0	279,269,421	178,800,557	0	178,800,557	100,468,864	0	100,468,864
99	366000	Underground Conduit	123,085,325	0	123,085,325	80,230,990	0	80,230,990	42,854,335	0	42,854,335
99	367000	Underground Conductors & Devices	218,438,473	0	218,438,473	144,866,368	0	144,866,368	73,572,105	0	73,572,105
99	368000	Line Transformers	280,186,512	0	280,186,512	193,437,060	0	193,437,060	86,749,452	0	86,749,452
99	369XXX	Services	179,482,963	0	179,482,963	118,098,596	0	118,098,596	61,384,367	0	61,384,367
99	371XXX	Installations on Customers' Premises	1,949,144	0	1,949,144	1,949,144	0	1,949,144	0	0	0
99	370XXX	Meters	72,983,137	0	72,983,137	49,490,394	0	49,490,394	23,492,743	0	23,492,743
99	373XXX	Street Light & Signal Systems	65,333,319	0	65,333,319	42,311,126	0	42,311,126	23,022,193	0	23,022,193
TOTAL DISTRIBUTION PLANT			1,844,620,482	3,007,437	1,847,627,919	1,225,101,028	2,043,433	1,227,144,461	619,519,454	964,004	620,483,458
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,513,413	8,204,400	9,717,813	813,085	5,676,542	6,489,627	700,328	2,527,858	3,228,186
4	390XXX	Structures & Improvements	19,021,448	96,080,074	115,101,522	10,568,475	66,476,842	77,045,317	8,452,973	29,603,232	38,056,205
4	391XXX	Office Furniture & Equipment	4,293,776	63,438,128	67,731,904	4,266,788	43,892,206	48,158,994	26,988	19,545,922	19,572,910
4	392XXX	Transportation Equipment	35,937,531	23,419,730	59,357,261	25,293,560	16,203,877	41,497,437	10,643,971	7,215,853	17,859,824
4	393000	Stores Equipment	422,662	3,807,306	4,229,968	252,483	2,634,237	2,886,720	170,179	1,173,069	1,343,248
4	394000	Tools, Shop & Garage Equipment	1,676,773	14,320,289	15,997,062	720,085	9,908,065	10,628,150	956,688	4,412,224	5,368,912
4	394100	Electric Charging Stations	0	116,894	116,894	0	80,878	80,878	0	36,016	36,016
4	395XXX	Laboratory Equipment	370,764	2,399,504	2,770,268	357,184	1,660,193	2,017,377	13,580	739,311	752,891
4	396XXX	Power Operated Equipment	24,067,560	9,305,157	33,372,717	14,180,891	6,438,145	20,619,036	9,886,669	2,867,012	12,753,681
4	397XXX	Communications Equipment	27,560,012	76,667,249	104,227,261	18,394,217	53,045,303	71,439,520	9,165,795	23,621,946	32,787,741
4	398000	Miscellaneous Equipment	13,474	643,315	656,789	0	445,103	445,103	13,474	198,212	211,686
TOTAL GENERAL PLANT			114,877,413	298,402,046	413,279,459	74,846,768	206,461,391	281,308,159	40,030,645	91,940,655	131,971,300
TOTAL PLANT IN SERVICE			2,344,347,585	2,444,172,086	4,788,519,671	1,557,143,349	1,621,842,455	3,178,985,804	787,204,236	822,329,631	1,609,533,867

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(242,642,679)	(70,892,203)	(313,534,882)	(157,722,578)	(46,533,642)	(204,256,220)	(84,920,101)	(24,358,561)	(109,278,662)
E-ADEP		Hydro Production Plant	0	(144,871,854)	(144,871,854)	0	(95,093,885)	(95,093,885)	0	(49,777,969)	(49,777,969)
E-ADEP		Other Production Plant	0	(137,816,654)	(137,816,654)	0	(90,462,852)	(90,462,852)	0	(47,353,802)	(47,353,802)
E-ADEP		Transmission Plant	(23,736,589)	(205,480,431)	(229,217,020)	(15,200,437)	(134,877,355)	(150,077,792)	(8,536,152)	(70,603,076)	(79,139,228)
E-ADEP		Distribution Plant	(593,118,081)	(243,326)	(593,361,407)	(362,139,386)	(165,330)	(362,304,716)	(230,978,695)	(77,996)	(231,056,691)
E-ADEP		General Plant	(40,276,368)	(97,097,455)	(137,373,823)	(24,365,303)	(67,180,758)	(91,546,061)	(15,911,065)	(29,916,697)	(45,827,762)
TOTAL ACCUMULATED DEPRECIATION			(899,773,717)	(656,401,923)	(1,556,175,640)	(559,427,704)	(434,313,822)	(993,741,526)	(340,346,013)	(222,088,101)	(562,434,114)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,877,146)	(14,877,146)	0	(9,765,359)	(9,765,359)	0	(5,111,787)	(5,111,787)
E-AAMT		Distribution-Franchises/Misc Intangibles	(267,068)	0	(267,068)	(267,068)	0	(267,068)	0	0	0
E-AAMT		General Plant - 303000	0	(2,704,531)	(2,704,531)	0	(1,868,071)	(1,868,071)	0	(836,460)	(836,460)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,973,830)	(68,612,686)	(72,586,516)	(3,946,044)	(47,472,431)	(51,418,475)	(27,786)	(21,140,255)	(21,168,041)
E-AAMT		General Plant - 390200, 396200	0	(188,310)	(188,310)	0	(130,290)	(130,290)	0	(58,020)	(58,020)
TOTAL ACCUMULATED AMORTIZATION			(4,240,898)	(86,382,673)	(90,623,571)	(4,213,112)	(59,236,151)	(63,449,263)	(27,786)	(27,146,522)	(27,174,308)
TOTAL ACCUMULATED DEPR/AMORT			(904,014,615)	(742,784,596)	(1,646,799,211)	(563,640,816)	(493,549,973)	(1,057,190,789)	(340,373,799)	(249,234,623)	(589,608,422)
NET ELECTRIC UTILITY PLANT before ADFIT			1,440,332,970	1,701,387,490	3,141,720,460	993,502,533	1,128,292,482	2,121,795,015	446,830,437	573,095,008	1,019,925,445
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	110,350	110,350	0	72,434	72,434	0	37,916	37,916
12		ADFIT - Electric Plant In Service (282900)	0	(553,229,562)	(553,229,562)	0	(373,629,117)	(373,629,117)	0	(179,600,445)	(179,600,445)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,295,304)	(60,295,304)	0	(41,717,718)	(41,717,718)	0	(18,577,586)	(18,577,586)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,317,553)	(1,317,553)	0	(911,602)	(911,602)	0	(405,951)	(405,951)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(82,827)	(82,827)	0	(57,307)	(57,307)	0	(25,520)	(25,520)
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	(6,335,579)	(6,335,579)	0	(4,158,674)	(4,158,674)	0	(2,176,905)	(2,176,905)
1		ADFIT - CDA Settlement Costs (283333)	0	255,535	255,535	0	167,733	167,733	0	87,802	87,802
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,182,473)	(1,182,473)	0	(798,595)	(798,595)	0	(383,878)	(383,878)
TOTAL ACCUMULATED DFIT			0	(622,077,413)	(622,077,413)	0	(421,032,846)	(421,032,846)	0	(201,044,567)	(201,044,567)
NET ELECTRIC UTILITY PLANT			1,440,332,970	1,079,310,077	2,519,643,047	993,502,533	707,259,636	1,700,762,169	446,830,437	372,050,441	818,880,878

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.946%	32.054%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.536%	32.464%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT		E-APL-12A
For Twelve Months Ended May 31, 2020		
Average of Monthly Averages Basis		

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	1,440,332,970	1,079,310,077	2,519,643,047	993,502,533	707,259,636	1,700,762,169	446,830,437	372,050,441	818,880,878
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	3,164,265	14,902,707	18,066,972	2,540,958	10,311,034	12,851,992	623,307	4,591,673	5,214,980
4	Accumulated Amortization - AFUDC (182318)	(434,102)	(1,827,221)	(2,261,323)	(337,277)	(1,264,236)	(1,601,513)	(96,825)	(562,985)	(659,810)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(15,241)	0	(15,241)	15,241	0	15,241
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)	(3,260,293)	0	(3,260,293)	(1,044,868)	0	(1,044,868)	(2,215,425)	0	(2,215,425)
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)	1,870,178	0	1,870,178	0	0	0	1,870,178	0	1,870,178
99	ADFIT - Boulder Park Disallowed (190040)	153,262	0	153,262	0	0	0	153,262	0	153,262
99	Investment in WNP3 Exchange Power (124900, 12493)	76,449	0	76,449	76,449	0	76,449	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(13,757)	0	(13,757)	(13,757)	0	(13,757)	0	0	0
99	CDA Lake Settlement - WA (182382)	152,118	0	152,118	152,118	0	152,118	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(9,009,210)	0	(9,009,210)	(9,009,210)	0	(9,009,210)	0	0	0
99	CDA Lake Settlement - ID (186382)	25,813	0	25,813	0	0	0	25,813	0	25,813
99	ADFIT - CDA Lake Settlement - Direct (283382)	(37,366)	0	(37,366)	(31,945)	0	(31,945)	(5,421)	0	(5,421)
99	CDA CDR Fund - Direct (182324)	11,065	0	11,065	11,065	0	11,065	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	77,771	0	77,771	72,940	0	72,940	4,831	0	4,831
99	ADFIT - Spokane River Relicensing (283322)	(16,317)	0	(16,317)	(15,306)	0	(15,306)	(1,011)	0	(1,011)
99	Spokane River PM&Es (182323)	68,812	0	68,812	46,316	0	46,316	22,496	0	22,496
99	ADFIT - Spokane River PM&Es (283323)	(14,465)	0	(14,465)	(9,741)	0	(9,741)	(4,724)	0	(4,724)
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)	(2,091,500)	(12,284)	(2,103,784)	(873,958)	(8,499)	(882,457)	(1,217,542)	(3,785)	(1,221,327)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,395,232)	0	(7,395,232)	(1,437,194)	0	(1,437,194)	(5,958,038)	0	(5,958,038)
99	Colstrip-Regulatory Asset (182327)	2,113,481	0	2,113,481	0	0	0	2,113,481	0	2,113,481
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,388,775	0	1,388,775	299,568	0	299,568	1,089,207	0	1,089,207
99	Colstrip Reg Asset ADFIT (283376)	(281,850)	0	(281,850)	0	0	0	(281,850)	0	(281,850)
99	Colstrip ARO (317000P)	5,056,782	0	5,056,782	0	0	0	5,056,782	0	5,056,782
99	Colstrip ARO A/D (317000A)	(377,445)	0	(377,445)	0	0	0	(377,445)	0	(377,445)
99	Colstrip ARO Liability (230027)	(5,597,595)	0	(5,597,595)	0	0	0	(5,597,595)	0	(5,597,595)
99	Colstrip ARO ADFIT (190376)	1,175,495	0	1,175,495	0	0	0	1,175,495	0	1,175,495
99	Colstrip ARO ADFIT (283377)	(900,384)	0	(900,384)	0	0	0	(900,384)	0	(900,384)
99	Customer Deposits (235199)	(2,071,643)	0	(2,071,643)	(2,071,643)	0	(2,071,643)	0	0	0
C-WKC	Working Capital	58,058,427	0	58,058,427	38,830,958	0	38,830,958	19,227,469	0	19,227,469
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	42,817,530	13,063,202	55,880,732	28,281,231	9,038,299	37,319,530	14,536,299	4,024,903	18,561,202
	NET RATE BASE	1,483,150,500	1,092,373,279	2,575,523,779	#####	716,297,935	1,738,081,699	461,366,736	376,075,344	837,442,080

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,180,669	3,180,669			3,180,669	3,180,669		2,087,791	2,087,791		1,092,878	1,092,878	
	Steam (ED-ID)	4,222,687	4,222,687		4,222,687	4,222,687	4,222,687				4,222,687	4,222,687	4,222,687	
	Steam (ED-WA)	5,356,165	5,356,165		5,356,165	5,356,165	5,356,165	5,356,165		5,356,165		5,356,165	5,356,165	
1	Hydro (ED-AN)	14,058,391	14,058,391			14,058,391	14,058,391		9,227,928	9,227,928		4,830,463	4,830,463	
1	Other (ED-AN)	10,787,919	10,787,919			10,787,919	10,787,919		7,081,190	7,081,190		3,706,729	3,706,729	
Total Electric Production		37,605,831	37,605,831		9,578,852	28,026,979	37,605,831	5,356,165	18,396,909	23,753,074	4,222,687	9,630,070	13,852,757	
Electric Transmission														
1	ED-AN	15,256,402	15,256,402			15,256,402	15,256,402		10,014,302	10,014,302		5,242,100	5,242,100	
	ED-ID	983,514	983,514		983,514	983,514	983,514				983,514	983,514	983,514	
	ED-WA	506,455	506,455		506,455	506,455	506,455	506,455		506,455		506,455	506,455	
Total Electric Transmissic		16,746,371	16,746,371		1,489,969	15,256,402	16,746,371	506,455	10,014,302	10,520,757	983,514	5,242,100	6,225,614	
Electric Distribution														
3	ED-AN	78,299	78,299			78,299	78,299		53,201	53,201		25,098	25,098	
	ED-ID	16,696,079	16,696,079		16,696,079	16,696,079	16,696,079				16,696,079	16,696,079	16,696,079	
	ED-WA	31,079,224	31,079,224		31,079,224	31,079,224	31,079,224	31,079,224		31,079,224		31,079,224	31,079,224	
Total Electric Distribution		47,853,602	47,853,602		47,775,303	78,299	47,853,602	31,079,224	53,201	31,132,425	16,696,079	25,098	16,721,177	
Gas Underground Storage														
	GD-AN	622,095		622,095										
	GD-OR	115,313				115,313								
Total Gas Underground St		737,408		622,095		115,313								
Gas Distribution														
	GD-AN	57,383		57,383										
	GD-ID	5,939,258		5,939,258										
	GD-WA	12,837,254		12,837,254										
	GD-OR	8,870,273				8,870,273								
Total Gas Distribution		27,704,168		18,833,895		8,870,273								
General Plant														
4	ED-AN	2,953,364	2,953,364			2,953,364	2,953,364		2,043,403	2,043,403		909,961	909,961	
	ED-ID	478,300	478,300		478,300	478,300	478,300				478,300	478,300	478,300	
	ED-WA	847,798	847,798		847,798	847,798	847,798	847,798		847,798		847,798	847,798	
7,4	CD-AA	22,902,107	15,990,938	4,782,189	2,128,980	15,990,938	15,990,938		11,063,970	11,063,970		4,926,968	4,926,968	
9,4	CD-AN	739,516	571,771	167,745		571,771	571,771		395,603	395,603		176,168	176,168	
9	CD-ID	468,424	362,171	106,253		362,171	362,171				362,171	362,171	362,171	
9	CD-WA	1,962,279	1,517,175	445,104		1,517,175	1,517,175	1,517,175		1,517,175		1,517,175	1,517,175	
8	GD-AA	366,921		253,293	113,628									
	GD-AN	30,891		30,891										
	GD-ID	35,106		35,106										
	GD-WA	1,160,009		1,160,009										
	GD-OR	219,439			219,439									
Total General Plant		32,164,154	22,721,517	6,980,590	2,462,047	3,205,444	19,516,073	22,721,517	2,364,973	13,502,976	15,867,949	840,471	6,013,097	6,853,568
Total Depreciation Expend		162,811,534	124,927,321	26,436,580	11,447,633	62,049,568	62,877,753	124,927,321	39,306,817	41,967,388	81,274,205	22,742,751	20,910,365	43,653,116

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	67.946%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%
							34.360%
							32.054%
							30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	905,785	905,785		905,785	905,785		594,557	594,557		311,228	311,228
1	Misc Intangible Plt (30300)	ED-AN	230,269	230,269		230,269	230,269		151,149	151,149		79,120	79,120
Total Production/Transmission			1,136,054	1,136,054		1,136,054	1,136,054		745,706	745,706		390,348	390,348
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153			
	Misc Intangible Plt (30300)	ED-WA	5,624	5,624		5,624	5,624		5,624	5,624			
Total Distribution			29,777	29,777		29,777	29,777		29,777	29,777			
General Plant - 303000													
7,4		CD-AA	512,143	357,594	106,940	47,609				247,416	247,416		110,178
9,1		CD-AN	9,730	7,523	2,207				4,938	4,938		2,585	2,585
		GD-ID	14,607		14,607								
		GD-WA	24,830		24,830								
		GD-OR	7,160			7,160							
Total General Plant - 303000			568,470	365,117	148,584	54,769				252,354	252,354		112,763
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	32,130,972	22,434,809	6,709,268	2,986,895				15,522,420	15,522,420		6,912,389
9,4		CD-AN	90,273	69,796	20,477				48,291	48,291		21,505	21,505
9,4		CD-ID	7,819	6,045	1,774			6,045				6,045	6,045
9,4		CD-WA	3,775,937	2,919,441	856,496			2,919,441		2,919,441			0
4		ED-AN	2,855,911	2,855,911				2,855,911		1,975,976	1,975,976		879,935
		ED-ID	(47)	(47)				(47)				(47)	(47)
		ED-WA	184,513	184,513				184,513		184,513			
8		GD-AA	99,014		68,351	30,663							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031XX			39,144,392	28,470,468	7,656,366	3,017,558				3,103,954	17,546,687		7,819,827
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)				(19)	(19)		(8)
4		ED-AN	47,295	47,295				47,295		32,723	32,723		14,572
		GD-OR	0			0							
Total General Plant - 390200, 396200			47,256	47,268	(8)	(4)				32,704	32,704		14,564
Total Amortization Expense			40,925,949	30,048,684	7,804,942	3,072,323				3,133,731	18,577,451		8,337,502

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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,892,203)	(70,892,203)			(70,892,203)	(70,892,203)		(46,533,642)	(46,533,642)		(24,358,561)	(24,358,561)	
	Steam (ED-ID)	(84,920,101)	(84,920,101)		(84,920,101)	(84,920,101)	(84,920,101)				(84,920,101)		(84,920,101)	
	Steam (ED-WA)	(157,722,578)	(157,722,578)		(157,722,578)	(157,722,578)	(157,722,578)	(157,722,578)		(157,722,578)				
1	Hydro (ED-AN)	(144,871,854)	(144,871,854)		(144,871,854)	(144,871,854)	(144,871,854)		(95,093,885)	(95,093,885)		(49,777,969)	(49,777,969)	
1	Other (ED-AN)	(137,816,654)	(137,816,654)		(137,816,654)	(137,816,654)	(137,816,654)		(90,462,852)	(90,462,852)		(47,353,802)	(47,353,802)	
Total Electric Production		(596,223,390)	(596,223,390)		(242,642,679)	(353,580,711)	(596,223,390)		(157,722,578)	(232,090,379)	(389,812,957)	(84,920,101)	(121,490,332)	(206,410,433)
Electric Transmission														
1	ED-AN	(205,480,431)	(205,480,431)			(205,480,431)	(205,480,431)		(134,877,355)	(134,877,355)		(70,603,076)	(70,603,076)	
	ED-ID	(8,536,152)	(8,536,152)		(8,536,152)	(8,536,152)	(8,536,152)				(8,536,152)		(8,536,152)	
	ED-WA	(15,200,437)	(15,200,437)		(15,200,437)	(15,200,437)	(15,200,437)	(15,200,437)		(15,200,437)				
Total Electric Transmissic		(229,217,020)	(229,217,020)		(23,736,589)	(205,480,431)	(229,217,020)		(15,200,437)	(134,877,355)	(150,077,792)	(8,536,152)	(70,603,076)	(79,139,228)
Electric Distribution														
3	ED-AN	(243,326)	(243,326)			(243,326)	(243,326)		(165,330)	(165,330)		(77,996)	(77,996)	
	ED-ID	(230,978,695)	(230,978,695)		(230,978,695)	(230,978,695)	(230,978,695)				(230,978,695)		(230,978,695)	
	ED-WA	(362,139,386)	(362,139,386)		(362,139,386)	(362,139,386)	(362,139,386)	(362,139,386)		(362,139,386)				
Total Electric Distribution		(593,361,407)	(593,361,407)		(593,118,081)	(243,326)	(593,361,407)		(362,139,386)	(165,330)	(362,304,716)	(230,978,695)	(77,996)	(231,056,691)
Gas Underground Storage														
	GD-AN	(17,110,859)		(17,110,859)										
	GD-OR	(1,268,894)		(1,268,894)		(1,268,894)								
Total Gas Underground S		(18,379,753)		(17,110,859)		(1,268,894)								
Gas Distribution														
	GD-AN	(1,846,335)		(1,846,335)										
	GD-ID	(84,030,847)		(84,030,847)										
	GD-WA	(150,162,675)		(150,162,675)										
	GD-OR	(117,921,959)		(117,921,959)										
Total Gas Distribution		(353,961,816)		(236,039,857)		(117,921,959)								
General Plant														
4	ED-AN	(35,830,116)	(35,830,116)			(35,830,116)	(35,830,116)		(24,790,499)	(24,790,499)		(11,039,617)	(11,039,617)	
	ED-ID	(10,956,929)	(10,956,929)		(10,956,929)	(10,956,929)	(10,956,929)				(10,956,929)		(10,956,929)	
	ED-WA	(20,063,126)	(20,063,126)		(20,063,126)	(20,063,126)	(20,063,126)	(20,063,126)		(20,063,126)				
7,4	CD-AA	(77,839,290)	(54,349,728)	(16,253,622)	(7,235,940)	(54,349,728)	(54,349,728)		(37,604,033)	(37,604,033)		(16,745,695)	(16,745,695)	
9,4	CD-AN	(8,947,077)	(6,917,611)	(2,029,466)		(6,917,611)	(6,917,611)		(4,786,226)	(4,786,226)		(2,131,385)	(2,131,385)	
9	CD-ID	(6,407,564)	(4,954,136)	(1,453,428)		(4,954,136)	(4,954,136)				(4,954,136)		(4,954,136)	
9	CD-WA	(5,564,335)	(4,302,177)	(1,262,158)		(4,302,177)	(4,302,177)	(4,302,177)		(4,302,177)				
8	GD-AA	(1,874,073)		(1,293,710)	(580,363)									
	GD-AN	(3,341,062)		(3,341,062)										
	GD-ID	(2,081,200)		(2,081,200)										
	GD-WA	(8,879,679)		(8,879,679)										
	GD-OR	(4,936,449)		(4,936,449)										
Total General Plant		(186,720,900)	(137,373,823)	(36,594,325)	(12,752,752)	(40,276,368)	(97,097,455)	(137,373,823)	(24,365,303)	(67,180,758)	(91,546,061)	(15,911,065)	(29,916,697)	(45,827,762)
Total Accumulated Depr		(1,977,864,286)	(1,556,175,640)	(289,745,041)	(131,943,605)	(899,773,717)	(656,401,923)	(1,556,175,640)	(559,427,704)	(434,313,822)	(993,741,526)	(340,346,013)	(222,088,101)	(562,434,114)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			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	67.946%		32.054%
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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(12,820,021)	(12,820,021)		(12,820,021)	(12,820,021)		(8,415,062)	(8,415,062)		(4,404,959)	(4,404,959)	
1	Misc Intangible Plt (3030)	ED-AN	(2,057,125)	(2,057,125)		(2,057,125)	(2,057,125)		(1,350,297)	(1,350,297)		(706,828)	(706,828)	
Total Production/Transmission			(14,877,146)	(14,877,146)		(14,877,146)	(14,877,146)		(9,765,359)	(9,765,359)		(5,111,787)	(5,111,787)	
Distribution														
	Franchises (302000)	ED-WA	(218,302)	(218,302)		(218,302)	(218,302)		(218,302)	(218,302)				
	Misc Intangible Plt (3030)	ED-WA	(48,766)	(48,766)		(48,766)	(48,766)		(48,766)	(48,766)				
Total Distribution			(267,068)	(267,068)		(267,068)	(267,068)		(267,068)	(267,068)				
General Plant - 303000														
7.4		CD-AA	(3,745,609)	(2,615,296)	(782,121)	(348,192)	(2,615,296)	(2,615,296)	(1,809,497)	(1,809,497)		(805,799)	(805,799)	
9.1		CD-AN	(115,415)	(89,235)	(26,180)		(89,235)	(89,235)	(58,574)	(58,574)		(30,661)	(30,661)	
		GD-ID	(114,522)		(114,522)									
		GD-WA	(238,889)		(238,889)									
		GD-OR	(102,464)			(102,464)								
Total General Plant - 303000			(4,316,899)	(2,704,531)	(1,161,712)	(450,656)	(2,704,531)	(2,704,531)	(1,868,071)	(1,868,071)		(836,460)	(836,460)	
Miscellaneous IT Intangible Plant - 3031XX														
7.4		CD-AA	(89,746,187)	(62,663,480)	(18,739,901)	(8,342,806)	(62,663,480)	(62,663,480)	(43,356,235)	(43,356,235)		(19,307,245)	(19,307,245)	
9.4		CD-AN	(98,005)	(75,774)	(22,231)		(75,774)	(75,774)	(52,427)	(52,427)		(23,347)	(23,347)	
9		CD-ID	(36,046)	(27,870)	(8,176)		(27,866)	(27,866)			(27,870)	(27,870)	(27,870)	
9		CD-WA	(4,244,122)	(3,281,428)	(962,694)		(3,281,428)	(3,281,428)	(3,281,428)	(3,281,428)	0	0	0	
4		ED-AN	(5,873,432)	(5,873,432)			(5,873,432)	(5,873,432)	(4,063,769)	(4,063,769)		(1,809,663)	(1,809,663)	
		ED-ID	84	84			84	84			84	84	84	
		ED-WA	(664,620)	(664,620)			(664,620)	(664,620)	(664,620)	(664,620)				
8		GD-AA	(469,195)		(323,895)	(145,300)								
		GD-AN	0		0									
		GD-OR	0		0									
Total Misc IT Intangible Plant - 3031XX			(101,131,523)	(72,586,520)	(20,056,897)	(8,488,106)	(3,973,830)	(68,612,686)	(72,586,516)	(3,946,044)	(47,472,431)	(51,418,479)	(27,786)	(21,140,255)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	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				
4		ED-AN	(188,319)	(188,319)			(188,319)	(188,319)	(130,296)	(130,296)		(58,023)	(58,023)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0				0	0				
		GD-OR	0		0									
Total General Plant - 390200, 396200			(188,306)	(188,310)	3	1	0	(188,310)	(188,310)	0	(130,290)	(130,290)	0	(58,020)
Total Accumulated Amortization			(120,780,942)	(90,623,575)	(21,218,606)	(8,938,761)	(4,240,898)	(86,382,673)	(90,623,571)	(4,213,112)	(59,236,151)	(63,449,267)	(27,786)	(27,146,522)

Allocation Ratios:		Jurisdiction -				Washington			Idaho	
Service -		Electric	Gas-North	Gas-South		Production/Transmission Ratio				
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1		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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,003	121,950	362,279	22,774	507,003	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,902,856	0	0	0	0	2,902,856	0	0	2,902,856	0	0	0
99	GD-OR / AS	846,981	0	0	0	0	0	0	0	846,981	0	846,981	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,980,167	0	0	7,666,682	7,666,682	0	0	2,292,769	2,292,769	0	1,020,716	1,020,716
9	CD-WA / ID / AN	1,997,137	691,134	338,049	514,943	1,544,126	202,763	99,176	151,072	453,011	0	0	0
	TOTAL ACCOUNT	17,234,144	813,084	700,328	8,204,399	9,717,811	3,105,619	99,176	2,443,841	5,648,636	846,981	1,020,716	1,867,697
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,447,502	1,121,070	2,683,146	4,643,286	8,447,502	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,585,128	0	0	0	0	24,585,128	0	0	24,585,128	0	0	0
99	GD-OR / AS	3,825,943	0	0	0	0	0	0	0	3,825,943	0	3,825,943	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	119,139,241	0	0	83,186,592	83,186,592	0	0	24,877,465	24,877,465	0	11,075,184	11,075,184
9	CD-WA / ID / AN	30,352,224	9,447,406	5,769,827	8,250,196	23,467,429	2,771,648	1,692,732	2,420,415	6,884,795	0	0	0
	TOTAL ACCOUNT	186,350,038	10,568,476	8,452,973	96,080,074	115,101,523	27,356,776	1,692,732	27,297,880	56,347,388	3,825,943	11,075,184	14,901,127
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,674,509	11,625	6,198	1,656,686	1,674,509	0	0	0	0	0	0	0
99	GD-WA / ID / AN	712,051	0	0	0	0	712,051	0	0	712,051	0	0	0
99	GD-OR / AS	10,708	0	0	0	0	0	0	0	10,708	0	10,708	0
8	GD-AA	310,708	0	0	0	0	0	0	214,488	214,488	0	96,220	96,220
7	CD-AA	88,173,134	0	0	61,565,127	61,565,127	0	0	18,411,432	18,411,432	0	8,196,575	8,196,575
9	CD-WA / ID / AN	5,810,193	4,255,162	20,790	216,315	4,492,267	1,248,365	6,099	63,462	1,317,926	0	0	0
	TOTAL ACCOUNT	96,691,303	4,266,787	26,988	63,438,128	67,731,903	1,960,416	6,099	18,689,382	20,655,897	10,708	8,292,795	8,303,503
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	48,894,830	23,391,692	9,821,611	15,681,527	48,894,830	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,769,128	0	0	0	0	9,264,742	2,600,899	1,903,487	13,769,128	0	0	0
99	GD-OR / AS	4,081,526	0	0	0	0	0	0	0	4,081,526	0	4,081,526	0
8	GD-AA	65,790	0	0	0	0	0	0	45,416	45,416	0	20,374	20,374
7	CD-AA	7,358,345	0	0	5,137,817	5,137,817	0	0	1,536,496	1,536,496	0	684,032	684,032
9	CD-WA / ID / AN	6,886,734	1,901,869	822,360	2,600,387	5,324,616	557,964	241,261	762,893	1,562,118	0	0	0
	TOTAL ACCOUNT	81,056,353	25,293,561	10,643,971	23,419,731	59,357,263	9,822,706	2,842,160	4,248,292	16,913,158	4,081,526	704,406	4,785,932

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	390,204	613	841	388,750	390,204	0	0	0	0	0		
99		GD-WA / ID / AN	79,277	0	0	0	0	79,277	0	0	0	0		
99		GD-OR / AS	23,198	0	0	0	0	0	0	23,198	0	23,198		
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	4,966,260	251,870	169,338	3,418,555	3,839,763	73,893	49,680	1,002,924	1,126,497	0		
		TOTAL ACCOUNT	5,458,939	252,483	170,179	3,807,305	4,229,967	153,170	49,680	1,002,924	1,205,774	23,198	23,198	
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,867,072	712,709	208,891	4,945,472	5,867,072	0	0	0	0	0		
99		GD-WA / ID / AN	2,719,969	0	0	0	0	1,942,553	287,615	489,801	2,719,969	0		
99		GD-OR / AS	908,192	0	0	0	0	0	0	0	908,192	0		
8		GD-AA	5,030,687	0	0	0	0	0	0	3,472,784	3,472,784	1,557,903		
7		CD-AA	13,142,507	0	0	9,176,493	9,176,493	0	0	2,744,287	2,744,287	1,221,727		
9		CD-WA / ID / AN	1,233,232	7,376	747,797	198,325	953,498	2,164	219,386	58,184	279,734	0		
		TOTAL ACCOUNT	28,901,659	720,085	956,688	14,320,290	15,997,063	1,944,717	507,001	6,765,056	9,216,774	908,192	2,779,630	3,687,822
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,894	0	0	116,894	116,894	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	116,894	0	0	116,894	116,894	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,675,084	357,184	13,580	1,304,320	1,675,084	0	0	0	0	0		
99		GD-WA / ID / AN	147,850	0	0	0	0	52,933	0	94,917	147,850	0		
99		GD-OR / AS	30,559	0	0	0	0	0	0	0	30,559	0		
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	63,537		
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	145,809		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	3,627,179	357,184	13,580	2,399,504	2,770,268	52,933	0	564,073	617,006	30,559	209,346	239,905
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,871,934	13,930,319	9,490,817	8,450,798	31,871,934	0	0	0	0	0		
99		GD-WA / ID / AN	4,122,136	0	0	0	0	2,453,862	847,685	820,589	4,122,136	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	49,127		
9		CD-WA / ID / AN	1,463,823	250,572	395,852	485,360	1,131,784	73,512	116,134	142,393	332,039	0		
		TOTAL ACCOUNT	38,030,206	14,180,891	9,886,669	9,305,158	33,372,718	2,527,374	963,819	1,073,334	4,564,527	43,834	49,127	92,961

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,641,525	11,263,433	6,277,353	32,100,739	49,641,525	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,066,864	0	0	0	0	753,621	312,185	1,058	1,066,864	0	0	
99		GD-OR / AS	1,143,439	0	0	0	0	0	0	0	0	1,143,439	0	
8		GD-AA	651,856	0	0	0	0	0	0	449,989	449,989	0	201,867	
7		CD-AA	59,603,585	0	0	41,617,011	41,617,011	0	0	12,445,825	12,445,825	0	5,540,749	
9		CD-WA/ ID / AN	16,773,445	7,130,785	2,888,442	2,949,498	12,968,725	2,092,005	847,401	865,314	3,804,720	0	0	
		TOTAL ACCOUNT	128,880,714	18,394,218	9,165,795	76,667,248	104,227,261	2,845,626	1,159,586	13,762,186	17,767,398	1,143,439	5,742,616	6,886,055
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	205,688	0	6,846	198,842	205,688	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	636,569	0	0	444,472	444,472	0	0	132,922	132,922	0	59,175	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	853,198	0	13,475	643,314	656,789	0	1,945	132,922	134,867	2,367	59,175	61,542
		TOTAL GENERAL PLANT	587,200,627	74,846,769	40,030,646	298,402,045	413,279,460	49,769,337	7,322,198	75,979,890	133,071,425	10,916,747	29,932,995	40,849,742

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 INTANGIBLE PLANT For Twelve Months Ended May 31, 2020 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,913,780	466,132	0	10,447,648	10,913,780	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,798,495	0	0	0	0	1,022,283	776,212	0	1,798,495	0	0	0	0
99		GD-OR / AS	416,971	0	0	0	0	0	0	0	0	416,971	0	416,971	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,682,876	0	0	5,364,415	5,364,415	0	0	1,604,261	1,604,261	0	714,200	714,200	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	21,006,180	466,132	0	15,962,103	16,428,235	1,022,283	776,212	1,648,279	3,446,774	416,971	714,200	1,131,171	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,120,045	653,828	(458)	14,466,675	15,120,045	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	610,153	0	0	0	0	0	0	421,201	421,201	0	188,952	188,952	
7		CD-AA	114,267,359	0	0	79,784,898	79,784,898	0	0	23,860,167	23,860,167	0	10,622,294	10,622,294	
9		CD-WA / ID / AN	459,072	(32)	32,074	322,898	354,940	(9)	9,410	94,731	104,132	0	0	0	
		TOTAL ACCOUNT	130,456,629	653,796	31,616	94,574,471	95,259,883	(9)	9,410	24,376,099	24,385,500	0	10,811,246	10,811,246	
	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	200,760	0	0	140,176	140,176	0	0	41,921	41,921	0	18,663	18,663	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	200,760	0	0	140,176	140,176	0	0	41,921	41,921	0	18,663	18,663	
	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 May 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,748,907	0	0	20,771,580	20,771,580	0	0	6,211,869	6,211,869	0	2,765,458	2,765,458	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,748,907	0	0	20,771,580	20,771,580	0	0	6,211,869	6,211,869	0	2,765,458	2,765,458	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	433,663	433,663	0	0	433,663	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,640,572	0	0	1,145,496	1,145,496	0	0	342,568	342,568	0	152,508	152,508	0
9		CD-WA / ID / AN	18,725,283	14,477,827	0	0	14,477,827	4,247,456	0	0	4,247,456	0	0	0	0
		TOTAL ACCOUNT	20,799,518	14,911,490	0	1,145,496	16,056,986	4,247,456	0	342,568	4,590,024	0	152,508	152,508	0
	TOTAL		303,043,198	16,031,418	31,616	202,997,197	219,060,231	5,269,730	785,622	53,675,300	59,730,652	416,971	23,835,344	24,252,315	

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 May 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,474,507)	(59,680,865)	(17,847,932)	(7,945,710)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(794,702)	(614,440)	(180,262)	0
7	282919	CD-AA	(1,886,990)	(1,317,553)	(394,022)	(175,415)
7	283750	CD-AA	(118,624)	(82,827)	(24,770)	(11,027)
		Total	(88,274,823)	(61,695,685)	(18,446,986)	(8,132,152)

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 May 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	3,905,888	3,905,888	0	0	0	0	3,905,888
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	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,769)	(1,769)	0	0	0	0	(1,769)
7/4	154560 Supply Chain Invoice Price Variance	0	0	36	36	0	0	0	0	36
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	40,512,139	20,308,139	0	60,820,278	38,830,958	19,227,469	1,681,181	1,080,670	0
TOTAL		40,512,139	20,308,139	3,904,636	64,724,914	38,830,958	19,227,469	1,681,181	1,080,670	3,904,636

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						