

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,283,973	9,042,263	3,241,710
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,283,973	9,042,263	3,241,710
E-APL	Electric Net Rate Base	2,603,983,558	1,754,853,737	849,129,821
	RATE OF RETURN	0.472%	0.515%	0.382%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended April 30, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	4-01-2020 thru 04-30-2020	394,888 100.000%	258,524 65.468%	136,364 34.532%
3	E-OPS	Direct Distribution Operating Expense Percent	4-01-2020 thru 04-30-2020	333,059 100.000%	-91,928 -27.601%	424,987 127.601%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended April 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended April 30, 2020			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2020 thru 04-30-2020	1,286,368,312	889,525,155	396,843,157	
		Percent		100.000%	69.150%	30.850%	
11		Book Depreciation	4-01-2020 thru 04-30-2020	11,143,616	7,439,517	3,704,099	
		Percent		100.000%	66.760%	33.240%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended April 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2020 thru 04-30-2020	3,176,503,361 100.000%	2,148,813,385 67.647%	1,027,689,976 32.353%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2020 thru 04-30-2020	281,986,733 100.000%	194,355,943 68.924%	87,630,790 31.076%
14		Net Allocated Schedule M's - AMA Percent	4-01-2020 thru 04-30-2020	-7,806,060 100.000%	-5,304,415 67.953%	-2,501,645 32.047%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	31,477,500	0	31,477,500	20,922,238	0	20,922,238	10,555,262	0
99	442200	Commercial - Firm & Int.	23,537,832	0	23,537,832	16,860,248	0	16,860,248	6,677,584	0
1	442300	Industrial	9,356,750	0	9,356,750	4,928,396	0	4,928,396	4,428,354	0
99	444000	Public Street & Highway Lighting	613,861	0	613,861	388,028	0	388,028	225,833	0
99	448000	Interdepartmental Revenue	131,767	0	131,767	112,007	0	112,007	19,760	0
99	499XXX	Unbilled Revenue	(4,002,809)	0	(4,002,809)	(2,769,596)	0	(2,769,596)	(1,233,213)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			61,114,901	0	61,114,901	40,441,321	0	40,441,321	20,673,580	0
1	447XXX	Sales for Resale	0	8,990,852	8,990,852	0	5,901,595	5,901,595	0	3,089,257
TOTAL SALES OF ELECTRICITY			61,114,901	8,990,852	70,105,753	40,441,321	5,901,595	46,342,916	20,673,580	3,089,257
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	3,620	0	3,620	2,064	0	2,064	1,556	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,567	20,567	0	10,766
1	454000	Rent from Electric Property	219,692	24,132	243,824	154,496	15,840	170,336	65,196	8,292
1	454100	Rent from Trnsmission Joint Use	1,446	0	1,446	643	0	643	803	0
1	456XXX	Other Electric Revenues	7,844	3,960,645	3,968,489	275,370	2,599,767	2,875,137	(267,526)	1,360,878
TOTAL OTHER OPERATING REVENUE			232,602	4,016,110	4,248,712	432,573	2,636,174	3,068,747	(199,971)	1,379,936
TOTAL ELECTRIC REVENUE			61,347,503	13,006,962	74,354,465	40,873,894	8,537,769	49,411,663	20,473,609	4,469,193

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	32,118	32,118	0	21,082	21,082	0	11,036
1	501XXX	Fuel	0	2,923,539	2,923,539	0	1,919,011	1,919,011	0	1,004,528
1	502000	Steam Expense	0	349,968	349,968	0	229,719	229,719	0	120,249
1	505000	Electric Expense	0	55,468	55,468	0	36,409	36,409	0	19,059
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	417,504	417,504	0	274,050	274,050	0	143,454
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	57,974	57,974	0	38,054	38,054	0	19,920
1	511000	Structures	0	60,009	60,009	0	39,390	39,390	0	20,619
1	512000	Boiler Plant	0	512,055	512,055	0	336,113	336,113	0	175,942
1	513000	Electric Plant	0	170,436	170,436	0	111,874	111,874	0	58,562
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	63,475	63,475	0	41,665	41,665	0	21,810
TOTAL STEAM POWER GENERATION EXP			0	4,642,546	4,642,546	0	3,047,367	3,047,367	0	1,595,179
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	138,748	138,748	0	91,074	91,074	0	47,674
1	536000	Water for Power	0	82,783	82,783	0	54,339	54,339	0	28,444
1	537000	Hydraulic Expense	522,115	352,916	875,031	342,514	231,654	574,168	179,601	121,262
1	538000	Electric Expense	0	364,116	364,116	0	239,006	239,006	0	125,110
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	33,024	33,024	0	21,677	21,677	0	11,347
1	540000	Rent	0	119,617	119,617	0	78,517	78,517	0	41,100
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	52,753	52,753	0	34,627	34,627	0	18,126
1	542000	Structures	0	95,223	95,223	0	62,504	62,504	0	32,719
1	543000	Reservoirs, Dams, & Waterways	0	5,606	5,606	0	3,680	3,680	0	1,926
1	544000	Electric Plant	0	56,572	56,572	0	37,134	37,134	0	19,438
1	545000	Miscellaneous Hydraulic Plant	0	(60,862)	(60,862)	0	(39,950)	(39,950)	0	(20,912)
TOTAL HYDRO POWER GENERATION EXP			946,949	1,240,496	2,187,445	621,375	814,262	1,435,637	325,574	426,234
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	40,331	40,331	0	26,473	26,473	0	13,858
1	547XXX	Fuel	0	4,372,529	4,372,529	0	2,870,128	2,870,128	0	1,502,401
1	548000	Generation Expense	0	184,155	184,155	0	120,879	120,879	0	63,276
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	12,847	12,847	0	8,433	8,433	0	4,414
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
MAINTENANCE										
1	551000	Supervision & Engineering	0	33,321	33,321	0	21,872	21,872	0	11,449
1	552000	Structures	0	7,974	7,974	0	5,234	5,234	0	2,740
1	553000	Generating & Electric Equipment	0	216,293	216,293	0	141,975	141,975	0	74,318
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	25,117	25,117	0	16,487	16,487	0	8,630
TOTAL OTHER POWER GENERATION EXP			0	4,898,918	4,898,918	0	3,215,650	3,215,650	0	1,683,268

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	910,053	10,151,656	11,061,709	0	6,663,547	6,663,547	910,053	3,488,109
1	556000	System Control & Load Dispatching	0	51,950	51,950	0	34,100	34,100	0	17,850
E-557	557XXX	Other Expense	(1,560,929)	3,290,522	1,729,593	(825,658)	2,159,898	1,334,240	(735,271)	1,130,624
TOTAL OTHER POWER SUPPLY EXPENSE			(650,876)	13,494,128	12,843,252	(825,658)	8,857,545	8,031,887	174,782	4,636,583
TOTAL PRODUCTION OPERATING EXP			296,073	24,276,088	24,572,161	(204,283)	15,934,824	15,730,541	500,356	8,341,264
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	164,540	164,540	0	108,004	108,004	0	56,536
1	561000	Load Dispatching	0	226,496	226,496	0	148,672	148,672	0	77,824
1	562000	Station Expense	0	14,808	14,808	0	9,720	9,720	0	5,088
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	5,757	5,757	0	3,779	3,779	0	1,978
1	565XXX	Transmission of Electricity by Others	0	1,362,596	1,362,596	0	894,408	894,408	0	468,188
1	566000	Miscellaneous Transmission Expense	0	170,081	170,081	0	111,641	111,641	0	58,440
1	567000	Rent	0	7,139	7,139	0	4,686	4,686	0	2,453
MAINTENANCE										
1	568000	Supervision & Engineering	0	30,482	30,482	0	20,008	20,008	0	10,474
1	569000	Structures	0	(131)	(131)	0	(86)	(86)	0	(45)
1	570000	Station Equipment	0	48,097	48,097	0	31,571	31,571	0	16,526
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	225	33,636	33,861	0	22,079	22,079	225	11,557
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	1,407	1,407	0	924	924	0	483
TOTAL TRANSMISSION OPERATING EXP			225	2,064,908	2,065,133	0	1,355,406	1,355,406	225	709,502

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,290,775	2,341,546	3,632,321	938,304	1,536,991	2,475,295	352,471	804,555
E-DEPX		Depreciation Expense-Transmission	124,494	1,308,207	1,432,701	42,387	858,707	901,094	82,107	449,500
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,087	95,087	0	62,415	62,415	0	32,672
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	146,605	0	146,605	81,597	0	81,597	65,008	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	(1)	0	(1)	0	0	0	(1)	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,242	0	18,242	12,841	0	12,841	5,401	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(318,793)	0	(318,793)	(152,884)	0	(152,884)	(165,909)	0
99	407434	EIM Deferred O&M	(28,537)	0	(28,537)	0	0	0	(28,537)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,159,880)	0	(1,159,880)	(769,531)	0	(769,531)	(390,349)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(52,438)	0	(52,438)	0	0	0	(52,438)	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	8,952	0	8,952	8,952	0	8,952	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,862,850	1,862,850	0	1,222,775	1,222,775	0	640,075
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(315,112)	5,700,056	5,384,944	(104,964)	3,741,517	3,636,553	(210,148)	1,958,539
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(18,814)	32,041,052	32,022,238	(309,247)	21,031,747	20,722,500	290,433	11,009,305

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	37,552	274,692	312,244	26,383	(75,818)	(49,435)	11,169	350,510
3	582000	Station Expense	34,484	4,236	38,720	18,298	(1,169)	17,129	16,186	5,405
3	583000	Overhead Line Expense	189,314	39,651	228,965	135,940	(10,944)	124,996	53,374	50,595
3	584000	Underground Line Expense	134,939	0	134,939	68,935	0	68,935	66,004	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,272	0	13,272	13,272	0	13,272	0	0
3	586000	Meter Expense	75,454	5,742	81,196	68,183	(1,585)	66,598	7,271	7,327
3	587000	Customer Installations Expense	43,437	10,662	54,099	23,819	(2,943)	20,876	19,618	13,605
3	588000	Miscellaneous Distribution Expense	53,130	121,136	174,266	31,758	(33,435)	(1,677)	21,372	154,571
3	589000	Rent	0	20,474	20,474	0	(5,651)	(5,651)	0	26,125
		MAINTENANCE:								
3	590000	Supervision & Engineering	20,845	77,023	97,868	14,421	(21,259)	(6,838)	6,424	98,282
3	591000	Structures	3,804	45	3,849	1,156	(12)	1,144	2,648	57
3	592000	Station Equipment	4,031	6,372	10,403	(383)	(1,759)	(2,142)	4,414	8,131
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	(377,284)	800,027	422,743	(564,683)	(220,815)	(785,498)	187,399	1,020,842
3	594000	Underground Lines	48,436	0	48,436	31,520	0	31,520	16,916	0
3	595000	Line Transformers	22,372	0	22,372	15,138	0	15,138	7,234	0
3	596000	Street Light & Signal System Maintenance Exp	8,519	0	8,519	7,949	0	7,949	570	0
3	597000	Meters	4,985	0	4,985	4,545	0	4,545	440	0
3	598000	Miscellaneous Distribution Expense	15,767	3,079	18,846	11,821	(850)	10,971	3,946	3,929
		TOTAL DISTRIBUTION OPERATING EXP	333,057	1,363,139	1,696,196	(91,928)	(376,240)	(468,168)	424,985	1,739,379
E-DEPX		Depreciation Expense-Distribution	4,109,982	6,597	4,116,579	2,693,419	(1,821)	2,691,598	1,416,563	8,418
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,993,541	0	3,993,541	3,475,912	0	3,475,912	517,629	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,106,025	6,597	8,112,622	6,171,833	(1,821)	6,170,012	1,934,192	8,418
		TOTAL DISTRIBUTION EXPENSES	8,439,082	1,369,736	9,808,818	6,079,905	(378,061)	5,701,844	2,359,177	1,747,797

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	(782)	(782)	0	(512)	(512)	0	(270)
2	902000	Meter Reading Expenses	87,128	16,071	103,199	74,645	10,521	85,166	12,483	5,550
2	903XXX	Customer Records & Collection Expenses	99,095	494,558	593,653	69,594	323,777	393,371	29,501	170,781
2	904000	Uncollectible Accounts	0	331,082	331,082	0	216,753	216,753	0	114,329
2	905000	Misc Customer Accounts	0	1,481	1,481	0	970	970	0	511
TOTAL CUSTOMER ACCOUNTS EXPENSES			186,223	842,410	1,028,633	144,239	551,509	695,748	41,984	290,901
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,493,788	13,547	2,507,335	1,691,002	8,869	1,699,871	802,786	4,678
2	909000	Advertising	(2,178)	29,425	27,247	(2,178)	19,264	17,086	0	10,161
2	910000	Misc Customer Service & Info Exp	0	70,793	70,793	0	46,347	46,347	0	24,446
TOTAL CUSTOMER SERVICE & INFO EXP			2,491,610	113,765	2,605,375	1,688,824	74,480	1,763,304	802,786	39,285
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	20,511	3,966,451	3,986,962	16,837	2,744,348	2,761,185	3,674	1,222,103
4	921000	Office Supplies & Expenses	(3,824)	405,365	401,541	(3,824)	280,468	276,644	0	124,897
4	922000	Admin Exp Transferred--Credit	0	(9,563)	(9,563)	0	(6,617)	(6,617)	0	(2,946)
4	923000	Outside Services Employed	26,553	774,201	800,754	26,553	535,662	562,215	0	238,539
4	924000	Property Insurance Premium	0	121,272	121,272	0	83,907	83,907	0	37,365
4	925XXX	Injuries and Damages	1,717	226,737	228,454	1,242	156,877	158,119	475	69,860
4	926XXX	Employee Pensions and Benefits	237,010	2,904,502	3,141,512	173,637	2,009,596	2,183,233	63,373	894,906
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	175,971	308,228	484,199	117,458	202,321	319,779	58,513	105,907
4	930000	Miscellaneous General Expenses	(20,772)	1,191,229	1,170,457	(21,170)	824,199	803,029	398	367,030
4	931000	Rents	0	31,191	31,191	0	21,581	21,581	0	9,610
4	935000	Maintenance of General Plant	115,368	832,316	947,684	85,576	575,871	661,447	29,792	256,445
TOTAL ADMIN & GEN OPERATING EXP			552,634	10,751,929	11,304,563	396,309	7,428,213	7,824,522	156,325	3,323,716

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	282,587	1,671,173	1,953,760	212,616	1,156,268	1,368,884	69,971	514,905
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	261,411	2,219,984	2,481,395	260,909	1,535,985	1,796,894	502	683,999
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,946	3,946	0	2,730	2,730	0	1,216
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(8,108)	0	(8,108)	0	0	0	(8,108)	0
99	407311	Regulatory Debit - AFUDC Amortization	17,512	88,057	105,569	14,017	59,568	73,585	3,495	28,489
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	47,361	0	47,361	47,361	0	47,361	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(726,826)	0	(726,826)	(726,826)	0	(726,826)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(340,274)	0	(340,274)	(340,274)	0	(340,274)	0	0
E-OTX		Taxes Other Than FIT--A&G	49,617	534,502	584,119	34,828	369,817	404,645	14,789	164,685
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(332,804)	4,542,432	4,209,628	(432,786)	3,141,484	2,708,698	99,982	1,400,948
		TOTAL ADMIN & GENERAL EXPENSES	219,830	15,294,361	15,514,191	(36,477)	10,569,697	10,533,220	256,307	4,724,664
		TOTAL EXPENSES BEFORE FIT	11,317,931	49,661,324	60,979,255	7,567,244	31,849,372	39,416,616	3,750,687	17,811,952
		NET OPERATING INCOME (LOSS) BEFORE FIT			13,375,210			9,995,047		
E-FIT		FEDERAL INCOME TAX			810,924			671,014		
E-FIT		DEFERRED FEDERAL INCOME TAX			320,712			308,288		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			12,283,973			9,042,263		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.468%	34.532%
E-ALL	3	Direct Distribution Operating Expense	100.000%	-27.601%	127.601%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	10,555,262
99	442200	Commercial - Firm & Int.	6,677,584
1	442300	Industrial	4,428,354
99	444000	Public Street & Highway Lighting	225,833
99	448000	Interdepartmental Revenue	19,760
99	499XXX	Unbilled Revenue	(1,233,213)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>20,673,580</u>
1	447XXX	Sales for Resale	3,089,257
		TOTAL SALES OF ELECTRICITY	<u>23,762,837</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	1,556
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	73,488
1	454100	Rent from Transmission Joint Use	803
1	456XXX	Other Electric Revenues	1,093,352
		TOTAL OTHER OPERATING REVENUE	<u>1,179,965</u>
		TOTAL ELECTRIC REVENUE	<u>24,942,802</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,036
1	501XXX	Fuel	1,004,528
1	502000	Steam Expense	120,249
1	505000	Electric Expense	19,059
1	506XXX	Miscellaneous Steam Power Generation Op Exp	143,454
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	19,920
1	511000	Structures	20,619
1	512000	Boiler Plant	175,942
1	513000	Electric Plant	58,562
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	21,810
		TOTAL STEAM POWER GENERATION EXP	<u>1,595,179</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	47,674
1	536000	Water for Power	28,444
1	537000	Hydraulic Expense	300,863
1	538000	Electric Expense	125,110
1	539000	Miscellaneous Hydraulic Power Generation Exp	11,347
1	540000	Rent	41,100
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	18,126
1	542000	Structures	32,719
1	543000	Reservoirs, Dams, & Waterways	1,926
1	544000	Electric Plant	19,438
1	545000	Miscellaneous Hydraulic Plant	(20,912)
		TOTAL HYDRO POWER GENERATION EXP	<u>751,808</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	13,858
1	547XXX	Fuel	1,502,401
1	548000	Generation Expense	63,276
1	549XXX	Miscellaneous Other Power Generation Op Exp	4,414
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	11,449
1	552000	Structures	2,740
1	553000	Generating & Electric Equipment	74,318
1	554XXX	Miscellaneous Other Power Generation Maint Exp	8,630
		TOTAL OTHER POWER GENERATION EXP	<u>1,683,268</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,398,162
1	556000	System Control & Load Dispatching	17,850
E-557	557XXX	Other Expense	395,353
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>4,811,365</u>
		TOTAL PRODUCTION OPERATING EXP	<u>8,841,620</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	56,536
1	561000	Load Dispatching	77,824
1	562000	Station Expense	5,088
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	1,978
1	565XXX	Transmission of Electricity by Others	468,188
1	566000	Miscellaneous Transmission Expense	58,440
1	567000	Rent	2,453
		MAINTENANCE	
1	568000	Supervision & Engineering	10,474
1	569000	Structures	(45)
1	570000	Station Equipment	16,526
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	11,782
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	483
		TOTAL TRANSMISSION OPERATING EXP	<u>709,727</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,157,026
E-DEPX		Depreciation Expense-Transmission	531,607
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,672
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	(1)
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,401
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(165,909)
99	407434	EIM Deferred O&M	(28,537)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(390,349)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(52,438)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	640,075
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,748,391
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	11,299,738

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	361,679
3	582000	Station Expense	21,591
3	583000	Overhead Line Expense	103,969
3	584000	Underground Line Expense	66,004
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	14,598
3	587000	Customer Installations Expense	33,223
3	588000	Miscellaneous Distribution Expense	175,943
3	589000	Rent	26,125
		MAINTENANCE:	
3	590000	Supervision & Engineering	104,706
3	591000	Structures	2,705
3	592000	Station Equipment	12,545
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,208,241
3	594000	Underground Lines	16,916
3	595000	Line Transformers	7,234
3	596000	Street Light & Signal System Maintenance Exp	570
3	597000	Meters	440
3	598000	Miscellaneous Distribution Expense	7,875
		TOTAL DISTRIBUTION OPERATING EXP	<u>2,164,364</u>
E-DEPX		Depreciation Expense-Distribution	1,424,981
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	517,629
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,942,610</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,106,974</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	(270)
2	902000	Meter Reading Expenses	18,033
2	903XXX	Customer Records & Collection Expenses	200,282
2	904000	Uncollectible Accounts	114,329
2	905000	Misc Customer Accounts	511
		TOTAL CUSTOMER ACCOUNTS EXPENSES	332,885
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	807,464
2	909000	Advertising	10,161
2	910000	Misc Customer Service & Info Exp	24,446
		TOTAL CUSTOMER SERVICE & INFO EXP	842,071
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	1,225,777
4	921000	Office Supplies & Expenses	124,897
4	922000	Admin Exp Transferred--Credit	(2,946)
4	923000	Outside Services Employed	238,539
4	924000	Property Insurance Premium	37,365
4	925XXX	Injuries and Damages	70,335
4	926XXX	Employee Pensions and Benefits	958,279
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	164,420
4	930000	Miscellaneous General Expenses	367,428
4	931000	Rents	9,610
4	935000	Maintenance of General Plant	286,237
		TOTAL ADMIN & GEN OPERATING EXP	3,480,041

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	584,876
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	684,501
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(8,108)
99	407311	Regulatory Debit - AFUDC Amortization	31,984
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	179,474
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,500,930
		TOTAL ADMIN & GENERAL EXPENSES	4,980,971
		TOTAL EXPENSES BEFORE FIT	21,562,639
		NET OPERATING INCOME (LOSS) BEFORE FIT	3,380,163
E-FIT		FEDERAL INCOME TAX	139,910
E-FIT		DEFERRED FEDERAL INCOME TAX	12,424
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	3,241,710

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,875	6,599	10,474	3,575	4,332	7,907	300	2,267	2,567
1	456010	Other Electric Rev-Financial	0	(574,200)	(574,200)	0	(376,905)	(376,905)	0	(197,295)	(197,295)
1	456015	Other Electric Rev-CT Fuel Sales	0	107,775	107,775	0	70,744	70,744	0	37,031	37,031
1	456016	Other Electric Rev-Resource Opt	0	224,456	224,456	0	147,333	147,333	0	77,123	77,123
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	7,020	7,020	0	4,608	4,608	0	2,412	2,412
1	456019	Other Electric Rev-Specified	0	89,920	89,920	0	59,023	59,023	0	30,897	30,897
1	456020	Other Electric Rev-Sale of Excess	0	8,562	8,562	0	5,620	5,620	0	2,942	2,942
1	456030	Other Electric Rev-Clearwater	(10,286)	103,784	93,498	0	68,124	68,124	(10,286)	35,660	25,374
1	456050	Other Electric Rev-Attachment Fees	37,502	0	37,502	30,186	0	30,186	7,316	0	7,316
1	456100	Transmission Revenue of Others	0	697,529	697,529	0	457,858	457,858	0	239,671	239,671
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	192,206	192,206	0	126,164	126,164	0	66,042	66,042
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(755,030)	0	(755,030)	(257,725)	0	(257,725)	(497,305)	0	(497,305)
1	456329	Amortization Res Decoupling Deferral	(655,289)	0	(655,289)	(500,778)	0	(500,778)	(154,511)	0	(154,511)
1	456338	Non-res Decoupling Deferred Rev	1,939,731	0	1,939,731	1,480,598	0	1,480,598	459,133	0	459,133
1	456339	Amortization Non-res Decoupling	(597,677)	0	(597,677)	(490,008)	0	(490,008)	(107,669)	0	(107,669)
1	456380	Other Electric Revenue-Clearwater	30,263	0	30,263	0	0	0	30,263	0	30,263
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,874,243	2,874,243	0	1,886,653	1,886,653	0	987,590	987,590
TOTAL ACCOUNT 456			7,845	3,960,645	3,968,490	275,371	2,599,768	2,875,139	(267,526)	1,360,877	1,093,351

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	9,082,651	9,082,651	0	5,961,852	5,961,852	0	3,120,799	3,120,799
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	195,742	195,742	0	128,485	128,485	0	67,257	67,257
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	910,053	0	910,053	0	0	0	910,053	0	910,053
1	555550	Non Monetary - Exchange Power	0	28,332	28,332	0	18,597	18,597	0	9,735	9,735
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	652,725	652,725	0	428,449	428,449	0	224,276	224,276
1	555710	Intercompany Purchase	0	192,206	192,206	0	126,164	126,164	0	66,042	66,042
TOTAL ACCOUNT 555			910,053	10,151,656	11,061,709	0	6,663,547	6,663,547	910,053	3,488,109	4,398,162

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	914	490,140	491,054	914	321,728	322,642	0	168,412	168,412
1	557010	Other Power Supply Expense - Financial	0	(188,222)	(188,222)	0	(123,549)	(123,549)	0	(64,673)	(64,673)
1	557018	Merchandise Processing Fee	0	4,386	4,386	0	2,879	2,879	0	1,507	1,507
1	557150	Fuel - Economic Dispatch	0	(1,490,149)	(1,490,149)	0	(978,134)	(978,134)	0	(512,015)	(512,015)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(658,673)	0	(658,673)	(666,899)	0	(666,899)	8,226	0	8,226
1	557165	Other Resource Costs-CAISO Charges	0	11,201	11,201	0	7,352	7,352	0	3,849	3,849
1	557170	Broker Fees - Power	0	34,482	34,482	0	22,634	22,634	0	11,848	11,848
1	557171	REC Broker Fees	0	9,014	9,014	0	5,917	5,917	0	3,097	3,097
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	405,631	0	405,631	405,631	0	405,631	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	(643,714)	0	(643,714)	(643,714)	0	(643,714)	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	141,610	0	141,610	141,610	0	141,610	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(104,658)	0	(104,658)	(104,658)	0	(104,658)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(629,307)	0	(629,307)	0	0	0	(629,307)	0	(629,307)
99	557390	Idaho PCA Amortization	(140,955)	0	(140,955)	0	0	0	(140,955)	0	(140,955)
1	557395	Optional Renewable Power Expense Offset	0	40	40	0	26	26	0	14	14
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	176,080	176,080	0	115,579	115,579	0	60,501	60,501
1	557711	Turbine Gas Bookout Offset	0	(176,080)	(176,080)	0	(115,579)	(115,579)	0	(60,501)	(60,501)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,419,630	4,419,630	0	2,901,045	2,901,045	0	1,518,585	1,518,585
TOTAL ACCOUNT 557			(1,560,929)	3,290,522	1,729,593	(825,658)	2,159,898	1,334,240	(735,271)	1,130,624	395,353

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	24,128	13,547	37,675	14,884	8,869	23,753	9,244	4,678	13,922
99	908600	Public Purpose Tariff Rider Expense Offset	2,656,835	0	2,656,835	1,812,498	0	1,812,498	844,337	0	844,337
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(187,175)	0	(187,175)	(136,380)	0	(136,380)	(50,795)	0	(50,795)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,493,788	13,547	2,507,335	1,691,002	8,869	1,699,871	802,786	4,678	807,464

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.468%	34.532%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.49%	53.49%
2	Cost of Debt		5.087%	5.068%
	Total Weighted Cost		2.721%	2.711%
E-APL	Net Rate Base	2,603,983,558	1,754,853,737	849,129,821
	Interest Deduction for FIT Calculation	70,769,479	47,749,570	23,019,909
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	74,354,465	49,411,663	24,942,802
E-OPS	Less: Operating & Maintenance Expense	43,272,061	26,901,353	16,370,708
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,266,684	7,411,931	3,854,753
E-OTX	Less: Taxes Other than FIT	6,440,510	5,103,332	1,337,178
	Net Operating Income Before FIT	13,375,210	9,995,047	3,380,163
E-INT	Less: Monthly Interest Expense	5,897,457	3,979,131	1,918,326
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(26,390)	0	(26,390)
E-SCM	Plus: Schedule M Adjustments	(3,589,819)	(2,820,609)	(769,210)
	Taxable Net Operating Income	3,861,544	3,195,307	666,237
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	810,924	671,014	139,910
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	810,924	671,014	139,910
E-DTE	Deferred FIT	320,712	308,288	12,424
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	1,091,237	952,784	138,453

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,071,750	7,671,312	13,743,062	4,150,136	5,168,392	9,318,528	1,921,614	2,502,920	4,424,534
12	997001 Contributions In Aid of Construction	0	439,419	439,419	0	297,254	297,254	0	142,165	142,165
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	352,846	352,846	0	238,690	238,690	0	114,156	114,156
99	997007 Idaho PCA	(770,262)	0	(770,262)	0	0	0	(770,262)	0	(770,262)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,250	78,250	0	52,934	52,934	0	25,316	25,316
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	667,802	0	667,802	335,457	0	335,457	332,345	0	332,345
12	997020 FAS87 Current Pension Accrual	0	763,274	763,274	0	516,332	516,332	0	246,942	246,942
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	108,952	108,952	0	73,703	73,703	0	35,249	35,249
99	997031 Decoupling Mechanism	68,267	0	68,267	(232,086)	0	(232,086)	300,353	0	300,353
12	997032 Interest Rate Swaps	0	188,453	188,453	0	127,483	127,483	0	60,970	60,970
99	997033 BPA Residential Exchange	253,748	0	253,748	182,266	0	182,266	71,482	0	71,482
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973
99	997035 Leases	0	20,928	20,928	0	14,480	14,480	0	6,448	6,448
99	997043 Washington Deferred Power Costs	(769,083)	0	(769,083)	(769,083)	0	(769,083)	0	0	0
12	997044 Non-Monetary Power Costs	0	28,331	28,331	0	19,165	19,165	0	9,166	9,166
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation	0	(14,615,816)	(14,615,816)	0	(9,887,161)	(9,887,161)	0	(4,728,655)	(4,728,655)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,549	22,549	0	10,784	10,784
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,838	62,515	2,581	23,836	26,417
99	997065 Amortization - Unbilled Revenue Add-Ins	(660,640)	0	(660,640)	(921,335)	0	(921,335)	260,695	0	260,695
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,400	109,400	0	57,267	57,267
12	997080 Book Transportation Depreciation	0	(133,372)	(133,372)	0	(90,222)	(90,222)	0	(43,150)	(43,150)
12	997081 Deferred Compensation	0	(1,249,664)	(1,249,664)	0	(845,360)	(845,360)	0	(404,304)	(404,304)
4	997082 Meal Disallowances	0	12,525	12,525	0	8,666	8,666	0	3,859	3,859
12	997083 Paid Time Off	0	368,155	368,155	0	249,046	249,046	0	119,109	119,109
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(68,232)	0	(68,232)	0	0	0	(68,232)	0	(68,232)
99	997095 WA REC Deferral	36,952	0	36,952	36,952	0	36,952	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,844	1,844	0	882	882
99	997098 Provision for Rate Refund	(149,836)	0	(149,836)	(149,836)	0	(149,836)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(13,834)	(13,834)	0	(9,358)	(9,358)	0	(4,476)	(4,476)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(2,700,000)	(2,700,000)	0	(1,826,469)	(1,826,469)	0	(873,531)	(873,531)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(679,465)	0	(679,465)	(679,465)	0	(679,465)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109	Tax Reform Amortization	(1,184,994)	0	(1,184,994)	(897,445)	0	(897,445)	(287,549)	0	(287,549)
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(476,181)	0	(476,181)	(288,682)	0	(288,682)	(187,499)	0	(187,499)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	401,380	401,380	0	191,965	191,965
99	997120	Transportation Tax Disallowance	0	4,436	4,436	0	3,001	3,001	0	1,435	1,435
99	997123	EIM Deferred O&M	(28,537)	0	(28,537)	0	0	0	(28,537)	0	(28,537)
99	997124	Colstrip Recovery Offset	1,309,408	0	1,309,408	1,309,408	0	1,309,408	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			4,216,241	(7,806,060)	(3,589,819)	2,483,804	(5,304,413)	(2,820,609)	1,732,437	(2,501,647)	(769,210)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.647%	32.353%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(360,086)	(360,086)	0	(243,587)	(243,587)	0	(116,499)	(116,499)
99	410100	Deferred Federal Income Tax Expense - Washin	358,162	0	358,162	358,162	0	358,162	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	125,127	0	125,127	0	0	0	125,127	0	125,127
	410100	Total	483,289	(360,086)	123,203	358,162	(243,587)	114,575	125,127	(116,499)	8,628
12	411100	Deferred Federal Income Tax Expense - Allocate	0	180,949	180,949	0	122,407	122,407	0	58,542	58,542
99	411100	Deferred Federal Income Tax Expense - Washin	71,306	0	71,306	71,306	0	71,306	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(54,746)	0	(54,746)	0	0	0	(54,746)	0	(54,746)
	411100	Total	16,560	180,949	197,509	71,306	122,407	193,713	(54,746)	58,542	3,796
Total Deferred Federal Income Tax Expense			499,849	(179,137)	320,712	429,468	(121,180)	308,288	70,381	(57,957)	12,424

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.647%	32.353%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	122,527	122,527	0	80,427	80,427	0	42,100	42,100
1	408150	R&P Property Tax--Production	0	1,331,295	1,331,295	0	873,862	873,862	0	457,433	457,433
1	408180	R&P Property Tax--Transmission	0	404,607	404,607	0	265,584	265,584	0	139,023	139,023
1	409100	State Income Tax--Montana & Oregon	0	839	839	0	551	551	0	288	288
TOTAL PRODUCTION & TRANSMISSION			0	1,862,850	1,862,850	0	1,222,775	1,222,775	0	640,075	640,075
DISTRIBUTION											
99	408110	State Excise Tax	1,692,626	0	1,692,626	1,692,626	0	1,692,626	0	0	0
99	408120	Municipal Occupation & License Tax	1,768,080	0	1,768,080	1,482,807	0	1,482,807	285,273	0	285,273
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	583,032	0	583,032	300,479	0	300,479	282,553	0	282,553
99	409100	State Income Tax--Idaho	(23,807)	0	(23,807)	0	0	0	(23,807)	0	(23,807)
99	411410	State Income Tax--Idaho ITC Deferred	(23,807)	0	(23,807)	0	0	0	(23,807)	0	(23,807)
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			3,993,541	0	3,993,541	3,475,912	0	3,475,912	517,629	0	517,629
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	49,617	534,502	584,119	34,828	369,817	404,645	14,789	164,685	179,474
TOTAL A&G			49,617	534,502	584,119	34,828	369,817	404,645	14,789	164,685	179,474
TOTAL TAXES OTHER THAN FIT			4,043,158	2,397,352	6,440,510	3,510,740	1,592,592	5,103,332	532,418	804,760	1,337,178

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,891,667	7,891,667	0	5,180,090	5,180,090	0	2,711,577	2,711,577
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	1,104,281	1,104,281	0	724,850	724,850	0	379,431	379,431
1	182381	CDA Settlement Past Storage	0	29,837,890	29,837,890	0	19,585,591	19,585,591	0	10,252,299	10,252,299
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)	98,270,978	98,220,215	(81,333)	67,992,707	67,911,374	30,570	30,278,271	30,308,841
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	15,095,676	972,979	16,068,655	15,095,676	673,194	15,768,870	0	299,785	299,785
		TOTAL INTANGIBLE PLANT	15,689,265	289,823,359	305,512,624	15,658,695	197,139,669	212,798,364	30,570	92,683,690	92,714,260
		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	111,049,182	28,583,803	139,632,985	72,571,097	18,762,408	91,333,505	38,478,085	9,821,395	48,299,480
1	312000	Boiler Plant	145,945,352	46,594,692	192,540,044	95,376,030	30,584,756	125,960,786	50,569,322	16,009,936	66,579,258
1	313000	Generators	101,411	0	101,411	66,609	0	66,609	34,802	0	34,802
1	314000	Turbogenerator Units	38,640,510	18,564,397	57,204,907	25,251,919	12,185,670	37,437,589	13,388,591	6,378,727	19,767,318
1	315000	Accessory Electric Equipment	17,581,682	12,229,607	29,811,289	11,490,052	8,027,514	19,517,566	6,091,630	4,202,093	10,293,723
1	316000	Miscellaneous Power Plant Equipment	14,185,165	2,504,682	16,689,847	9,270,341	1,644,073	10,914,414	4,914,824	860,609	5,775,433
		TOTAL STEAM PRODUCTION PLANT	327,503,302	112,340,516	439,843,818	214,026,048	73,740,314	287,766,362	113,477,254	38,600,202	152,077,456
		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	96,814,190	96,814,190	0	63,548,834	63,548,834	0	33,265,356	33,265,356
1	332XXX	Reservoirs, Dams, & Waterways	0	191,820,326	191,820,326	0	125,910,862	125,910,862	0	65,909,464	65,909,464
1	333000	Waterwheels, Turbines, & Generators	0	235,662,582	235,662,582	0	154,688,919	154,688,919	0	80,973,663	80,973,663
1	334000	Accessory Electric Equipment	0	73,226,898	73,226,898	0	48,066,136	48,066,136	0	25,160,762	25,160,762
1	335XXX	Miscellaneous Power Plant Equipment	0	15,220,606	15,220,606	0	9,990,806	9,990,806	0	5,229,800	5,229,800
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	680,642,911	680,642,911	0	446,774,007	446,774,007	0	233,868,904	233,868,904
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,170,469	17,170,469	0	11,270,696	11,270,696	0	5,899,773	5,899,773
1	342000	Fuel Holders, Producers, & Accessories	0	21,392,931	21,392,931	0	14,042,320	14,042,320	0	7,350,611	7,350,611
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	221,638,571	221,638,571	0	145,483,558	145,483,558	0	76,155,013	76,155,013
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	22,318,355	22,318,355	0	14,649,768	14,649,768	0	7,668,587	7,668,587
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,664,138	1,664,138	0	1,092,340	1,092,340	0	571,798	571,798
		TOTAL OTHER PRODUCTION PLANT	0	308,802,365	308,802,365	0	202,697,872	202,697,872	0	106,104,493	106,104,493
		TOTAL PRODUCTION PLANT	327,503,302	1,101,785,792	1,429,289,094	214,026,048	723,212,193	937,238,241	113,477,254	378,573,599	492,050,853

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	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	100	25,993,210	25,993,310	(3,009)	17,061,943	17,058,934	3,109	8,931,267	8,934,376
1	353XXX	Station Equipment	12,076,499	275,326,146	287,402,645	7,887,797	180,724,082	188,611,879	4,188,702	94,602,064	98,790,766
1	354000	Towers & Fixtures	16,002,045	1,167,384	17,169,429	10,457,362	766,271	11,223,633	5,544,683	401,113	5,945,796
1	355000	Poles & Fixtures	4,595	284,498,702	284,503,297	2,718	186,744,948	186,747,666	1,877	97,753,754	97,755,631
1	356000	Overhead Conductors & Devices	12,529,480	147,982,224	160,511,704	8,187,437	97,135,532	105,322,969	4,342,043	50,846,692	55,188,735
1	357000	Underground Conduit	0	3,022,894	3,022,894	0	1,984,228	1,984,228	0	1,038,666	1,038,666
1	358000	Underground Conductors & Devices	0	2,372,838	2,372,838	0	1,557,531	1,557,531	0	815,307	815,307
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,319,911	771,527,728	812,847,639	26,994,455	506,430,801	533,425,256	14,325,456	265,096,927	279,422,383
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,797,377	0	7,797,377	6,326,823	0	6,326,823	1,470,554	0	1,470,554
99	360400	Land Easements	3,743,968	0	3,743,968	1,260,339	0	1,260,339	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	33,966,218	0	33,966,218	26,979,067	0	26,979,067	6,987,151	0	6,987,151
3	362000	Station Equipment	147,142,127	2,969,472	150,111,599	99,982,031	(819,604)	99,162,427	47,160,096	3,789,076	50,949,172
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	442,453,234	0	442,453,234	289,249,887	0	289,249,887	153,203,347	0	153,203,347
99	365000	Overhead Conductors & Devices	284,763,076	0	284,763,076	182,731,509	0	182,731,509	102,031,567	0	102,031,567
99	366000	Underground Conduit	124,943,647	0	124,943,647	81,370,669	0	81,370,669	43,572,978	0	43,572,978
99	367000	Underground Conductors & Devices	222,069,391	0	222,069,391	147,481,399	0	147,481,399	74,587,992	0	74,587,992
99	368000	Line Transformers	285,330,697	0	285,330,697	197,268,249	0	197,268,249	88,062,448	0	88,062,448
99	369XXX	Services	182,119,835	0	182,119,835	119,835,253	0	119,835,253	62,284,582	0	62,284,582
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	76,873,723	0	76,873,723	52,922,432	0	52,922,432	23,951,291	0	23,951,291
99	373XXX	Street Light & Signal Systems	66,561,902	0	66,561,902	43,055,858	0	43,055,858	23,506,044	0	23,506,044
TOTAL DISTRIBUTION PLANT			1,882,715,594	2,969,472	1,885,685,066	1,253,046,065	(819,604)	1,252,226,461	629,669,529	3,789,076	633,458,605
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,207,094	101,508,558	120,715,652	10,512,055	70,232,756	80,744,811	8,695,039	31,275,802	39,970,841
4	391XXX	Office Furniture & Equipment	4,218,768	63,765,464	67,984,232	4,203,789	44,118,687	48,322,476	14,979	19,646,777	19,661,756
4	392XXX	Transportation Equipment	37,033,944	24,422,748	61,456,692	25,973,953	16,897,855	42,871,808	11,059,991	7,524,893	18,584,884
4	393000	Stores Equipment	429,355	3,725,818	4,155,173	267,083	2,577,856	2,844,939	162,272	1,147,962	1,310,234
4	394000	Tools, Shop & Garage Equipment	1,571,453	14,490,936	16,062,389	646,634	10,026,134	10,672,768	924,819	4,464,802	5,389,621
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	336,848	2,497,248	2,834,096	323,268	1,727,821	2,051,089	13,580	769,427	783,007
4	396XXX	Power Operated Equipment	24,163,581	9,256,122	33,419,703	14,265,247	6,404,218	20,669,465	9,898,334	2,851,904	12,750,238
4	397XXX	Communications Equipment	28,765,023	78,124,855	106,889,878	19,821,844	54,053,806	73,875,650	8,943,179	24,071,049	33,014,228
4	398000	Miscellaneous Equipment	13,474	716,346	729,820	0	495,633	495,633	13,474	220,713	234,187
TOTAL GENERAL PLANT			117,248,567	307,487,825	424,736,392	76,822,572	212,747,751	289,570,323	40,425,995	94,740,074	135,166,069
TOTAL PLANT IN SERVICE			2,384,476,639	2,473,594,176	4,858,070,815	1,586,547,835	1,638,710,810	3,225,258,645	797,928,804	834,883,366	1,632,812,170

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(245,693,858)	(71,846,496)	(317,540,354)	(159,292,343)	(47,160,040)	(206,452,383)	(86,401,515)	(24,686,456)	(111,087,971)
E-ADEP		Hydro Production Plant	0	(148,315,680)	(148,315,680)	0	(97,354,412)	(97,354,412)	0	(50,961,268)	(50,961,268)
E-ADEP		Other Production Plant	0	(141,764,153)	(141,764,153)	0	(93,053,990)	(93,053,990)	0	(48,710,163)	(48,710,163)
E-ADEP		Transmission Plant	(24,264,423)	(208,716,127)	(232,980,550)	(15,369,421)	(137,001,266)	(152,370,687)	(8,895,002)	(71,714,861)	(80,609,863)
E-ADEP		Distribution Plant	(599,048,392)	(268,362)	(599,316,754)	(362,775,376)	74,070	(362,701,306)	(236,273,016)	(342,432)	(236,615,448)
E-ADEP		General Plant	(42,116,625)	(100,633,034)	(142,749,659)	(25,587,390)	(69,626,990)	(95,214,380)	(16,529,235)	(31,006,044)	(47,535,279)
		TOTAL ACCUMULATED DEPRECIATION	(911,123,298)	(671,543,852)	(1,582,667,150)	(563,024,530)	(444,122,628)	(1,007,147,158)	(348,098,768)	(227,421,224)	(575,519,992)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,300,315)	(15,300,315)	0	(10,043,127)	(10,043,127)	0	(5,257,188)	(5,257,188)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(251,228)	0	(251,228)	(251,228)	0	(251,228)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,825,395)	(2,825,395)	0	(1,951,595)	(1,951,595)	0	(873,800)	(873,800)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,442,334)	(75,875,250)	(80,317,584)	(4,412,449)	(52,497,326)	(56,909,775)	(29,885)	(23,377,924)	(23,407,809)
E-AAAMT		General Plant - 390200, 396200	0	(205,777)	(205,777)	0	(142,375)	(142,375)	0	(63,402)	(63,402)
		TOTAL ACCUMULATED AMORTIZATION	(4,693,562)	(94,206,737)	(98,900,299)	(4,663,677)	(64,634,423)	(69,298,100)	(29,885)	(29,572,314)	(29,602,199)
		TOTAL ACCUMULATED DEPR/AMORT	(915,816,860)	(765,750,589)	(1,681,567,449)	(567,688,207)	(508,757,051)	(1,076,445,258)	(348,128,653)	(256,993,538)	(605,122,191)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,468,659,779	1,707,843,587	3,176,503,366	1,018,859,628	1,129,953,759	2,148,813,387	449,800,151	577,889,828	1,027,689,979
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	129,104	129,104	0	84,744	84,744	0	44,360	44,360
12		ADFIT - Electric Plant In Service (282900)	0	(556,317,640)	(556,317,640)	0	(376,332,194)	(376,332,194)	0	(179,985,446)	(179,985,446)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,190,207)	(60,190,207)	0	(41,645,002)	(41,645,002)	0	(18,545,205)	(18,545,205)
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	(6,265,957)	(6,265,957)	0	(4,112,974)	(4,112,974)	0	(2,152,983)	(2,152,983)
1		ADFIT - CDA Settlement Costs (283333)	0	258,112	258,112	0	169,425	169,425	0	88,687	88,687
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,127,281)	(1,127,281)	0	(762,572)	(762,572)	0	(364,709)	(364,709)
		TOTAL ACCUMULATED DFIT	0	(625,177,862)	(625,177,862)	0	(423,749,873)	(423,749,873)	0	(201,427,989)	(201,427,989)
		NET ELECTRIC UTILITY PLANT	1,468,659,779	1,082,665,725	2,551,325,504	1,018,859,628	706,203,886	1,725,063,514	449,800,151	376,461,839	826,261,990

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	-27.601%	127.601%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.647%	32.353%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended April 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,468,659,779	1,082,665,725	2,551,325,504	#####	706,203,886	1,725,063,514	449,800,151	376,461,839	826,261,990	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,294,169	30,713,996	37,008,165	4,990,723	21,250,707	26,241,430	1,303,446	9,463,289	10,766,735	
4	Accumulated Amortization - AFUDC (182318)	(943,014)	(4,007,547)	(4,950,561)	(729,466)	(2,772,782)	(3,502,248)	(213,548)	(1,234,765)	(1,448,313)	
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)	(3,297,435)	0	(3,297,435)	(1,056,771)	0	(1,056,771)	(2,240,664)	0	(2,240,664)	
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)	1,912,284	0	1,912,284	0	0	0	1,912,284	0	1,912,284	
99	ADFIT - Boulder Park Disallowed (190040)	144,420	0	144,420	0	0	0	144,420	0	144,420	
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)	95,073	0	95,073	95,073	0	95,073	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(19,810,882)	0	(19,810,882)	(19,810,882)	0	(19,810,882)	0	0	0	
99	CDA Lake Settlement - ID (186382)	14,197	0	14,197	0	0	0	14,197	0	14,197	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(22,948)	0	(22,948)	(19,966)	0	(19,966)	(2,982)	0	(2,982)	
99	CDA CDR Fund - Direct (182324)	6,916	0	6,916	6,916	0	6,916	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	48,244	0	48,244	45,587	0	45,587	2,657	0	2,657	
99	ADFIT - Spokane River Relicensing (283322)	(10,117)	0	(10,117)	(9,562)	0	(9,562)	(555)	0	(555)	
99	Spokane River PM&Es (182323)	41,321	0	41,321	28,948	0	28,948	12,373	0	12,373	
99	ADFIT - Spokane River PM&Es (283323)	(8,692)	0	(8,692)	(6,094)	0	(6,094)	(2,598)	0	(2,598)	
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)	(2,196,171)	0	(2,196,171)	(929,380)	0	(929,380)	(1,266,791)	0	(1,266,791)	
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)	(11,458,728)	0	(11,458,728)	(5,777,094)	0	(5,777,094)	(5,681,634)	0	(5,681,634)	
99	Colstrip-Regulatory Asset (182327)	2,763,886	0	2,763,886	0	0	0	2,763,886	0	2,763,886	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,145,549	0	2,145,549	1,205,698	0	1,205,698	939,851	0	939,851	
99	Colstrip Reg Asset ADFIT (283376)	(327,124)	0	(327,124)	0	0	0	(327,124)	0	(327,124)	
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)	(465,365)	0	(465,365)	0	0	0	(465,365)	0	(465,365)	
99	Colstrip ARO Liability (230027)	(6,226,369)	0	(6,226,369)	0	0	0	(6,226,369)	0	(6,226,369)	
99	Colstrip ARO ADFIT (190376)	1,307,537	0	1,307,537	0	0	0	1,307,537	0	1,307,537	
99	Colstrip ARO ADFIT (283377)	(1,003,457)	0	(1,003,457)	0	0	0	(1,003,457)	0	(1,003,457)	
99	Customer Deposits (235199)	(2,235,085)	0	(2,235,085)	(2,235,085)	0	(2,235,085)	0	0	0	
C-WKC	Working Capital	52,469,858	0	52,469,858	34,402,654	0	34,402,654	18,067,204	0	18,067,204	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	25,951,605	26,706,449	52,658,054	11,312,298	18,477,925	29,790,223	14,639,307	8,228,524	22,867,831	
	NET RATE BASE	1,494,611,384	1,109,372,174	2,603,983,558	#####	724,681,811	1,754,853,737	464,439,458	384,690,363	849,129,821	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	266,156	266,156			266,156	266,156		174,705	174,705		91,451	91,451	
	Steam (ED-ID)	352,471	352,471		352,471		352,471				352,471		352,471	
	Steam (ED-WA)	938,304	938,304		938,304		938,304	938,304		938,304			938,304	
1	Hydro (ED-AN)	1,202,185	1,202,185			1,202,185	1,202,185		789,114	789,114		413,071	413,071	
1	Other (ED-AN)	873,205	873,205			873,205	873,205		573,172	573,172		300,033	300,033	
Total Electric Production		3,632,321	3,632,321			1,290,775	2,341,546	3,632,321	938,304	1,536,991	2,475,295	352,471	804,555	1,157,026
Electric Transmission														
1	ED-AN	1,308,207	1,308,207			1,308,207	1,308,207		858,707	858,707		449,500	449,500	
	ED-ID	82,107	82,107		82,107		82,107				82,107		82,107	
	ED-WA	42,387	42,387		42,387		42,387	42,387		42,387			42,387	
Total Electric Transmissic		1,432,701	1,432,701			124,494	1,308,207	1,432,701	42,387	858,707	901,094	82,107	449,500	531,607
Electric Distribution														
3	ED-AN	6,597	6,597			6,597	6,597		(1,821)	(1,821)		8,418	8,418	
	ED-ID	1,416,563	1,416,563		1,416,563		1,416,563				1,416,563		1,416,563	
	ED-WA	2,693,419	2,693,419		2,693,419		2,693,419	2,693,419		2,693,419			2,693,419	
Total Electric Distribution		4,116,579	4,116,579			4,109,982	6,597	4,116,579	2,693,419	(1,821)	2,691,598	1,416,563	8,418	1,424,981
Gas Underground Storage														
	GD-AN	50,061		50,061										
	GD-OR	9,612				9,612								
Total Gas Underground St		59,673		50,061		9,612								
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	504,625		504,625										
	GD-WA	1,104,257		1,104,257										
	GD-OR	757,427				757,427								
Total Gas Distribution		2,371,092		1,613,665		757,427								
General Plant														
4	ED-AN	241,738	241,738			241,738	241,738		167,256	167,256		74,482	74,482	
	ED-ID	39,375	39,375		39,375		39,375				39,375		39,375	
	ED-WA	76,681	76,681		76,681		76,681	76,681		76,681			76,681	
7,4	CD-AA	1,991,089	1,390,238	415,759	185,092	1,390,238	1,390,238		961,892	961,892		428,346	428,346	
9,4	CD-AN	50,697	39,197	11,500		39,197	39,197		27,120	27,120		12,077	12,077	
9	CD-ID	39,572	30,596	8,976		30,596	30,596				30,596		30,596	
9	CD-WA	175,815	135,935	39,880		135,935	135,935	135,935		135,935			135,935	
8	GD-AA	30,547		21,087	9,460									
	GD-AN	2,634		2,634										
	GD-ID	3,242		3,242										
	GD-WA	90,476		90,476										
	GD-OR	18,836			18,836									
Total General Plant		2,760,702	1,953,760	593,554	213,388	282,587	1,671,173	1,953,760	212,616	1,156,268	1,368,884	69,971	514,905	584,876
Total Depreciation Expen		14,373,068	11,135,361	2,257,280	980,427	5,807,838	5,327,523	11,135,361	3,886,726	3,550,145	7,436,871	1,921,112	1,777,378	3,698,490

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	127.601%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036		
1	Misc Intangible Plt (30300)	ED-AN	19,313	19,313		19,313	19,313		12,677	12,677		6,636	6,636		
Total Production/Transmission			95,087	95,087		95,087	95,087		62,415	62,415		32,672	32,672		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489					
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502					
General Plant - 303000															
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439	
9,1		CD-AN	810	626	184				411	411		215	215		
		GD-ID	1,225		1,225										
		GD-WA	2,070		2,070										
		GD-OR	617			617									
Total General Plant - 303000			39,301	24,770	10,700	3,831				17,116	17,116		7,654	7,654	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,810,243	1,962,196	586,807	261,240				1,357,624	1,357,624		604,572	604,572	
9,4		CD-AN	7,524	5,817	1,707				4,025	4,025		1,792	1,792		
9,4		CD-ID	653	505	148			505				505	505		
9,4		CD-WA	309,270	239,118	70,152			239,118		239,118			0		
4		ED-AN	251,971	251,971				251,971		174,336	174,336		77,635	77,635	
		ED-ID	(3)	(3)				(3)				(3)	(3)		
		ED-WA	21,791	21,791				21,791		21,791	21,791				
8		GD-AA	6,280		4,335	1,945									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			3,407,729	2,481,395	663,149	263,185				260,909	1,535,985	1,796,894	502	683,999	684,501
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0				0	0		0	0	
4		ED-AN	3,946	3,946				3,946		2,730	2,730		1,216	1,216	
		GD-OR	0			0									
Total General Plant - 390200, 396200			3,946	3,946	0	0				2,730	2,730		1,216	1,216	
Total Amortization Expense			3,548,565	2,607,700	673,849	267,016				263,411	1,618,246	1,881,657	502	725,541	726,043

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(71,846,496)	(71,846,496)			(71,846,496)	(71,846,496)		(47,160,040)	(47,160,040)		(24,686,456)	(24,686,456)	
	Steam (ED-ID)	(86,401,515)	(86,401,515)		(86,401,515)	(86,401,515)	(86,401,515)				(86,401,515)	(86,401,515)	(86,401,515)	
	Steam (ED-WA)	(159,292,343)	(159,292,343)		(159,292,343)	(159,292,343)	(159,292,343)	(159,292,343)		(159,292,343)				
1	Hydro (ED-AN)	(148,315,680)	(148,315,680)		(148,315,680)	(148,315,680)	(148,315,680)		(97,354,412)	(97,354,412)		(50,961,268)	(50,961,268)	
1	Other (ED-AN)	(141,764,153)	(141,764,153)		(141,764,153)	(141,764,153)	(141,764,153)		(93,053,990)	(93,053,990)		(48,710,163)	(48,710,163)	
Total Electric Production		(607,620,187)	(607,620,187)		(245,693,858)	(361,926,329)	(607,620,187)		(159,292,343)	(237,568,442)	(396,860,785)	(86,401,515)	(124,357,887)	(210,759,402)
Electric Transmission														
1	ED-AN	(208,716,127)	(208,716,127)			(208,716,127)	(208,716,127)		(137,001,266)	(137,001,266)		(71,714,861)	(71,714,861)	
	ED-ID	(8,895,002)	(8,895,002)		(8,895,002)	(8,895,002)	(8,895,002)				(8,895,002)	(8,895,002)	(8,895,002)	
	ED-WA	(15,369,421)	(15,369,421)		(15,369,421)	(15,369,421)	(15,369,421)	(15,369,421)		(15,369,421)				
Total Electric Transmissic		(232,980,550)	(232,980,550)		(24,264,423)	(208,716,127)	(232,980,550)		(15,369,421)	(137,001,266)	(152,370,687)	(8,895,002)	(71,714,861)	(80,609,863)
Electric Distribution														
3	ED-AN	(268,362)	(268,362)			(268,362)	(268,362)		74,070	74,070		(342,432)	(342,432)	
	ED-ID	(236,273,016)	(236,273,016)		(236,273,016)	(236,273,016)	(236,273,016)				(236,273,016)	(236,273,016)	(236,273,016)	
	ED-WA	(362,775,376)	(362,775,376)		(362,775,376)	(362,775,376)	(362,775,376)	(362,775,376)		(362,775,376)				
Total Electric Distribution		(599,316,754)	(599,316,754)		(599,048,392)	(268,362)	(599,316,754)		(362,775,376)	74,070	(362,701,306)	(236,273,016)	(342,432)	(236,615,448)
Gas Underground Storage														
	GD-AN	(17,338,760)	(17,338,760)			(17,338,760)	(17,338,760)							
	GD-OR	(1,311,997)		(1,311,997)		(1,311,997)	(1,311,997)							
Total Gas Underground S		(18,650,757)		(17,338,760)		(1,311,997)								
Gas Distribution														
	GD-AN	(1,867,766)	(1,867,766)			(1,867,766)	(1,867,766)							
	GD-ID	(85,871,651)	(85,871,651)			(85,871,651)	(85,871,651)							
	GD-WA	(149,986,303)	(149,986,303)			(149,986,303)	(149,986,303)							
	GD-OR	(120,213,913)		(120,213,913)		(120,213,913)	(120,213,913)							
Total Gas Distribution		(357,939,633)		(237,725,720)		(120,213,913)								
General Plant														
4	ED-AN	(35,897,229)	(35,897,229)			(35,897,229)	(35,897,229)		(24,836,934)	(24,836,934)		(11,060,295)	(11,060,295)	
	ED-ID	(11,452,704)	(11,452,704)		(11,452,704)	(11,452,704)	(11,452,704)				(11,452,704)	(11,452,704)	(11,452,704)	
	ED-WA	(20,745,673)	(20,745,673)		(20,745,673)	(20,745,673)	(20,745,673)	(20,745,673)		(20,745,673)				
7,4	CD-AA	(84,213,301)	(58,800,253)	(17,584,580)	(7,828,468)	(58,800,253)	(58,800,253)		(40,683,307)	(40,683,307)		(18,116,946)	(18,116,946)	
9,4	CD-AN	(7,676,904)	(5,935,552)	(1,741,352)		(5,935,552)	(5,935,552)		(4,106,749)	(4,106,749)		(1,828,803)	(1,828,803)	
9	CD-ID	(6,565,867)	(5,076,531)	(1,489,336)		(5,076,531)	(5,076,531)				(5,076,531)	(5,076,531)	(5,076,531)	
9	CD-WA	(6,262,164)	(4,841,717)	(1,420,447)		(4,841,717)	(4,841,717)	(4,841,717)		(4,841,717)				
8	GD-AA	(1,958,156)		(1,351,754)	(606,402)									
	GD-AN	(3,465,566)		(3,465,566)										
	GD-ID	(2,159,957)		(2,159,957)										
	GD-WA	(9,424,739)		(9,424,739)										
	GD-OR	(5,064,453)		(5,064,453)										
Total General Plant		(194,886,713)	(142,749,659)	(38,637,731)	(13,499,323)	(42,116,625)	(100,633,034)	(142,749,659)	(25,587,390)	(69,626,990)	(95,214,380)	(16,529,235)	(31,006,044)	(47,535,279)
Total Accumulated Depr		(2,011,394,594)	(1,582,667,150)	(293,702,211)	(135,025,233)	(911,123,298)	(671,543,852)	(1,582,667,150)	(563,024,530)	(444,122,628)	(1,007,147,158)	(348,098,768)	(227,421,224)	(575,519,992)

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	127.601%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,164,421)	(13,164,421)				(13,164,421)	(13,164,421)			(8,641,126)	(8,641,126)		(4,523,295)	(4,523,295)
1 Misc Intangible Plt (3030 ED-AN	(2,135,894)	(2,135,894)				(2,135,894)	(2,135,894)			(1,402,001)	(1,402,001)		(733,893)	(733,893)
Total Production/Transmission	(15,300,315)	(15,300,315)				(15,300,315)	(15,300,315)			(10,043,127)	(10,043,127)		(5,257,188)	(5,257,188)
Distribution														
Franchises (302000) ED-WA	(200,978)	(200,978)				(200,978)	(200,978)	(200,978)			(200,978)			
Misc Intangible Plt (3030 ED-WA	(50,250)	(50,250)				(50,250)	(50,250)	(50,250)			(50,250)			
Total Distribution	(251,228)	(251,228)				(251,228)	(251,228)	(251,228)			(251,228)			
General Plant - 303000														
7,4 CD-AA	(3,914,667)	(2,733,338)	(817,422)	(363,907)		(2,733,338)	(2,733,338)		(1,891,169)	(1,891,169)		(842,169)	(842,169)	
9,1 CD-AN	(119,064)	(92,057)	(27,007)			(92,057)	(92,057)		(60,426)	(60,426)		(31,631)	(31,631)	
GD-ID	(119,504)		(119,504)											
GD-WA	(248,147)		(248,147)											
GD-OR	(103,428)			(103,428)										
Total General Plant - 303000	(4,504,810)	(2,825,395)	(1,212,080)	(467,335)		(2,825,395)	(2,825,395)		(1,951,595)	(1,951,595)		(873,800)	(873,800)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(99,103,317)	(69,196,909)	(20,693,763)	(9,212,645)		(69,196,909)	(69,196,909)		(47,876,649)	(47,876,649)		(21,320,260)	(21,320,260)	
9,4 CD-AN	(131,772)	(101,882)	(29,890)			(101,882)	(101,882)		(70,491)	(70,491)		(31,391)	(31,391)	
9 CD-ID	(38,894)	(30,072)	(8,822)		(30,072)	(30,072)	(30,072)	0			(30,072)		(30,072)	
9 CD-WA	(5,643,558)	(4,363,430)	(1,280,128)		(4,363,430)	(4,363,430)	(4,363,430)	0			0		0	
4 ED-AN	(6,576,459)	(6,576,459)			(6,576,459)	(6,576,459)	(6,576,459)		(4,550,186)	(4,550,186)		(2,026,273)	(2,026,273)	
ED-ID	187	187			187	187	187				187		187	
ED-WA	(49,019)	(49,019)			(49,019)	(49,019)	(49,019)	(49,019)			(49,019)			
8 GD-AA	(220,760)		(152,395)	(68,365)										
GD-AN	0		0											
GD-OR	0			0									0	
Total Misc IT Intangible Plant - 3031XX	(111,763,592)	(80,317,584)	(22,164,998)	(9,281,010)		(4,442,334)	(75,875,250)	(80,317,584)	(4,412,449)	(52,497,326)	(56,909,775)		(29,885)	(23,377,924)
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
9 CD-ID	0	0	0		0	0	0		0	0		0	0	
9 CD-WA	0	0	0		0	0	0	0	0	0		0	0	
4 ED-AN	(205,777)	(205,777)			(205,777)	(205,777)	(205,777)		(142,375)	(142,375)		(63,402)	(63,402)	
ED-WA	0	0			0	0	0	0		0		0	0	
GD-WA	0		0					0						
GD-OR	0			0									0	
Total General Plant - 390200, 396200	(205,777)	(205,777)	0	0		0	(205,777)	(205,777)	0	(142,375)	(142,375)		0	(63,402)
Total Accumulated Amortization	(132,025,722)	(98,900,299)	(23,377,078)	(9,748,345)		(4,693,562)	(94,206,737)	(98,900,299)	(4,663,677)	(64,634,423)	(69,298,100)		(29,885)	(29,572,314)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,340,249	808,699	700,328	8,862,925	10,371,952	3,274,755	99,176	2,640,780	6,014,711	845,134	1,108,452	1,953,586
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,488,892	1,139,436	2,713,116	4,636,340	8,488,892	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,866,410	0	0	0	0	25,866,410	0	0	0	25,866,410	0	0
99	GD-OR / AS	3,870,395	0	0	0	0	0	0	0	0	3,870,395	0	3,870,395
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,902,137	0	0	88,606,879	88,606,879	0	0	26,498,435	26,498,435	0	11,796,823	11,796,823
9	CD-WA / ID / AN	30,549,399	9,372,618	5,981,923	8,265,338	23,619,879	2,749,707	1,754,956	2,424,857	6,929,520	0	0	0
	TOTAL ACCOUNT	195,677,233	10,512,054	8,695,039	101,508,557	120,715,650	28,616,117	1,754,956	28,923,292	59,294,365	3,870,395	11,796,823	15,667,218
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,228,235	(196,441)	7,798	1,416,878	1,228,235	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,706	0	0	0	0	138,706	0	0	0	138,706	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	447,263	0	0	0	0	0	0	308,755	308,755	0	138,508	138,508
7	CD-AA	89,007,278	0	0	62,147,551	62,147,551	0	0	18,585,610	18,585,610	0	8,274,117	8,274,117
9	CD-WA / ID / AN	5,960,456	4,400,230	7,182	201,034	4,608,446	1,290,924	2,107	58,979	1,352,010	0	0	0
	TOTAL ACCOUNT	96,794,047	4,203,789	14,980	63,765,463	67,984,232	1,429,630	2,107	18,953,344	20,385,081	12,109	8,412,625	8,424,734
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,769,725	24,091,889	10,186,489	16,491,347	50,769,725	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	4,221,426	0	0	0	0	0	0	0	0	4,221,426	0	4,221,426
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,394,973	0	0	5,163,392	5,163,392	0	0	1,544,144	1,544,144	0	687,437	687,437
9	CD-WA / ID / AN	7,144,061	1,882,064	873,501	2,768,008	5,523,573	552,154	256,265	812,069	1,620,488	0	0	0
	TOTAL ACCOUNT	83,497,702	25,973,953	11,059,990	24,422,747	61,456,690	9,717,361	2,977,183	4,407,508	17,102,052	4,221,426	717,534	4,938,960

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,873,149	267,083	162,272	3,338,417	3,767,772	78,356	47,607	979,414	1,105,377	0
		TOTAL ACCOUNT	5,345,813	267,083	162,272	3,725,817	4,155,172	142,828	47,607	979,414	1,169,849	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	917,542	0	0	0	917,542	0	0	0	917,542	0
8		GD-AA	5,069,852	0	0	0	5,069,852	0	0	3,499,820	3,499,820	1,570,032
7		CD-AA	13,203,483	0	0	9,219,068	9,219,068	0	0	2,757,019	2,757,019	1,227,396
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	29,094,659	646,634	924,819	14,490,936	16,062,389	1,983,011	495,958	6,838,331	9,317,300	917,542
	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	1,738,911	323,268	13,580	1,402,063	1,738,911	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	3,690,203	323,268	13,580	2,497,247	2,834,095	73,729	0	564,073	637,802	8,960
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,892,306	14,014,676	9,491,081	8,386,549	31,892,306	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	369,000	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	38,119,019	14,265,248	9,898,334	9,256,122	33,419,704	2,561,393	967,164	1,077,797	4,606,354	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,496,382	12,118,691	6,055,025	31,322,666	49,496,382	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		
99		GD-OR / AS	1,216,587	0	0	0	0	0	0	0	1,216,587	0		
8		GD-AA	885,327	0	0	0	0	0	0	611,159	611,159	274,168		
7		CD-AA	64,660,902	0	0	45,148,182	45,148,182	0	0	13,501,843	13,501,843	6,010,877		
9		CD-WA/ ID / AN	15,837,803	7,703,154	2,888,153	1,654,007	12,245,314	2,259,925	847,317	485,247	3,592,489	0		
		TOTAL ACCOUNT	133,216,872	19,821,845	8,943,178	78,124,855	106,889,878	3,006,182	1,218,978	14,600,202	18,825,362	1,216,587	6,285,045	7,501,632
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	245,291	0	6,846	238,445	245,291	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0		
8		GD-AA	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	63,626		
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0		
		TOTAL ACCOUNT	940,679	0	13,475	716,347	729,822	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	604,833,280	76,822,573	40,425,995	307,487,820	424,736,388	50,805,006	7,565,074	79,127,660	137,497,740	11,159,146	31,440,006	42,599,152

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	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	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	14,982,059	(81,333)	(1,000)	15,064,392	14,982,059	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	561,173	0	0	0	0	0	0	387,389	387,389	0	173,784	173,784	
7		CD-AA	118,706,302	0	0	82,884,301	82,884,301	0	0	24,787,063	24,787,063	0	11,034,938	11,034,938	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	134,707,202	(81,333)	30,570	98,270,978	98,220,215	0	9,262	25,269,003	25,278,265	0	11,208,722	11,208,722	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	988,619	988,619	0	0	988,619	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	1,393,493	0	0	972,979	972,979	0	0	290,975	290,975	0	129,539	129,539
9		CD-WA / ID / AN	18,245,738	14,107,057	0	0	14,107,057	4,138,681	0	0	4,138,681	0	0	0
		TOTAL ACCOUNT	20,627,850	15,095,676	0	972,979	16,068,655	4,138,681	0	290,975	4,429,656	0	129,539	129,539
		TOTAL	304,725,553	15,334,059	30,570	204,940,303	220,304,932	5,160,595	781,463	54,064,038	60,006,096	406,156	24,008,369	24,414,525

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,310,713)	(59,566,499)	(17,813,730)	(7,930,484)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(806,689)	(623,708)	(182,981)	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	(88,500,561)	(61,854,200)	(18,494,338)	(8,152,023)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended April 30, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,050,691	4,050,691	0	0	0	0	4,050,691
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	520	520	0	0	0	0	520
7/4	154550 Supply Chain Average Cost Variance	0	0	(537)	(537)	0	0	0	0	(537)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,233,234	18,452,980	0	51,686,214	34,402,654	18,067,204	(1,169,420)	385,776	0
TOTAL		33,233,234	18,452,980	4,050,678	55,736,892	34,402,654	18,067,204	(1,169,420)	385,776	4,050,678

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						