

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended March 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	179,051,810	117,434,446	61,617,364
	Adjustments			
	Adjusted Net Operating Income (Loss)	179,051,810	117,434,446	61,617,364
E-APL	Electric Net Rate Base	2,605,048,932	1,758,052,636	846,996,296
	<b>RATE OF RETURN</b>	<u>6.873%</u>	<u>6.680%</u>	<u>7.275%</u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended March 31, 2020						
Ending Balance Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	3-01-2020 thru 03-31-2020	395,091 100.000%	258,642 65.464%	136,449 34.536%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2019 thru 03-31-2020	28,528,200 100.000%	19,698,452 69.049%	8,829,748 30.951%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2020  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

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 March 31, 2020  
Ending Balance Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		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
		<b>Total</b>		<b>31,632,984</b>	<b>0</b>	<b>22,175,476</b>	<b>9,457,508</b>
		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
		<b>Total</b>		<b>19,009,997</b>	<b>0</b>	<b>13,061,026</b>	<b>5,948,971</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.129%</b>	<b>123.871%</b>
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2020  
Ending Balance Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 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 Percent	3-01-2020 thru 03-31-2020	1,284,339,854	890,434,473	393,905,381	
		Percent		100.000%	69.330%	30.670%	
11		Book Depreciation Percent	04-01-2019 thru 03-31-2020	122,841,326	79,346,222	43,495,104	
		Percent		100.000%	64.592%	35.408%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended March 31, 2020  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	3-01-2020 thru 03-31-2020	3,173,742,931 100.000%	2,149,354,737 67.723%	1,024,388,194 32.277%
13	E-PLT	Net Electric General Plant Percent	3-01-2020 thru 03-31-2020	282,111,296 100.000%	194,446,849 68.926%	87,664,447 31.074%
14		Net Allocated Schedule M's Percent	04-01-2019 thru 03-31-2020	-115,403,114 100.000%	-78,414,804 67.949%	-36,988,310 32.051%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended March 31, 2020		
Ending Balance 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	360,397,244	0	360,397,244	243,589,256	0	243,589,256	116,807,988	0
99	442200	Commercial - Firm & Int.	315,957,970	0	315,957,970	227,640,608	0	227,640,608	88,317,362	0
1	442300	Industrial	116,062,086	0	116,062,086	64,128,619	0	64,128,619	51,933,467	0
99	444000	Public Street & Highway Lighting	7,327,987	0	7,327,987	4,662,685	0	4,662,685	2,665,302	0
99	448000	Interdepartmental Revenue	1,482,559	0	1,482,559	1,217,242	0	1,217,242	265,317	0
99	499XXX	Unbilled Revenue	2,353,059	0	2,353,059	1,240,239	0	1,240,239	1,112,820	0
TOTAL SALES TO ULTIMATE CUSTOMERS			803,580,905	0	803,580,905	542,478,649	0	542,478,649	261,102,256	0
1	447XXX	Sales for Resale	0	84,560,631	84,560,631	0	55,505,598	55,505,598	0	29,055,033
TOTAL SALES OF ELECTRICITY			803,580,905	84,560,631	888,141,536	542,478,649	55,505,598	597,984,247	261,102,256	29,055,033
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	(206,672)	0	(206,672)	(128,334)	0	(128,334)	(78,338)	0
99	451000	Miscellaneous Service Revenue	381,633	0	381,633	256,553	0	256,553	125,080	0
1	453000	Sales of Water & Water Power	0	320,581	320,581	0	210,429	210,429	0	110,152
1	454000	Rent from Electric Property	2,729,993	123,475	2,853,468	1,728,888	81,049	1,809,937	1,001,105	42,426
1	454100	Rent from Trnsmission Joint Use	2,157	0	2,157	4,073	0	4,073	(1,916)	0
1	456XXX	Other Electric Revenues	11,421,828	64,670,678	76,092,506	10,077,825	42,449,833	52,527,658	1,344,003	22,220,845
TOTAL OTHER OPERATING REVENUE			14,328,939	65,114,734	79,443,673	11,939,005	42,741,311	54,680,316	2,389,934	22,373,423
TOTAL ELECTRIC REVENUE			817,909,844	149,675,365	967,585,209	554,417,654	98,246,909	652,664,563	263,492,190	51,428,456

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For Twelve Months Ended March 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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



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For Twelve Months Ended March 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	8,376,465	28,081,676	36,458,141	4,158,024	18,432,812	22,590,836	4,218,441	9,648,864
E-DEPX		Depreciation Expense-Transmission	1,488,133	15,089,200	16,577,333	505,695	9,904,551	10,410,246	982,438	5,184,649
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,138,208	1,138,208	0	747,120	747,120	0	391,088
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(116,825)	0	(116,825)	116,825	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)	0	(737,077)	0	0	0	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,020,454	0	1,020,454	1,020,454	0	1,020,454	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	87,917	0	87,917	0	0	0	87,917	0
99	407327	Colstrip Reg. Asset Amortization	807,768	0	807,768	0	0	0	807,768	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(130,821)	0	(130,821)	0	0	0	(130,821)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	501,443	0	501,443	0	0	0	501,443	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	205,568	0	205,568	153,489	0	153,489	52,079	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,963,472)	0	(1,963,472)	0	0	0	(1,963,472)	0
99	407434	EIM Deferred O&M	(104,491)	0	(104,491)	0	0	0	(104,491)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,871,460)	0	(8,871,460)	(5,794,409)	0	(5,794,409)	(3,077,051)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(299,572)	0	(299,572)	0	0	0	(299,572)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	25,096	0	25,096	25,096	0	25,096	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,890,878	24,890,878	0	16,338,372	16,338,372	0	8,552,506
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	665,612	70,308,352	70,973,964	219,389	46,150,402	46,369,791	446,223	24,157,950
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,753,277	423,745,180	447,498,457	11,498,864	278,146,332	289,645,196	12,254,413	145,598,848

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For Twelve Months Ended March 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	623,366	3,593,926	4,217,292	416,073	2,481,570	2,897,643	207,293	1,112,356
3	582000	Station Expense	811,033	44,002	855,035	516,246	30,383	546,629	294,787	13,619
3	583000	Overhead Line Expense	1,786,144	632,465	2,418,609	1,053,110	436,711	1,489,821	733,034	195,754
3	584000	Underground Line Expense	1,858,860	0	1,858,860	1,077,165	0	1,077,165	781,695	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,662	0	8,662	7,134	0	7,134	1,528	0
3	586000	Meter Expense	2,014,842	47,659	2,062,501	1,710,845	32,908	1,743,753	303,997	14,751
3	587000	Customer Installations Expense	769,137	136,845	905,982	545,501	94,490	639,991	223,636	42,355
3	588000	Miscellaneous Distribution Expense	4,257,437	3,935,600	8,193,037	2,934,691	2,717,492	5,652,183	1,322,746	1,218,108
3	589000	Rent	(1)	350,942	350,941	(1)	242,322	242,321	0	108,620
		MAINTENANCE:								
3	590000	Supervision & Engineering	643,387	917,531	1,560,918	479,609	633,546	1,113,155	163,778	283,985
3	591000	Structures	565,217	19,606	584,823	380,031	13,538	393,569	185,186	6,068
3	592000	Station Equipment	749,661	123,175	872,836	562,877	85,051	647,928	186,784	38,124
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	12,526,883	1,104	12,527,987	8,618,634	762	8,619,396	3,908,249	342
3	594000	Underground Lines	833,013	0	833,013	554,028	0	554,028	278,985	0
3	595000	Line Transformers	450,279	0	450,279	358,746	0	358,746	91,533	0
3	596000	Street Light & Signal System Maintenance Exp	186,951	0	186,951	168,071	0	168,071	18,880	0
3	597000	Meters	51,557	0	51,557	45,792	0	45,792	5,765	0
3	598000	Miscellaneous Distribution Expense	391,773	242,677	634,450	269,900	167,566	437,466	121,873	75,111
		TOTAL DISTRIBUTION OPERATING EXP	28,528,201	10,045,532	38,573,733	19,698,452	6,936,339	26,634,791	8,829,749	3,109,193
E-DEPX		Depreciation Expense-Distribution	47,104,366	75,132	47,179,498	30,542,246	51,878	30,594,124	16,562,120	23,254
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,941,282	321	52,941,603	46,760,981	222	46,761,203	6,180,301	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	100,075,667	75,453	100,151,120	77,333,246	52,100	77,385,346	22,742,421	23,353
		TOTAL DISTRIBUTION EXPENSES	128,603,868	10,120,985	138,724,853	97,031,698	6,988,439	104,020,137	31,572,170	3,132,546

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For Twelve Months Ended March 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	173,896	173,896	0	113,839	113,839	0	60,057
2	902000	Meter Reading Expenses	2,516,798	217,567	2,734,365	2,282,877	142,428	2,425,305	233,921	75,139
2	903XXX	Customer Records & Collection Expenses	2,679,503	7,290,718	9,970,221	1,772,101	4,772,796	6,544,897	907,402	2,517,922
2	904000	Uncollectible Accounts	0	556,275	556,275	0	364,160	364,160	0	192,115
2	905000	Misc Customer Accounts	0	233,419	233,419	0	152,805	152,805	0	80,614
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,196,301</b>	<b>8,471,875</b>	<b>13,668,176</b>	<b>4,054,978</b>	<b>5,546,028</b>	<b>9,601,006</b>	<b>1,141,323</b>	<b>2,925,847</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	35,420,493	199,863	35,620,356	25,215,313	130,838	25,346,151	10,205,180	69,025
2	909000	Advertising	54,387	1,086,571	1,140,958	54,387	711,313	765,700	0	375,258
2	910000	Misc Customer Service & Info Exp	0	260,624	260,624	0	170,615	170,615	0	90,009
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,474,880</b>	<b>1,547,058</b>	<b>37,021,938</b>	<b>25,269,700</b>	<b>1,012,766</b>	<b>26,282,466</b>	<b>10,205,180</b>	<b>534,292</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	664,114	31,852,243	32,516,357	523,407	22,038,248	22,561,655	140,707	9,813,995
4	921000	Office Supplies & Expenses	9,099	4,723,472	4,732,571	7,169	3,268,123	3,275,292	1,930	1,455,349
4	922000	Admin Exp Transferred--Credit	0	(101,114)	(101,114)	0	(69,960)	(69,960)	0	(31,154)
4	923000	Outside Services Employed	477,610	9,807,296	10,284,906	455,215	6,785,570	7,240,785	22,395	3,021,726
4	924000	Property Insurance Premium	0	1,540,092	1,540,092	0	1,065,574	1,065,574	0	474,518
4	925XXX	Injuries and Damages	9,028	3,483,867	3,492,895	7,065	2,410,453	2,417,518	1,963	1,073,414
4	926XXX	Employee Pensions and Benefits	1,329,146	9,581,636	10,910,782	942,745	6,629,438	7,572,183	386,401	2,952,198
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,378,154	3,526,203	6,904,357	2,198,567	2,314,600	4,513,167	1,179,587	1,211,603
4	930000	Miscellaneous General Expenses	153,750	5,233,528	5,387,278	125,021	3,621,026	3,746,047	28,729	1,612,502
4	931000	Rents	4,712	330,921	335,633	0	228,961	228,961	4,712	101,960
4	935000	Maintenance of General Plant	1,436,641	11,547,711	12,984,352	964,755	7,989,746	8,954,501	471,886	3,557,965
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>7,463,454</b>	<b>81,525,855</b>	<b>88,989,309</b>	<b>5,223,944</b>	<b>56,281,779</b>	<b>61,505,723</b>	<b>2,239,510</b>	<b>25,244,076</b>

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Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,162,383	19,364,924	22,527,307	2,320,877	13,398,398	15,719,275	841,506	5,966,526
E-AMTX		Amortization Expense-General Plant - 303000	0	405,695	405,695	0	280,429	280,429	0	125,266
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,131,102	24,671,612	27,802,714	3,125,093	17,070,041	20,195,134	6,009	7,601,571
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,291	47,291	0	32,720	32,720	0	14,571
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(6,965,299)	0	(6,965,299)	(1,200,306)	0	(1,200,306)	(5,764,993)	0
99	407311	Regulatory Debit - AFUDC Amortization	238,499	1,192,951	1,431,450	190,223	807,902	998,125	48,276	385,049
99	407314	Regulatory Debit - FISERVE Amortization	77,333	0	77,333	0	0	0	77,333	0
99	407319	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0
99	407332	Existing Meters Excess Deprec. Deferral	904,407	0	904,407	904,407	0	904,407	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,031,110)	0	(1,031,110)	(740,162)	0	(740,162)	(290,948)	0
99	407436	Regulatory Credit - AMI	(7,390,319)	0	(7,390,319)	(7,390,319)	0	(7,390,319)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	354,689	2,116,816	2,471,505	243,123	1,464,604	1,707,727	111,566	652,212
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,479,849)	47,799,289	41,319,440	(1,763,705)	33,054,094	31,290,389	(4,716,144)	14,745,195
		TOTAL ADMIN & GENERAL EXPENSES	983,605	129,325,144	130,308,749	3,460,239	89,335,873	92,796,112	(2,476,634)	39,989,271
		TOTAL EXPENSES BEFORE FIT	194,011,931	573,210,242	767,222,173	141,315,479	381,029,438	522,344,917	52,696,452	192,180,804
		NET OPERATING INCOME (LOSS) BEFORE FIT			200,363,036			130,319,646		
E-FIT		FEDERAL INCOME TAX			10,842,963			5,565,215		
E-FIT		DEFERRED FEDERAL INCOME TAX			10,953,051			7,638,200		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			179,051,810			117,434,446		

ALLOCATION RATIOS:

Ref/Basis	Account	Description	SYSTEM	WASHINGTON	IDAHO
E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.464%	34.536%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.049%	30.951%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ending Balance Basis	*****

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

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

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



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,867,305
E-DEPX		Depreciation Expense-Transmission	6,167,087
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	391,088
99		Colstrip 3 AFUDC Reallocation Adj	116,825
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	87,917
99	407327	Colstrip Reg. Asset Amortization	807,768
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(130,821)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	501,443
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	52,079
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,963,472)
99	407434	EIM Deferred O&M	(104,491)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,077,051)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(299,572)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,552,506
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>24,604,173</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>157,853,261</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended March 31, 2020		
Ending Balance Basis		*****

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended March 31, 2020		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	60,057
2	902000	Meter Reading Expenses	309,060
2	903XXX	Customer Records & Collection Expenses	3,425,324
2	904000	Uncollectible Accounts	192,115
2	905000	Misc Customer Accounts	80,614
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,067,170</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,274,205
2	909000	Advertising	375,258
2	910000	Misc Customer Service & Info Exp	90,009
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,739,472</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	9,954,702
4	921000	Office Supplies & Expenses	1,457,279
4	922000	Admin Exp Transferred--Credit	(31,154)
4	923000	Outside Services Employed	3,044,121
4	924000	Property Insurance Premium	474,518
4	925XXX	Injuries and Damages	1,075,377
4	926XXX	Employee Pensions and Benefits	3,338,599
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,391,190
4	930000	Miscellaneous General Expenses	1,641,231
4	931000	Rents	106,672
4	935000	Maintenance of General Plant	4,029,851
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>27,483,586</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,808,032
E-AMTX		Amortization Expense-General Plant - 303000	125,266
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,607,580
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,571
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(5,764,993)
99	407311	Regulatory Debit - AFUDC Amortization	433,325
99	407314	Regulatory Debit - FISERVE Amortization	77,333
99	407319	AFUDC Equity DFIT Deferral	255,107
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(290,948)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	763,778
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>10,029,051</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>37,512,637</u>
		TOTAL EXPENSES BEFORE FIT	<u>244,877,256</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	70,043,390
E-FIT		FEDERAL INCOME TAX	5,277,748
E-FIT		DEFERRED FEDERAL INCOME TAX	3,314,851
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>61,617,364</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	35,107	787,139	822,246	32,807	516,678	549,485	2,300	270,461	272,761
1	456010	Other Electric Rev-Financial	0	(3,257,537)	(3,257,537)	0	(2,138,247)	(2,138,247)	0	(1,119,290)	(1,119,290)
1	456015	Other Electric Rev-CT Fuel Sales	0	10,105,539	10,105,539	0	6,633,276	6,633,276	0	3,472,263	3,472,263
1	456016	Other Electric Rev-Resource Opt	0	2,261,662	2,261,662	0	1,484,555	1,484,555	0	777,107	777,107
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	316,406	316,406	0	207,689	207,689	0	108,717	108,717
1	456019	Other Electric Rev-Specified	0	1,062,500	1,062,500	0	697,425	697,425	0	365,075	365,075
1	456020	Other Electric Rev-Sale of Excess	0	28,618	28,618	0	18,785	18,785	0	9,833	9,833
1	456030	Other Electric Rev-Clearwater	(134,146)	1,310,125	1,175,979	0	859,966	859,966	(134,146)	450,159	316,013
1	456050	Other Electric Rev-Attachment Fees	207,291	878,170	1,085,461	182,422	576,431	758,853	24,869	301,739	326,608
1	456100	Transmission Revenue of Others	0	11,509,481	11,509,481	0	7,554,823	7,554,823	0	3,954,658	3,954,658
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,527,437	2,527,437	0	1,659,010	1,659,010	0	868,427	868,427
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	941,450	0	941,450	941,450	0	941,450	0	0	0
1	456328	Residential Decoupling Deferral	8,112,214	0	8,112,214	6,384,426	0	6,384,426	1,727,788	0	1,727,788
1	456329	Amortization Res Decoupling Deferral	(2,016,003)	0	(2,016,003)	(1,785,864)	0	(1,785,864)	(230,139)	0	(230,139)
1	456338	Non-res Decoupling Deferred Rev	8,502,147	0	8,502,147	7,850,716	0	7,850,716	651,431	0	651,431
1	456339	Amortization Non-res Decoupling	(4,713,085)	0	(4,713,085)	(3,636,891)	0	(3,636,891)	(1,076,194)	0	(1,076,194)
1	456380	Other Electric Revenue-Clearwater	324,311	0	324,311	0	0	0	324,311	0	324,311
1	456700	Other Electric Rev-Low Voltage	162,542	0	162,542	108,759	0	108,759	53,783	0	53,783
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,218,339)	(1,218,339)	0	(799,718)	(799,718)	0	(418,621)	(418,621)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,218,339	1,218,339	0	799,718	799,718	0	418,621	418,621
1	456730	Other Elec Rev-Intraco Thermal	0	34,468,129	34,468,129	0	22,624,880	22,624,880	0	11,843,249	11,843,249
TOTAL ACCOUNT 456			11,421,828	64,670,679	76,092,507	10,077,825	42,449,835	52,527,660	1,344,003	22,220,844	23,564,847

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	119,710,779	119,710,779	0	78,578,155	78,578,155	0	41,132,624	41,132,624
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,466,991	1,712,722	245,731	962,933	1,208,664	0	504,058	504,058
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,625,332	0	10,625,332	0	0	0	10,625,332	0	10,625,332
1	555550	Non Monetary - Exchange Power	0	1,833,079	1,833,079	0	1,203,233	1,203,233	0	629,846	629,846
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,338,440	2,338,440	0	1,534,952	1,534,952	0	803,488	803,488
1	555710	Intercompany Purchase	0	2,525,040	2,525,040	0	1,657,436	1,657,436	0	867,604	867,604
TOTAL ACCOUNT 555			10,871,063	127,874,329	138,745,392	245,731	83,936,709	84,182,440	10,625,332	43,937,620	54,562,952

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,374	6,644,283	6,661,657	17,374	4,361,307	4,378,681	0	2,282,976	2,282,976
1	557010	Other Power Supply Expense - Financial	0	(486,387)	(486,387)	0	(319,264)	(319,264)	0	(167,123)	(167,123)
1	557018	Merchandise Processing Fee	0	50,539	50,539	0	33,174	33,174	0	17,365	17,365
1	557150	Fuel - Economic Dispatch	0	(16,019,762)	(16,019,762)	0	(10,515,372)	(10,515,372)	0	(5,504,390)	(5,504,390)
1	557160	Power Supply Expense - Miscellaneous	0	1,204	1,204	0	790	790	0	414	414
99	557161	Unbilled Add-Ons	511,440	0	511,440	0	0	0	511,440	0	511,440
1	557165	Other Resource Costs-CAISO Charges	0	187,462	187,462	0	123,050	123,050	0	64,412	64,412
1	557170	Broker Fees - Power	0	282,625	282,625	0	185,515	185,515	0	97,110	97,110
1	557171	REC Broker Fees	0	50,591	50,591	0	33,208	33,208	0	17,383	17,383
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	4,605,477	0	4,605,477	4,605,477	0	4,605,477	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	596,326	0	596,326	596,326	0	596,326	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,486,058)	0	(1,486,058)	(1,486,058)	0	(1,486,058)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,628,237	0	2,628,237	0	0	0	2,628,237	0	2,628,237
99	557390	Idaho PCA Amortization	(5,750,023)	0	(5,750,023)	0	0	0	(5,750,023)	0	(5,750,023)
1	557395	Optional Renewable Power Expense Offset	0	489	489	0	321	321	0	168	168
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,315,181	1,315,181	0	863,285	863,285	0	451,896	451,896
1	557711	Turbine Gas Bookout Offset	0	(1,315,181)	(1,315,181)	0	(863,285)	(863,285)	0	(451,896)	(451,896)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,449,526	54,449,526	0	35,740,669	35,740,669	0	18,708,857	18,708,857
TOTAL ACCOUNT 557			2,190,644	45,160,570	47,351,214	4,479,810	29,643,398	34,123,208	(2,289,166)	15,517,172	13,228,006

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	295,962	199,863	495,825	216,414	130,838	347,252	79,548	69,025	148,573
99	908600	Public Purpose Tariff Rider Expense Offset	35,234,971	0	35,234,971	25,065,281	0	25,065,281	10,169,690	0	10,169,690
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(287,313)	0	(287,313)	(243,255)	0	(243,255)	(44,058)	0	(44,058)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	35,420,493	199,863	35,620,356	25,215,313	130,838	25,346,151	10,205,180	69,025	10,274,205

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.464%	34.536%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended March 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.38%	53.38%
2	Cost of Debt		5.116%	5.093%
	Total Weighted Cost		2.731%	2.719%
E-APL	Net Rate Base	2,605,048,932	1,758,052,636	846,996,296
	Interest Deduction for FIT Calculation	71,042,246	48,012,417	23,029,829
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended March 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	967,585,209	652,664,563	314,920,646
E-OPS	Less: Operating & Maintenance Expense	554,777,649	367,299,391	187,478,258
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,140,538	90,238,224	41,902,314
E-OTX	Less: Taxes Other than FIT	80,303,986	64,807,302	15,496,684
	Net Operating Income Before FIT	200,363,036	130,319,646	70,043,390
E-INT	Less: Interest Expense	71,042,246	48,012,417	23,029,829
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(116,825)	116,825
E-OTX	Less: ID ITC Deferred & Amortization	(192,199)	0	(192,199)
E-SCM	Plus: Schedule M Adjustments	(77,495,436)	(55,923,032)	(21,572,404)
	Taxable Net Operating Income	51,633,155	26,501,022	25,132,133
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	10,842,963	5,565,215	5,277,748
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	10,842,963	5,565,215	5,277,748
E-DTE	Deferred FIT	10,953,051	7,638,200	3,314,851
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	21,311,226	12,885,200	8,426,026

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		63,292,468	88,873,736	152,166,204	40,681,953	59,917,948	100,599,901	22,610,515	28,955,788	51,566,303
12	997001 Contributions In Aid of Construction		0	6,430,967	6,430,967	0	4,355,244	4,355,244	0	2,075,723	2,075,723
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	1,411,454	1,411,454	0	955,879	955,879	0	455,575	455,575
99	997007 Idaho PCA		(3,121,786)	0	(3,121,786)	0	0	0	(3,121,786)	0	(3,121,786)
12	997009 Rathdrum Turbine Lease		0	(28,185)	(28,185)	0	(19,088)	(19,088)	0	(9,097)	(9,097)
12	997016 Redemption Expense Amortization		0	944,692	944,692	0	639,774	639,774	0	304,918	304,918
99	997017 Amort - Invest in Exch Pwr (405.9)		1,020,454	0	1,020,454	1,020,454	0	1,020,454	0	0	0
99	997018 DSM Tariff Rider		6,414,180	0	6,414,180	3,238,617	0	3,238,617	3,175,563	0	3,175,563
12	997020 FAS87 Current Pension Accrual		0	635,445	635,445	0	430,342	430,342	0	205,103	205,103
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(1,308,176)	(1,308,176)	0	(885,936)	(885,936)	0	(422,240)	(422,240)
99	997031 Decoupling Mechanism		(10,826,723)	0	(10,826,723)	(9,753,837)	0	(9,753,837)	(1,072,886)	0	(1,072,886)
12	997032 Interest Rate Swaps		0	(7,333,230)	(7,333,230)	0	(4,966,283)	(4,966,283)	0	(2,366,947)	(2,366,947)
99	997033 BPA Residential Exchange		(1,125,658)	0	(1,125,658)	(572,005)	0	(572,005)	(553,653)	0	(553,653)
99	997034 Montana Hydro Settlement		5,005,700	0	5,005,700	3,276,413	0	3,276,413	1,729,287	0	1,729,287
99	997035 Leases		0	27,983	27,983	0	19,361	19,361	0	8,622	8,622
99	997043 Washington Deferred Power Costs		4,844,210	0	4,844,210	4,844,210	0	4,844,210	0	0	0
12	997044 Non-Monetary Power Costs		0	1,833,080	1,833,080	0	1,241,417	1,241,417	0	591,663	591,663
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(185,711,617)	(185,711,617)	0	(125,769,478)	(125,769,478)	0	(59,942,139)	(59,942,139)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	598,729	750,847	30,975	285,356	316,331
99	997065 Amortization - Unbilled Revenue Add-Ins		(237,778)	0	(237,778)	(248,800)	0	(248,800)	11,022	0	11,022
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	5,325,095	5,325,095	0	3,606,314	3,606,314	0	1,718,781	1,718,781
12	997081 Deferred Compensation		0	58,405	58,405	0	39,554	39,554	0	18,851	18,851
4	997082 Meal Disallowances		0	630,898	630,898	0	436,512	436,512	0	194,386	194,386
12	997083 Paid Time Off		0	782,653	782,653	0	530,036	530,036	0	252,617	252,617
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(430,393)	0	(430,393)	0	0	0	(430,393)	0	(430,393)
99	997095 WA REC Deferral		(879,271)	0	(879,271)	(879,271)	0	(879,271)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,159	22,159	0	10,561	10,561
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	99,466	99,466	0	67,361	67,361	0	32,105	32,105
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(34,073,854)	(34,073,854)	0	(23,075,836)	(23,075,836)	0	(10,998,018)	(10,998,018)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		501,443	0	501,443	0	0	0	501,443	0	501,443
99	997104 Spokane River TDG		87,917	0	87,917	0	0	0	87,917	0	87,917
99	997107 MDM System		(17,813,110)	0	(17,813,110)	(17,813,110)	0	(17,813,110)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(6,819,408)	0	(6,819,408)	(1,412,194)	0	(1,412,194)	(5,407,214)	0	(5,407,214)
99	997110	FISERVE	(930,669)	0	(930,669)	(740,169)	0	(740,169)	(190,500)	0	(190,500)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,859)	(164,859)	0	(78,572)	(78,572)
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	313,375	313,375	0	149,356	149,356
99	997115	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0	255,107
99	997117	Colstrip Plant Adjustment	(2,173,137)	0	(2,173,137)	(183,213)	0	(183,213)	(1,989,924)	0	(1,989,924)
99	997119	AFUDC Tax CPI	0	4,794,851	4,794,851	0	3,247,217	3,247,217	0	1,547,634	1,547,634
99	997120	Transportation Tax Disallowance	0	67,118	67,118	0	45,454	45,454	0	21,664	21,664
99	997123	EIM Deferred O&M	(104,491)	0	(104,491)	0	0	0	(104,491)	0	(104,491)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>37,907,678</b>	<b>(115,403,114)</b>	<b>(77,495,436)</b>	<b>22,491,772</b>	<b>(78,414,804)</b>	<b>(55,923,032)</b>	<b>15,415,906</b>	<b>(36,988,310)</b>	<b>(21,572,404)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.723%	32.277%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,463,977	5,463,977	0	3,700,369	3,700,369	0	1,763,608	1,763,608
99	410100	Deferred Federal Income Tax Expense - Washin	5,802,888	0	5,802,888	5,802,888	0	5,802,888	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,663,713	0	1,663,713	0	0	0	1,663,713	0	1,663,713
	410100	Total	7,466,601	5,463,977	12,930,578	5,802,888	3,700,369	9,503,257	1,663,713	1,763,608	3,427,321
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(226,636)	(226,636)	0	(153,485)	(153,485)	0	(73,151)	(73,151)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,711,572)	0	(1,711,572)	(1,711,572)	0	(1,711,572)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(39,319)	0	(39,319)	0	0	0	(39,319)	0	(39,319)
	411100	Total	(1,750,891)	(226,636)	(1,977,527)	(1,711,572)	(153,485)	(1,865,057)	(39,319)	(73,151)	(112,470)
Total Deferred Federal Income Tax Expense			5,715,710	5,237,341	10,953,051	4,091,316	3,546,884	7,638,200	1,624,394	1,690,457	3,314,851

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.723%	32.277%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	53,728	53,728	0	35,267	35,267	0	18,461	18,461
1	408140	State Kwh Generation Tax	0	1,459,371	1,459,371	0	957,931	957,931	0	501,440	501,440
1	408150	R&P Property Tax--Production	0	17,329,784	17,329,784	0	11,375,270	11,375,270	0	5,954,514	5,954,514
1	408180	R&P Property Tax--Transmission	0	5,926,670	5,926,670	0	3,890,266	3,890,266	0	2,036,404	2,036,404
1	409100	State Income Tax--Montana & Oregon	0	121,325	121,325	0	79,638	79,638	0	41,687	41,687
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,890,878</b>	<b>24,890,878</b>	<b>0</b>	<b>16,338,372</b>	<b>16,338,372</b>	<b>0</b>	<b>8,552,506</b>	<b>8,552,506</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,241,762	0	21,241,762	21,241,762	0	21,241,762	0	0	0
99	408120	Municipal Occupation & License Tax	22,127,286	0	22,127,286	18,644,736	0	18,644,736	3,482,550	0	3,482,550
99	408160	Miscellaneous State or Local Tax--WA & ID	229	0	229	0	0	0	229	0	229
99	408170	R&P Property Tax--Distribution	9,958,587	0	9,958,587	6,874,483	0	6,874,483	3,084,104	0	3,084,104
99	409100	State Income Tax--Idaho	(194,383)	321	(194,062)	0	222	222	(194,383)	99	(194,284)
99	411410	State Income Tax--Idaho ITC Deferred	(160,847)	0	(160,847)	0	0	0	(160,847)	0	(160,847)
99	411420	State Income Tax--Idaho ITC Amortization	(31,352)	0	(31,352)	0	0	0	(31,352)	0	(31,352)
<b>TOTAL DISTRIBUTION</b>			<b>52,941,282</b>	<b>321</b>	<b>52,941,603</b>	<b>46,760,981</b>	<b>222</b>	<b>46,761,203</b>	<b>6,180,301</b>	<b>99</b>	<b>6,180,400</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	354,689	2,116,816	2,471,505	243,123	1,464,604	1,707,727	111,566	652,212	763,778
<b>TOTAL A&amp;G</b>			<b>354,689</b>	<b>2,116,816</b>	<b>2,471,505</b>	<b>243,123</b>	<b>1,464,604</b>	<b>1,707,727</b>	<b>111,566</b>	<b>652,212</b>	<b>763,778</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>53,295,971</b>	<b>27,008,015</b>	<b>80,303,986</b>	<b>47,004,104</b>	<b>17,803,198</b>	<b>64,807,302</b>	<b>6,291,867</b>	<b>9,204,817</b>	<b>15,496,684</b>

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:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,900,000	7,900,000	0	5,185,560	5,185,560	0	2,714,440	2,714,440
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	1,105,644	1,105,644	0	725,745	725,745	0	379,899	379,899
1	182381	CDA Settlement Past Storage	0	29,874,727	29,874,727	0	19,609,771	19,609,771	0	10,264,956	10,264,956
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,874,977	15,194,693	319,716	9,918,133	10,237,849	0	4,956,844	4,956,844
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	98,209,817	98,159,054	(81,333)	67,950,390	67,869,057	30,570	30,259,427	30,289,997
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	125,520	125,520	0	86,846	86,846	0	38,674	38,674
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,094,059	972,738	16,066,797	15,094,059	673,028	15,767,087	0	299,710	299,710
TOTAL INTANGIBLE PLANT			15,687,648	289,808,490	305,496,138	15,657,078	197,127,731	212,784,809	30,570	92,680,759	92,711,329
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,023,496	28,583,803	139,607,299	72,554,237	18,762,408	91,316,645	38,469,259	9,821,395	48,290,654
1	312000	Boiler Plant	145,919,667	46,561,688	192,481,355	95,359,170	30,563,092	125,922,262	50,560,497	15,998,596	66,559,093
1	313000	Generators	75,726	0	75,726	49,749	0	49,749	25,977	0	25,977
1	314000	Turbogenerator Units	38,614,824	18,564,397	57,179,221	25,235,059	12,185,670	37,420,729	13,379,765	6,378,727	19,758,492
1	315000	Accessory Electric Equipment	17,555,995	12,229,607	29,785,602	11,473,191	8,027,514	19,500,705	6,082,804	4,202,093	10,284,897
1	316000	Miscellaneous Power Plant Equipment	14,159,479	2,504,682	16,664,161	9,253,481	1,644,073	10,897,554	4,905,998	860,609	5,766,607
TOTAL STEAM PRODUCTION PLANT			327,349,187	112,307,512	439,656,699	213,924,887	73,718,650	287,643,537	113,424,300	38,588,862	152,013,162
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,248,385	64,248,385	0	42,172,640	42,172,640	0	22,075,745	22,075,745
1	331XXX	Structures & Improvements	0	96,705,684	96,705,684	0	63,477,611	63,477,611	0	33,228,073	33,228,073
1	332XXX	Reservoirs, Dams, & Waterways	0	191,877,587	191,877,587	0	125,948,448	125,948,448	0	65,929,139	65,929,139
1	333000	Waterwheels, Turbines, & Generators	0	235,362,168	235,362,168	0	154,491,727	154,491,727	0	80,870,441	80,870,441
1	334000	Accessory Electric Equipment	0	73,496,735	73,496,735	0	48,243,257	48,243,257	0	25,253,478	25,253,478
1	335XXX	Miscellaneous Power Plant Equipment	0	15,214,808	15,214,808	0	9,987,000	9,987,000	0	5,227,808	5,227,808
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	680,555,291	680,555,291	0	446,716,493	446,716,493	0	233,838,798	233,838,798
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	17,169,971	17,169,971	0	11,270,369	11,270,369	0	5,899,602	5,899,602
1	342000	Fuel Holders, Producers, & Accessories	0	21,391,718	21,391,718	0	14,041,524	14,041,524	0	7,350,194	7,350,194
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,562,608	221,562,608	0	145,433,696	145,433,696	0	76,128,912	76,128,912
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,318,225	22,318,225	0	14,649,683	14,649,683	0	7,668,542	7,668,542
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	1,663,528	1,663,528	0	1,091,940	1,091,940	0	571,588	571,588
TOTAL OTHER PRODUCTION PLANT			0	308,723,951	308,723,951	0	202,646,402	202,646,402	0	106,077,549	106,077,549
TOTAL PRODUCTION PLANT			327,349,187	1,101,586,754	1,428,935,941	213,924,887	723,081,545	937,006,432	113,424,300	378,505,209	491,929,509

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,135,559	29,763,917	410,632	19,124,581	19,535,213	217,726	10,010,978	10,228,704
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(2,243)	25,862,890	25,860,647	(4,547)	16,976,401	16,971,854	2,304	8,886,489	8,888,793
1	353XXX	Station Equipment	12,074,156	275,039,289	287,113,445	7,886,259	180,535,789	188,422,048	4,187,897	94,503,500	98,691,397
1	354000	Towers & Fixtures	15,999,703	1,167,384	17,167,087	10,455,825	766,271	11,222,096	5,543,878	401,113	5,944,991
1	355000	Poles & Fixtures	4,595	282,618,391	282,622,986	2,718	185,510,712	185,513,430	1,877	97,107,679	97,109,556
1	356000	Overhead Conductors & Devices	12,527,137	146,101,949	158,629,086	8,185,899	95,901,319	104,087,218	4,341,238	50,200,630	54,541,868
1	357000	Underground Conduit	0	3,020,821	3,020,821	0	1,982,867	1,982,867	0	1,037,954	1,037,954
1	358000	Underground Conductors & Devices	0	2,370,766	2,370,766	0	1,556,171	1,556,171	0	814,595	814,595
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,310,540</b>	<b>767,345,820</b>	<b>808,656,360</b>	<b>26,988,304</b>	<b>503,685,796</b>	<b>530,674,100</b>	<b>14,322,236</b>	<b>263,660,024</b>	<b>277,982,260</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,725,249	0	3,725,249	1,241,620	0	1,241,620	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,728,313	0	33,728,313	26,741,162	0	26,741,162	6,987,151	0	6,987,151
3	362000	Station Equipment	146,801,346	2,969,472	149,770,818	99,641,864	2,050,391	101,692,255	47,159,482	919,081	48,078,563
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	441,669,130	0	441,669,130	288,694,327	0	288,694,327	152,974,803	0	152,974,803
99	365000	Overhead Conductors & Devices	284,290,304	0	284,290,304	182,443,487	0	182,443,487	101,846,817	0	101,846,817
99	366000	Underground Conduit	124,765,512	0	124,765,512	81,291,880	0	81,291,880	43,473,632	0	43,473,632
99	367000	Underground Conductors & Devices	221,577,868	0	221,577,868	147,128,230	0	147,128,230	74,449,638	0	74,449,638
99	368000	Line Transformers	284,674,555	0	284,674,555	196,794,419	0	196,794,419	87,880,136	0	87,880,136
99	369XXX	Services	181,841,224	0	181,841,224	119,659,227	0	119,659,227	62,181,997	0	62,181,997
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	76,915,203	0	76,915,203	52,953,208	0	52,953,208	23,961,995	0	23,961,995
99	373XXX	Street Light & Signal Systems	66,467,770	0	66,467,770	42,999,813	0	42,999,813	23,467,957	0	23,467,957
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,879,166,928</b>	<b>2,969,472</b>	<b>1,882,136,400</b>	<b>1,250,461,287</b>	<b>2,050,391</b>	<b>1,252,511,678</b>	<b>628,705,641</b>	<b>919,081</b>	<b>629,624,722</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,206,984	101,542,446	120,749,430	10,512,055	70,256,203	80,768,258	8,694,929	31,286,243	39,981,172
4	391XXX	Office Furniture & Equipment	4,218,720	63,523,526	67,742,246	4,203,741	43,951,292	48,155,033	14,979	19,572,234	19,587,213
4	392XXX	Transportation Equipment	36,955,117	24,336,360	61,291,477	25,959,054	16,838,084	42,797,138	10,996,063	7,498,276	18,494,339
4	393000	Stores Equipment	422,223	3,725,818	4,148,041	259,951	2,577,856	2,837,807	162,272	1,147,962	1,310,234
4	394000	Tools, Shop & Garage Equipment	1,571,453	14,486,577	16,058,030	646,634	10,023,118	10,669,752	924,819	4,463,459	5,388,278
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	335,744	2,483,677	2,819,421	322,164	1,718,431	2,040,595	13,580	765,246	778,826
4	396XXX	Power Operated Equipment	24,163,581	9,218,701	33,382,282	14,265,247	6,378,327	20,643,574	9,898,334	2,840,374	12,738,708
4	397XXX	Communications Equipment	28,763,397	77,471,624	106,235,021	19,821,823	53,601,842	73,423,665	8,941,574	23,869,782	32,811,356
4	398000	Miscellaneous Equipment	13,474	705,300	718,774	0	487,990	487,990	13,474	217,310	230,784
<b>TOTAL GENERAL PLANT</b>			<b>117,159,720</b>	<b>306,473,759</b>	<b>423,633,479</b>	<b>76,799,368</b>	<b>212,046,128</b>	<b>288,845,496</b>	<b>40,360,352</b>	<b>94,427,631</b>	<b>134,787,983</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,380,674,023</b>	<b>2,468,184,295</b>	<b>4,848,858,318</b>	<b>1,583,830,924</b>	<b>1,637,991,591</b>	<b>3,221,822,515</b>	<b>796,843,099</b>	<b>830,192,704</b>	<b>1,627,035,803</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(245,048,471)	(71,713,418)	(316,761,889)	(158,823,191)	(47,072,688)	(205,895,879)	(86,225,280)	(24,640,730)	(110,866,010)
E-ADEP		Hydro Production Plant	0	(147,718,276)	(147,718,276)	0	(96,962,276)	(96,962,276)	0	(50,756,000)	(50,756,000)
E-ADEP		Other Production Plant	0	(141,327,552)	(141,327,552)	0	(92,767,405)	(92,767,405)	0	(48,560,147)	(48,560,147)
E-ADEP		Transmission Plant	(24,202,176)	(208,060,367)	(232,262,543)	(15,348,228)	(136,570,825)	(151,919,053)	(8,853,948)	(71,489,542)	(80,343,490)
E-ADEP		Distribution Plant	(597,531,483)	(265,063)	(597,796,546)	(361,894,182)	(183,023)	(362,077,205)	(235,637,301)	(82,040)	(235,719,341)
E-ADEP		General Plant	(41,839,392)	(99,682,791)	(141,522,183)	(25,429,120)	(68,969,527)	(94,398,647)	(16,410,272)	(30,713,264)	(47,123,536)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(908,621,522)</b>	<b>(668,767,467)</b>	<b>(1,577,388,989)</b>	<b>(561,494,721)</b>	<b>(442,525,744)</b>	<b>(1,004,020,465)</b>	<b>(347,126,801)</b>	<b>(226,241,723)</b>	<b>(573,368,524)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,252,391)	(15,252,391)	0	(10,011,669)	(10,011,669)	0	(5,240,722)	(5,240,722)
E-AAMT		Distribution-Franchises/Misc Intangibles	(250,358)	0	(250,358)	(250,358)	0	(250,358)	0	0	0
E-AAMT		General Plant - 303000	0	(2,813,008)	(2,813,008)	0	(1,943,036)	(1,943,036)	0	(869,972)	(869,972)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,311,629)	(74,895,208)	(79,206,837)	(4,281,995)	(51,819,246)	(56,101,241)	(29,634)	(23,075,962)	(23,105,596)
E-AAMT		General Plant - 390200, 396200	0	(203,804)	(203,804)	0	(141,010)	(141,010)	0	(62,794)	(62,794)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(4,561,987)</b>	<b>(93,164,411)</b>	<b>(97,726,398)</b>	<b>(4,532,353)</b>	<b>(63,914,961)</b>	<b>(68,447,314)</b>	<b>(29,634)</b>	<b>(29,249,450)</b>	<b>(29,279,084)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(913,183,509)</b>	<b>(761,931,878)</b>	<b>(1,675,115,387)</b>	<b>(566,027,074)</b>	<b>(506,440,705)</b>	<b>(1,072,467,779)</b>	<b>(347,156,435)</b>	<b>(255,491,173)</b>	<b>(602,647,608)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,467,490,514</b>	<b>1,706,252,417</b>	<b>3,173,742,931</b>	<b>1,017,803,850</b>	<b>1,131,550,886</b>	<b>2,149,354,736</b>	<b>449,686,664</b>	<b>574,701,531</b>	<b>1,024,388,195</b>
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	127,021	127,021	0	83,377	83,377	0	43,644	43,644
12		ADFIT - Electric Plant In Service (282900)	0	(556,200,493)	(556,200,493)	0	(376,675,660)	(376,675,660)	0	(179,524,833)	(179,524,833)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,257,967)	(60,257,967)	0	(41,691,885)	(41,691,885)	0	(18,566,082)	(18,566,082)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,657,469)	(1,657,469)	0	(1,146,786)	(1,146,786)	0	(510,683)	(510,683)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,273,693)	(6,273,693)	0	(4,118,052)	(4,118,052)	0	(2,155,641)	(2,155,641)
1		ADFIT - CDA Settlement Costs (283333)	0	257,826	257,826	0	169,237	169,237	0	88,589	88,589
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,133,414)	(1,133,414)	0	(767,582)	(767,582)	0	(365,832)	(365,832)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(625,144,713)</b>	<b>(625,144,713)</b>	<b>0</b>	<b>(424,151,865)</b>	<b>(424,151,865)</b>	<b>0</b>	<b>(200,992,848)</b>	<b>(200,992,848)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,467,490,514</b>	<b>1,081,107,704</b>	<b>2,548,598,218</b>	<b>1,017,803,850</b>	<b>707,399,021</b>	<b>1,725,202,871</b>	<b>449,686,664</b>	<b>373,708,683</b>	<b>823,395,347</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.049%	30.951%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.723%	32.277%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,467,490,514	1,081,107,704	2,548,598,218	#####	707,399,021	1,725,202,871	449,686,664	373,708,683	823,395,347
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,261,720	30,587,338	36,849,058	4,960,300	21,163,073	26,123,373	1,301,420	9,424,265	10,725,685
4	Accumulated Amortization - AFUDC (182318)	(934,257)	(3,963,519)	(4,897,776)	(722,457)	(2,742,319)	(3,464,776)	(211,800)	(1,221,200)	(1,433,000)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,293,309)	0	(3,293,309)	(1,055,449)	0	(1,055,449)	(2,237,860)	0	(2,237,860)
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)	1,907,605	0	1,907,605	0	0	0	1,907,605	0	1,907,605
99	ADFIT - Boulder Park Disallowed (190040)	145,403	0	145,403	0	0	0	145,403	0	145,403
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	101,412	0	101,412	101,412	0	101,412	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(19,194,376)	0	(19,194,376)	(19,194,376)	0	(19,194,376)	0	0	0
99	CDA Lake Settlement - ID (186382)	15,488	0	15,488	0	0	0	15,488	0	15,488
99	ADFIT - CDA Lake Settlement - Direct (283382)	(24,550)	0	(24,550)	(21,297)	0	(21,297)	(3,253)	0	(3,253)
99	CDA CDR Fund - Direct (182324)	7,377	0	7,377	7,377	0	7,377	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	51,525	0	51,525	48,626	0	48,626	2,899	0	2,899
99	ADFIT - Spokane River Relicensing (283322)	(10,806)	0	(10,806)	(10,200)	0	(10,200)	(606)	0	(606)
99	Spokane River PM&Es (182323)	44,375	0	44,375	30,878	0	30,878	13,497	0	13,497
99	ADFIT - Spokane River PM&Es (283323)	(9,333)	0	(9,333)	(6,499)	0	(6,499)	(2,834)	0	(2,834)
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)	(2,221,387)	0	(2,221,387)	(930,707)	0	(930,707)	(1,290,680)	0	(1,290,680)
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)	(5,712,346)	0	(5,712,346)	0	0	0	(5,712,346)	0	(5,712,346)
99	Colstrip-Regulatory Asset (182327)	2,692,363	0	2,692,363	0	0	0	2,692,363	0	2,692,363
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	956,895	0	956,895	0	0	0	956,895	0	956,895
99	Colstrip Reg Asset ADFIT (283376)	(322,698)	0	(322,698)	0	0	0	(322,698)	0	(322,698)
99	Colstrip ARO (317000P)	5,787,542	0	5,787,542	0	0	0	5,787,542	0	5,787,542
99	Colstrip ARO A/D (317000A)	(454,656)	0	(454,656)	0	0	0	(454,656)	0	(454,656)
99	Colstrip ARO Liability (230027)	(6,228,592)	0	(6,228,592)	0	0	0	(6,228,592)	0	(6,228,592)
99	Colstrip ARO ADFIT (190376)	1,308,004	0	1,308,004	0	0	0	1,308,004	0	1,308,004
99	Colstrip ARO ADFIT (283377)	(1,005,706)	0	(1,005,706)	0	0	0	(1,005,706)	0	(1,005,706)
99	Customer Deposits (235199)	(2,280,999)	0	(2,280,999)	(2,280,999)	0	(2,280,999)	0	0	0
C-WKC	Working Capital	51,314,205	0	51,314,205	32,391,403	0	32,391,403	18,922,802	0	18,922,802
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,826,895	26,623,819	56,450,714	14,429,011	18,420,754	32,849,765	15,397,884	8,203,065	23,600,949
	NET RATE BASE	1,497,317,409	1,107,731,523	2,605,048,932	#####	725,819,775	1,758,052,636	465,084,548	381,911,748	846,996,296

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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3 Direct Distribution Operating Expe	69.049%	30.951%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	907,305	907,305		907,305	907,305		595,555	595,555		311,750	311,750		
1	Misc Intangible Plt (30300)	ED-AN	230,903	230,903		230,903	230,903		151,565	151,565		79,338	79,338		
<b>Total Production/Transmission</b>			<b>1,138,208</b>	<b>1,138,208</b>		<b>1,138,208</b>	<b>1,138,208</b>		<b>747,120</b>	<b>747,120</b>		<b>391,088</b>	<b>391,088</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
<b>Total Distribution</b>			<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	570,259	398,172	119,076	53,011				275,491	275,491		122,681	122,681	
9,1		CD-AN	9,730	7,523	2,207					4,938	4,938		2,585	2,585	
		GD-ID	14,647		14,647										
		GD-WA	24,834		24,834										
		GD-OR	7,270			7,270									
<b>Total General Plant - 303000</b>			<b>626,740</b>	<b>405,695</b>	<b>160,764</b>	<b>60,281</b>				<b>280,429</b>	<b>280,429</b>		<b>125,266</b>	<b>125,266</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	31,212,250	21,793,329	6,517,430	2,901,491				15,078,586	15,078,586		6,714,743	6,714,743	
9,4		CD-AN	90,282	69,803	20,479					48,296	48,296		21,507	21,507	
9,4		CD-ID	7,825	6,050	1,775			6,050				6,050		6,050	
9,4		CD-WA	3,791,249	2,931,280	859,969			2,931,280		2,931,280	2,931,280			0	
4		ED-AN	2,808,480	2,808,480				2,808,480		1,943,159	1,943,159		865,321	865,321	
		ED-ID	(41)	(41)				(41)				(41)		(41)	
		ED-WA	193,813	193,813				193,813		193,813	193,813				
8		GD-AA	109,488		75,582	33,906									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>38,213,346</b>	<b>27,802,714</b>	<b>7,475,235</b>	<b>2,935,397</b>			<b>3,131,102</b>	<b>24,671,612</b>	<b>27,802,714</b>		<b>6,009</b>	<b>7,601,571</b>	<b>7,607,580</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	(39)	(27)	(8)	(4)				(19)	(19)		(8)	(8)	
4		ED-AN	47,318	47,318				47,318	47,318	32,739	32,739		14,579	14,579	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>47,279</b>	<b>47,291</b>	<b>(8)</b>	<b>(4)</b>			<b>47,291</b>	<b>47,291</b>		<b>32,720</b>	<b>32,720</b>	<b>14,571</b>	<b>14,571</b>
<b>Total Amortization Expense</b>			<b>40,055,592</b>	<b>29,423,927</b>	<b>7,635,991</b>	<b>2,995,674</b>			<b>3,161,121</b>	<b>26,262,806</b>	<b>29,423,927</b>		<b>6,009</b>	<b>8,132,496</b>	<b>8,138,505</b>

<b>Allocation Ratios:</b>													
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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(71,713,418)	(71,713,418)			(71,713,418)	(71,713,418)		(47,072,688)	(47,072,688)		(24,640,730)	(24,640,730)	
	Steam (ED-ID)	(86,225,280)	(86,225,280)		(86,225,280)	(86,225,280)	(86,225,280)				(86,225,280)		(86,225,280)	
	Steam (ED-WA)	(158,823,191)	(158,823,191)		(158,823,191)	(158,823,191)	(158,823,191)	(158,823,191)			(158,823,191)		(158,823,191)	
1	Hydro (ED-AN)	(147,718,276)	(147,718,276)		(147,718,276)	(147,718,276)	(147,718,276)		(96,962,276)	(96,962,276)		(50,756,000)	(50,756,000)	
1	Other (ED-AN)	(141,327,552)	(141,327,552)		(141,327,552)	(141,327,552)	(141,327,552)		(92,767,405)	(92,767,405)		(48,560,147)	(48,560,147)	
<b>Total Electric Production</b>		<b>(605,807,717)</b>	<b>(605,807,717)</b>		<b>(245,048,471)</b>	<b>(360,759,246)</b>	<b>(605,807,717)</b>		<b>(158,823,191)</b>	<b>(236,802,369)</b>	<b>(395,625,560)</b>	<b>(86,225,280)</b>	<b>(123,956,877)</b>	<b>(210,182,157)</b>
<b>Electric Transmission</b>														
1	ED-AN	(208,060,367)	(208,060,367)			(208,060,367)	(208,060,367)		(136,570,825)	(136,570,825)		(71,489,542)	(71,489,542)	
	ED-ID	(8,853,948)	(8,853,948)		(8,853,948)	(8,853,948)	(8,853,948)				(8,853,948)		(8,853,948)	
	ED-WA	(15,348,228)	(15,348,228)		(15,348,228)	(15,348,228)	(15,348,228)	(15,348,228)			(15,348,228)		(15,348,228)	
<b>Total Electric Transmissic</b>		<b>(232,262,543)</b>	<b>(232,262,543)</b>		<b>(24,202,176)</b>	<b>(208,060,367)</b>	<b>(232,262,543)</b>		<b>(15,348,228)</b>	<b>(136,570,825)</b>	<b>(151,919,053)</b>	<b>(8,853,948)</b>	<b>(71,489,542)</b>	<b>(80,343,490)</b>
<b>Electric Distribution</b>														
3	ED-AN	(265,063)	(265,063)			(265,063)	(265,063)		(183,023)	(183,023)		(82,040)	(82,040)	
	ED-ID	(235,637,301)	(235,637,301)		(235,637,301)	(235,637,301)	(235,637,301)				(235,637,301)		(235,637,301)	
	ED-WA	(361,894,182)	(361,894,182)		(361,894,182)	(361,894,182)	(361,894,182)	(361,894,182)			(361,894,182)		(361,894,182)	
<b>Total Electric Distribution</b>		<b>(597,796,546)</b>	<b>(597,796,546)</b>		<b>(597,531,483)</b>	<b>(265,063)</b>	<b>(597,796,546)</b>		<b>(361,894,182)</b>	<b>(183,023)</b>	<b>(362,077,205)</b>	<b>(235,637,301)</b>	<b>(82,040)</b>	<b>(235,719,341)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,313,729)	(17,313,729)											
	GD-OR	(1,307,191)		(1,307,191)		(1,307,191)								
<b>Total Gas Underground S</b>		<b>(18,620,920)</b>		<b>(17,313,729)</b>		<b>(1,307,191)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,865,374)	(1,865,374)											
	GD-ID	(85,656,693)	(85,656,693)											
	GD-WA	(149,668,473)	(149,668,473)											
	GD-OR	(119,914,015)		(119,914,015)										
<b>Total Gas Distribution</b>		<b>(357,104,555)</b>		<b>(237,190,540)</b>		<b>(119,914,015)</b>								
<b>General Plant</b>														
4	ED-AN	(35,709,923)	(35,709,923)			(35,709,923)	(35,709,923)		(24,707,339)	(24,707,339)		(11,002,584)	(11,002,584)	
	ED-ID	(11,350,317)	(11,350,317)		(11,350,317)	(11,350,317)	(11,350,317)				(11,350,317)		(11,350,317)	
	ED-WA	(20,658,133)	(20,658,133)		(20,658,133)	(20,658,133)	(20,658,133)	(20,658,133)			(20,658,133)		(20,658,133)	
7,4	CD-AA	(83,155,099)	(58,061,385)	(17,363,616)	(7,730,098)	(58,061,385)	(58,061,385)		(40,172,092)	(40,172,092)		(17,889,293)	(17,889,293)	
9,4	CD-AN	(7,645,774)	(5,911,483)	(1,734,291)		(5,911,483)	(5,911,483)		(4,090,096)	(4,090,096)		(1,821,387)	(1,821,387)	
9	CD-ID	(6,544,428)	(5,059,955)	(1,484,473)		(5,059,955)	(5,059,955)				(5,059,955)		(5,059,955)	
9	CD-WA	(6,170,683)	(4,770,987)	(1,399,696)		(4,770,987)	(4,770,987)	(4,770,987)			(4,770,987)		(4,770,987)	
8	GD-AA	(2,009,648)		(1,387,300)	(622,348)									
	GD-AN	(3,459,011)		(3,459,011)										
	GD-ID	(2,150,068)		(2,150,068)										
	GD-WA	(9,352,342)		(9,352,342)										
	GD-OR	(5,043,237)		(5,043,237)										
<b>Total General Plant</b>		<b>(193,248,663)</b>	<b>(141,522,183)</b>	<b>(38,330,797)</b>	<b>(13,395,683)</b>	<b>(41,839,392)</b>	<b>(99,682,791)</b>	<b>(141,522,183)</b>	<b>(25,429,120)</b>	<b>(68,969,527)</b>	<b>(94,398,647)</b>	<b>(16,410,272)</b>	<b>(30,713,264)</b>	<b>(47,123,536)</b>
<b>Total Accumulated Depr</b>		<b>(2,004,840,944)</b>	<b>(1,577,388,989)</b>	<b>(292,835,066)</b>	<b>(134,616,889)</b>	<b>(908,621,522)</b>	<b>(668,767,467)</b>	<b>(1,577,388,989)</b>	<b>(561,494,721)</b>	<b>(442,525,744)</b>	<b>(1,004,020,465)</b>	<b>(347,126,801)</b>	<b>(226,241,723)</b>	<b>(573,368,524)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	30.951%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(13,126,154)	(13,126,154)				(13,126,154)	(13,126,154)			(8,616,007)	(8,616,007)		(4,510,147)	(4,510,147)
1 Misc Intangible Plt (3030 ED-AN	(2,126,237)	(2,126,237)				(2,126,237)	(2,126,237)			(1,395,662)	(1,395,662)		(730,575)	(730,575)
<b>Total Production/Transmission</b>	<b>(15,252,391)</b>	<b>(15,252,391)</b>				<b>(15,252,391)</b>	<b>(15,252,391)</b>			<b>(10,011,669)</b>	<b>(10,011,669)</b>		<b>(5,240,722)</b>	<b>(5,240,722)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(200,352)	(200,352)				(200,352)	(200,352)		(200,352)		(200,352)			
Misc Intangible Plt (3030 ED-WA	(50,006)	(50,006)				(50,006)	(50,006)		(50,006)		(50,006)			
<b>Total Distribution</b>	<b>(250,358)</b>	<b>(250,358)</b>				<b>(250,358)</b>	<b>(250,358)</b>		<b>(250,358)</b>		<b>(250,358)</b>			
<b>General Plant - 303000</b>														
7.4 CD-AA	(3,897,376)	(2,721,265)	(813,811)	(362,300)		(2,721,265)	(2,721,265)			(1,882,816)	(1,882,816)		(838,449)	(838,449)
9.1 CD-AN	(118,659)	(91,743)	(26,916)			(91,743)	(91,743)			(60,220)	(60,220)		(31,523)	(31,523)
GD-ID	(118,891)		(118,891)											
GD-WA	(247,112)		(247,112)											
GD-OR	(103,119)			(103,119)										
<b>Total General Plant - 303000</b>	<b>(4,485,157)</b>	<b>(2,813,008)</b>	<b>(1,206,730)</b>	<b>(465,419)</b>		<b>(2,813,008)</b>	<b>(2,813,008)</b>			<b>(1,943,036)</b>	<b>(1,943,036)</b>		<b>(869,972)</b>	<b>(869,972)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7.4 CD-AA	(97,697,906)	(68,215,607)	(20,400,301)	(9,081,998)		(68,215,607)	(68,215,607)			(47,197,697)	(47,197,697)		(21,017,910)	(21,017,910)
9.4 CD-AN	(128,010)	(98,974)	(29,036)			(98,974)	(98,974)			(68,479)	(68,479)		(30,495)	(30,495)
9 CD-ID	(38,567)	(29,819)	(8,748)			(29,819)	(29,819)		0			(29,819)	(29,819)	
9 CD-WA	(5,488,923)	(4,243,871)	(1,245,052)			(4,243,871)	(4,243,871)		(4,243,871)		(4,243,871)		0	0
4 ED-AN	(6,580,627)	(6,580,627)				(6,580,627)	(6,580,627)			(4,553,070)	(4,553,070)		(2,027,557)	(2,027,557)
ED-ID	185	185				185	185					185		185
ED-WA	(38,124)	(38,124)				(38,124)	(38,124)		(38,124)		(38,124)			
8 GD-AA	(217,913)		(150,430)	(67,483)										
GD-AN	0		0											
GD-OR	0			0										0
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(110,189,885)</b>	<b>(79,206,837)</b>	<b>(21,833,567)</b>	<b>(9,149,481)</b>		<b>(4,311,629)</b>	<b>(74,895,208)</b>		<b>(79,206,837)</b>	<b>(4,281,995)</b>	<b>(51,819,246)</b>		<b>(29,634)</b>	<b>(23,075,962)</b>
<b>Gas Underground Storage</b>														
GD-AN	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7.4 CD-AA	0	0	0	0		0	0			0	0		0	0
9 CD-ID	0	0	0			0	0			0	0		0	0
9 CD-WA	0	0	0			0	0		0	0	0		0	0
4 ED-AN	(203,804)	(203,804)				(203,804)	(203,804)			(141,010)	(141,010)		(62,794)	(62,794)
ED-WA	0	0				0	0		0	0	0			
GD-WA	0		0						0					
GD-OR	0			0										0
<b>Total General Plant - 390200, 396200</b>	<b>(203,804)</b>	<b>(203,804)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(203,804)</b>		<b>(203,804)</b>	<b>0</b>	<b>(141,010)</b>		<b>0</b>	<b>(62,794)</b>
<b>Total Accumulated Amortization</b>	<b>(130,381,595)</b>	<b>(97,726,398)</b>	<b>(23,040,297)</b>	<b>(9,614,900)</b>		<b>(4,561,987)</b>	<b>(93,164,411)</b>		<b>(97,726,398)</b>	<b>(4,532,353)</b>	<b>(63,914,961)</b>		<b>(29,634)</b>	<b>(29,249,450)</b>

Allocation Ratios:

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

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AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,488,892	1,139,436	2,713,116	4,636,340	8,488,892	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,808,417	0	0	0	0	25,808,417	0	0	0	25,808,417	0	0
99	GD-OR / AS	3,870,135	0	0	0	0	0	0	0	0	3,870,135	0	3,870,135
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,950,673	0	0	88,640,768	88,640,768	0	0	26,508,570	26,508,570	0	11,801,335	11,801,335
9	CD-WA / ID / AN	30,549,257	9,372,618	5,981,813	8,265,338	23,619,769	2,749,707	1,754,924	2,424,857	6,929,488	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>195,667,374</b>	<b>10,512,054</b>	<b>8,694,929</b>	<b>101,542,446</b>	<b>120,749,429</b>	<b>28,558,124</b>	<b>1,754,924</b>	<b>28,933,427</b>	<b>59,246,475</b>	<b>3,870,135</b>	<b>11,801,335</b>	<b>15,671,470</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,234,137	(196,489)	7,798	1,422,828	1,234,137	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,760	0	0	0	0	138,760	0	0	0	138,760	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	581,858	0	0	0	0	0	0	401,668	401,668	0	180,190	180,190
7	CD-AA	88,652,255	0	0	61,899,664	61,899,664	0	0	18,511,477	18,511,477	0	8,241,114	8,241,114
9	CD-WA / ID / AN	5,960,456	4,400,230	7,182	201,034	4,608,446	1,290,924	2,107	58,979	1,352,010	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>96,579,575</b>	<b>4,203,741</b>	<b>14,980</b>	<b>63,523,526</b>	<b>67,742,247</b>	<b>1,429,684</b>	<b>2,107</b>	<b>18,972,124</b>	<b>20,403,915</b>	<b>12,109</b>	<b>8,421,304</b>	<b>8,433,413</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,652,771	24,076,990	10,122,561	16,453,220	50,652,771	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0
99	GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444
9	CD-WA / ID / AN	7,100,999	1,882,064	873,501	2,734,714	5,490,279	552,154	256,265	802,301	1,610,720	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,317,750</b>	<b>25,959,054</b>	<b>10,996,062</b>	<b>24,336,360</b>	<b>61,291,476</b>	<b>9,717,361</b>	<b>2,977,183</b>	<b>4,393,265</b>	<b>17,087,809</b>	<b>4,222,924</b>	<b>715,541</b>	<b>4,938,465</b>

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AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,863,924	259,951	162,272	3,338,417	3,760,640	76,263	47,607	979,414	1,103,284	0
		TOTAL ACCOUNT	5,336,588	259,951	162,272	3,725,817	4,148,040	140,735	47,607	979,414	1,167,756	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,827,878	643,134	181,101	5,003,643	5,827,878	0	0	0	0	0
99		GD-WA / ID / AN	2,762,554	0	0	0	2,762,554	1,981,984	277,769	502,801	2,762,554	0
99		GD-OR / AS	917,486	0	0	0	917,486	0	0	0	917,486	0
8		GD-AA	5,069,116	0	0	0	5,069,116	0	0	3,499,312	3,499,312	1,569,804
7		CD-AA	13,197,242	0	0	9,214,710	9,214,710	0	0	2,755,716	2,755,716	1,226,816
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0
		TOTAL ACCOUNT	29,087,626	646,634	924,819	14,486,578	16,058,031	1,983,011	495,958	6,836,520	9,315,489	917,486
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,724,236	322,164	13,580	1,388,492	1,724,236	0	0	0	0	0
99		GD-WA / ID / AN	168,646	0	0	0	168,646	73,729	0	94,917	168,646	0
99		GD-OR / AS	8,960	0	0	0	8,960	0	0	0	8,960	0
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	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	3,675,528	322,164	13,580	2,483,676	2,819,420	73,729	0	564,073	637,802	8,960
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,854,885	14,014,676	9,491,081	8,349,128	31,854,885	0	0	0	0	0
99		GD-WA / ID / AN	4,156,155	0	0	0	4,156,155	2,487,881	847,685	820,589	4,156,155	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0
		TOTAL ACCOUNT	38,081,598	14,265,248	9,898,334	9,218,701	33,382,283	2,561,393	967,164	1,077,797	4,606,354	43,834



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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,437,372	12,068,126	6,053,421	31,315,825	49,437,372	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,119,871	0	0	0	0	746,257	371,661	1,953	1,119,871	0	0	
99		GD-OR / AS	1,216,587	0	0	0	0	0	0	0	0	1,216,587	0	
8		GD-AA	1,257,633	0	0	0	0	0	0	868,169	868,169	0	389,464	
7		CD-AA	63,735,108	0	0	44,501,764	44,501,764	0	0	13,308,528	13,308,528	0	5,924,816	
9		CD-WA/ ID / AN	15,903,210	7,753,697	2,888,153	1,654,035	12,295,885	2,274,753	847,317	485,255	3,607,325	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,669,781</b>	<b>19,821,823</b>	<b>8,941,574</b>	<b>77,471,624</b>	<b>106,235,021</b>	<b>3,021,010</b>	<b>1,218,978</b>	<b>14,663,905</b>	<b>18,903,893</b>	<b>1,216,587</b>	<b>6,314,280</b>	<b>7,530,867</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	234,245	0	6,846	227,399	234,245	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>929,633</b>	<b>0</b>	<b>13,475</b>	<b>705,301</b>	<b>718,776</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>603,802,506</b>	<b>76,799,368</b>	<b>40,360,353</b>	<b>306,473,758</b>	<b>423,633,479</b>	<b>50,759,802</b>	<b>7,565,042</b>	<b>79,204,224</b>	<b>137,529,068</b>	<b>11,160,328</b>	<b>31,479,631</b>	<b>42,639,959</b>

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%

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Ending Balance Basis	

AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,316,787</b>	<b>319,716</b>	<b>0</b>	<b>14,874,977</b>	<b>15,194,693</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,343,367</b>	<b>3,137,482</b>	<b>406,156</b>	<b>578,456</b>	<b>984,612</b>	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,149,129	(81,333)	(1,000)	15,231,462	15,149,129	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	572,125	0	0	0	0	0	0	394,949	394,949	0	177,176	177,176	
7		CD-AA	118,379,431	0	0	82,656,070	82,656,070	0	0	24,718,809	24,718,809	0	11,004,552	11,004,552	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,558,353</b>	<b>(81,333)</b>	<b>30,570</b>	<b>98,209,817</b>	<b>98,159,054</b>	<b>0</b>	<b>9,262</b>	<b>25,208,309</b>	<b>25,217,571</b>	<b>0</b>	<b>11,181,728</b>	<b>11,181,728</b>	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>179,769</b>	<b>0</b>	<b>0</b>	<b>125,520</b>	<b>125,520</b>	<b>0</b>	<b>0</b>	<b>37,538</b>	<b>37,538</b>	<b>0</b>	<b>16,711</b>	<b>16,711</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,403,371</b>	<b>70,403,371</b>	<b>0</b>	<b>0</b>	<b>21,054,564</b>	<b>21,054,564</b>	<b>0</b>	<b>9,373,269</b>	<b>9,373,269</b>	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	987,002	987,002	0	0	987,002	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,393,148	0	0	972,738	972,738	0	0	290,903	290,903	0	129,507	129,507
9		CD-WA / ID / AN	18,245,738	14,107,057	0	0	14,107,057	4,138,681	0	0	4,138,681	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,625,888</b>	<b>15,094,059</b>	<b>0</b>	<b>972,738</b>	<b>16,066,797</b>	<b>4,138,681</b>	<b>0</b>	<b>290,903</b>	<b>4,429,584</b>	<b>0</b>	<b>129,507</b>	<b>129,507</b>
		<b>TOTAL</b>	<b>304,574,742</b>	<b>15,332,442</b>	<b>30,570</b>	<b>204,878,901</b>	<b>220,241,913</b>	<b>5,160,595</b>	<b>781,463</b>	<b>54,003,272</b>	<b>59,945,330</b>	<b>406,156</b>	<b>23,981,343</b>	<b>24,387,499</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,409,234)	(59,635,290)	(17,834,302)	(7,939,642)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(805,357)	(622,678)	(182,679)	0
7	282919	CD-AA	(2,373,814)	(1,657,468)	(495,676)	(220,670)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,597,750)	(61,921,961)	(18,514,608)	(8,161,181)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended March 31, 2020  
 Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,009,030	4,009,030	0	0	0	0	4,009,030
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	288	288	0	0	0	0	288
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	31,390,501	19,823,034	0	51,213,535	32,391,403	18,922,802	(1,000,902)	900,232	0
<b>TOTAL</b>		<b>31,390,501</b>	<b>19,823,034</b>	<b>4,009,321</b>	<b>55,222,856</b>	<b>32,391,403</b>	<b>18,922,802</b>	<b>(1,000,902)</b>	<b>900,232</b>	<b>4,009,321</b>

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						