

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,581,688	12,465,456	5,116,232
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,581,688	12,465,456	5,116,232
E-APL	Electric Net Rate Base	2,617,113,561	1,761,656,557	855,457,004
	<b>RATE OF RETURN</b>	<u>0.672%</u>	<u>0.708%</u>	<u>0.598%</u>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended July 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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	7-01-2020 thru 07-31-2020	395,752 100.000%	258,910 65.422%	136,842 34.578%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2020 thru 07-31-2020	2,049,843 100.000%	1,406,741 68.627%	643,102 31.373%
	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 July 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		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	06-01-2020 thru 07-31-2020	1,309,408,399	906,451,837	402,956,562	
		Percent		100.000%	69.226%	30.774%	
11		Book Depreciation	7-01-2020 thru 07-31-2020	11,306,351	7,558,184	3,748,167	
		Percent		100.000%	66.849%	33.151%	

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2020 thru 07-31-2020	3,204,027,365 100.000%	2,168,324,334 67.675%	1,035,703,031 32.325%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2020 thru 07-31-2020	281,639,467 100.000%	194,101,664 68.918%	87,537,803 31.082%
14		Net Allocated Schedule M's - AMA Percent	7-01-2020 thru 07-31-2020	-7,938,762 100.000%	-5,390,581 67.902%	-2,548,181 32.098%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	26,418,354	0	26,418,354	17,742,731	0	17,742,731	8,675,623	0
99	442200	Commercial - Firm & Int.	24,725,247	0	24,725,247	17,768,467	0	17,768,467	6,956,780	0
1	442300	Industrial	9,292,076	0	9,292,076	4,584,535	0	4,584,535	4,707,541	0
99	444000	Public Street & Highway Lighting	616,022	0	616,022	388,201	0	388,201	227,821	0
99	448000	Interdepartmental Revenue	101,744	0	101,744	83,726	0	83,726	18,018	0
99	499XXX	Unbilled Revenue	5,742,578	0	5,742,578	4,205,759	0	4,205,759	1,536,819	0
TOTAL SALES TO ULTIMATE CUSTOMERS			66,896,021	0	66,896,021	44,773,419	0	44,773,419	22,122,602	0
1	447XXX	Sales for Resale	0	6,963,900	6,963,900	0	4,571,104	4,571,104	0	2,392,796
TOTAL SALES OF ELECTRICITY			66,896,021	6,963,900	73,859,921	44,773,419	4,571,104	49,344,523	22,122,602	2,392,796
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	4,133	0	4,133	2,609	0	2,609	1,524	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	154,560	10,247	164,807	109,624	6,726	116,350	44,936	3,521
1	454100	Rent from Trnsmission Joint Use	102	0	102	37	0	37	65	0
1	456XXX	Other Electric Revenues	(1,230,995)	4,605,637	3,374,642	(750,871)	3,023,140	2,272,269	(480,124)	1,582,497
TOTAL OTHER OPERATING REVENUE			(1,072,200)	4,647,217	3,575,017	(638,601)	3,050,433	2,411,832	(433,599)	1,596,784
TOTAL ELECTRIC REVENUE			65,823,821	11,611,117	77,434,938	44,134,818	7,621,537	51,756,355	21,689,003	3,989,580

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For Month Ended July 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	32,648	32,648	0	21,430	21,430	0	11,218
1	501XXX	Fuel	0	2,216,027	2,216,027	0	1,454,600	1,454,600	0	761,427
1	502000	Steam Expense	0	247,843	247,843	0	162,684	162,684	0	85,159
1	505000	Electric Expense	0	68,361	68,361	0	44,872	44,872	0	23,489
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	247,014	247,014	0	162,140	162,140	0	84,874
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	45,673	45,673	0	29,980	29,980	0	15,693
1	511000	Structures	0	86,130	86,130	0	56,536	56,536	0	29,594
1	512000	Boiler Plant	0	511,790	511,790	0	335,939	335,939	0	175,851
1	513000	Electric Plant	0	105,777	105,777	0	69,432	69,432	0	36,345
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(381,398)	(381,398)	0	(250,350)	(250,350)	0	(131,048)
		TOTAL STEAM POWER GENERATION EXP	0	3,179,865	3,179,865	0	2,087,263	2,087,263	0	1,092,602
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	131,039	131,039	0	86,014	86,014	0	45,025
1	536000	Water for Power	0	80,871	80,871	0	53,084	53,084	0	27,787
1	537000	Hydraulic Expense	304,828	365,608	670,436	199,909	239,985	439,894	104,919	125,623
1	538000	Electric Expense	0	505,297	505,297	0	331,677	331,677	0	173,620
1	539000	Miscellaneous Hydraulic Power Generation Exp	8,445	133,734	142,179	0	87,783	87,783	8,445	45,951
1	540000	Rent	0	119,619	119,619	0	78,518	78,518	0	41,101
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	42,325	42,325	0	27,782	27,782	0	14,543
1	542000	Structures	0	69,647	69,647	0	45,716	45,716	0	23,931
1	543000	Reservoirs, Dams, & Waterways	0	75,843	75,843	0	49,783	49,783	0	26,060
1	544000	Electric Plant	0	193,749	193,749	0	127,177	127,177	0	66,572
1	545000	Miscellaneous Hydraulic Plant	0	65,858	65,858	0	43,229	43,229	0	22,629
		TOTAL HYDRO POWER GENERATION EXP	738,107	1,783,590	2,521,697	478,770	1,170,748	1,649,518	259,337	612,842
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	33,332	33,332	0	21,879	21,879	0	11,453
1	547XXX	Fuel	0	3,030,885	3,030,885	0	1,989,473	1,989,473	0	1,041,412
1	548000	Generation Expense	0	117,849	117,849	0	77,356	77,356	0	40,493
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	41,240	41,240	0	27,070	27,070	0	14,170
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
		MAINTENANCE								
1	551000	Supervision & Engineering	0	36,964	36,964	0	24,263	24,263	0	12,701
1	552000	Structures	0	19,187	19,187	0	12,594	12,594	0	6,593
1	553000	Generating & Electric Equipment	0	420,848	420,848	0	276,245	276,245	0	144,603
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(574,196)	(574,196)	0	(376,902)	(376,902)	0	(197,294)
		TOTAL OTHER POWER GENERATION EXP	0	3,132,460	3,132,460	0	2,056,147	2,056,147	0	1,076,313



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For Month Ended July 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	451,143	10,141,997	10,593,140	0	6,657,207	6,657,207	451,143	3,484,790
1	56000	System Control & Load Dispatching	0	61,505	61,505	0	40,372	40,372	0	21,133
E-557	557XXX	Other Expense	(1,308,055)	3,442,405	2,134,350	(1,816,640)	2,259,594	442,954	508,585	1,182,811
TOTAL OTHER POWER SUPPLY EXPENSE			(856,912)	13,645,907	12,788,995	(1,816,640)	8,957,173	7,140,533	959,728	4,688,734
TOTAL PRODUCTION OPERATING EXP			(118,805)	21,741,822	21,623,017	(1,337,870)	14,271,331	12,933,461	1,219,065	7,470,491
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	56000	Supervision & Engineering	0	150,388	150,388	0	98,715	98,715	0	51,673
1	56100	Load Dispatching	0	262,786	262,786	0	172,493	172,493	0	90,293
1	56200	Station Expense	0	73,892	73,892	0	48,503	48,503	0	25,389
1	56210	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	56300	Overhead Line Expense	0	44,852	44,852	0	29,441	29,441	0	15,411
1	565XXX	Transmission of Electricity by Others	0	1,407,838	1,407,838	0	924,105	924,105	0	483,733
1	56600	Miscellaneous Transmission Expense	0	199,117	199,117	0	130,700	130,700	0	68,417
1	56700	Rent	0	8,780	8,780	0	5,763	5,763	0	3,017
MAINTENANCE										
1	56800	Supervision & Engineering	0	41,839	41,839	0	27,463	27,463	0	14,376
1	56900	Structures	0	31,313	31,313	0	20,554	20,554	0	10,759
1	57000	Station Equipment	0	56,504	56,504	0	37,089	37,089	0	19,415
1	57010	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	57100	Overhead Lines	446	147,127	147,573	0	96,574	96,574	446	50,553
1	57200	Underground Lines	0	0	0	0	0	0	0	0
1	57300	Service Miscellaneous	0	2,044	2,044	0	1,342	1,342	0	702
TOTAL TRANSMISSION OPERATING EXP			446	2,426,480	2,426,926	0	1,592,742	1,592,742	446	833,738

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For Month Ended July 31, 2020	
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,296,325	2,347,069	3,643,394	942,259	1,540,617	2,482,876	354,066	806,452
E-DEPX		Depreciation Expense-Transmission	125,012	1,331,670	1,456,682	42,547	874,108	916,655	82,465	457,562
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,152	95,152	0	62,458	62,458	0	32,694
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	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	17,916	0	17,916	12,568	0	12,568	5,348	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	(307,687)	0	(307,687)	(140,710)	0	(140,710)	(166,977)	0
99	407434	EIM Deferred O&M	(8,402)	0	(8,402)	0	0	0	(8,402)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,155,048)	0	(1,155,048)	(785,301)	0	(785,301)	(369,747)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	386,800	0	386,800	0	0	0	386,800	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	(33,315)	0	(33,315)	(33,315)	0	(33,315)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,268,121	2,268,121	0	1,488,794	1,488,794	0	779,327
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	130,594	6,134,378	6,264,972	(146,985)	4,026,606	3,879,621	277,579	2,107,772
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,235	30,302,680	30,314,915	(1,484,855)	19,890,679	18,405,824	1,497,090	10,412,001

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 31, 2020	
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	48,386	282,895	331,281	34,571	194,142	228,713	13,815	88,753
3	582000	Station Expense	59,001	1,010	60,011	40,797	693	41,490	18,204	317
3	583000	Overhead Line Expense	159,585	59,359	218,944	105,090	40,736	145,826	54,495	18,623
3	584000	Underground Line Expense	187,128	0	187,128	107,380	0	107,380	79,748	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,762	0	6,762	6,762	0	6,762	0	0
3	586000	Meter Expense	136,896	3,636	140,532	120,158	2,495	122,653	16,738	1,141
3	587000	Customer Installations Expense	52,177	9,183	61,360	31,502	6,302	37,804	20,675	2,881
3	588000	Miscellaneous Distribution Expense	127,664	198,119	325,783	88,144	135,963	224,107	39,520	62,156
3	589000	Rent	198	31,224	31,422	198	21,428	21,626	0	9,796
		MAINTENANCE:								
3	590000	Supervision & Engineering	15,748	54,492	70,240	6,963	37,396	44,359	8,785	17,096
3	591000	Structures	38,257	771	39,028	24,222	529	24,751	14,035	242
3	592000	Station Equipment	39,302	11,700	51,002	33,774	8,029	41,803	5,528	3,671
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,053,828	(28)	1,053,800	703,017	(19)	702,998	350,811	(9)
3	594000	Underground Lines	55,009	0	55,009	44,264	0	44,264	10,745	0
3	595000	Line Transformers	41,337	0	41,337	36,167	0	36,167	5,170	0
3	596000	Street Light & Signal System Maintenance Exp	10,533	0	10,533	7,588	0	7,588	2,945	0
3	597000	Meters	977	0	977	977	0	977	0	0
3	598000	Miscellaneous Distribution Expense	17,056	7,229	24,285	15,168	4,961	20,129	1,888	2,268
		TOTAL DISTRIBUTION OPERATING EXP	2,049,844	659,590	2,709,434	1,406,742	452,655	1,859,397	643,102	206,935
E-DEPX		Depreciation Expense-Distribution	4,192,278	6,613	4,198,891	2,749,807	4,538	2,754,345	1,442,471	2,075
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	4,275,101	0	4,275,101	3,708,553	0	3,708,553	566,548	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,469,881	6,613	8,476,494	6,460,862	4,538	6,465,400	2,009,019	2,075
		TOTAL DISTRIBUTION EXPENSES	10,519,725	666,203	11,185,928	7,867,604	457,193	8,324,797	2,652,121	209,010

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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	8,103	8,103	0	5,301	5,301	0	2,802
2	902000	Meter Reading Expenses	54,238	14,171	68,409	36,245	9,271	45,516	17,993	4,900
2	903XXX	Customer Records & Collection Expenses	33,041	622,807	655,848	22,779	407,453	430,232	10,262	215,354
2	904000	Uncollectible Accounts	0	331,082	331,082	0	216,600	216,600	0	114,482
2	905000	Misc Customer Accounts	0	6,275	6,275	0	4,105	4,105	0	2,170
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>87,279</b>	<b>982,438</b>	<b>1,069,717</b>	<b>59,024</b>	<b>642,730</b>	<b>701,754</b>	<b>28,255</b>	<b>339,708</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,837,835	6,032	2,843,867	1,952,325	3,946	1,956,271	885,510	2,086
2	909000	Advertising	56,416	134,360	190,776	56,416	87,901	144,317	0	46,459
2	910000	Misc Customer Service & Info Exp	0	4,806	4,806	0	3,144	3,144	0	1,662
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,894,251</b>	<b>145,198</b>	<b>3,039,449</b>	<b>2,008,741</b>	<b>94,991</b>	<b>2,103,732</b>	<b>885,510</b>	<b>50,207</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	54,946	2,092,873	2,147,819	46,503	1,448,038	1,494,541	8,443	644,835
4	921000	Office Supplies & Expenses	182	356,828	357,010	182	246,886	247,068	0	109,942
4	922000	Admin Exp Transferred--Credit	0	(9,153)	(9,153)	0	(6,333)	(6,333)	0	(2,820)
4	923000	Outside Services Employed	41,830	836,232	878,062	41,830	578,581	620,411	0	257,651
4	924000	Property Insurance Premium	0	105,413	105,413	0	72,934	72,934	0	32,479
4	925XXX	Injuries and Damages	2,651	314,667	317,318	1,920	217,715	219,635	731	96,952
4	926XXX	Employee Pensions and Benefits	263,639	1,756,632	2,020,271	193,055	1,215,396	1,408,451	70,584	541,236
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	177,131	265,020	442,151	115,333	173,959	289,292	61,798	91,061
4	930000	Miscellaneous General Expenses	3,408	240,203	243,611	663	166,194	166,857	2,745	74,009
4	931000	Rents	350	71,470	71,820	0	49,449	49,449	350	22,021
4	935000	Maintenance of General Plant	108,585	841,729	950,314	81,497	582,384	663,881	27,088	259,345
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>652,822</b>	<b>6,871,914</b>	<b>7,524,736</b>	<b>480,983</b>	<b>4,745,203</b>	<b>5,226,186</b>	<b>171,839</b>	<b>2,126,711</b>

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	290,307	1,708,824	1,999,131	219,345	1,182,318	1,401,663	70,962	526,506
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	259,247	2,375,684	2,634,931	258,745	1,643,712	1,902,457	502	731,972
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	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	17,912	91,787	109,699	14,256	62,117	76,373	3,656	29,670
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	55,548	0	55,548	55,548	0	55,548	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(772,151)	0	(772,151)	(772,151)	0	(772,151)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	13,333	0	13,333	0	0	0	13,333	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(401,202)	0	(401,202)	(401,202)	0	(401,202)	0	0
E-OTX		Taxes Other Than FIT--A&G	65,300	502,331	567,631	48,982	347,558	396,540	16,318	154,773
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(387,790)	4,707,342	4,319,552	(511,894)	3,255,551	2,743,657	124,104	1,451,791
		TOTAL ADMIN & GENERAL EXPENSES	265,032	11,579,256	11,844,288	(30,911)	8,000,754	7,969,843	295,943	3,578,502
		TOTAL EXPENSES BEFORE FIT	13,778,522	43,675,775	57,454,297	8,419,603	29,086,347	37,505,950	5,358,919	14,589,428
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,980,641			14,250,405		
E-FIT		FEDERAL INCOME TAX			2,756,175			1,687,826		
E-FIT		DEFERRED FEDERAL INCOME TAX			(316,823)			123,641		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			17,581,688			12,465,456		

ALLOCATION RATIOS:

Ref/Basis	Account	Description	SYSTEM	WASHINGTON	IDAHO
E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.422%	34.578%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.627%	31.373%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,675,623
99	442200	Commercial - Firm & Int.	6,956,780
1	442300	Industrial	4,707,541
99	444000	Public Street & Highway Lighting	227,821
99	448000	Interdepartmental Revenue	18,018
99	499XXX	Unbilled Revenue	1,536,819
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>22,122,602</u>
1	447XXX	Sales for Resale	2,392,796
		TOTAL SALES OF ELECTRICITY	<u>24,515,398</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	1,524
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	48,457
1	454100	Rent from Transmission Joint Use	65
1	456XXX	Other Electric Revenues	1,102,373
		TOTAL OTHER OPERATING REVENUE	<u>1,163,185</u>
		TOTAL ELECTRIC REVENUE	<u>25,678,583</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,218
1	501XXX	Fuel	761,427
1	502000	Steam Expense	85,159
1	505000	Electric Expense	23,489
1	506XXX	Miscellaneous Steam Power Generation Op Exp	84,874
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	15,693
1	511000	Structures	29,594
1	512000	Boiler Plant	175,851
1	513000	Electric Plant	36,345
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(131,048)
		TOTAL STEAM POWER GENERATION EXP	<u>1,092,602</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	45,025
1	536000	Water for Power	27,787
1	537000	Hydraulic Expense	230,542
1	538000	Electric Expense	173,620
1	539000	Miscellaneous Hydraulic Power Generation Exp	54,396
1	540000	Rent	41,101
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	14,543
1	542000	Structures	23,931
1	543000	Reservoirs, Dams, & Waterways	26,060
1	544000	Electric Plant	66,572
1	545000	Miscellaneous Hydraulic Plant	22,629
		TOTAL HYDRO POWER GENERATION EXP	<u>872,179</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,453
1	547XXX	Fuel	1,041,412
1	548000	Generation Expense	40,493
1	549XXX	Miscellaneous Other Power Generation Op Exp	14,170
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	12,701
1	552000	Structures	6,593
1	553000	Generating & Electric Equipment	144,603
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(197,294)
		TOTAL OTHER POWER GENERATION EXP	<u>1,076,313</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	3,935,933
1	556000	System Control & Load Dispatching	21,133
E-557	557XXX	Other Expense	1,691,396
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,648,462</u>
		TOTAL PRODUCTION OPERATING EXP	<u>8,689,556</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	51,673
1	561000	Load Dispatching	90,293
1	562000	Station Expense	25,389
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	15,411
1	565XXX	Transmission of Electricity by Others	483,733
1	566000	Miscellaneous Transmission Expense	68,417
1	567000	Rent	3,017
		MAINTENANCE	
1	568000	Supervision & Engineering	14,376
1	569000	Structures	10,759
1	570000	Station Equipment	19,415
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	50,999
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	702
		TOTAL TRANSMISSION OPERATING EXP	<u>834,184</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,160,518
E-DEPX		Depreciation Expense-Transmission	540,027
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,694
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	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,348
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(166,977)
99	407434	EIM Deferred O&M	(8,402)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(369,747)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	386,800
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	779,327
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,385,351
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	11,909,091

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Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	102,568
3	582000	Station Expense	18,521
3	583000	Overhead Line Expense	73,118
3	584000	Underground Line Expense	79,748
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	17,879
3	587000	Customer Installations Expense	23,556
3	588000	Miscellaneous Distribution Expense	101,676
3	589000	Rent	9,796
		MAINTENANCE:	
3	590000	Supervision & Engineering	25,881
3	591000	Structures	14,277
3	592000	Station Equipment	9,199
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	350,802
3	594000	Underground Lines	10,745
3	595000	Line Transformers	5,170
3	596000	Street Light & Signal System Maintenance Exp	2,945
3	597000	Meters	0
3	598000	Miscellaneous Distribution Expense	4,156
		TOTAL DISTRIBUTION OPERATING EXP	<u>850,037</u>
E-DEPX		Depreciation Expense-Distribution	1,444,546
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	566,548
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,011,094</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,861,131</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	2,802
2	902000	Meter Reading Expenses	22,893
2	903XXX	Customer Records & Collection Expenses	225,616
2	904000	Uncollectible Accounts	114,482
2	905000	Misc Customer Accounts	2,170
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>367,963</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	887,596
2	909000	Advertising	46,459
2	910000	Misc Customer Service & Info Exp	1,662
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>935,717</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	653,278
4	921000	Office Supplies & Expenses	109,942
4	922000	Admin Exp Transferred--Credit	(2,820)
4	923000	Outside Services Employed	257,651
4	924000	Property Insurance Premium	32,479
4	925XXX	Injuries and Damages	97,683
4	926XXX	Employee Pensions and Benefits	611,820
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	152,859
4	930000	Miscellaneous General Expenses	76,754
4	931000	Rents	22,371
4	935000	Maintenance of General Plant	286,433
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,298,550</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	597,468
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	732,474
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	33,326
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	407447	Regulatory Credit - COVID-19 Deferral	13,333
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	171,091
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,575,895</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,874,445</u>
		TOTAL EXPENSES BEFORE FIT	<u>19,948,347</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,730,236
E-FIT		FEDERAL INCOME TAX	1,068,349
E-FIT		DEFERRED FEDERAL INCOME TAX	(440,464)
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>5,116,232</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,300	23,425	24,725	1,200	15,376	16,576	100	8,049	8,149
1	456010	Other Electric Rev-Financial	0	(1,141,086)	(1,141,086)	0	(749,009)	(749,009)	0	(392,077)	(392,077)
1	456015	Other Electric Rev-CT Fuel Sales	0	652,348	652,348	0	428,201	428,201	0	224,147	224,147
1	456016	Other Electric Rev-Resource Opt	0	216,916	216,916	0	142,384	142,384	0	74,532	74,532
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	17,235	17,235	0	11,313	11,313	0	5,922	5,922
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	52,809	52,809	0	34,664	34,664	0	18,145	18,145
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,640	65,640	(10,000)	34,360	24,360
1	456050	Other Electric Rev-Attachment Fees	100,551	0	100,551	49,194	0	49,194	51,357	0	51,357
1	456100	Transmission Revenue of Others	0	1,487,265	1,487,265	0	976,241	976,241	0	511,024	511,024
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	220,739	220,739	0	144,893	144,893	0	75,846	75,846
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	(1,220,234)	0	(1,220,234)	(1,037,519)	0	(1,037,519)	(182,715)	0	(182,715)
1	456329	Amortization Res Decoupling Deferral	(651,647)	0	(651,647)	(505,702)	0	(505,702)	(145,945)	0	(145,945)
1	456338	Non-res Decoupling Deferred Rev	1,294,060	0	1,294,060	1,379,628	0	1,379,628	(85,568)	0	(85,568)
1	456339	Amortization Non-res Decoupling	(780,488)	0	(780,488)	(647,196)	0	(647,196)	(133,292)	0	(133,292)
1	456380	Other Electric Revenue-Clearwater	20,706	0	20,706	0	0	0	20,706	0	20,706
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	(360,375)	(360,375)	0	(236,550)	(236,550)	0	(123,825)	(123,825)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	360,375	360,375	0	236,550	236,550	0	123,825	123,825
1	456730	Other Elec Rev-Intraco Thermal	0	2,753,236	2,753,236	0	1,807,224	1,807,224	0	946,012	946,012
TOTAL ACCOUNT 456			(1,230,996)	4,605,638	3,374,642	(750,872)	3,023,141	2,272,269	(480,124)	1,582,497	1,102,373

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	9,478,050	9,478,050	0	6,221,392	6,221,392	0	3,256,658	3,256,658
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	261,452	261,452	0	171,617	171,617	0	89,835	89,835
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	451,143	0	451,143	0	0	0	451,143	0	451,143
1	555550	Non Monetary - Exchange Power	0	(16,839)	(16,839)	0	(11,053)	(11,053)	0	(5,786)	(5,786)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	198,595	198,595	0	130,358	130,358	0	68,237	68,237
1	555710	Intercompany Purchase	0	220,739	220,739	0	144,893	144,893	0	75,846	75,846
TOTAL ACCOUNT 555			451,143	10,141,997	10,593,140	0	6,657,207	6,657,207	451,143	3,484,790	3,935,933

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,708	406,652	408,360	1,708	266,926	268,634	0	139,726	139,726
1	557010	Other Power Supply Expense - Financial	0	(730,267)	(730,267)	0	(479,347)	(479,347)	0	(250,920)	(250,920)
1	557018	Merchandise Processing Fee	0	4,948	4,948	0	3,248	3,248	0	1,700	1,700
1	557150	Fuel - Economic Dispatch	0	61,801	61,801	0	40,566	40,566	0	21,235	21,235
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(172,261)	0	(172,261)	(157,622)	0	(157,622)	(14,639)	0	(14,639)
1	557165	Other Resource Costs-CAISO Charges	0	14,682	14,682	0	9,637	9,637	0	5,045	5,045
1	557170	Broker Fees - Power	0	28,102	28,102	0	18,446	18,446	0	9,656	9,656
1	557171	REC Broker Fees	0	7,240	7,240	0	4,752	4,752	0	2,488	2,488
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	314,039	0	314,039	314,039	0	314,039	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,600,974)	0	(1,600,974)	(1,600,974)	0	(1,600,974)	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	(308,255)	0	(308,255)	(308,255)	0	(308,255)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(106,994)	0	(106,994)	(106,994)	0	(106,994)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	632,272	0	632,272	0	0	0	632,272	0	632,272
99	557390	Idaho PCA Amortization	(135,813)	0	(135,813)	0	0	0	(135,813)	0	(135,813)
1	557395	Optional Renewable Power Expense Offset	0	50	50	0	33	33	0	17	17
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	374,375	374,375	0	245,740	245,740	0	128,635	128,635
1	557711	Turbine Gas Bookout Offset	0	(374,375)	(374,375)	0	(245,740)	(245,740)	0	(128,635)	(128,635)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,649,197	3,649,197	0	2,395,333	2,395,333	0	1,253,864	1,253,864
TOTAL ACCOUNT 557			(1,308,055)	3,442,405	2,134,350	(1,816,640)	2,259,594	442,954	508,585	1,182,811	1,691,396

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	16,571	6,032	22,603	9,755	3,946	13,701	6,816	2,086	8,902
99	908600	Public Purpose Tariff Rider Expense Offset	2,507,049	0	2,507,049	1,712,883	0	1,712,883	794,166	0	794,166
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	314,215	0	314,215	229,687	0	229,687	84,528	0	84,528
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,837,835</b>	<b>6,032</b>	<b>2,843,867</b>	<b>1,952,325</b>	<b>3,946</b>	<b>1,956,271</b>	<b>885,510</b>	<b>2,086</b>	<b>887,596</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.422%	34.578%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.95%	53.95%
2	Cost of Debt		4.970%	4.960%
	Total Weighted Cost		2.681%	2.676%
E-APL	Net Rate Base	2,617,113,561	1,761,656,557	855,457,004
	Interest Deduction for FIT Calculation	70,122,041	47,230,012	22,892,029
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	77,434,938	51,756,355	25,678,583
E-OPS	Less: Operating & Maintenance Expense	38,393,279	24,417,272	13,976,007
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,950,165	7,494,791	4,455,374
E-OTX	Less: Taxes Other than FIT	7,110,853	5,593,887	1,516,966
	Net Operating Income Before FIT	19,980,641	14,250,405	5,730,236
E-INT	Less: Monthly Interest Expense	5,843,503	3,935,834	1,907,669
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,583)	0	(2,583)
E-SCM	Plus: Schedule M Adjustments	(1,009,911)	(2,277,305)	1,267,394
	Taxable Net Operating Income	13,124,644	8,037,266	5,087,378
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,756,175	1,687,826	1,068,349
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,756,175	1,687,826	1,068,349
E-DTE	Deferred FIT	(316,823)	123,641	(440,464)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	2,398,953	1,784,949	614,004

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 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	6,165,668	7,893,730	14,059,398	4,215,203	5,327,598	9,542,801	1,950,465	2,566,132	4,516,597
12	997001 Contributions In Aid of Construction	0	439,419	439,419	0	297,377	297,377	0	142,042	142,042
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	(337,494)	(337,494)	0	(228,399)	(228,399)	0	(109,095)	(109,095)
99	997007 Idaho PCA	496,459	0	496,459	0	0	0	496,459	0	496,459
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	52,956	52,956	0	25,294	25,294
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	1,058,903	0	1,058,903	635,368	0	635,368	423,535	0	423,535
12	997020 FAS87 Current Pension Accrual	0	763,275	763,275	0	516,546	516,546	0	246,729	246,729
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	414,134	414,134	0	280,265	280,265	0	133,869	133,869
99	997031 Decoupling Mechanism	1,358,308	0	1,358,308	810,788	0	810,788	547,520	0	547,520
12	997032 Interest Rate Swaps	0	182,354	182,354	0	123,408	123,408	0	58,946	58,946
99	997033 BPA Residential Exchange	(61,141)	0	(61,141)	(44,450)	0	(44,450)	(16,691)	0	(16,691)
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973
99	997035 Leases	0	(22,874)	(22,874)	0	(15,826)	(15,826)	0	(7,048)	(7,048)
99	997043 Washington Deferred Power Costs	(1,286,935)	0	(1,286,935)	(1,286,935)	0	(1,286,935)	0	0	0
12	997044 Non-Monetary Power Costs	0	(16,838)	(16,838)	0	(11,395)	(11,395)	0	(5,443)	(5,443)
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	(354,766)	(354,766)	0	(240,088)	(240,088)	0	(114,678)	(114,678)
12	997049 Tax Depreciation	0	(14,615,817)	(14,615,817)	0	(9,891,254)	(9,891,254)	0	(4,724,563)	(4,724,563)
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	22,558	22,558	0	10,775	10,775
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,859	62,536	2,581	23,815	26,396
99	997065 Amortization - Unbilled Revenue Add-Ins	(56,864)	0	(56,864)	(91,483)	0	(91,483)	34,619	0	34,619
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	(449,708)	(449,708)	0	(304,340)	(304,340)	0	(145,368)	(145,368)
12	997081 Deferred Compensation	0	152,455	152,455	0	103,174	103,174	0	49,281	49,281
4	997082 Meal Disallowances	0	13,077	13,077	0	9,048	9,048	0	4,029	4,029
12	997083 Paid Time Off	0	(244,068)	(244,068)	0	(165,173)	(165,173)	0	(78,895)	(78,895)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	371,186	0	371,186	0	0	0	371,186	0	371,186
99	997095 WA REC Deferral	(415,249)	0	(415,249)	(415,249)	0	(415,249)	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,845	1,845	0	881	881
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(8,071)	(8,071)	0	(5,462)	(5,462)	0	(2,609)	(2,609)
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	(1,827,225)	(1,827,225)	0	(872,775)	(872,775)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(716,603)	0	(716,603)	(716,603)	0	(716,603)	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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 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	0	0	0	0	0	0	0	0	0
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	(466,321)	0	(466,321)	(281,844)	0	(281,844)	(184,477)	0	(184,477)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	401,546	401,546	0	191,799	191,799
99	997120	Transportation Tax Disallowance	0	4,436	4,436	0	3,002	3,002	0	1,434	1,434
99	997123	EIM Deferred O&M	(8,402)	0	(8,402)	0	0	0	(8,402)	0	(8,402)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	13,333	0	13,333	0	0	0	13,333	0	13,333
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>6,928,850</b>	<b>(7,938,761)</b>	<b>(1,009,911)</b>	<b>3,113,275</b>	<b>(5,390,580)</b>	<b>(2,277,305)</b>	<b>3,815,575</b>	<b>(2,548,181)</b>	<b>1,267,394</b>

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%	67.675%	32.325%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(260,841)	(260,841)	0	(176,524)	(176,524)	0	(84,317)	(84,317)
99	410100	Deferred Federal Income Tax Expense - Washin	9,204	0	9,204	9,204	0	9,204	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(353,749)	0	(353,749)	0	0	0	(353,749)	0	(353,749)
	410100	Total	(344,545)	(260,841)	(605,386)	9,204	(176,524)	(167,320)	(353,749)	(84,317)	(438,066)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	15,071	15,071	0	10,199	10,199	0	4,872	4,872
99	411100	Deferred Federal Income Tax Expense - Washin	280,762	0	280,762	280,762	0	280,762	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(7,270)	0	(7,270)	0	0	0	(7,270)	0	(7,270)
	411100	Total	273,492	15,071	288,563	280,762	10,199	290,961	(7,270)	4,872	(2,398)
Total Deferred Federal Income Tax Expense			(71,053)	(245,770)	(316,823)	289,966	(166,325)	123,641	(361,019)	(79,445)	(440,464)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.675%	32.325%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
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	142,561	142,561	0	93,577	93,577	0	48,984	48,984
1	408150	R&P Property Tax--Production	0	1,550,829	1,550,829	0	1,017,964	1,017,964	0	532,865	532,865
1	408180	R&P Property Tax--Transmission	0	562,332	562,332	0	369,115	369,115	0	193,217	193,217
1	409100	State Income Tax--Montana & Oregon	0	8,817	8,817	0	5,787	5,787	0	3,030	3,030
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,268,121</b>	<b>2,268,121</b>	<b>0</b>	<b>1,488,794</b>	<b>1,488,794</b>	<b>0</b>	<b>779,327</b>	<b>779,327</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,614,636	0	1,614,636	1,614,636	0	1,614,636	0	0	0
99	408120	Municipal Occupation & License Tax	1,677,447	0	1,677,447	1,408,199	0	1,408,199	269,248	0	269,248
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	985,601	0	985,601	685,718	0	685,718	299,883	0	299,883
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
<b>TOTAL DISTRIBUTION</b>			<b>4,275,101</b>	<b>0</b>	<b>4,275,101</b>	<b>3,708,553</b>	<b>0</b>	<b>3,708,553</b>	<b>566,548</b>	<b>0</b>	<b>566,548</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	65,300	502,331	567,631	48,982	347,558	396,540	16,318	154,773	171,091
<b>TOTAL A&amp;G</b>			<b>65,300</b>	<b>502,331</b>	<b>567,631</b>	<b>48,982</b>	<b>347,558</b>	<b>396,540</b>	<b>16,318</b>	<b>154,773</b>	<b>171,091</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,340,401</b>	<b>2,770,452</b>	<b>7,110,853</b>	<b>3,757,535</b>	<b>1,836,352</b>	<b>5,593,887</b>	<b>582,866</b>	<b>934,100</b>	<b>1,516,966</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,841,667	7,841,667	0	5,147,270	5,147,270	0	2,694,397	2,694,397
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	1,096,101	1,096,101	0	719,481	719,481	0	376,620	376,620
1	182381	CDA Settlement Past Storage	0	29,616,869	29,616,869	0	19,440,513	19,440,513	0	10,176,356	10,176,356
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	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	107,769,081	107,718,318	(81,333)	74,564,349	74,483,016	30,570	33,204,732	33,235,302
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	62,760	62,760	0	43,423	43,423	0	19,337	19,337
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	15,006,924	974,313	15,981,237	15,006,924	674,117	15,681,041	0	300,196	300,196
		TOTAL INTANGIBLE PLANT	15,600,513	299,019,688	314,620,201	15,569,943	203,511,047	219,080,990	30,570	95,508,641	95,539,211
		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	111,221,243	28,594,951	139,816,194	72,684,038	18,769,726	91,453,764	38,537,205	9,825,225	48,362,430
1	312000	Boiler Plant	146,117,414	46,854,256	192,971,670	95,488,971	30,755,134	126,244,105	50,628,443	16,099,122	66,727,565
1	313000	Generators	273,472	0	273,472	179,550	0	179,550	93,922	0	93,922
1	314000	Turbogenerator Units	38,812,572	18,819,408	57,631,980	25,364,861	12,353,059	37,717,920	13,447,711	6,466,349	19,914,060
1	315000	Accessory Electric Equipment	17,753,748	12,476,886	30,230,634	11,602,998	8,189,828	19,792,826	6,150,750	4,287,058	10,437,808
1	316000	Miscellaneous Power Plant Equipment	14,357,231	2,504,682	16,861,913	9,383,283	1,644,073	11,027,356	4,973,948	860,609	5,834,557
		TOTAL STEAM PRODUCTION PLANT	328,535,680	113,113,518	441,649,198	214,703,701	74,247,713	288,951,414	113,831,979	38,865,805	152,697,784
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,249,061	64,249,061	0	42,173,084	42,173,084	0	22,075,977	22,075,977
1	331XXX	Structures & Improvements	0	95,430,480	95,430,480	0	62,640,567	62,640,567	0	32,789,913	32,789,913
1	332XXX	Reservoirs, Dams, & Waterways	0	195,110,082	195,110,082	0	128,070,258	128,070,258	0	67,039,824	67,039,824
1	333000	Waterwheels, Turbines, & Generators	0	234,877,453	234,877,453	0	154,173,560	154,173,560	0	80,703,893	80,703,893
1	334000	Accessory Electric Equipment	0	74,481,965	74,481,965	0	48,889,962	48,889,962	0	25,592,003	25,592,003
1	335XXX	Miscellaneous Power Plant Equipment	0	14,143,367	14,143,367	0	9,283,706	9,283,706	0	4,859,661	4,859,661
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	681,942,332	681,942,332	0	447,626,947	447,626,947	0	234,315,385	234,315,385
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,169,614	17,169,614	0	11,270,135	11,270,135	0	5,899,479	5,899,479
1	342000	Fuel Holders, Producers, & Accessories	0	21,395,660	21,395,660	0	14,044,111	14,044,111	0	7,351,549	7,351,549
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	222,062,814	222,062,814	0	145,762,031	145,762,031	0	76,300,783	76,300,783
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	22,334,451	22,334,451	0	14,660,334	14,660,334	0	7,674,117	7,674,117
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	1,658,975	1,658,975	0	1,088,951	1,088,951	0	570,024	570,024
		TOTAL OTHER PRODUCTION PLANT	0	309,239,415	309,239,415	0	202,984,752	202,984,752	0	106,254,663	106,254,663
		TOTAL PRODUCTION PLANT	328,535,680	1,104,295,265	1,432,830,945	214,703,701	724,859,412	939,563,113	113,831,979	379,435,853	493,267,832

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,634,817	30,263,175	410,632	19,452,294	19,862,926	217,726	10,182,523	10,400,249
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	39,325	27,737,276	27,776,601	22,738	18,206,748	18,229,486	16,587	9,530,528	9,547,115
1	353XXX	Station Equipment	12,115,723	280,079,916	292,195,639	7,913,544	183,844,457	191,758,001	4,202,179	96,235,459	100,437,638
1	354000	Towers & Fixtures	16,041,270	1,167,384	17,208,654	10,483,109	766,271	11,249,380	5,558,161	401,113	5,959,274
1	355000	Poles & Fixtures	4,595	288,786,961	288,791,556	2,718	189,559,761	189,562,479	1,877	99,227,200	99,229,077
1	356000	Overhead Conductors & Devices	12,568,704	150,732,291	163,300,995	8,213,184	98,940,676	107,153,860	4,355,520	51,791,615	56,147,135
1	357000	Underground Conduit	0	3,119,347	3,119,347	0	2,047,539	2,047,539	0	1,071,808	1,071,808
1	358000	Underground Conductors & Devices	0	2,468,009	2,468,009	0	1,620,001	1,620,001	0	848,008	848,008
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,476,809</b>	<b>785,754,772</b>	<b>827,231,581</b>	<b>27,097,443</b>	<b>515,769,432</b>	<b>542,866,875</b>	<b>14,379,366</b>	<b>269,985,340</b>	<b>284,364,706</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,834,700	0	7,834,700	6,364,146	0	6,364,146	1,470,554	0	1,470,554
99	360400	Land Easements	3,764,256	0	3,764,256	1,280,627	0	1,280,627	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,673,018	0	34,673,018	27,585,535	0	27,585,535	7,087,483	0	7,087,483
3	362000	Station Equipment	151,046,425	2,976,624	154,023,049	100,249,134	2,042,768	102,291,902	50,797,291	933,856	51,731,147
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	448,999,101	0	448,999,101	293,420,514	0	293,420,514	155,578,587	0	155,578,587
99	365000	Overhead Conductors & Devices	289,234,747	0	289,234,747	185,092,567	0	185,092,567	104,142,180	0	104,142,180
99	366000	Underground Conduit	126,946,693	0	126,946,693	82,527,986	0	82,527,986	44,418,707	0	44,418,707
99	367000	Underground Conductors & Devices	225,422,195	0	225,422,195	149,757,791	0	149,757,791	75,664,404	0	75,664,404
99	368000	Line Transformers	288,050,703	0	288,050,703	199,028,191	0	199,028,191	89,022,512	0	89,022,512
99	369XXX	Services	185,010,812	0	185,010,812	121,793,371	0	121,793,371	63,217,441	0	63,217,441
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	79,524,297	0	79,524,297	55,605,815	0	55,605,815	23,918,482	0	23,918,482
99	373XXX	Street Light & Signal Systems	67,582,335	0	67,582,335	43,666,789	0	43,666,789	23,915,546	0	23,915,546
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,913,039,681</b>	<b>2,976,624</b>	<b>1,916,016,305</b>	<b>1,270,955,015</b>	<b>2,042,768</b>	<b>1,272,997,783</b>	<b>642,084,666</b>	<b>933,856</b>	<b>643,018,522</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,251,646	102,126,585	121,378,231	10,532,499	70,660,363	81,192,862	8,719,147	31,466,222	40,185,369
4	391XXX	Office Furniture & Equipment	4,537,079	65,442,728	69,979,807	4,499,552	45,279,169	49,778,721	37,527	20,163,559	20,201,086
4	392XXX	Transportation Equipment	37,352,774	24,802,909	62,155,683	26,083,219	17,160,885	43,244,104	11,269,555	7,642,024	18,911,579
4	393000	Stores Equipment	469,830	3,725,818	4,195,648	274,216	2,577,856	2,852,072	195,614	1,147,962	1,343,576
4	394000	Tools, Shop & Garage Equipment	1,617,382	14,566,073	16,183,455	679,712	10,078,120	10,757,832	937,670	4,487,953	5,425,623
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	343,711	2,526,890	2,870,601	330,131	1,748,330	2,078,461	13,580	778,560	792,140
4	396XXX	Power Operated Equipment	24,163,581	9,293,544	33,457,125	14,265,247	6,430,110	20,695,357	9,898,334	2,863,434	12,761,768
4	397XXX	Communications Equipment	29,109,901	80,088,131	109,198,032	20,093,602	55,412,177	75,505,779	9,016,299	24,675,954	33,692,253
4	398000	Miscellaneous Equipment	13,474	749,572	763,046	0	518,621	518,621	13,474	230,951	244,425
<b>TOTAL GENERAL PLANT</b>			<b>118,368,405</b>	<b>312,301,980</b>	<b>430,670,385</b>	<b>77,566,877</b>	<b>216,078,616</b>	<b>293,645,493</b>	<b>40,801,528</b>	<b>96,223,364</b>	<b>137,024,892</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,417,021,088</b>	<b>2,504,348,329</b>	<b>4,921,369,417</b>	<b>1,605,892,979</b>	<b>1,662,261,275</b>	<b>3,268,154,254</b>	<b>811,128,109</b>	<b>842,087,054</b>	<b>1,653,215,163</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(249,573,979)	(72,631,496)	(322,205,475)	(162,112,807)	(47,675,314)	(209,788,121)	(87,461,172)	(24,956,182)	(112,417,354)
E-ADEP		Hydro Production Plant	0	(151,714,535)	(151,714,535)	0	(99,585,421)	(99,585,421)	0	(52,129,114)	(52,129,114)
E-ADEP		Other Production Plant	0	(144,385,777)	(144,385,777)	0	(94,774,824)	(94,774,824)	0	(49,610,953)	(49,610,953)
E-ADEP		Transmission Plant	(24,638,637)	(212,718,405)	(237,357,042)	(15,496,808)	(139,628,361)	(155,125,169)	(9,141,829)	(73,090,044)	(82,231,873)
E-ADEP		Distribution Plant	(606,319,722)	(288,184)	(606,607,906)	(366,348,174)	(197,772)	(366,545,946)	(239,971,548)	(90,412)	(240,061,960)
E-ADEP		General Plant	(43,814,206)	(105,216,712)	(149,030,918)	(26,745,438)	(72,798,391)	(99,543,829)	(17,068,768)	(32,418,321)	(49,487,089)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(924,346,544)</b>	<b>(686,955,109)</b>	<b>(1,611,301,653)</b>	<b>(570,703,227)</b>	<b>(454,660,083)</b>	<b>(1,025,363,310)</b>	<b>(353,643,317)</b>	<b>(232,295,026)</b>	<b>(585,938,343)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,587,985)	(15,587,985)	0	(10,231,953)	(10,231,953)	0	(5,356,032)	(5,356,032)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(256,453)	0	(256,453)	(256,453)	0	(256,453)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,899,707)	(2,899,707)	0	(2,002,944)	(2,002,944)	0	(896,763)	(896,763)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,216,466)	(81,862,170)	(87,078,636)	(5,185,076)	(56,639,617)	(61,824,693)	(31,390)	(25,222,553)	(25,253,943)
E-AAAMT		General Plant - 390200, 396200	0	(217,614)	(217,614)	0	(150,565)	(150,565)	0	(67,049)	(67,049)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(5,472,919)</b>	<b>(100,567,476)</b>	<b>(106,040,395)</b>	<b>(5,441,529)</b>	<b>(69,025,079)</b>	<b>(74,466,608)</b>	<b>(31,390)</b>	<b>(31,542,397)</b>	<b>(31,573,787)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(929,819,463)</b>	<b>(787,522,585)</b>	<b>(1,717,342,048)</b>	<b>(576,144,756)</b>	<b>(523,685,162)</b>	<b>(1,099,829,918)</b>	<b>(353,674,707)</b>	<b>(263,837,423)</b>	<b>(617,512,130)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,487,201,625</b>	<b>1,716,825,744</b>	<b>3,204,027,369</b>	<b>1,029,748,223</b>	<b>1,138,576,113</b>	<b>2,168,324,336</b>	<b>457,453,402</b>	<b>578,249,631</b>	<b>1,035,703,033</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	141,609	141,609	0	92,952	92,952	0	48,657	48,657
12		ADFIT - Electric Plant In Service (282900)	0	(557,020,522)	(557,020,522)	0	(376,963,638)	(376,963,638)	0	(180,056,884)	(180,056,884)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,783,639)	(59,783,639)	0	(41,363,702)	(41,363,702)	0	(18,419,937)	(18,419,937)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,909,250)	(1,909,250)	0	(1,320,991)	(1,320,991)	0	(588,259)	(588,259)
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	(6,219,543)	(6,219,543)	0	(4,082,508)	(4,082,508)	0	(2,137,035)	(2,137,035)
1		ADFIT - CDA Settlement Costs (283333)	0	259,830	259,830	0	170,552	170,552	0	89,278	89,278
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,090,487)	(1,090,487)	0	(737,987)	(737,987)	0	(352,500)	(352,500)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(625,628,526)</b>	<b>(625,628,526)</b>	<b>0</b>	<b>(424,209,836)</b>	<b>(424,209,836)</b>	<b>0</b>	<b>(201,418,690)</b>	<b>(201,418,690)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,487,201,625</b>	<b>1,091,197,218</b>	<b>2,578,398,843</b>	<b>1,029,748,223</b>	<b>714,366,277</b>	<b>1,744,114,500</b>	<b>457,453,402</b>	<b>376,830,941</b>	<b>834,284,343</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.627%	31.373%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.675%	32.325%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-APL-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,487,201,625	1,091,197,218	2,578,398,843	#####	714,366,277	1,744,114,500	457,453,402	376,830,941	834,284,343	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,406,025	31,242,490	37,648,515	5,034,850	21,616,366	26,651,216	1,371,175	9,626,124	10,997,299	
4	Accumulated Amortization - AFUDC (182318)	(995,993)	(4,277,204)	(5,273,197)	(771,783)	(2,959,355)	(3,731,138)	(224,210)	(1,317,849)	(1,542,059)	
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)	(3,322,197)	0	(3,322,197)	(1,064,707)	0	(1,064,707)	(2,257,490)	0	(2,257,490)	
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)	1,940,354	0	1,940,354	0	0	0	1,940,354	0	1,940,354	
99	ADFIT - Boulder Park Disallowed (190040)	138,526	0	138,526	0	0	0	138,526	0	138,526	
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)	57,044	0	57,044	57,044	0	57,044	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(23,608,378)	0	(23,608,378)	(23,608,378)	0	(23,608,378)	0	0	0	
99	CDA Lake Settlement - ID (186382)	6,453	0	6,453	0	0	0	6,453	0	6,453	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(13,335)	0	(13,335)	(11,980)	0	(11,980)	(1,355)	0	(1,355)	
99	CDA CDR Fund - Direct (182324)	4,149	0	4,149	4,149	0	4,149	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	28,560	0	28,560	27,352	0	27,352	1,208	0	1,208	
99	ADFIT - Spokane River Relicensing (283322)	(5,984)	0	(5,984)	(5,733)	0	(5,733)	(251)	0	(251)	
99	Spokane River PM&Es (182323)	22,993	0	22,993	17,369	0	17,369	5,624	0	5,624	
99	ADFIT - Spokane River PM&Es (283323)	(4,843)	0	(4,843)	(3,662)	0	(3,662)	(1,181)	0	(1,181)	
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)	(2,234,064)	(3,060)	(2,237,124)	(940,169)	(2,117)	(942,286)	(1,293,895)	(943)	(1,294,838)	
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)	(16,626,766)	0	(16,626,766)	(11,129,401)	0	(11,129,401)	(5,497,365)	0	(5,497,365)	
99	Colstrip-Regulatory Asset (182327)	6,490,630	0	6,490,630	3,320,598	0	3,320,598	3,170,032	0	3,170,032	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	3,137,190	0	3,137,190	2,294,783	0	2,294,783	842,407	0	842,407	
99	Colstrip Reg Asset ADFIT (283376)	(1,020,683)	0	(1,020,683)	(667,016)	0	(667,016)	(353,667)	0	(353,667)	
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(1,528,474)	0	(1,528,474)	(998,858)	0	(998,858)	(529,616)	0	(529,616)	
99	Colstrip ARO Liability (230027)	(17,910,691)	0	(17,910,691)	(11,704,637)	0	(11,704,637)	(6,206,054)	0	(6,206,054)	
99	Colstrip ARO ADFIT (190376)	3,761,245	0	3,761,245	2,457,974	0	2,457,974	1,303,271	0	1,303,271	
99	Colstrip ARO ADFIT (283377)	(2,857,040)	0	(2,857,040)	(1,867,076)	0	(1,867,076)	(989,964)	0	(989,964)	
99	Customer Deposits (235199)	(1,926,585)	0	(1,926,585)	(1,926,585)	0	(1,926,585)	0	0	0	
C-WKC	Working Capital	44,185,495	0	44,185,495	28,346,707	0	28,346,707	15,838,788	0	15,838,788	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	11,752,492	26,962,226	38,714,718	(1,112,837)	18,654,894	17,542,057	12,865,329	8,307,332	21,172,661	
	NET RATE BASE	1,498,954,117	1,118,159,444	2,617,113,561	#####	733,021,171	1,761,656,557	470,318,731	385,138,273	855,457,004	

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	268,182	268,182			268,182	268,182		176,035	176,035		92,147	92,147	
	Steam (ED-ID)	354,066	354,066		354,066		354,066				354,066		354,066	
	Steam (ED-WA)	942,259	942,259		942,259		942,259	942,259		942,259			942,259	
1	Hydro (ED-AN)	1,204,512	1,204,512			1,204,512	1,204,512		790,642	790,642		413,870	413,870	
1	Other (ED-AN)	874,375	874,375			874,375	874,375		573,940	573,940		300,435	300,435	
<b>Total Electric Production</b>		<b>3,643,394</b>	<b>3,643,394</b>			<b>1,296,325</b>	<b>2,347,069</b>	<b>3,643,394</b>	<b>942,259</b>	<b>1,540,617</b>	<b>2,482,876</b>	<b>354,066</b>	<b>806,452</b>	<b>1,160,518</b>
<b>Electric Transmission</b>														
1	ED-AN	1,331,670	1,331,670				1,331,670	1,331,670		874,108	874,108		457,562	457,562
	ED-ID	82,465	82,465		82,465		82,465				82,465		82,465	
	ED-WA	42,547	42,547		42,547		42,547	42,547		42,547			42,547	
<b>Total Electric Transmissic</b>		<b>1,456,682</b>	<b>1,456,682</b>			<b>125,012</b>	<b>1,331,670</b>	<b>1,456,682</b>	<b>42,547</b>	<b>874,108</b>	<b>916,655</b>	<b>82,465</b>	<b>457,562</b>	<b>540,027</b>
<b>Electric Distribution</b>														
3	ED-AN	6,613	6,613				6,613	6,613		4,538	4,538		2,075	2,075
	ED-ID	1,442,471	1,442,471		1,442,471		1,442,471				1,442,471		1,442,471	
	ED-WA	2,749,807	2,749,807		2,749,807		2,749,807	2,749,807		2,749,807			2,749,807	
<b>Total Electric Distribution</b>		<b>4,198,891</b>	<b>4,198,891</b>			<b>4,192,278</b>	<b>6,613</b>	<b>4,198,891</b>	<b>2,749,807</b>	<b>4,538</b>	<b>2,754,345</b>	<b>1,442,471</b>	<b>2,075</b>	<b>1,444,546</b>
<b>Gas Underground Storage</b>														
	GD-AN	53,645		53,645										
	GD-OR	9,697					9,697						9,697	
<b>Total Gas Underground Si</b>		<b>63,342</b>		<b>53,645</b>			<b>9,697</b>						<b>9,697</b>	
<b>Gas Distribution</b>														
	GD-AN	4,783		4,783										
	GD-ID	511,490		511,490										
	GD-WA	1,136,995		1,136,995										
	GD-OR	770,372					770,372						770,372	
<b>Total Gas Distribution</b>		<b>2,423,640</b>		<b>1,653,268</b>			<b>770,372</b>						<b>770,372</b>	
<b>General Plant</b>														
4	ED-AN	241,825	241,825				241,825	241,825		167,316	167,316		74,509	74,509
	ED-ID	39,821	39,821		39,821		39,821				39,821		39,821	
	ED-WA	82,647	82,647		82,647		82,647	82,647	82,647	82,647			82,647	
7,4	CD-AA	2,044,735	1,427,695	426,961	190,079		1,427,695	1,427,695		987,808	987,808		439,887	439,887
9,4	CD-AN	50,835	39,304	11,531			39,304	39,304		27,194	27,194		12,110	12,110
9	CD-ID	40,277	31,141	9,136		31,141	31,141	31,141			31,141		31,141	
9	CD-WA	176,802	136,698	40,104		136,698	136,698	136,698	136,698	136,698			136,698	
8	GD-AA	30,761		21,235	9,526									
	GD-AN	2,634		2,634										
	GD-ID	3,176		3,176										
	GD-WA	90,480		90,480										
	GD-OR	17,746			17,746								17,746	
<b>Total General Plant</b>		<b>2,821,739</b>	<b>1,999,131</b>	<b>605,257</b>	<b>217,351</b>	<b>290,307</b>	<b>1,708,824</b>	<b>1,999,131</b>	<b>219,345</b>	<b>1,182,318</b>	<b>1,401,663</b>	<b>70,962</b>	<b>526,506</b>	<b>597,468</b>
<b>Total Depreciation Expens</b>		<b>14,607,688</b>	<b>11,298,098</b>	<b>2,312,170</b>	<b>997,420</b>	<b>5,903,922</b>	<b>5,394,176</b>	<b>11,298,098</b>	<b>3,953,958</b>	<b>3,601,581</b>	<b>7,555,539</b>	<b>1,949,964</b>	<b>1,792,595</b>	<b>3,742,559</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	68.627%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
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	19,378	19,378		19,378	19,378		12,720	12,720		6,658	6,658			
<b>Total Production/Transmission</b>			<b>95,152</b>	<b>95,152</b>		<b>95,152</b>	<b>95,152</b>		<b>62,458</b>	<b>62,458</b>		<b>32,694</b>	<b>32,694</b>			
<b>Distribution</b>																
	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						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>						
<b>General Plant - 303000</b>																
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			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,770</b>	<b>10,700</b>	<b>3,831</b>		<b>24,770</b>	<b>24,770</b>	<b>17,116</b>	<b>17,116</b>		<b>7,654</b>	<b>7,654</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	2,997,258	2,092,775	625,858	278,625		2,092,775	2,092,775	1,447,970	1,447,970		644,805	644,805		
9,4		CD-AN	7,524	5,817	1,707			5,817	5,817	4,025	4,025		1,792	1,792		
9,4		CD-ID	653	505	148			505	505			505	505			
9,4		CD-WA	313,697	242,541	71,156			242,541	242,541	242,541	242,541		0	0		
4		ED-AN	277,092	277,092				277,092	277,092	191,717	191,717		85,375	85,375		
		ED-ID	(3)	(3)				(3)	(3)			(3)	(3)			
		ED-WA	16,204	16,204				16,204	16,204	16,204	16,204					
8		GD-AA	6,765		4,670	2,095										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>3,619,190</b>	<b>2,634,931</b>	<b>703,539</b>	<b>280,720</b>		<b>259,247</b>	<b>2,375,684</b>	<b>2,634,931</b>	<b>258,745</b>	<b>1,643,712</b>	<b>1,902,457</b>	<b>502</b>	<b>731,972</b>	<b>732,474</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	3,946	3,946				3,946	3,946	2,730	2,730		1,216	1,216		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>3,946</b>	<b>3,946</b>	<b>0</b>	<b>0</b>		<b>3,946</b>	<b>3,946</b>	<b>2,730</b>	<b>2,730</b>		<b>1,216</b>	<b>1,216</b>		
<b>Total Amortization Expense</b>			<b>3,760,091</b>	<b>2,761,301</b>	<b>714,239</b>	<b>284,551</b>		<b>261,749</b>	<b>2,499,552</b>	<b>2,761,301</b>	<b>261,247</b>	<b>1,726,016</b>	<b>1,987,263</b>	<b>502</b>	<b>773,536</b>	<b>774,038</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(72,631,496)	(72,631,496)			(72,631,496)	(72,631,496)		(47,675,314)	(47,675,314)		(24,956,182)	(24,956,182)
	Steam (ED-ID)	(87,461,172)	(87,461,172)		(87,461,172)	(87,461,172)					(87,461,172)		(87,461,172)
	Steam (ED-WA)	(162,112,807)	(162,112,807)		(162,112,807)	(162,112,807)		(162,112,807)		(162,112,807)			
1	Hydro (ED-AN)	(151,714,535)	(151,714,535)		(151,714,535)	(151,714,535)			(99,585,421)	(99,585,421)		(52,129,114)	(52,129,114)
1	Other (ED-AN)	(144,385,777)	(144,385,777)		(144,385,777)	(144,385,777)			(94,774,824)	(94,774,824)		(49,610,953)	(49,610,953)
<b>Total Electric Production</b>		<b>(618,305,787)</b>	<b>(618,305,787)</b>		<b>(249,573,979)</b>	<b>(368,731,808)</b>	<b>(618,305,787)</b>	<b>(162,112,807)</b>	<b>(242,035,559)</b>	<b>(404,148,366)</b>	<b>(87,461,172)</b>	<b>(126,696,249)</b>	<b>(214,157,421)</b>
<b>Electric Transmission</b>													
1	ED-AN	(212,718,405)	(212,718,405)			(212,718,405)	(212,718,405)		(139,628,361)	(139,628,361)		(73,090,044)	(73,090,044)
	ED-ID	(9,141,829)	(9,141,829)		(9,141,829)	(9,141,829)					(9,141,829)		(9,141,829)
	ED-WA	(15,496,808)	(15,496,808)		(15,496,808)	(15,496,808)		(15,496,808)		(15,496,808)			
<b>Total Electric Transmissic</b>		<b>(237,357,042)</b>	<b>(237,357,042)</b>		<b>(24,638,637)</b>	<b>(212,718,405)</b>	<b>(237,357,042)</b>	<b>(15,496,808)</b>	<b>(139,628,361)</b>	<b>(155,125,169)</b>	<b>(9,141,829)</b>	<b>(73,090,044)</b>	<b>(82,231,873)</b>
<b>Electric Distribution</b>													
3	ED-AN	(288,184)	(288,184)			(288,184)	(288,184)		(197,772)	(197,772)		(90,412)	(90,412)
	ED-ID	(239,971,548)	(239,971,548)		(239,971,548)	(239,971,548)					(239,971,548)		(239,971,548)
	ED-WA	(366,348,174)	(366,348,174)		(366,348,174)	(366,348,174)		(366,348,174)		(366,348,174)			
<b>Total Electric Distribution</b>		<b>(606,607,906)</b>	<b>(606,607,906)</b>		<b>(606,319,722)</b>	<b>(288,184)</b>	<b>(606,607,906)</b>	<b>(366,348,174)</b>	<b>(197,772)</b>	<b>(366,545,946)</b>	<b>(239,971,548)</b>	<b>(90,412)</b>	<b>(240,061,960)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(17,496,993)	(17,496,993)										
	GD-OR	(1,340,974)		(1,340,974)									
<b>Total Gas Underground S</b>		<b>(18,837,967)</b>		<b>(17,496,993)</b>	<b>(1,340,974)</b>								
<b>Gas Distribution</b>													
	GD-AN	(1,882,115)	(1,882,115)										
	GD-ID	(87,271,647)	(87,271,647)										
	GD-WA	(152,261,941)	(152,261,941)										
	GD-OR	(121,944,790)		(121,944,790)									
<b>Total Gas Distribution</b>		<b>(363,360,493)</b>		<b>(241,415,703)</b>	<b>(121,944,790)</b>								
<b>General Plant</b>													
4	ED-AN	(36,421,918)	(36,421,918)			(36,421,918)	(36,421,918)		(25,199,961)	(25,199,961)		(11,221,957)	(11,221,957)
	ED-ID	(11,892,241)	(11,892,241)		(11,892,241)	(11,892,241)					(11,892,241)		(11,892,241)
	ED-WA	(21,478,706)	(21,478,706)		(21,478,706)	(21,478,706)		(21,478,706)		(21,478,706)			
7,4	CD-AA	(89,819,190)	(62,714,453)	(18,755,145)	(8,349,592)	(62,714,453)	(62,714,453)		(43,391,503)	(43,391,503)		(19,322,950)	(19,322,950)
9,4	CD-AN	(7,864,171)	(6,080,341)	(1,783,830)		(6,080,341)	(6,080,341)		(4,206,927)	(4,206,927)		(1,873,414)	(1,873,414)
9	CD-ID	(6,695,199)	(5,176,527)	(1,518,672)		(5,176,527)	(5,176,527)				(5,176,527)		(5,176,527)
9	CD-WA	(6,811,868)	(5,266,732)	(1,545,136)		(5,266,732)	(5,266,732)		(5,266,732)	(5,266,732)			
8	GD-AA	(1,984,475)		(1,369,923)	(614,552)								
	GD-AN	(3,507,246)		(3,507,246)									
	GD-ID	(2,218,840)		(2,218,840)									
	GD-WA	(9,858,861)		(9,858,861)									
	GD-OR	(5,190,653)		(5,190,653)									
<b>Total General Plant</b>		<b>(203,743,368)</b>	<b>(149,030,918)</b>	<b>(40,557,653)</b>	<b>(14,154,797)</b>	<b>(43,814,206)</b>	<b>(105,216,712)</b>	<b>(149,030,918)</b>	<b>(26,745,438)</b>	<b>(72,798,391)</b>	<b>(99,543,829)</b>	<b>(17,068,768)</b>	<b>(32,418,321)</b>
<b>Total Accumulated Depr</b>		<b>(2,048,212,563)</b>	<b>(1,611,301,653)</b>	<b>(299,470,349)</b>	<b>(137,440,561)</b>	<b>(924,346,544)</b>	<b>(686,955,109)</b>	<b>(1,611,301,653)</b>	<b>(570,703,227)</b>	<b>(454,660,083)</b>	<b>(1,025,363,310)</b>	<b>(353,643,317)</b>	<b>(232,295,026)</b>

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	68.627%		31.373%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(13,394,021)	(13,394,021)				(13,394,021)	(13,394,021)			(8,791,835)	(8,791,835)		(4,602,186)	(4,602,186)
1 Misc Intangible Plt (3030 ED-AN	(2,193,964)	(2,193,964)				(2,193,964)	(2,193,964)			(1,440,118)	(1,440,118)		(753,846)	(753,846)
<b>Total Production/Transmission</b>	<b>(15,587,985)</b>	<b>(15,587,985)</b>				<b>(15,587,985)</b>	<b>(15,587,985)</b>			<b>(10,231,953)</b>	<b>(10,231,953)</b>		<b>(5,356,032)</b>	<b>(5,356,032)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(204,736)	(204,736)				(204,736)	(204,736)		(204,736)		(204,736)			
Misc Intangible Plt (3030 ED-WA	(51,717)	(51,717)				(51,717)	(51,717)		(51,717)		(51,717)			
<b>Total Distribution</b>	<b>(256,453)</b>	<b>(256,453)</b>				<b>(256,453)</b>	<b>(256,453)</b>		<b>(256,453)</b>		<b>(256,453)</b>			
<b>General Plant - 303000</b>														
7.4 CD-AA	(4,018,403)	(2,805,770)	(839,082)	(373,551)		(2,805,770)	(2,805,770)		(1,941,284)	(1,941,284)		(864,486)	(864,486)	
9.1 CD-AN	(121,496)	(93,937)	(27,559)			(93,937)	(93,937)		(61,660)	(61,660)		(32,277)	(32,277)	
GD-ID	(123,179)		(123,179)											
GD-WA	(254,357)		(254,357)											
GD-OR	(105,280)			(105,280)										
<b>Total General Plant - 303000</b>	<b>(4,622,715)</b>	<b>(2,899,707)</b>	<b>(1,244,177)</b>	<b>(478,831)</b>		<b>(2,899,707)</b>	<b>(2,899,707)</b>		<b>(2,002,944)</b>	<b>(2,002,944)</b>		<b>(896,763)</b>	<b>(896,763)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7.4 CD-AA	(106,707,177)	(74,506,152)	(22,281,526)	(9,919,499)		(74,506,152)	(74,506,152)		(51,550,062)	(51,550,062)		(22,956,090)	(22,956,090)	
9.4 CD-AN	(154,344)	(119,334)	(35,010)			(119,334)	(119,334)		(82,566)	(82,566)		(36,768)	(36,768)	
9 CD-ID	(40,853)	(31,586)	(9,267)		(31,586)			0			(31,586)		(31,586)	
9 CD-WA	(6,575,794)	(5,084,207)	(1,491,587)		(5,084,207)			(5,084,207)		(5,084,207)		0	0	
4 ED-AN	(7,236,684)	(7,236,684)			(7,236,684)				(5,006,989)	(5,006,989)		(2,229,695)	(2,229,695)	
ED-ID	196	196			196						196		196	
ED-WA	(100,869)	(100,869)			(100,869)			(100,869)		(100,869)				
8 GD-AA	(49,150)		(33,929)	(15,221)										
GD-AN	0		0											
GD-OR	0			0									0	
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(120,864,675)</b>	<b>(87,078,636)</b>	<b>(23,851,319)</b>	<b>(9,934,720)</b>		<b>(5,216,466)</b>	<b>(81,862,170)</b>	<b>(87,078,636)</b>	<b>(5,185,076)</b>	<b>(56,639,617)</b>	<b>(61,824,693)</b>	<b>(31,390)</b>	<b>(25,222,553)</b>	<b>(25,253,943)</b>
<b>Gas Underground Storage</b>														
GD-AN	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7.4 CD-AA	0	0	0	0		0	0		0	0		0	0	
9 CD-ID	0	0	0		0	0	0		0	0		0	0	
9 CD-WA	0	0	0		0	0	0		0	0		0	0	
4 ED-AN	(217,614)	(217,614)			(217,614)	(217,614)			(150,565)	(150,565)		(67,049)	(67,049)	
ED-WA	0	0			0	0		0		0				
GD-WA	0		0					0						
GD-OR	0			0									0	
<b>Total General Plant - 390200, 396200</b>	<b>(217,614)</b>	<b>(217,614)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(217,614)</b>	<b>(217,614)</b>	<b>0</b>	<b>(150,565)</b>	<b>(150,565)</b>	<b>0</b>	<b>(67,049)</b>	<b>(67,049)</b>
<b>Total Accumulated Amortization</b>	<b>(141,549,442)</b>	<b>(106,040,395)</b>	<b>(25,095,496)</b>	<b>(10,413,551)</b>		<b>(5,472,919)</b>	<b>(100,567,476)</b>	<b>(106,040,395)</b>	<b>(5,441,529)</b>	<b>(69,025,079)</b>	<b>(74,466,608)</b>	<b>(31,390)</b>	<b>(31,542,397)</b>	<b>(31,573,787)</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,516,976	1,167,520	2,713,116	4,636,340	8,516,976	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,043	0	0	0	0	25,927,043	0	0	0	25,927,043	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,712,802	0	0	89,172,910	89,172,910	0	0	26,667,710	26,667,710	0	11,872,182	11,872,182
9	CD-WA / ID / AN	30,637,952	9,364,979	6,006,031	8,317,335	23,688,345	2,747,466	1,762,029	2,440,112	6,949,607	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>196,665,427</b>	<b>10,532,499</b>	<b>8,719,147</b>	<b>102,126,585</b>	<b>121,378,231</b>	<b>28,674,509</b>	<b>1,762,029</b>	<b>29,107,822</b>	<b>59,544,360</b>	<b>3,870,654</b>	<b>11,872,182</b>	<b>15,742,836</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,223,490	99,323	7,798	1,116,369	1,223,490	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,840	0	0	0	0	0	0	220,102	220,102	0	98,738	98,738
7	CD-AA	91,839,830	0	0	64,125,324	64,125,324	0	0	19,177,075	19,177,075	0	8,537,431	8,537,431
9	CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>99,522,538</b>	<b>4,499,553</b>	<b>37,527</b>	<b>65,442,727</b>	<b>69,979,807</b>	<b>1,429,575</b>	<b>8,722</b>	<b>19,456,156</b>	<b>20,894,453</b>	<b>12,109</b>	<b>8,636,169</b>	<b>8,648,278</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,369,725	24,201,155	10,396,054	16,772,516	51,369,725	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,193,391	0	0	0	0	9,180,391	2,723,101	2,289,899	14,193,391	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,252,739	1,882,064	873,501	2,852,035	5,607,600	552,154	256,265	836,720	1,645,139	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,549,377</b>	<b>26,083,219</b>	<b>11,269,555</b>	<b>24,802,909</b>	<b>62,155,683</b>	<b>9,732,545</b>	<b>2,979,366</b>	<b>4,742,330</b>	<b>17,454,241</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,925,499	274,216	195,614	3,338,417	3,808,247	80,449	57,389	979,414	1,117,252	0	0	0	
		TOTAL ACCOUNT	5,398,163	274,216	195,614	3,725,817	4,195,647	144,921	57,389	979,414	1,181,724	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,912,090	668,573	190,488	5,053,029	5,912,090	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,779,927	0	0	0	0	1,991,125	286,001	502,801	2,779,927	0	0	0	
99		GD-OR / AS	929,615	0	0	0	0	0	0	0	929,615	0	0	929,615	
8		GD-AA	5,095,929	0	0	0	0	0	0	3,517,822	3,517,822	0	1,578,107	1,578,107	
7		CD-AA	13,235,826	0	0	9,241,651	9,241,651	0	0	2,763,773	2,763,773	0	1,230,402	1,230,402	
9		CD-WA / ID / AN	1,331,808	11,139	747,182	271,393	1,029,714	3,268	219,206	79,620	302,094	0	0	0	
		TOTAL ACCOUNT	29,285,195	679,712	937,670	14,566,073	16,183,455	1,994,393	505,207	6,864,016	9,363,616	929,615	2,808,509	3,738,124	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	0	0	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	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,775,417	330,131	13,580	1,431,706	1,775,417	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,781	0	0	0	0	73,864	0	94,917	168,781	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,736,470	330,131	13,580	2,526,890	2,870,601	73,864	0	564,073	637,937	18,586	209,346	227,932	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	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	0	0	
		TOTAL ACCOUNT	38,272,277	14,265,248	9,898,334	9,293,544	33,457,126	2,677,229	967,164	1,077,797	4,722,190	43,834	49,127	92,961	



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,514,316	12,263,323	6,128,146	32,122,847	50,514,316	0	0	0	0	0		
99		GD-WA / ID / AN	1,063,047	0	0	0	0	707,390	353,704	1,953	1,063,047	0		
99		GD-OR / AS	1,001,634	0	0	0	0	0	0	0	1,001,634	0		
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0		
7		CD-AA	66,326,719	0	0	46,311,305	46,311,305	0	0	13,849,682	13,849,682	0		
9		CD-WA/ ID / AN	16,002,190	7,830,280	2,888,153	1,653,980	12,372,413	2,297,221	847,317	485,239	3,629,777	0		
		<b>TOTAL ACCOUNT</b>	<b>135,420,926</b>	<b>20,093,603</b>	<b>9,016,299</b>	<b>80,088,132</b>	<b>109,198,034</b>	<b>3,004,611</b>	<b>1,201,021</b>	<b>14,691,022</b>	<b>18,896,654</b>	<b>1,001,634</b>	<b>6,324,604</b>	<b>7,326,238</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,516	0	6,846	271,670	278,516	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	0		
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0		
		<b>TOTAL ACCOUNT</b>	<b>973,904</b>	<b>0</b>	<b>13,475</b>	<b>749,572</b>	<b>763,047</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>612,281,330</b>	<b>77,566,880</b>	<b>40,801,529</b>	<b>312,301,978</b>	<b>430,670,387</b>	<b>51,006,402</b>	<b>7,582,019</b>	<b>80,266,329</b>	<b>138,854,750</b>	<b>10,964,652</b>	<b>31,791,541</b>	<b>42,756,193</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	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	19,355,640	319,716	0	14,913,830	15,233,546	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	16,357,972	(81,333)	(1,000)	16,440,305	16,357,972	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	386,317	0	0	0	0	0	0	266,682	266,682	0	119,635	119,635	
7		CD-AA	130,338,844	0	0	91,006,491	91,006,491	0	0	27,216,054	27,216,054	0	12,116,299	12,116,299	
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	147,540,801	(81,333)	30,570	#####	#####	0	9,262	27,577,287	27,586,549	0	12,235,934	12,235,934	
	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	89,885	0	0	62,760	62,760	0	0	18,769	18,769	0	8,356	8,356	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	89,885	0	0	62,760	62,760	0	0	18,769	18,769	0	8,356	8,356	
	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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	694,521	694,521	0	0	694,521	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717	0
9		CD-WA / ID / AN	18,511,328	14,312,403	0	0	14,312,403	4,198,925	0	0	4,198,925	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,601,253</b>	<b>15,006,924</b>	<b>0</b>	<b>974,313</b>	<b>15,981,237</b>	<b>4,198,925</b>	<b>0</b>	<b>291,374</b>	<b>4,490,299</b>	<b>0</b>	<b>129,717</b>	<b>129,717</b>	<b>0</b>
		<b>TOTAL</b>	<b>317,481,524</b>	<b>15,245,307</b>	<b>30,570</b>	<b>214,415,833</b>	<b>229,691,710</b>	<b>5,220,839</b>	<b>781,463</b>	<b>56,353,952</b>	<b>62,356,254</b>	<b>406,156</b>	<b>25,027,404</b>	<b>25,433,560</b>	<b>0</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,719,581)	(59,153,753)	(17,690,296)	(7,875,532)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(814,681)	(629,887)	(184,794)	0
7	282919	CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,278,021)	(61,699,415)	(18,448,014)	(8,130,592)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended July 31, 2020
Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,993,785	3,993,785	0	0	0	0	3,993,785
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	2	2	0	0	0	0	2
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	22,481,532	14,478,270	0	36,959,802	28,346,707	15,838,788	(5,865,175)	(1,360,518)	0
<b>TOTAL</b>		<b>22,481,532</b>	<b>14,478,270</b>	<b>3,993,787</b>	<b>40,953,589</b>	<b>28,346,707</b>	<b>15,838,788</b>	<b>(5,865,175)</b>	<b>(1,360,518)</b>	<b>3,993,787</b>

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