

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	173,598,322	113,082,694	60,515,628
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,598,322	113,082,694	60,515,628
E-APL	Electric Net Rate Base	2,568,021,557	1,733,023,770	834,997,787
	RATE OF RETURN	6.760%	6.525%	7.247%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended April 30, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	05-01-2019 thru 04-30-2020	392,402 100.000%	257,096 65.519%	135,306 34.481%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2019 thru 04-30-2020	27,110,261 100.000%	18,620,284 68.684%	8,489,977 31.316%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 500 - 894		56,762,785	45,517,009	11,245,776	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		133,651,632	112,903,556	20,748,076	0
		Total		100.000%	84.476%	15.524%	0.000%
		Percentage					
		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%
		Total Percentages		400.000%	309.269%	90.731%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2019 thru 04-30-2020	1,246,994,627	858,840,900	388,153,727	
		Percent		100.000%	68.873%	31.127%	
11		Book Depreciation	05-01-2019 thru 04-30-2020	123,908,024	80,307,190	43,600,834	
		Percent		100.000%	64.812%	35.188%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2019 thru 04-30-2020	3,132,063,382 100.000%	2,114,111,866 67.499%	1,017,951,516 32.501%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2019 thru 04-30-2020	274,891,672 100.000%	188,988,211 68.750%	85,903,461 31.250%
14		Net Allocated Schedule M's - AMA Percent	05-01-2019 thru 04-30-2020	-117,501,874 100.000%	-79,367,103 67.545%	-38,134,771 32.455%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	362,951,125	0	362,951,125	245,166,689	0	245,166,689	117,784,436	0
99	442200	Commercial - Firm & Int.	314,472,122	0	314,472,122	226,719,457	0	226,719,457	87,752,665	0
1	442300	Industrial	115,833,748	0	115,833,748	63,976,905	0	63,976,905	51,856,843	0
99	444000	Public Street & Highway Lighting	7,321,359	0	7,321,359	4,654,677	0	4,654,677	2,666,682	0
99	448000	Interdepartmental Revenue	1,494,092	0	1,494,092	1,231,383	0	1,231,383	262,709	0
99	499XXX	Unbilled Revenue	2,796,807	0	2,796,807	1,449,890	0	1,449,890	1,346,917	0
TOTAL SALES TO ULTIMATE CUSTOMERS			804,869,253	0	804,869,253	543,199,001	0	543,199,001	261,670,252	0
1	447XXX	Sales for Resale	0	82,721,705	82,721,705	0	54,298,527	54,298,527	0	28,423,178
TOTAL SALES OF ELECTRICITY			804,869,253	82,721,705	887,590,958	543,199,001	54,298,527	597,497,528	261,670,252	28,423,178
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(206,672)	0	(206,672)	(128,334)	0	(128,334)	(78,338)	0
99	451000	Miscellaneous Service Revenue	355,931	0	355,931	242,665	0	242,665	113,266	0
1	453000	Sales of Water & Water Power	0	312,664	312,664	0	205,233	205,233	0	107,431
1	454000	Rent from Electric Property	2,703,303	129,698	2,833,001	1,754,696	85,134	1,839,830	948,607	44,564
1	454100	Rent from Transmission Joint Use	(2,867)	0	(2,867)	1,645	0	1,645	(4,512)	0
1	456XXX	Other Electric Revenues	9,020,221	64,539,577	73,559,798	8,382,724	42,363,778	50,746,502	637,497	22,175,799
TOTAL OTHER OPERATING REVENUE			11,869,916	64,981,939	76,851,855	10,253,396	42,654,145	52,907,541	1,616,520	22,327,794
TOTAL ELECTRIC REVENUE			816,739,169	147,703,644	964,442,813	553,452,397	96,952,672	650,405,069	263,286,772	50,750,972

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	410,635	410,635	0	269,541	269,541	0	141,094
1	501XXX	Fuel	0	33,725,869	33,725,869	0	22,137,660	22,137,660	0	11,588,209
1	502000	Steam Expense	0	3,837,515	3,837,515	0	2,518,945	2,518,945	0	1,318,570
1	505000	Electric Expense	0	933,044	933,044	0	612,450	612,450	0	320,594
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,811,398	3,811,398	0	2,501,802	2,501,802	0	1,309,596
1	507000	Rent	0	7,137	7,137	0	4,685	4,685	0	2,452
MAINTENANCE										
1	510000	Supervision & Engineering	0	535,417	535,417	0	351,448	351,448	0	183,969
1	511000	Structures	0	810,466	810,466	0	531,990	531,990	0	278,476
1	512000	Boiler Plant	0	6,023,763	6,023,763	0	3,953,998	3,953,998	0	2,069,765
1	513000	Electric Plant	0	748,760	748,760	0	491,486	491,486	0	257,274
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,259,441	1,259,441	0	826,697	826,697	0	432,744
TOTAL STEAM POWER GENERATION EXP			0	52,103,445	52,103,445	0	34,200,702	34,200,702	0	17,902,743
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	3,046,213	3,046,213	0	1,999,534	1,999,534	0	1,046,679
1	536000	Water for Power	0	901,325	901,325	0	591,630	591,630	0	309,695
1	537000	Hydraulic Expense	5,004,746	4,536,664	9,541,410	3,282,816	2,977,866	6,260,682	1,721,930	1,558,798
1	538000	Electric Expense	0	6,944,068	6,944,068	0	4,558,086	4,558,086	0	2,385,982
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	964,785	964,785	0	633,285	633,285	0	331,500
1	540000	Rent	(1,242,800)	1,464,611	221,811	(812,667)	961,371	148,704	(430,133)	503,240
1	540100	MT Trust Funds Land Settlement Rents	6,258,143	0	6,258,143	4,096,451	0	4,096,451	2,161,692	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	890,011	890,011	0	584,203	584,203	0	305,808
1	542000	Structures	0	987,678	987,678	0	648,312	648,312	0	339,366
1	543000	Reservoirs, Dams, & Waterways	0	1,549,275	1,549,275	0	1,016,944	1,016,944	0	532,331
1	544000	Electric Plant	0	3,200,713	3,200,713	0	2,100,948	2,100,948	0	1,099,765
1	545000	Miscellaneous Hydraulic Plant	0	998,234	998,234	0	655,241	655,241	0	342,993
TOTAL HYDRO POWER GENERATION EXP			10,020,089	25,483,577	35,503,666	6,566,600	16,727,420	23,294,020	3,453,489	8,756,157
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	264,228	264,228	0	173,439	173,439	0	90,789
1	547XXX	Fuel	0	61,427,822	61,427,822	0	40,321,222	40,321,222	0	21,106,600
1	548000	Generation Expense	0	2,422,688	2,422,688	0	1,590,252	1,590,252	0	832,436
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,223,431	1,223,431	0	803,060	803,060	0	420,371
1	550000	Rent	0	55,500	55,500	0	36,430	36,430	0	19,070
MAINTENANCE										
1	551000	Supervision & Engineering	0	716,894	716,894	0	470,569	470,569	0	246,325
1	552000	Structures	0	119,075	119,075	0	78,161	78,161	0	40,914
1	553000	Generating & Electric Equipment	0	6,884,608	6,884,608	0	4,519,057	4,519,057	0	2,365,551
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(163,184)	(163,184)	0	(107,114)	(107,114)	0	(56,070)
TOTAL OTHER POWER GENERATION EXP			0	72,951,062	72,951,062	0	47,885,076	47,885,076	0	25,065,986

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,934,395	127,219,252	138,153,647	245,731	83,506,717	83,752,448	10,688,664	43,712,535	
1	556000	System Control & Load Dispatching	0	771,452	771,452	0	506,381	506,381	0	265,071	
E-557	557XXX	Other Expense	(133,157)	45,896,358	45,763,201	3,642,912	30,126,368	33,769,280	(3,776,069)	15,769,990	
TOTAL OTHER POWER SUPPLY EXPENSE			10,801,238	173,887,062	184,688,300	3,888,643	114,139,466	118,028,109	6,912,595	59,747,596	
TOTAL PRODUCTION OPERATING EXP			20,821,327	324,425,146	345,246,473	10,455,243	212,952,664	223,407,907	10,366,084	111,472,482	
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,248,847	2,248,847	0	1,476,143	1,476,143	0	772,704	
1	561000	Load Dispatching	0	3,402,475	3,402,475	0	2,233,385	2,233,385	0	1,169,090	
1	562000	Station Expense	0	491,525	491,525	0	322,637	322,637	0	168,888	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	399,890	399,890	0	262,488	262,488	0	137,402	
1	565XXX	Transmission of Electricity by Others	0	16,650,309	16,650,309	0	10,929,263	10,929,263	0	5,721,046	
1	566000	Miscellaneous Transmission Expense	0	2,047,333	2,047,333	0	1,343,869	1,343,869	0	703,464	
1	567000	Rent	0	183,454	183,454	0	120,419	120,419	0	63,035	
MAINTENANCE											
1	568000	Supervision & Engineering	492	565,940	566,432	0	371,483	371,483	492	194,457	
1	569000	Structures	614	577,919	578,533	614	379,346	379,960	0	198,573	
1	570000	Station Equipment	0	895,018	895,018	0	587,490	587,490	0	307,528	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	25,061	1,097,972	1,123,033	1,083	720,709	721,792	23,978	377,263	
1	572000	Underground Lines	45	(1)	44	45	(1)	44	0	0	
1	573000	Service Miscellaneous	29	67,064	67,093	0	44,021	44,021	29	23,043	
TOTAL TRANSMISSION OPERATING EXP			26,241	28,627,745	28,653,986	1,742	18,791,252	18,792,994	24,499	9,836,493	

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	8,984,211	28,057,138	37,041,349	4,763,683	18,416,705	23,180,388	4,220,528	9,640,433
E-DEPX		Depreciation Expense-Transmission	1,488,991	15,169,479	16,658,470	506,057	9,957,246	10,463,303	982,934	5,212,233
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,137,115	1,137,115	0	746,402	746,402	0	390,713
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(98,782)	0	(98,782)	98,782	0
99	403027	Colstrip Plant Adjustment-Depreciation	(906,992)	0	(906,992)	(169,915)	0	(169,915)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	816,284	0	816,284	816,284	0	816,284	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	78,149	0	78,149	0	0	0	78,149	0
99	407327	Colstrip Reg. Asset Amortization	889,365	0	889,365	81,597	0	81,597	807,768	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(137,344)	0	(137,344)	0	0	0	(137,344)	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	445,726	0	445,726	0	0	0	445,726	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	206,866	0	206,866	153,398	0	153,398	53,468	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(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	(2,129,377)	0	(2,129,377)	(152,884)	0	(152,884)	(1,976,493)	0
99	407434	EIM Deferred O&M	(133,028)	0	(133,028)	0	0	0	(133,028)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,837,128)	0	(9,837,128)	(6,431,240)	0	(6,431,240)	(3,405,888)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(261,851)	0	(261,851)	0	0	0	(261,851)	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	21,779	0	21,779	21,779	0	21,779	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,229,719	25,229,719	0	16,560,788	16,560,788	0	8,668,931
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(333,725)	70,701,841	70,368,116	(361,195)	46,408,688	46,047,493	27,470	24,293,153
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,513,843	423,754,732	444,268,575	10,095,790	278,152,604	288,248,394	10,418,053	145,602,128

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	634,717	3,553,809	4,188,526	428,984	2,440,898	2,869,882	205,733	1,112,911
3	582000	Station Expense	767,894	45,728	813,622	477,332	31,408	508,740	290,562	14,320
3	583000	Overhead Line Expense	1,792,122	619,603	2,411,725	1,104,278	425,568	1,529,846	687,844	194,035
3	584000	Underground Line Expense	1,782,815	0	1,782,815	1,015,995	0	1,015,995	766,820	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	21,728	0	21,728	20,200	0	20,200	1,528	0
3	586000	Meter Expense	1,931,632	48,501	1,980,133	1,657,793	33,312	1,691,105	273,839	15,189
3	587000	Customer Installations Expense	743,898	136,579	880,477	520,981	93,808	614,789	222,917	42,771
3	588000	Miscellaneous Distribution Expense	3,900,706	3,777,049	7,677,755	2,711,203	2,594,228	5,305,431	1,189,503	1,182,821
3	589000	Rent	(9)	335,011	335,002	(8)	230,099	230,091	(1)	104,912
		MAINTENANCE:								
3	590000	Supervision & Engineering	642,306	936,498	1,578,804	479,259	643,224	1,122,483	163,047	293,274
3	591000	Structures	522,348	19,580	541,928	344,037	13,448	357,485	178,311	6,132
3	592000	Station Equipment	669,532	111,984	781,516	510,642	76,915	587,557	158,890	35,069
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,750,868	801,131	12,551,999	7,880,014	550,249	8,430,263	3,870,854	250,882
3	594000	Underground Lines	774,864	0	774,864	519,639	0	519,639	255,225	0
3	595000	Line Transformers	447,157	0	447,157	359,893	0	359,893	87,264	0
3	596000	Street Light & Signal System Maintenance Exp	186,379	0	186,379	172,452	0	172,452	13,927	0
3	597000	Meters	46,794	0	46,794	40,679	0	40,679	6,115	0
3	598000	Miscellaneous Distribution Expense	494,513	230,386	724,899	376,913	158,238	535,151	117,600	72,148
		TOTAL DISTRIBUTION OPERATING EXP	27,110,264	10,615,859	37,726,123	18,620,286	7,291,395	25,911,681	8,489,978	3,324,464
E-DEPX		Depreciation Expense-Distribution	47,442,441	76,699	47,519,140	30,810,111	52,680	30,862,791	16,632,330	24,019
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,413,603	321	53,413,924	47,326,447	222	47,326,669	6,087,156	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	100,886,063	77,020	100,963,083	78,166,577	52,902	78,219,479	22,719,486	24,118
		TOTAL DISTRIBUTION EXPENSES	127,996,327	10,692,879	138,689,206	96,786,863	7,344,297	104,131,160	31,209,464	3,348,582

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,182,379	19,407,639	22,590,018	2,341,013	13,427,951	15,768,964	841,366	5,979,688
E-AMTX		Amortization Expense-General Plant - 303000	0	385,405	385,405	0	266,391	266,391	0	119,014
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,123,834	25,025,813	28,149,647	3,117,830	17,315,109	20,432,939	6,004	7,710,704
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,280	47,280	0	32,712	32,712	0	14,568
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(5,933,586)	0	(5,933,586)	(631,139)	0	(631,139)	(5,302,447)	0
99	407311	Regulatory Debit - AFUDC Amortization	256,011	1,281,009	1,537,020	204,240	864,668	1,068,908	51,771	416,341
99	407314	Regulatory Debit - FISERVE Amortization	161,250	0	161,250	64,583	0	64,583	96,667	0
99	407319	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0
99	407332	Existing Meters Excess Deprec. Deferral	892,193	0	892,193	892,193	0	892,193	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(955,132)	0	(955,132)	(688,397)	0	(688,397)	(266,735)	0
99	407436	Regulatory Credit - AMI	(7,592,912)	0	(7,592,912)	(7,592,912)	0	(7,592,912)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(340,274)	0	(340,274)	(340,274)	0	(340,274)	0	0
E-OTX		Taxes Other Than FIT--A&G	404,306	2,651,319	3,055,625	277,951	1,834,421	2,112,372	126,355	816,898
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,763,465)	48,798,465	43,035,000	(1,571,553)	33,741,252	32,169,699	(4,191,912)	15,057,213
		TOTAL ADMIN & GENERAL EXPENSES	1,802,610	135,745,734	137,548,344	3,737,842	93,774,475	97,512,317	(1,935,232)	41,971,259
		TOTAL EXPENSES BEFORE FIT	190,142,312	580,404,777	770,547,089	139,163,367	385,961,805	525,125,172	50,978,945	194,442,972
		NET OPERATING INCOME (LOSS) BEFORE FIT			193,895,724			125,279,897		
E-FIT		FEDERAL INCOME TAX			9,699,307			4,868,958		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,082,883			7,646,460		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			173,598,322			113,082,694		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.519%	34.481%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.684%	31.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	117,784,436
99	442200	Commercial - Firm & Int.	87,752,665
1	442300	Industrial	51,856,843
99	444000	Public Street & Highway Lighting	2,666,682
99	448000	Interdepartmental Revenue	262,709
99	499XXX	Unbilled Revenue	1,346,917
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>261,670,252</u>
1	447XXX	Sales for Resale	28,423,178
		TOTAL SALES OF ELECTRICITY	<u>290,093,430</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(78,338)
99	451000	Miscellaneous Service Revenue	113,266
1	453000	Sales of Water & Water Power	107,431
1	454000	Rent from Electric Property	993,171
1	454100	Rent from Trnsmission Joint Use	(4,512)
1	456XXX	Other Electric Revenues	22,813,296
		TOTAL OTHER OPERATING REVENUE	<u>23,944,314</u>
		TOTAL ELECTRIC REVENUE	<u>314,037,744</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	141,094
1	501XXX	Fuel	11,588,209
1	502000	Steam Expense	1,318,570
1	505000	Electric Expense	320,594
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,309,596
1	507000	Rent	2,452
		MAINTENANCE	
1	510000	Supervision & Engineering	183,969
1	511000	Structures	278,476
1	512000	Boiler Plant	2,069,765
1	513000	Electric Plant	257,274
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	432,744
		TOTAL STEAM POWER GENERATION EXP	<u>17,902,743</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,046,679
1	536000	Water for Power	309,695
1	537000	Hydraulic Expense	3,280,728
1	538000	Electric Expense	2,385,982
1	539000	Miscellaneous Hydraulic Power Generation Exp	331,500
1	540000	Rent	73,107
1	540100	MT Trust Funds Land Settlement Rents	2,161,692
		MAINTENANCE	
1	541000	Supervision & Engineering	305,808
1	542000	Structures	339,366
1	543000	Reservoirs, Dams, & Waterways	532,331
1	544000	Electric Plant	1,099,765
1	545000	Miscellaneous Hydraulic Plant	342,993
		TOTAL HYDRO POWER GENERATION EXP	<u>12,209,646</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	90,789
1	547XXX	Fuel	21,106,600
1	548000	Generation Expense	832,436
1	549XXX	Miscellaneous Other Power Generation Op Exp	420,371
1	550000	Rent	19,070
		MAINTENANCE	
1	551000	Supervision & Engineering	246,325
1	552000	Structures	40,914
1	553000	Generating & Electric Equipment	2,365,551
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(56,070)
		TOTAL OTHER POWER GENERATION EXP	<u>25,065,986</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	54,401,199
1	556000	System Control & Load Dispatching	265,071
E-557	557XXX	Other Expense	11,993,921
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,660,191</u>
		TOTAL PRODUCTION OPERATING EXP	<u>121,838,566</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	772,704
1	561000	Load Dispatching	1,169,090
1	562000	Station Expense	168,888
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	137,402
1	565XXX	Transmission of Electricity by Others	5,721,046
1	566000	Miscellaneous Transmission Expense	703,464
1	567000	Rent	63,035
		MAINTENANCE	
1	568000	Supervision & Engineering	194,949
1	569000	Structures	198,573
1	570000	Station Equipment	307,528
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	401,241
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	23,072
		TOTAL TRANSMISSION OPERATING EXP	<u>9,860,992</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,860,961
E-DEPX		Depreciation Expense-Transmission	6,195,167
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	390,713
99		Colstrip 3 AFUDC Reallocation Adj	98,782
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	78,149
99	407327	Colstrip Reg. Asset Amortization	807,768
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(137,344)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	445,726
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	53,468
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,976,493)
99	407434	EIM Deferred O&M	(133,028)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,405,888)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(261,851)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,668,931
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>24,320,623</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>156,020,181</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,318,644
3	582000	Station Expense	304,882
3	583000	Overhead Line Expense	881,879
3	584000	Underground Line Expense	766,820
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,528
3	586000	Meter Expense	289,028
3	587000	Customer Installations Expense	265,688
3	588000	Miscellaneous Distribution Expense	2,372,324
3	589000	Rent	104,911
		MAINTENANCE:	
3	590000	Supervision & Engineering	456,321
3	591000	Structures	184,443
3	592000	Station Equipment	193,959
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,121,736
3	594000	Underground Lines	255,225
3	595000	Line Transformers	87,264
3	596000	Street Light & Signal System Maintenance Exp	13,927
3	597000	Meters	6,115
3	598000	Miscellaneous Distribution Expense	189,748
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,814,442</u>
E-DEPX		Depreciation Expense-Distribution	16,656,349
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,087,255
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>22,743,604</u>
		TOTAL DISTRIBUTION EXPENSES	<u>34,558,046</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	57,155
2	902000	Meter Reading Expenses	302,380
2	903XXX	Customer Records & Collection Expenses	3,305,585
2	904000	Uncollectible Accounts	324,363
2	905000	Misc Customer Accounts	73,600
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,063,083
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,281,143
2	909000	Advertising	351,988
2	910000	Misc Customer Service & Info Exp	111,449
		TOTAL CUSTOMER SERVICE & INFO EXP	10,744,580
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,447,325
4	921000	Office Supplies & Expenses	1,470,129
4	922000	Admin Exp Transferred--Credit	(31,294)
4	923000	Outside Services Employed	3,172,400
4	924000	Property Insurance Premium	479,367
4	925XXX	Injuries and Damages	1,034,187
4	926XXX	Employee Pensions and Benefits	4,250,066
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,359,640
4	930000	Miscellaneous General Expenses	1,865,826
4	931000	Rents	108,205
4	935000	Maintenance of General Plant	4,013,675
		TOTAL ADMIN & GEN OPERATING EXP	29,170,726

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,821,054
E-AMTX		Amortization Expense-General Plant - 303000	119,014
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,716,708
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,568
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(5,302,447)
99	407311	Regulatory Debit - AFUDC Amortization	468,112
99	407314	Regulatory Debit - FISERVE Amortization	96,667
99	407319	AFUDC Equity DFIT Deferral	255,107
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(266,735)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	943,253
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	10,865,301
		TOTAL ADMIN & GENERAL EXPENSES	40,036,027
		TOTAL EXPENSES BEFORE FIT	245,421,917
		NET OPERATING INCOME (LOSS) BEFORE FIT	68,615,827
E-FIT		FEDERAL INCOME TAX	4,830,349
E-FIT		DEFERRED FEDERAL INCOME TAX	3,436,423
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	60,515,628

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	33,912	736,129	770,041	31,512	483,195	514,707	2,400	252,934	255,334
1	456010	Other Electric Rev-Financial	0	(3,540,204)	(3,540,204)	0	(2,323,790)	(2,323,790)	0	(1,216,414)	(1,216,414)
1	456015	Other Electric Rev-CT Fuel Sales	0	10,113,097	10,113,097	0	6,638,237	6,638,237	0	3,474,860	3,474,860
1	456016	Other Electric Rev-Resource Opt	0	2,302,637	2,302,637	0	1,511,451	1,511,451	0	791,186	791,186
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	290,181	290,181	0	190,475	190,475	0	99,706	99,706
1	456019	Other Electric Rev-Specified	0	1,152,420	1,152,420	0	756,448	756,448	0	395,972	395,972
1	456020	Other Electric Rev-Sale of Excess	0	36,780	36,780	0	24,142	24,142	0	12,638	12,638
1	456030	Other Electric Rev-Clearwater	(144,432)	1,282,474	1,138,042	0	841,816	841,816	(144,432)	440,658	296,226
1	456050	Other Electric Rev-Attachment Fees	244,793	878,170	1,122,963	212,608	576,431	789,039	32,185	301,739	333,924
1	456100	Transmission Revenue of Others	0	11,214,873	11,214,873	0	7,361,443	7,361,443	0	3,853,430	3,853,430
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,543,920	2,543,920	0	1,669,829	1,669,829	0	874,091	874,091
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	767,434	0	767,434	767,434	0	767,434	0	0	0
1	456328	Residential Decoupling Deferral	5,699,133	0	5,699,133	4,852,825	0	4,852,825	846,308	0	846,308
1	456329	Amortization Res Decoupling Deferral	(3,006,479)	0	(3,006,479)	(2,470,006)	0	(2,470,006)	(536,473)	0	(536,473)
1	456338	Non-res Decoupling Deferred Rev	10,118,063	0	10,118,063	8,922,807	0	8,922,807	1,195,256	0	1,195,256
1	456339	Amortization Non-res Decoupling	(5,180,037)	0	(5,180,037)	(4,043,779)	0	(4,043,779)	(1,136,258)	0	(1,136,258)
1	456380	Other Electric Revenue-Clearwater	323,727	0	323,727	0	0	0	323,727	0	323,727
1	456700	Other Electric Rev-Low Voltage	164,108	0	164,108	109,324	0	109,324	54,784	0	54,784
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,218,339)	(1,218,339)	0	(799,718)	(799,718)	0	(418,621)	(418,621)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,218,339	1,218,339	0	799,718	799,718	0	418,621	418,621
1	456730	Other Elec Rev-Intraco Thermal	0	34,856,091	34,856,091	0	22,879,538	22,879,538	0	11,976,553	11,976,553
TOTAL ACCOUNT 456			9,020,222	64,539,578	73,559,800	8,382,725	42,363,779	50,746,504	637,497	22,175,799	22,813,296

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	118,181,422	118,181,422	0	77,574,285	77,574,285	0	40,607,137	40,607,137
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,503,126	1,748,857	245,731	986,652	1,232,383	0	516,474	516,474
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,688,664	0	10,688,664	0	0	0	10,688,664	0	10,688,664
1	555550	Non Monetary - Exchange Power	0	2,119,386	2,119,386	0	1,391,165	1,391,165	0	728,221	728,221
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,873,795	2,873,795	0	1,886,359	1,886,359	0	987,436	987,436
1	555710	Intercompany Purchase	0	2,541,523	2,541,523	0	1,668,256	1,668,256	0	873,267	873,267
TOTAL ACCOUNT 555			10,934,395	127,219,252	138,153,647	245,731	83,506,717	83,752,448	10,688,664	43,712,535	54,401,199

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,725	6,595,878	6,613,603	17,725	4,329,534	4,347,259	0	2,266,344	2,266,344
1	557010	Other Power Supply Expense - Financial	0	(404,330)	(404,330)	0	(265,402)	(265,402)	0	(138,928)	(138,928)
1	557018	Merchandise Processing Fee	0	50,875	50,875	0	33,394	33,394	0	17,481	17,481
1	557150	Fuel - Economic Dispatch	0	(17,611,226)	(17,611,226)	0	(11,560,009)	(11,560,009)	0	(6,051,217)	(6,051,217)
1	557160	Power Supply Expense - Miscellaneous	0	1,204	1,204	0	790	790	0	414	414
99	557161	Unbilled Add-Ons	(199,460)	0	(199,460)	(666,899)	0	(666,899)	467,439	0	467,439
1	557165	Other Resource Costs-CAISO Charges	0	105,323	105,323	0	69,134	69,134	0	36,189	36,189
1	557170	Broker Fees - Power	0	292,413	292,413	0	191,940	191,940	0	100,473	100,473
1	557171	REC Broker Fees	0	54,676	54,676	0	35,889	35,889	0	18,787	18,787
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	5,011,108	0	5,011,108	5,011,108	0	5,011,108	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(643,714)	0	(643,714)	(643,714)	0	(643,714)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	620,575	0	620,575	620,575	0	620,575	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,442,574)	0	(1,442,574)	(1,442,574)	0	(1,442,574)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	529,245	0	529,245	0	0	0	529,245	0	529,245
99	557390	Idaho PCA Amortization	(5,093,933)	0	(5,093,933)	0	0	0	(5,093,933)	0	(5,093,933)
1	557395	Optional Renewable Power Expense Offset	0	497	497	0	326	326	0	171	171
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,453,380	1,453,380	0	953,999	953,999	0	499,381	499,381
1	557711	Turbine Gas Bookout Offset	0	(1,453,380)	(1,453,380)	0	(953,999)	(953,999)	0	(499,381)	(499,381)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,811,048	56,811,048	0	37,290,772	37,290,772	0	19,520,276	19,520,276
TOTAL ACCOUNT 557			(133,157)	45,896,358	45,763,201	3,642,912	30,126,368	33,769,280	(3,776,069)	15,769,990	11,993,921

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	298,328	194,710	493,038	215,074	127,572	342,646	83,254	67,138	150,392
99	908600	Public Purpose Tariff Rider Expense Offset	34,750,988	0	34,750,988	24,576,589	0	24,576,589	10,174,399	0	10,174,399
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(242,184)	0	(242,184)	(198,536)	0	(198,536)	(43,648)	0	(43,648)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,984,005	194,710	35,178,715	24,770,000	127,572	24,897,572	10,214,005	67,138	10,281,143

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.519%	34.481%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.49%	53.49%
2	Cost of Debt		5.087%	5.068%
	Total Weighted Cost		2.721%	2.711%
E-APL	Net Rate Base	2,568,021,557	1,733,023,770	834,997,787
	Interest Deduction for FIT Calculation	69,792,367	47,155,577	22,636,790
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	964,442,813	650,405,069	314,037,744
E-OPS	Less: Operating & Maintenance Expense	556,180,890	368,688,501	187,492,389
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,666,931	90,436,842	42,230,089
E-OTX	Less: Taxes Other than FIT	81,699,268	65,999,829	15,699,439
	Net Operating Income Before FIT	193,895,724	125,279,897	68,615,827
E-INT	Less: Interest Expense	69,792,367	47,155,577	22,636,790
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(98,782)	98,782
E-OTX	Less: ID ITC Deferred & Amortization	(231,619)	0	(231,619)
E-SCM	Plus: Schedule M Adjustments	(77,684,563)	(55,037,588)	(22,646,975)
	Taxable Net Operating Income	46,187,175	23,185,514	23,001,661
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,699,307	4,868,958	4,830,349
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,699,307	4,868,958	4,830,349
E-DTE	Deferred FIT	11,082,883	7,646,460	3,436,423
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	20,297,402	12,197,203	8,100,199

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	64,251,876	89,306,566	153,558,442	41,568,714	60,215,197	101,783,911	22,683,162	29,091,369	51,774,531
12	997001	Contributions In Aid of Construction	0	6,154,921	6,154,921	0	4,154,510	4,154,510	0	2,000,411	2,000,411
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004	Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005	FAS106 Current Retiree Medical Accrual	0	1,787,425	1,787,425	0	1,206,494	1,206,494	0	580,931	580,931
99	997007	Idaho PCA	(4,564,688)	0	(4,564,688)	0	0	0	(4,564,688)	0	(4,564,688)
12	997009	Rathdrum Turbine Lease	0	(25,366)	(25,366)	0	(17,122)	(17,122)	0	(8,244)	(8,244)
12	997016	Redemption Expense Amortization	0	944,060	944,060	0	637,231	637,231	0	306,829	306,829
99	997017	Amort - Invest in Exch Pwr (405.9)	816,284	0	816,284	816,284	0	816,284	0	0	0
99	997018	DSM Tariff Rider	6,825,038	0	6,825,038	3,376,396	0	3,376,396	3,448,642	0	3,448,642
12	997020	FAS87 Current Pension Accrual	0	575,380	575,380	0	388,376	388,376	0	187,004	187,004
99	997024	Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027	Uncollectibles	0	(1,201,984)	(1,201,984)	0	(811,327)	(811,327)	0	(390,657)	(390,657)
99	997031	Decoupling Mechanism	(8,398,113)	0	(8,398,113)	(8,029,280)	0	(8,029,280)	(368,833)	0	(368,833)
12	997032	Interest Rate Swaps	0	(7,309,218)	(7,309,218)	0	(4,933,649)	(4,933,649)	0	(2,375,569)	(2,375,569)
99	997033	BPA Residential Exchange	(950,040)	0	(950,040)	(439,456)	0	(439,456)	(510,584)	0	(510,584)
99	997034	Montana Hydro Settlement	5,015,343	0	5,015,343	3,283,784	0	3,283,784	1,731,559	0	1,731,559
99	997035	Leases	0	48,911	48,911	0	33,841	33,841	0	15,070	15,070
99	997043	Washington Deferred Power Costs	4,085,587	0	4,085,587	4,085,587	0	4,085,587	0	0	0
12	997044	Non-Monetary Power Costs	0	2,119,385	2,119,385	0	1,430,564	1,430,564	0	688,821	688,821
12	997045	Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046	Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(186,833,815)	(186,833,815)	0	(126,110,957)	(126,110,957)	0	(60,722,858)	(60,722,858)
12	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	596,749	748,867	30,975	287,337	318,312
99	997065	Amortization - Unbilled Revenue Add-Ins	(526,071)	0	(526,071)	(1,068,021)	0	(1,068,021)	541,950	0	541,950
12	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080	Book Transportation Depreciation	0	4,735,550	4,735,550	0	3,196,449	3,196,449	0	1,539,101	1,539,101
12	997081	Deferred Compensation	0	(1,266,983)	(1,266,983)	0	(855,201)	(855,201)	0	(411,782)	(411,782)
4	997082	Meal Disallowances	0	621,462	621,462	0	429,983	429,983	0	191,479	191,479
12	997083	Paid Time Off	0	988,683	988,683	0	667,351	667,351	0	321,332	321,332
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088	Deferred O&M Colstrip & CS2	(399,195)	0	(399,195)	0	0	0	(399,195)	0	(399,195)
99	997095	WA REC Deferral	(821,999)	0	(821,999)	(821,999)	0	(821,999)	0	0	0
12	997096	CDA Settlement Costs	0	32,719	32,719	0	22,085	22,085	0	10,634	10,634
99	997098	Provision for Rate Refund	(149,836)	0	(149,836)	(149,836)	0	(149,836)	0	0	0
12	997099	Kettle Falls Diesel Leak	0	(110,899)	(110,899)	0	(74,856)	(74,856)	0	(36,043)	(36,043)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(34,631,805)	(34,631,805)	0	(23,376,122)	(23,376,122)	0	(11,255,683)	(11,255,683)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	445,726	0	445,726	0	0	0	445,726	0	445,726
99	997104	Spokane River TDG	78,149	0	78,149	0	0	0	78,149	0	78,149
99	997107	MDM System	(17,845,453)	0	(17,845,453)	(17,845,453)	0	(17,845,453)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(7,195,396)	0	(7,195,396)	(1,693,622)	0	(1,693,622)	(5,501,774)	0	(5,501,774)
99	997110	FISERVE	(770,774)	0	(770,774)	(623,821)	0	(623,821)	(146,953)	0	(146,953)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,313)	(164,313)	0	(79,118)	(79,118)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,730	462,730	0	312,338	312,338	0	150,392	150,392
99	997115	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0	255,107
99	997117	Colstrip Plant Adjustment	(2,500,016)	0	(2,500,016)	(471,895)	0	(471,895)	(2,028,121)	0	(2,028,121)
99	997119	AFUDC Tax CPI	0	5,388,197	5,388,197	0	3,636,979	3,636,979	0	1,751,218	1,751,218
99	997120	Transportation Tax Disallowance	0	71,554	71,554	0	48,298	48,298	0	23,256	23,256
99	997123	EIM Deferred O&M	(133,028)	0	(133,028)	0	0	0	(133,028)	0	(133,028)
99	997124	Colstrip Recovery Offset	1,309,408	0	1,309,408	1,309,408	0	1,309,408	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	39,817,309	(117,501,872)	(77,684,563)	24,329,514	(79,367,102)	(55,037,588)	15,487,795	(38,134,770)	(22,646,975)

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%	67.499%	32.501%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,445,719	5,445,719	0	3,675,806	3,675,806	0	1,769,913	1,769,913
99	410100	Deferred Federal Income Tax Expense - Washin	5,538,797	0	5,538,797	5,538,797	0	5,538,797	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,794,354	0	1,794,354	0	0	0	1,794,354	0	1,794,354
	410100	Total	7,333,151	5,445,719	12,778,870	5,538,797	3,675,806	9,214,603	1,794,354	1,769,913	3,564,267
12	411100	Deferred Federal Income Tax Expense - Allocate	0	8,430	8,430	0	5,690	5,690	0	2,740	2,740
99	411100	Deferred Federal Income Tax Expense - Washin	(1,573,833)	0	(1,573,833)	(1,573,833)	0	(1,573,833)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(130,584)	0	(130,584)	0	0	0	(130,584)	0	(130,584)
	411100	Total	(1,704,417)	8,430	(1,695,987)	(1,573,833)	5,690	(1,568,143)	(130,584)	2,740	(127,844)
Total Deferred Federal Income Tax Expense			5,628,734	5,454,149	11,082,883	3,964,964	3,681,496	7,646,460	1,663,770	1,772,653	3,436,423

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.499%	32.501%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	57,310	57,310	0	37,618	37,618	0	19,692	19,692
1	408140	State Kwh Generation Tax	0	1,419,157	1,419,157	0	931,535	931,535	0	487,622	487,622
1	408150	R&P Property Tax--Production	0	17,527,163	17,527,163	0	11,504,830	11,504,830	0	6,022,333	6,022,333
1	408180	R&P Property Tax--Transmission	0	6,134,369	6,134,369	0	4,026,600	4,026,600	0	2,107,769	2,107,769
1	409100	State Income Tax--Montana & Oregon	0	91,720	91,720	0	60,205	60,205	0	31,515	31,515
TOTAL PRODUCTION & TRANSMISSION			0	25,229,719	25,229,719	0	16,560,788	16,560,788	0	8,668,931	8,668,931
DISTRIBUTION											
99	408110	State Excise Tax	21,226,891	0	21,226,891	21,226,891	0	21,226,891	0	0	0
99	408120	Municipal Occupation & License Tax	22,125,631	0	22,125,631	18,642,456	0	18,642,456	3,483,175	0	3,483,175
99	408160	Miscellaneous State or Local Tax--WA & ID	229	0	229	0	0	0	229	0	229
99	408170	R&P Property Tax--Distribution	10,527,008	0	10,527,008	7,457,100	0	7,457,100	3,069,908	0	3,069,908
99	409100	State Income Tax--Idaho	(234,537)	321	(234,216)	0	222	222	(234,537)	99	(234,438)
99	411410	State Income Tax--Idaho ITC Deferred	(201,001)	0	(201,001)	0	0	0	(201,001)	0	(201,001)
99	411420	State Income Tax--Idaho ITC Amortization	(30,618)	0	(30,618)	0	0	0	(30,618)	0	(30,618)
TOTAL DISTRIBUTION			53,413,603	321	53,413,924	47,326,447	222	47,326,669	6,087,156	99	6,087,255
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	404,306	2,651,319	3,055,625	277,951	1,834,421	2,112,372	126,355	816,898	943,253
TOTAL A&G			404,306	2,651,319	3,055,625	277,951	1,834,421	2,112,372	126,355	816,898	943,253
TOTAL TAXES OTHER THAN FIT			53,817,909	27,881,359	81,699,268	47,604,398	18,395,431	65,999,829	6,213,511	9,485,928	15,699,439

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,983,333	7,983,333	0	5,240,260	5,240,260	0	2,743,073	2,743,073
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	1,119,278	1,119,278	0	734,694	734,694	0	384,584	384,584
1	182381	CDA Settlement Past Storage	0	30,243,096	30,243,096	0	19,851,568	19,851,568	0	10,391,528	10,391,528
1	302000	Franchises & Consents	498,428	44,049,218	44,547,646	498,428	28,913,907	29,412,335	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	16,275,050	16,754,493	479,443	10,884,130	11,363,573	0	5,390,920	5,390,920
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	811,694	93,041,912	93,853,606	779,918	64,374,768	65,154,686	31,776	28,667,144	28,698,920
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	142,891	142,891	0	98,865	98,865	0	44,026	44,026
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	20,845,288	20,845,288	0	14,422,646	14,422,646	0	6,422,642	6,422,642
4	303121	Misc Intangible Plant-AMI Software	14,879,584	1,214,589	16,094,173	14,879,584	840,362	15,719,946	0	374,227	374,227
		TOTAL INTANGIBLE PLANT	16,669,149	287,318,026	303,987,175	16,637,373	195,385,388	212,022,761	31,776	91,932,638	91,964,414
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,637,806	3,637,806	0	2,387,856	2,387,856	0	1,249,950	1,249,950
1	311XXX	Structures & Improvements	111,008,184	28,624,520	139,632,704	72,544,213	18,789,135	91,333,348	38,463,971	9,835,385	48,299,356
1	312000	Boiler Plant	145,782,161	46,554,025	192,336,186	95,270,828	30,558,062	125,828,890	50,511,333	15,995,963	66,507,296
1	313000	Generators	21,413	0	21,413	14,011	0	14,011	7,402	0	7,402
1	314000	Turbogenerator Units	38,612,668	18,388,403	57,001,071	25,231,326	12,070,148	37,301,474	13,381,342	6,318,255	19,699,597
1	315000	Accessory Electric Equipment	17,372,915	12,107,006	29,479,921	11,353,403	7,947,039	19,300,442	6,019,512	4,159,967	10,179,479
1	316000	Miscellaneous Power Plant Equipment	14,117,336	2,609,278	16,726,614	9,225,761	1,712,730	10,938,491	4,891,575	896,548	5,788,123
		TOTAL STEAM PRODUCTION PLANT	326,914,677	111,921,038	438,835,715	213,639,542	73,464,970	287,104,512	113,275,135	38,456,068	151,731,203
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,071,974	64,071,974	0	42,056,844	42,056,844	0	22,015,130	22,015,130
1	331XXX	Structures & Improvements	0	94,491,187	94,491,187	0	62,024,015	62,024,015	0	32,467,172	32,467,172
1	332XXX	Reservoirs, Dams, & Waterways	0	193,663,809	193,663,809	0	127,120,924	127,120,924	0	66,542,885	66,542,885
1	333000	Waterwheels, Turbines, & Generators	0	235,199,787	235,199,787	0	154,385,140	154,385,140	0	80,814,647	80,814,647
1	334000	Accessory Electric Equipment	0	70,478,918	70,478,918	0	46,262,362	46,262,362	0	24,216,556	24,216,556
1	335XXX	Miscellaneous Power Plant Equipment	0	14,834,113	14,834,113	0	9,737,112	9,737,112	0	5,097,001	5,097,001
1	336000	Roads, Railroads, & Bridges	0	4,083,670	4,083,670	0	2,680,521	2,680,521	0	1,403,149	1,403,149
		TOTAL HYDRAULIC PRODUCTION PLANT	0	676,823,458	676,823,458	0	444,266,918	444,266,918	0	232,556,540	232,556,540
		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	17,149,787	17,149,787	0	11,257,120	11,257,120	0	5,892,667	5,892,667
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,015	21,390,015	0	14,040,406	14,040,406	0	7,349,609	7,349,609
1	343000	Prime Movers	0	23,507,803	23,507,803	0	15,430,522	15,430,522	0	8,077,281	8,077,281
1	344000	Generators	0	220,642,358	220,642,358	0	144,829,644	144,829,644	0	75,812,714	75,812,714
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	22,326,607	22,326,607	0	14,655,185	14,655,185	0	7,671,422	7,671,422
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	1,699,305	1,699,305	0	1,115,424	1,115,424	0	583,881	583,881
		TOTAL OTHER PRODUCTION PLANT	0	307,826,404	307,826,404	0	202,057,252	202,057,252	0	105,769,152	105,769,152
		TOTAL PRODUCTION PLANT	326,914,677	1,096,570,900	1,423,485,577	213,639,542	719,789,140	933,428,682	113,275,135	376,781,760	490,056,895

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	28,493,161	29,121,519	410,632	18,702,911	19,113,543	217,726	9,790,250	10,007,976
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(1,756)	25,656,258	25,654,502	(2,323)	16,840,768	16,838,445	567	8,815,490	8,816,057
1	353XXX	Station Equipment	11,996,101	270,214,106	282,210,207	7,837,907	177,368,539	185,206,446	4,158,194	92,845,567	97,003,761
1	354000	Towers & Fixtures	15,994,650	1,167,384	17,162,034	10,452,510	766,271	11,218,781	5,542,140	401,113	5,943,253
1	355000	Poles & Fixtures	5,109	276,162,542	276,167,651	3,232	181,273,093	181,276,325	1,877	94,889,449	94,891,326
1	356000	Overhead Conductors & Devices	12,525,026	142,713,864	155,238,890	8,184,893	93,677,380	101,862,273	4,340,133	49,036,484	53,376,617
1	357000	Underground Conduit	0	3,116,601	3,116,601	0	2,045,737	2,045,737	0	1,070,864	1,070,864
1	358000	Underground Conductors & Devices	0	2,465,850	2,465,850	0	1,618,584	1,618,584	0	847,266	847,266
1	359000	Roads & Trails	78,834	2,031,872	2,110,706	51,518	1,333,721	1,385,239	27,316	698,151	725,467
TOTAL TRANSMISSION PLANT			41,226,322	752,021,638	793,247,960	26,938,369	493,627,004	520,565,373	14,287,953	258,394,634	272,682,587
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,773,396	0	7,773,396	6,302,842	0	6,302,842	1,470,554	0	1,470,554
99	360400	Land Easements	3,195,711	0	3,195,711	824,140	0	824,140	2,371,571	0	2,371,571
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,158,060	0	34,158,060	27,280,778	0	27,280,778	6,877,282	0	6,877,282
3	362000	Station Equipment	141,370,712	3,013,780	144,384,492	95,747,982	2,069,985	97,817,967	45,622,730	943,795	46,566,525
99	363000	Energy Storage Equipment	2,548,772	0	2,548,772	2,548,772	0	2,548,772	0	0	0
99	364000	Poles, Towers, & Fixtures	431,327,383	0	431,327,383	280,884,608	0	280,884,608	150,442,775	0	150,442,775
99	365000	Overhead Conductors & Devices	277,990,521	0	277,990,521	177,938,715	0	177,938,715	100,051,806	0	100,051,806
99	366000	Underground Conduit	122,675,981	0	122,675,981	80,025,053	0	80,025,053	42,650,928	0	42,650,928
99	367000	Underground Conductors & Devices	217,442,483	0	217,442,483	144,177,286	0	144,177,286	73,265,197	0	73,265,197
99	368000	Line Transformers	279,163,568	0	279,163,568	192,684,240	0	192,684,240	86,479,328	0	86,479,328
99	369XXX	Services	178,820,164	0	178,820,164	117,656,826	0	117,656,826	61,163,338	0	61,163,338
99	371XXX	Installations on Customers' Premises	1,908,141	0	1,908,141	1,908,141	0	1,908,141	0	0	0
99	370XXX	Meters	71,833,022	0	71,833,022	48,409,250	0	48,409,250	23,423,772	0	23,423,772
99	373XXX	Street Light & Signal Systems	65,053,139	0	65,053,139	42,140,708	0	42,140,708	22,912,431	0	22,912,431
TOTAL DISTRIBUTION PLANT			1,835,628,903	3,013,780	1,838,642,683	1,218,529,341	2,069,985	1,220,599,326	617,099,562	943,795	618,043,357
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,514,587	8,089,685	9,604,272	814,259	5,597,172	6,411,431	700,328	2,492,513	3,192,841
4	390XXX	Structures & Improvements	19,039,446	95,235,539	114,274,985	10,611,302	65,892,517	76,503,819	8,428,144	29,343,022	37,771,166
4	391XXX	Office Furniture & Equipment	4,344,296	63,266,236	67,610,532	4,313,336	43,773,276	48,086,612	30,960	19,492,960	19,523,920
4	392XXX	Transportation Equipment	35,746,109	23,248,997	58,995,106	25,167,486	16,085,749	41,253,235	10,578,623	7,163,248	17,741,871
4	393000	Stores Equipment	421,434	3,815,679	4,237,113	250,200	2,640,030	2,890,230	171,234	1,175,649	1,346,883
4	394000	Tools, Shop & Garage Equipment	1,683,421	14,264,948	15,948,369	724,355	9,869,775	10,594,130	959,066	4,395,173	5,354,239
4	394100	Electric Charging Stations	0	116,647	116,647	0	80,707	80,707	0	35,940	35,940
4	395XXX	Laboratory Equipment	372,336	2,366,531	2,738,867	358,756	1,637,379	1,996,135	13,580	729,152	742,732
4	396XXX	Power Operated Equipment	24,073,020	9,310,853	33,383,873	14,190,033	6,442,086	20,632,119	9,882,987	2,868,767	12,751,754
4	397XXX	Communications Equipment	27,316,015	76,121,106	103,437,121	18,123,254	52,667,432	70,790,686	9,192,761	23,453,674	32,646,435
4	398000	Miscellaneous Equipment	13,474	632,906	646,380	0	437,901	437,901	13,474	195,005	208,479
TOTAL GENERAL PLANT			114,524,138	296,469,127	410,993,265	74,552,981	205,124,024	279,677,005	39,971,157	91,345,103	131,316,260
TOTAL PLANT IN SERVICE			2,334,963,189	2,435,393,471	4,770,356,660	1,550,297,606	1,615,995,541	3,166,293,147	784,665,583	819,397,930	1,604,063,513

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(241,903,987)	(70,771,987)	(312,675,974)	(157,323,639)	(46,454,732)	(203,778,371)	(84,580,348)	(24,317,255)	(108,897,603)
E-ADEP		Hydro Production Plant	0	(144,084,244)	(144,084,244)	0	(94,576,898)	(94,576,898)	0	(49,507,346)	(49,507,346)
E-ADEP		Other Production Plant	0	(136,932,838)	(136,932,838)	0	(89,882,715)	(89,882,715)	0	(47,050,123)	(47,050,123)
E-ADEP		Transmission Plant	(23,617,253)	(204,589,423)	(228,206,676)	(15,161,469)	(134,292,497)	(149,453,966)	(8,455,784)	(70,296,926)	(78,752,710)
E-ADEP		Distribution Plant	(591,410,596)	(237,460)	(591,648,056)	(361,595,329)	(163,097)	(361,758,426)	(229,815,267)	(74,363)	(229,889,630)
E-ADEP		General Plant	(39,928,801)	(96,172,792)	(136,101,593)	(24,147,801)	(66,540,993)	(90,688,794)	(15,781,000)	(29,631,799)	(45,412,799)
TOTAL ACCUMULATED DEPRECIATION			(896,860,637)	(652,788,744)	(1,549,649,381)	(558,228,238)	(431,910,932)	(990,139,170)	(338,632,399)	(220,877,812)	(559,510,211)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,782,447)	(14,782,447)	0	(9,703,198)	(9,703,198)	0	(5,079,249)	(5,079,249)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(268,633)	0	(268,633)	(268,633)	0	(268,633)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,673,277)	(2,673,277)	0	(1,846,469)	(1,846,469)	0	(826,808)	(826,808)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,838,232)	(66,896,898)	(70,735,130)	(3,810,925)	(46,285,295)	(50,096,220)	(27,307)	(20,611,603)	(20,638,910)
E-AAAMT		General Plant - 390200, 396200	0	(184,406)	(184,406)	0	(127,589)	(127,589)	0	(56,817)	(56,817)
TOTAL ACCUMULATED AMORTIZATION			(4,106,865)	(84,537,028)	(88,643,893)	(4,079,558)	(57,962,551)	(62,042,109)	(27,307)	(26,574,477)	(26,601,784)
TOTAL ACCUMULATED DEPR/AMORT			(900,967,502)	(737,325,772)	(1,638,293,274)	(562,307,796)	(489,873,483)	(1,052,181,279)	(338,659,706)	(247,452,289)	(586,111,995)
NET ELECTRIC UTILITY PLANT before ADFIT			1,433,995,687	1,698,067,699	3,132,063,386	987,989,810	1,126,122,058	2,114,111,868	446,005,877	571,945,641	1,017,951,518
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	106,182	106,182	0	69,698	69,698	0	36,484	36,484
12		ADFIT - Electric Plant In Service (282900)	0	(552,702,593)	(552,702,593)	0	(373,068,723)	(373,068,723)	0	(179,633,870)	(179,633,870)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,377,787)	(60,377,787)	0	(41,774,787)	(41,774,787)	0	(18,603,000)	(18,603,000)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,255,423)	(1,255,423)	0	(868,615)	(868,615)	0	(386,808)	(386,808)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(97,761)	(97,761)	0	(67,640)	(67,640)	0	(30,121)	(30,121)
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	(6,351,050)	(6,351,050)	0	(4,168,829)	(4,168,829)	0	(2,182,221)	(2,182,221)
1		ADFIT - CDA Settlement Costs (283333)	0	254,963	254,963	0	167,358	167,358	0	87,605	87,605
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,194,739)	(1,194,739)	0	(806,437)	(806,437)	0	(388,302)	(388,302)
TOTAL ACCUMULATED DFIT			0	(621,618,208)	(621,618,208)	0	(420,517,975)	(420,517,975)	0	(201,100,233)	(201,100,233)
NET ELECTRIC UTILITY PLANT			1,433,995,687	1,076,449,491	2,510,445,178	987,989,810	705,604,083	1,693,593,893	446,005,877	370,845,408	816,851,285

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.684%	31.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.499%	32.501%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,433,995,687	1,076,449,491	2,510,445,178	987,989,810	705,604,083	1,693,593,893	446,005,877	370,845,408	816,851,285	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	2,677,304	12,431,013	15,108,317	2,159,620	8,600,894	10,760,514	517,684	3,830,119	4,347,803	
4	Accumulated Amortization - AFUDC (182318)	(355,069)	(1,489,683)	(1,844,752)	(276,266)	(1,030,697)	(1,306,963)	(78,803)	(458,986)	(537,789)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(22,721)	0	(22,721)	22,721	0	22,721	
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)	(3,252,040)	0	(3,252,040)	(1,042,223)	0	(1,042,223)	(2,209,817)	0	(2,209,817)	
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)	1,860,822	0	1,860,822	0	0	0	1,860,822	0	1,860,822	
99	ADFIT - Boulder Park Disallowed (190040)	155,227	0	155,227	0	0	0	155,227	0	155,227	
99	Investment in WNP3 Exchange Power (124900, 12493)	135,966	0	135,966	135,966	0	135,966	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(24,458)	0	(24,458)	(24,458)	0	(24,458)	0	0	0	
99	CDA Lake Settlement - WA (182382)	164,794	0	164,794	164,794	0	164,794	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(7,294,106)	0	(7,294,106)	(7,294,106)	0	(7,294,106)	0	0	0	
99	CDA Lake Settlement - ID (186382)	28,394	0	28,394	0	0	0	28,394	0	28,394	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(40,571)	0	(40,571)	(34,608)	0	(34,608)	(5,963)	0	(5,963)	
99	CDA CDR Fund - Direct (182324)	11,987	0	11,987	11,987	0	11,987	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	84,332	0	84,332	79,018	0	79,018	5,314	0	5,314	
99	ADFIT - Spokane River Relicensing (283322)	(17,695)	0	(17,695)	(16,582)	0	(16,582)	(1,113)	0	(1,113)	
99	Spokane River PM&Es (182323)	74,922	0	74,922	50,176	0	50,176	24,746	0	24,746	
99	ADFIT - Spokane River PM&Es (283323)	(15,748)	0	(15,748)	(10,551)	0	(10,551)	(5,197)	0	(5,197)	
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)	(2,088,375)	(12,284)	(2,100,659)	(879,371)	(8,499)	(887,870)	(1,209,004)	(3,785)	(1,212,789)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	(268,726)	0	(268,726)	0	0	0	(268,726)	0	(268,726)	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,232,159)	0	(6,232,159)	(481,424)	0	(481,424)	(5,750,735)	0	(5,750,735)	
99	Colstrip-Regulatory Asset (182327)	1,882,406	0	1,882,406	0	0	0	1,882,406	0	1,882,406	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,223,109	0	1,223,109	100,475	0	100,475	1,122,634	0	1,122,634	
99	Colstrip Reg Asset ADFIT (283376)	(253,853)	0	(253,853)	0	0	0	(253,853)	0	(253,853)	
99	Colstrip ARO (317000P)	4,574,487	0	4,574,487	0	0	0	4,574,487	0	4,574,487	
99	Colstrip ARO A/D (317000A)	(336,880)	0	(336,880)	0	0	0	(336,880)	0	(336,880)	
99	Colstrip ARO Liability (230027)	(5,078,376)	0	(5,078,376)	0	0	0	(5,078,376)	0	(5,078,376)	
99	Colstrip ARO ADFIT (190376)	1,066,459	0	1,066,459	0	0	0	1,066,459	0	1,066,459	
99	Colstrip ARO ADFIT (283377)	(817,138)	0	(817,138)	0	0	0	(817,138)	0	(817,138)	
99	Customer Deposits (235199)	(2,057,014)	0	(2,057,014)	(2,057,014)	0	(2,057,014)	0	0	0	
C-WKC	Working Capital	59,913,336	0	59,913,336	40,194,468	0	40,194,468	19,718,868	0	19,718,868	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	46,647,333	10,929,046	57,576,379	31,868,179	7,561,698	39,429,877	14,779,154	3,367,348	18,146,502	
	NET RATE BASE	1,480,643,020	1,087,378,537	2,568,021,557	#####	713,165,781	1,733,023,770	460,785,031	374,212,756	834,997,787	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,177,884	3,177,884			3,177,884	3,177,884		2,085,963	2,085,963		1,091,921	1,091,921	
	Steam (ED-ID)	4,220,528	4,220,528		4,220,528		4,220,528				4,220,528		4,220,528	
	Steam (ED-WA)	4,763,683	4,763,683		4,763,683		4,763,683	4,763,683			4,763,683		4,763,683	
1	Hydro (ED-AN)	14,055,751	14,055,751			14,055,751	14,055,751		9,226,195	9,226,195		4,829,556	4,829,556	
1	Other (ED-AN)	10,823,503	10,823,503			10,823,503	10,823,503		7,104,547	7,104,547		3,718,956	3,718,956	
Total Electric Production		37,041,349	37,041,349		8,984,211	28,057,138	37,041,349	4,763,683	18,416,705	23,180,388	4,220,528	9,640,433	13,860,961	
Electric Transmission														
1	ED-AN	15,169,479	15,169,479			15,169,479	15,169,479		9,957,246	9,957,246		5,212,233	5,212,233	
	ED-ID	982,934	982,934		982,934		982,934				982,934		982,934	
	ED-WA	506,057	506,057		506,057		506,057	506,057		506,057			506,057	
Total Electric Transmissic		16,658,470	16,658,470		1,488,991	15,169,479	16,658,470	506,057	9,957,246	10,463,303	982,934	5,212,233	6,195,167	
Electric Distribution														
3	ED-AN	76,699	76,699			76,699	76,699		52,680	52,680		24,019	24,019	
	ED-ID	16,632,330	16,632,330		16,632,330		16,632,330				16,632,330		16,632,330	
	ED-WA	30,810,111	30,810,111		30,810,111		30,810,111	30,810,111		30,810,111			30,810,111	
Total Electric Distribution		47,519,140	47,519,140		47,442,441	76,699	47,519,140	30,810,111	52,680	30,862,791	16,632,330	24,019	16,656,349	
Gas Underground Storage														
	GD-AN	622,146		622,146										
	GD-OR	115,212				115,212								
Total Gas Underground St		737,358		622,146		115,212								
Gas Distribution														
	GD-AN	57,387		57,387										
	GD-ID	5,911,331		5,911,331										
	GD-WA	12,728,283		12,728,283										
	GD-OR	8,822,926				8,822,926								
Total Gas Distribution		27,519,927		18,697,001		8,822,926								
General Plant														
4	ED-AN	2,957,966	2,957,966			2,957,966	2,957,966		2,046,587	2,046,587		911,379	911,379	
	ED-ID	479,665	479,665		479,665		479,665				479,665		479,665	
	ED-WA	842,593	842,593		842,593		842,593	842,593		842,593			842,593	
7,4	CD-AA	22,707,003	15,854,711	4,741,449	2,110,843	15,854,711	15,854,711		10,969,716	10,969,716		4,884,995	4,884,995	
9,4	CD-AN	769,509	594,962	174,547		594,962	594,962		411,648	411,648		183,314	183,314	
9	CD-ID	467,816	361,701	106,115		361,701	361,701				361,701		361,701	
9	CD-WA	1,938,021	1,498,420	439,601	1,498,420		1,498,420	1,498,420		1,498,420			1,498,420	
8	GD-AA	365,452		252,279	113,173									
	GD-AN	30,268		30,268										
	GD-ID	34,703		34,703										
	GD-WA	1,152,942		1,152,942										
	GD-OR	218,241			218,241									
Total General Plant		31,964,179	22,590,018	6,931,904	2,442,257	3,182,379	19,407,639	22,590,018	2,341,013	13,427,951	15,768,964	841,366	5,979,688	6,821,054
Total Depreciation Expen		161,440,423	123,808,977	26,251,051	11,380,395	61,098,022	62,710,955	123,808,977	38,420,864	41,854,582	80,275,446	22,677,158	20,856,373	43,533,531

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	68.684%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	906,545	906,545		906,545	906,545		595,056	595,056		311,489	311,489
1	Misc Intangible Plt (30300)	ED-AN	230,570	230,570		230,570	230,570		151,346	151,346		79,224	79,224
Total Production/Transmission			1,137,115	1,137,115		1,137,115	1,137,115		746,402	746,402		390,713	390,713
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153			
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866			
Total Distribution			30,019	30,019		30,019	30,019		30,019	30,019			
General Plant - 303000													
7,4		CD-AA	541,200	377,882	113,008		50,310						
9,1		CD-AN	9,730	7,523	2,207								
		GD-ID	14,627		14,627								
		GD-WA	24,832		24,832								
		GD-OR	7,215				7,215						
Total General Plant - 303000			597,604	385,405	154,674	57,525			385,405	385,405		266,391	266,391
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	31,685,745	22,123,938	6,616,300	2,945,507							
9,4		CD-AN	90,276	69,799	20,477								
9,4		CD-ID	7,822	6,048	1,774								
9,4		CD-WA	3,784,421	2,926,001	858,420								
4		ED-AN	2,832,076	2,832,076									
		ED-ID	(44)	(44)									
		ED-WA	191,829	191,829									
8		GD-AA	104,168		71,909	32,259							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031XX			38,696,293	28,149,647	7,568,880	2,977,766			3,123,834	25,025,813	28,149,647	3,117,830	17,315,109
Gas Underground Storage													
		GD-AN	0		0								
Total Gas Underground Storage			0	0	0								
General Plant - 390200, 396200													
7,4		CD-AA	(39)	(27)	(8)	(4)							
4		ED-AN	47,307	47,307									
		GD-OR	0			0							
Total General Plant - 390200, 396200			47,268	47,280	(8)	(4)			47,280	47,280		32,712	32,712
Total Amortization Expense			40,508,299	29,749,466	7,723,546	3,035,287			3,153,853	26,595,613	29,749,466	3,147,849	18,360,614
Allocation Ratios:													
Service -			Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%	1	Production/Transmission Rat	65.640%	34.360%				
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	69.189%	30.811%				
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,771,987)	(70,771,987)			(70,771,987)	(70,771,987)		(46,454,732)	(46,454,732)		(24,317,255)	(24,317,255)	
	Steam (ED-ID)	(84,580,348)	(84,580,348)		(84,580,348)	(84,580,348)	(84,580,348)				(84,580,348)		(84,580,348)	
	Steam (ED-WA)	(157,323,639)	(157,323,639)		(157,323,639)	(157,323,639)	(157,323,639)	(157,323,639)		(157,323,639)				
1	Hydro (ED-AN)	(144,084,244)	(144,084,244)		(144,084,244)	(144,084,244)	(144,084,244)		(94,576,898)	(94,576,898)		(49,507,346)	(49,507,346)	
1	Other (ED-AN)	(136,932,838)	(136,932,838)		(136,932,838)	(136,932,838)	(136,932,838)		(89,882,715)	(89,882,715)		(47,050,123)	(47,050,123)	
Total Electric Production		(593,693,056)	(593,693,056)		(241,903,987)	(351,789,069)	(593,693,056)		(157,323,639)	(230,914,345)	(388,237,984)	(84,580,348)	(120,874,724)	(205,455,072)
Electric Transmission														
1	ED-AN	(204,589,423)	(204,589,423)			(204,589,423)	(204,589,423)		(134,292,497)	(134,292,497)		(70,296,926)	(70,296,926)	
	ED-ID	(8,455,784)	(8,455,784)		(8,455,784)	(8,455,784)	(8,455,784)				(8,455,784)		(8,455,784)	
	ED-WA	(15,161,469)	(15,161,469)		(15,161,469)	(15,161,469)	(15,161,469)	(15,161,469)		(15,161,469)				
Total Electric Transmissic		(228,206,676)	(228,206,676)		(23,617,253)	(204,589,423)	(228,206,676)		(15,161,469)	(134,292,497)	(149,453,966)	(8,455,784)	(70,296,926)	(78,752,710)
Electric Distribution														
3	ED-AN	(237,460)	(237,460)			(237,460)	(237,460)		(163,097)	(163,097)		(74,363)	(74,363)	
	ED-ID	(229,815,267)	(229,815,267)		(229,815,267)	(229,815,267)	(229,815,267)				(229,815,267)		(229,815,267)	
	ED-WA	(361,595,329)	(361,595,329)		(361,595,329)	(361,595,329)	(361,595,329)	(361,595,329)		(361,595,329)				
Total Electric Distribution		(591,648,056)	(591,648,056)		(591,410,596)	(237,460)	(591,648,056)		(361,595,329)	(163,097)	(361,758,426)	(229,815,267)	(74,363)	(229,889,630)
Gas Underground Storage														
	GD-AN	(17,059,112)	(17,059,112)											
	GD-OR	(1,259,300)		(1,259,300)		(1,259,300)								
Total Gas Underground S		(18,318,412)		(17,059,112)		(1,259,300)								
Gas Distribution														
	GD-AN	(1,841,565)	(1,841,565)											
	GD-ID	(83,614,422)	(83,614,422)											
	GD-WA	(150,181,178)	(150,181,178)											
	GD-OR	(117,386,646)		(117,386,646)		(117,386,646)								
Total Gas Distribution		(353,023,811)		(235,637,165)		(117,386,646)								
General Plant														
4	ED-AN	(35,685,291)	(35,685,291)			(35,685,291)	(35,685,291)		(24,690,296)	(24,690,296)		(10,994,995)	(10,994,995)	
	ED-ID	(10,853,344)	(10,853,344)		(10,853,344)	(10,853,344)	(10,853,344)				(10,853,344)		(10,853,344)	
	ED-WA	(19,948,149)	(19,948,149)		(19,948,149)	(19,948,149)	(19,948,149)	(19,948,149)		(19,948,149)				
7,4	CD-AA	(76,537,431)	(53,440,730)	(15,981,781)	(7,114,920)	(53,440,730)	(53,440,730)		(36,975,107)	(36,975,107)		(16,465,623)	(16,465,623)	
9,4	CD-AN	(9,114,129)	(7,046,771)	(2,067,358)		(7,046,771)	(7,046,771)		(4,875,590)	(4,875,590)		(2,171,181)	(2,171,181)	
9	CD-ID	(6,373,315)	(4,927,656)	(1,445,659)		(4,927,656)	(4,927,656)				(4,927,656)		(4,927,656)	
9	CD-WA	(5,431,732)	(4,199,652)	(1,232,080)		(4,199,652)	(4,199,652)	(4,199,652)		(4,199,652)				
8	GD-AA	(1,855,715)		(1,281,037)	(574,678)									
	GD-AN	(3,320,338)		(3,320,338)										
	GD-ID	(2,063,451)		(2,063,451)										
	GD-WA	(8,748,312)		(8,748,312)										
	GD-OR	(4,902,744)		(4,902,744)										
Total General Plant		(184,833,951)	(136,101,593)	(36,140,016)	(12,592,342)	(39,928,801)	(96,172,792)	(136,101,593)	(24,147,801)	(66,540,993)	(90,688,794)	(15,781,000)	(29,631,799)	(45,412,799)
Total Accumulated Depr		(1,969,723,962)	(1,549,649,381)	(288,836,293)	(131,238,288)	(896,860,637)	(652,788,744)	(1,549,649,381)	(558,228,238)	(431,910,932)	(990,139,170)	(338,632,399)	(220,877,812)	(559,510,211)

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	68.684%		31.316%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	(12,743,487)	(12,743,487)			(12,743,487)	(12,743,487)			(8,364,825)	(8,364,825)		(4,378,662)	(4,378,662)
1 Misc Intangible Plt (3030 ED-AN	(2,038,960)	(2,038,960)			(2,038,960)	(2,038,960)			(1,338,373)	(1,338,373)		(700,587)	(700,587)
Total Production/Transmission	(14,782,447)	(14,782,447)			(14,782,447)	(14,782,447)			(9,703,198)	(9,703,198)		(5,079,249)	(5,079,249)
Distribution													
Franchises (302000) ED-WA	(220,345)	(220,345)			(220,345)	(220,345)		(220,345)	(220,345)				
Misc Intangible Plt (3030 ED-WA	(48,288)	(48,288)			(48,288)	(48,288)		(48,288)	(48,288)				
Total Distribution	(268,633)	(268,633)			(268,633)	(268,633)		(268,633)	(268,633)				
General Plant - 303000													
7.4 CD-AA	(3,701,742)	(2,584,668)	(772,960)	(344,114)	(2,584,668)	(2,584,668)		(1,788,306)	(1,788,306)		(796,362)	(796,362)	
9.1 CD-AN	(114,605)	(88,609)	(25,996)		(88,609)	(88,609)		(58,163)	(58,163)		(30,446)	(30,446)	
GD-ID	(113,372)		(113,372)										
GD-WA	(236,828)		(236,828)										
GD-OR	(102,108)			(102,108)									
Total General Plant - 303000	(4,268,655)	(2,673,277)	(1,149,156)	(446,222)	(2,673,277)	(2,673,277)		(1,846,469)	(1,846,469)		(826,808)	(826,808)	
Miscellaneous IT Intangible Plant - 3031XX													
7.4 CD-AA	(87,498,605)	(61,094,151)	(18,270,584)	(8,133,870)	(61,094,151)	(61,094,151)		(42,270,432)	(42,270,432)		(18,823,719)	(18,823,719)	
9.4 CD-AN	(90,493)	(69,966)	(20,527)		(69,966)	(69,966)		(48,409)	(48,409)		(21,557)	(21,557)	
9 CD-ID	(35,406)	(27,375)	(8,031)		(27,371)	(27,371)					(27,375)	(27,375)	
9 CD-WA	(3,931,829)	(3,039,972)	(891,857)		(3,039,972)	(3,039,972)		(3,039,972)	(3,039,972)		0	0	
4 ED-AN	(5,732,781)	(5,732,781)			(5,732,781)	(5,732,781)		(3,966,454)	(3,966,454)		(1,766,327)	(1,766,327)	
ED-ID 68	68	68			68	68					68	68	
ED-WA (770,957)	(770,957)				(770,957)	(770,957)		(770,957)	(770,957)				
8 GD-AA (505,304)	(505,304)		(348,821)	(156,483)									
GD-AN 0	0		0										
GD-OR 0	0			0									
Total Misc IT Intangible Plant - 3031XX	(98,565,307)	(70,735,134)	(19,539,820)	(8,290,353)	(3,838,232)	(66,896,898)	(70,735,130)	(3,810,925)	(46,285,295)	(50,096,224)	(27,307)	(20,611,603)	(20,638,910)
Gas Underground Storage													
GD-AN 0	0		0										
Total Gas Underground Storage	0		0										
General Plant - 390200, 396200													
7.4 CD-AA 13		9	3	1		9	9		6	6		3	3
9 CD-ID 0		0	0		0	0	0				0		0
9 CD-WA 0		0	0		0	0	0		0	0			
4 ED-AN (184,415)	(184,415)				(184,415)	(184,415)		(127,595)	(127,595)		(56,820)	(56,820)	
ED-WA 0	0	0			0	0		0	0				
GD-WA 0	0		0					0	0				
GD-OR 0	0			0									
Total General Plant - 390200, 396200	(184,402)	(184,406)	3	1	0	(184,406)	(184,406)	0	(127,589)	(127,589)	0	(56,817)	(56,817)
Total Accumulated Amortization	(118,069,444)	(88,643,897)	(20,688,973)	(8,736,574)	(4,106,865)	(84,537,028)	(88,643,893)	(4,079,558)	(57,962,551)	(62,042,113)	(27,307)	(26,574,477)	(26,601,784)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	506,279	121,226	362,279	22,774	506,279	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,876,622	0	0	0	0	2,876,622	0	0	2,876,622	0	0	0
99	GD-OR / AS	847,265	0	0	0	0	0	0	0	847,265	0	847,265	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,814,552	0	0	7,551,044	7,551,044	0	0	2,258,187	2,258,187	0	1,005,321	1,005,321
9	CD-WA / ID / AN	2,000,787	693,033	338,049	515,866	1,546,948	203,320	99,176	151,343	453,839	0	0	0
	TOTAL ACCOUNT	17,045,505	814,259	700,328	8,089,684	9,604,271	3,079,942	99,176	2,409,530	5,588,648	847,265	1,005,321	1,852,586
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,445,662	1,117,414	2,683,893	4,644,355	8,445,662	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,038,831	0	0	0	0	24,038,831	0	0	24,038,831	0	0	0
99	GD-OR / AS	3,815,942	0	0	0	0	0	0	0	3,815,942	0	3,815,942	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	117,933,561	0	0	82,344,750	82,344,750	0	0	24,625,707	24,625,707	0	10,963,104	10,963,104
9	CD-WA / ID / AN	30,374,398	9,493,888	5,744,251	8,246,434	23,484,573	2,785,285	1,685,229	2,419,311	6,889,825	0	0	0
	TOTAL ACCOUNT	184,608,394	10,611,302	8,428,144	95,235,539	114,274,985	26,824,116	1,685,229	27,045,018	55,554,363	3,815,942	10,963,104	14,779,046
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,759,276	55,956	5,548	1,697,772	1,759,276	0	0	0	0	0	0	0
99	GD-WA / ID / AN	768,266	0	0	0	0	768,266	0	0	768,266	0	0	0
99	GD-OR / AS	9,848	0	0	0	0	0	0	0	9,848	0	9,848	0
8	GD-AA	305,677	0	0	0	0	0	0	211,015	211,015	0	94,662	94,662
7	CD-AA	87,865,988	0	0	61,350,669	61,350,669	0	0	18,347,297	18,347,297	0	8,168,022	8,168,022
9	CD-WA / ID / AN	5,820,953	4,257,380	25,412	217,794	4,500,586	1,249,016	7,455	63,896	1,320,367	0	0	0
	TOTAL ACCOUNT	96,530,008	4,313,336	30,960	63,266,235	67,610,531	2,017,282	7,455	18,622,208	20,646,945	9,848	8,262,684	8,272,532
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	48,568,071	23,259,862	9,763,730	15,544,479	48,568,071	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,734,906	0	0	0	0	9,271,519	2,583,759	1,879,628	13,734,906	0	0	0
99	GD-OR / AS	4,054,043	0	0	0	0	0	0	0	4,054,043	0	4,054,043	0
8	GD-AA	61,603	0	0	0	0	0	0	42,526	42,526	0	19,077	19,077
7	CD-AA	7,348,426	0	0	5,130,891	5,130,891	0	0	1,534,425	1,534,425	0	683,110	683,110
9	CD-WA / ID / AN	6,849,908	1,907,623	814,893	2,573,627	5,296,143	559,652	239,071	755,042	1,553,765	0	0	0
	TOTAL ACCOUNT	80,616,957	25,167,485	10,578,623	23,248,997	58,995,105	9,831,171	2,822,830	4,211,621	16,865,622	4,054,043	702,187	4,756,230

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	390,578	694	953	388,931	390,578	0	0	0	0	0
99		GD-WA / ID / AN	81,251	0	0	0	0	81,251	0	0	0	0
99		GD-OR / AS	23,519	0	0	0	0	0	0	23,519	0	23,519
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,975,016	249,506	170,280	3,426,747	3,846,533	73,199	49,956	1,005,328	1,128,483	0
		TOTAL ACCOUNT	5,470,364	250,200	171,233	3,815,678	4,237,111	154,450	49,956	1,005,328	1,209,734	23,519
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,839,467	716,823	210,645	4,911,999	5,839,467	0	0	0	0	0
99		GD-WA / ID / AN	2,691,181	0	0	0	0	1,926,706	286,930	477,545	2,691,181	0
99		GD-OR / AS	902,759	0	0	0	0	0	0	0	902,759	0
8		GD-AA	5,023,059	0	0	0	0	0	0	3,467,518	3,467,518	0
7		CD-AA	13,128,239	0	0	9,166,530	9,166,530	0	0	2,741,308	2,741,308	0
9		CD-WA / ID / AN	1,218,841	7,532	748,421	186,418	942,371	2,210	219,569	54,691	276,470	0
		TOTAL ACCOUNT	28,803,546	724,355	959,066	14,264,947	15,948,368	1,928,916	506,499	6,741,062	9,176,477	902,759
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,647	0	0	116,647	116,647	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,647	0	0	116,647	116,647	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,643,682	358,756	13,580	1,271,346	1,643,682	0	0	0	0	0
99		GD-WA / ID / AN	144,128	0	0	0	0	49,211	0	94,917	144,128	0
99		GD-OR / AS	33,223	0	0	0	0	0	0	0	33,223	0
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,594,719	358,756	13,580	2,366,530	2,738,866	49,211	0	564,073	613,284	33,223
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,890,416	13,939,461	9,491,696	8,459,259	31,890,416	0	0	0	0	0
99		GD-WA / ID / AN	4,108,678	0	0	0	0	2,440,404	847,685	820,589	4,108,678	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0
9		CD-WA / ID / AN	1,454,347	250,572	391,291	482,594	1,124,457	73,512	114,796	141,582	329,890	0
		TOTAL ACCOUNT	38,025,754	14,190,033	9,882,987	9,310,853	33,383,873	2,513,916	962,481	1,072,523	4,548,920	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,608,894	11,146,945	6,304,275	32,157,674	49,608,894	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,057,734	0	0	0	0	749,910	306,929	895	1,057,734	0	0	
99		GD-OR / AS	1,136,479	0	0	0	0	0	0	0	0	1,136,479	0	
8		GD-AA	653,976	0	0	0	0	0	0	451,453	451,453	0	202,523	
7		CD-AA	58,378,187	0	0	40,761,402	40,761,402	0	0	12,189,949	12,189,949	0	5,426,836	
9		CD-WA/ ID / AN	16,900,325	6,976,309	2,888,486	3,202,029	13,066,824	2,046,686	847,414	939,401	3,833,501	0	0	
		TOTAL ACCOUNT	127,735,595	18,123,254	9,192,761	76,121,105	103,437,120	2,796,596	1,154,343	13,581,698	17,532,637	1,136,479	5,629,359	6,765,838
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	199,534	0	6,846	192,688	199,534	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	630,477	0	0	440,218	440,218	0	0	131,650	131,650	0	58,609	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	840,952	0	13,475	632,906	646,381	0	1,945	131,650	133,595	2,367	58,609	60,976
		TOTAL GENERAL PLANT	583,388,441	74,552,980	39,971,157	296,469,121	410,993,258	49,195,600	7,289,914	75,384,711	131,870,225	10,869,279	29,655,679	40,524,958

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,935,614	479,443	0	10,456,171	10,935,614	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,799,168	0	0	0	0	1,022,339	776,829	0	1,799,168	0	0	0
99		GD-OR / AS	418,635	0	0	0	0	0	0	0	0	418,635	0	418,635
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,118,870	0	0	5,668,839	5,668,839	0	0	1,695,301	1,695,301	0	754,730	754,730
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	21,466,345	479,443	0	16,275,050	16,754,493	1,022,339	776,829	1,739,319	3,538,487	418,635	754,730	1,173,365
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,133,761	779,950	(375)	14,354,186	15,133,761	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	630,134	0	0	0	0	0	0	434,994	434,994	0	195,140	195,140
7		CD-AA	112,233,410	0	0	78,364,734	78,364,734	0	0	23,435,458	23,435,458	0	10,433,218	10,433,218
9		CD-WA / ID / AN	459,292	(32)	32,151	322,992	355,111	(9)	9,432	94,758	104,181	0	0	0
		TOTAL ACCOUNT	128,456,597	779,918	31,776	93,041,912	93,853,606	(9)	9,432	23,965,210	23,974,633	0	10,628,358	10,628,358
	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	204,647	0	0	142,891	142,891	0	0	42,732	42,732	0	19,024	19,024
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	204,647	0	0	142,891	142,891	0	0	42,732	42,732	0	19,024	19,024
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,854,472	0	0	20,845,288	20,845,288	0	0	6,233,912	6,233,912	0	2,775,272	2,775,272
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,854,472	0	0	20,845,288	20,845,288	0	0	6,233,912	6,233,912	0	2,775,272	2,775,272
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	363,465	363,465	0	0	363,465	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,739,525	0	0	1,214,589	1,214,589	0	0	363,230	363,230	0	161,706	161,706
9		CD-WA / ID / AN	18,774,809	14,516,119	0	0	14,516,119	4,258,690	0	0	4,258,690	0	0	0
		TOTAL ACCOUNT	20,877,799	14,879,584	0	1,214,589	16,094,173	4,258,690	0	363,230	4,621,920	0	161,706	161,706
		TOTAL	301,691,064	16,138,945	31,776	201,923,101	218,093,822	5,281,020	786,261	53,398,967	59,466,248	418,635	23,712,359	24,130,994

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,595,588)	(59,765,407)	(17,873,215)	(7,956,966)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(792,038)	(612,380)	(179,658)	0
7	282919	CD-AA	(1,798,008)	(1,255,423)	(375,442)	(167,143)
7	283750	CD-AA	(140,013)	(97,761)	(29,236)	(13,016)
		Total	(88,325,647)	(61,730,971)	(18,457,551)	(8,137,125)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,891,206	3,891,206	0	0	0	0	3,891,206
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	449	449	0	0	0	0	449
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,319)	(3,319)	0	0	0	0	(3,319)
7/4	154560 Supply Chain Invoice Price Variance	0	0	39	39	0	0	0	0	39
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	42,433,897	20,973,309	0	63,407,206	40,194,468	19,718,868	2,239,429	1,254,441	0
TOTAL		42,433,897	20,973,309	3,888,375	67,295,581	40,194,468	19,718,868	2,239,429	1,254,441	3,888,375

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						