

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,073,509	110,583,876	60,489,633
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,073,509	110,583,876	60,489,633
E-APL	Electric Net Rate Base	2,590,544,515	1,748,275,051	842,269,464
	RATE OF RETURN	6.604%	6.325%	7.182%

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 July 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	08-01-2019 thru 07-31-2020	393,675 100.000%	257,750 65.473%	135,925 34.527%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2019 thru 07-31-2020	26,682,981 100.000%	18,066,159 67.707%	8,616,822 32.293%
	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 July 31, 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		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 July 31, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor		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 July 31, 2020
Average of Monthly Averages Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	07-01-2019 thru 07-31-2020	1,269,177,380	876,851,849	392,325,531	
				100.000%	69.088%	30.912%	
11		Book Depreciation Percent	08-01-2019 thru 07-31-2020	127,320,734	83,343,953	43,976,781	
				100.000%	65.460%	34.540%	

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

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2019 thru 07-31-2020	3,161,148,041 100.000%	2,136,940,883 67.600%	1,024,207,158 32.400%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2019 thru 07-31-2020	277,970,346 100.000%	191,325,660 68.830%	86,644,686 31.170%
14		Net Allocated Schedule M's - AMA Percent	08-01-2019 thru 07-31-2020	-150,968,136 100.000%	-102,184,847 67.686%	-48,783,289 32.314%
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 July 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	366,949,917	0	366,949,917	246,911,319	0	246,911,319	120,038,598	0
99	442200	Commercial - Firm & Int.	307,778,629	0	307,778,629	221,377,618	0	221,377,618	86,401,011	0
1	442300	Industrial	114,303,680	0	114,303,680	61,491,320	0	61,491,320	52,812,360	0
99	444000	Public Street & Highway Lighting	7,258,327	0	7,258,327	4,573,380	0	4,573,380	2,684,947	0
99	448000	Interdepartmental Revenue	1,469,295	0	1,469,295	1,212,919	0	1,212,919	256,376	0
99	499XXX	Unbilled Revenue	3,441,120	0	3,441,120	1,345,174	0	1,345,174	2,095,946	0
TOTAL SALES TO ULTIMATE CUSTOMERS			801,200,968	0	801,200,968	536,911,730	0	536,911,730	264,289,238	0
1	447XXX	Sales for Resale	0	78,591,632	78,591,632	0	51,587,547	51,587,547	0	27,004,085
TOTAL SALES OF ELECTRICITY			801,200,968	78,591,632	879,792,600	536,911,730	51,587,547	588,499,277	264,289,238	27,004,085
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	282,816	0	282,816	198,794	0	198,794	84,022	0
1	453000	Sales of Water & Water Power	0	288,913	288,913	0	189,642	189,642	0	99,271
1	454000	Rent from Electric Property	2,401,584	135,885	2,537,469	1,740,089	89,195	1,829,284	661,495	46,690
1	454100	Rent from Transmission Joint Use	(19,283)	0	(19,283)	(6,244)	0	(6,244)	(13,039)	0
1	456XXX	Other Electric Revenues	3,107,599	62,239,601	65,347,200	4,737,749	40,854,074	45,591,823	(1,630,150)	21,385,527
TOTAL OTHER OPERATING REVENUE			5,772,716	62,664,399	68,437,115	6,670,388	41,132,911	47,803,299	(897,672)	21,531,488
TOTAL ELECTRIC REVENUE			806,973,684	141,256,031	948,229,715	543,582,118	92,720,458	636,302,576	263,391,566	48,535,573

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	378,121	378,121	0	248,199	248,199	0	129,922
1	501XXX	Fuel	0	31,814,174	31,814,174	0	20,882,824	20,882,824	0	10,931,350
1	502000	Steam Expense	0	3,781,708	3,781,708	0	2,482,313	2,482,313	0	1,299,395
1	505000	Electric Expense	0	872,967	872,967	0	573,016	573,016	0	299,951
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,239,828	4,239,828	0	2,783,023	2,783,023	0	1,456,805
1	507000	Rent	0	709	709	0	465	465	0	244
MAINTENANCE										
1	510000	Supervision & Engineering	0	568,015	568,015	0	372,845	372,845	0	195,170
1	511000	Structures	0	821,839	821,839	0	539,455	539,455	0	282,384
1	512000	Boiler Plant	0	6,070,114	6,070,114	0	3,984,423	3,984,423	0	2,085,691
1	513000	Electric Plant	0	(78,153)	(78,153)	0	(51,300)	(51,300)	0	(26,853)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,153,190	1,153,190	0	756,954	756,954	0	396,236
TOTAL STEAM POWER GENERATION EXP			0	49,622,512	49,622,512	0	32,572,217	32,572,217	0	17,050,295
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,612,287	2,612,287	0	1,714,705	1,714,705	0	897,582
1	536000	Water for Power	0	861,589	861,589	0	565,547	565,547	0	296,042
1	537000	Hydraulic Expense	5,250,463	4,459,243	9,709,706	3,444,080	2,927,047	6,371,127	1,806,383	1,532,196
1	538000	Electric Expense	0	6,478,385	6,478,385	0	4,252,412	4,252,412	0	2,225,973
1	539000	Miscellaneous Hydraulic Power Generation Exp	8,445	959,076	967,521	0	629,537	629,537	8,445	329,539
1	540000	Rent	0	1,478,661	1,478,661	0	970,593	970,593	0	508,068
1	540100	MT Trust Funds Land Settlement Rents	5,046,333	0	5,046,333	3,307,232	0	3,307,232	1,739,101	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	792,218	792,218	0	520,012	520,012	0	272,206
1	542000	Structures	0	1,026,540	1,026,540	0	673,821	673,821	0	352,719
1	543000	Reservoirs, Dams, & Waterways	0	1,504,765	1,504,765	0	987,728	987,728	0	517,037
1	544000	Electric Plant	0	3,229,814	3,229,814	0	2,120,050	2,120,050	0	1,109,764
1	545000	Miscellaneous Hydraulic Plant	0	903,525	903,525	0	593,074	593,074	0	310,451
TOTAL HYDRO POWER GENERATION EXP			10,305,241	24,306,103	34,611,344	6,751,312	15,954,526	22,705,838	3,553,929	8,351,577
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	318,726	318,726	0	209,212	209,212	0	109,514
1	547XXX	Fuel	0	57,597,363	57,597,363	0	37,806,909	37,806,909	0	19,790,454
1	548000	Generation Expense	0	2,385,783	2,385,783	0	1,566,028	1,566,028	0	819,755
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,080,280	1,080,280	0	709,096	709,096	0	371,184
1	550000	Rent	0	63,956	63,956	0	41,981	41,981	0	21,975
MAINTENANCE										
1	551000	Supervision & Engineering	0	673,472	673,472	0	442,067	442,067	0	231,405
1	552000	Structures	0	169,138	169,138	0	111,022	111,022	0	58,116
1	553000	Generating & Electric Equipment	0	5,738,918	5,738,918	0	3,767,026	3,767,026	0	1,971,892
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	298,647	298,647	0	196,032	196,032	0	102,615
TOTAL OTHER POWER GENERATION EXP			0	68,326,283	68,326,283	0	44,849,373	44,849,373	0	23,476,910

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	9,902,925	124,409,753	134,312,678	0	81,662,562	81,662,562	9,902,925	42,747,191
1	556000	System Control & Load Dispatching	0	753,728	753,728	0	494,747	494,747	0	258,981
E-557	557XXX	Other Expense	(1,348,554)	45,525,834	44,177,280	976,288	29,883,157	30,859,445	(2,324,842)	15,642,677
TOTAL OTHER POWER SUPPLY EXPENSE			8,554,371	170,689,315	179,243,686	976,288	112,040,466	113,016,754	7,578,083	58,648,849
TOTAL PRODUCTION OPERATING EXP			18,859,612	312,944,213	331,803,825	7,727,600	205,416,582	213,144,182	11,132,012	107,527,631
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,176,169	2,176,169	0	1,428,437	1,428,437	0	747,732
1	561000	Load Dispatching	0	3,144,251	3,144,251	0	2,063,886	2,063,886	0	1,080,365
1	562000	Station Expense	0	575,597	575,597	0	377,822	377,822	0	197,775
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	405,236	405,236	0	265,997	265,997	0	139,239
1	565XXX	Transmission of Electricity by Others	0	16,528,808	16,528,808	0	10,849,510	10,849,510	0	5,679,298
1	566000	Miscellaneous Transmission Expense	0	1,949,883	1,949,883	0	1,279,903	1,279,903	0	669,980
1	567000	Rent	0	168,685	168,685	0	110,725	110,725	0	57,960
MAINTENANCE										
1	568000	Supervision & Engineering	492	510,123	510,615	0	334,845	334,845	492	175,278
1	569000	Structures	614	533,580	534,194	614	350,242	350,856	0	183,338
1	570000	Station Equipment	0	777,986	777,986	0	510,670	510,670	0	267,316
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,049	1,360,838	1,376,887	1,083	893,254	894,337	14,966	467,584
1	572000	Underground Lines	0	(1)	(1)	0	(1)	(1)	0	0
1	573000	Service Miscellaneous	29	41,967	41,996	0	27,547	27,547	29	14,420
TOTAL TRANSMISSION OPERATING EXP			17,184	28,173,122	28,190,306	1,697	18,492,837	18,494,534	15,487	9,680,285

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For Twelve Months Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	10,772,398	27,983,689	38,756,087	6,544,569	18,368,493	24,913,062	4,227,829	9,615,196
E-DEPX		Depreciation Expense-Transmission	1,492,310	15,433,012	16,925,322	507,343	10,130,229	10,637,572	984,967	5,302,783
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,133,997	1,133,997	0	744,356	744,356	0	389,641
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(44,653)	0	(44,653)	44,653	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,416,735)	0	(1,416,735)	(679,658)	0	(679,658)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	203,777	0	203,777	203,777	0	203,777	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	48,843	0	48,843	0	0	0	48,843	0
99	407327	Colstrip Reg. Asset Amortization	1,161,834	0	1,161,834	326,389	0	326,389	835,445	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	(156,913)	0	(156,913)	0	0	0	(156,913)	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	278,578	0	278,578	0	0	0	278,578	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	209,848	0	209,848	152,247	0	152,247	57,601	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	(476,148)	0	(476,148)	(476,148)	0	(476,148)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,559,481)	0	(2,559,481)	(557,447)	0	(557,447)	(2,002,034)	0
99	407434	EIM Deferred O&M	(187,208)	0	(187,208)	0	0	0	(187,208)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(12,357,650)	0	(12,357,650)	(8,119,970)	0	(8,119,970)	(4,237,680)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(552,982)	0	(552,982)	0	0	0	(552,982)	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	(20,682)	0	(20,682)	(20,682)	0	(20,682)	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	25,688,328	25,688,328	0	16,861,819	16,861,819	0	8,826,509
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,300,550)	71,347,416	68,046,866	(1,896,368)	46,832,444	44,936,076	(1,404,182)	24,514,972
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	15,576,246	412,464,751	428,040,997	5,832,929	270,741,863	276,574,792	9,743,317	141,722,888

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	567,782	3,413,211	3,980,993	390,936	2,310,983	2,701,919	176,846	1,102,228
3	582000	Station Expense	680,718	35,785	716,503	430,709	24,229	454,938	250,009	11,556
3	583000	Overhead Line Expense	1,828,576	681,142	2,509,718	1,149,888	461,181	1,611,069	678,688	219,961
3	584000	Underground Line Expense	1,828,152	0	1,828,152	1,049,371	0	1,049,371	778,781	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	44,075	0	44,075	42,727	0	42,727	1,348	0
3	586000	Meter Expense	1,719,335	62,837	1,782,172	1,485,793	42,545	1,528,338	233,542	20,292
3	587000	Customer Installations Expense	584,039	124,011	708,050	365,217	83,964	449,181	218,822	40,047
3	588000	Miscellaneous Distribution Expense	3,010,762	3,252,396	6,263,158	2,051,059	2,202,100	4,253,159	959,703	1,050,296
3	589000	Rent	196	185,592	185,788	196	125,659	125,855	0	59,933
		MAINTENANCE:								
3	590000	Supervision & Engineering	611,554	904,800	1,516,354	454,942	612,613	1,067,555	156,612	292,187
3	591000	Structures	408,144	21,970	430,114	271,966	14,875	286,841	136,178	7,095
3	592000	Station Equipment	548,661	114,145	662,806	414,005	77,284	491,289	134,656	36,861
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	13,014,436	465	13,014,901	8,574,778	315	8,575,093	4,439,658	150
3	594000	Underground Lines	663,058	0	663,058	421,900	0	421,900	241,158	0
3	595000	Line Transformers	385,877	0	385,877	310,858	0	310,858	75,019	0
3	596000	Street Light & Signal System Maintenance Exp	165,817	0	165,817	148,768	0	148,768	17,049	0
3	597000	Meters	47,491	0	47,491	42,412	0	42,412	5,079	0
3	598000	Miscellaneous Distribution Expense	574,307	239,231	813,538	460,633	161,976	622,609	113,674	77,255
		TOTAL DISTRIBUTION OPERATING EXP	26,682,980	9,035,585	35,718,565	18,066,158	6,117,724	24,183,882	8,616,822	2,917,861
E-DEPX		Depreciation Expense-Distribution	48,453,113	77,951	48,531,064	31,618,103	52,778	31,670,881	16,835,010	25,173
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	28,809	0	28,809	28,809	0	28,809	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,216,159	321	53,216,480	47,203,535	222	47,203,757	6,012,624	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	101,698,081	78,272	101,776,353	78,850,447	53,000	78,903,447	22,847,634	25,272
		TOTAL DISTRIBUTION EXPENSES	128,381,061	9,113,857	137,494,918	96,916,605	6,170,724	103,087,329	31,464,456	2,943,133

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	153,560	153,560	0	100,540	100,540	0	53,020
2	902000	Meter Reading Expenses	1,833,579	192,704	2,026,283	1,614,419	126,169	1,740,588	219,160	66,535
2	903XXX	Customer Records & Collection Expenses	1,857,152	7,021,307	8,878,459	1,242,838	4,597,060	5,839,898	614,314	2,424,247
2	904000	Uncollectible Accounts	0	3,700,888	3,700,888	0	2,423,082	2,423,082	0	1,277,806
2	905000	Misc Customer Accounts	0	200,526	200,526	0	131,290	131,290	0	69,236
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,690,731	11,268,985	14,959,716	2,857,257	7,378,141	10,235,398	833,474	3,890,844
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,372,223	166,008	33,538,231	23,011,201	108,690	23,119,891	10,361,022	57,318
2	909000	Advertising	161,888	1,025,337	1,187,225	161,888	671,319	833,207	0	354,018
2	910000	Misc Customer Service & Info Exp	0	291,758	291,758	0	191,023	191,023	0	100,735
TOTAL CUSTOMER SERVICE & INFO EXP			33,534,111	1,483,103	35,017,214	23,173,089	971,032	24,144,121	10,361,022	512,071
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	627,455	32,166,781	32,794,236	514,211	22,255,874	22,770,085	113,244	9,910,907
4	921000	Office Supplies & Expenses	9,363	4,433,566	4,442,929	9,363	3,067,540	3,076,903	0	1,366,026
4	922000	Admin Exp Transferred--Credit	0	(101,727)	(101,727)	0	(70,384)	(70,384)	0	(31,343)
4	923000	Outside Services Employed	404,104	10,057,461	10,461,565	386,425	6,958,657	7,345,082	17,679	3,098,804
4	924000	Property Insurance Premium	0	1,617,587	1,617,587	0	1,119,192	1,119,192	0	498,395
4	925XXX	Injuries and Damages	21,475	3,673,093	3,694,568	15,862	2,541,376	2,557,238	5,613	1,131,717
4	926XXX	Employee Pensions and Benefits	2,560,493	16,751,776	19,312,269	1,858,009	11,590,386	13,448,395	702,484	5,161,390
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,968,675	3,442,637	6,411,312	1,979,017	2,259,747	4,238,764	989,658	1,182,890
4	930000	Miscellaneous General Expenses	110,342	6,551,439	6,661,781	84,806	4,532,875	4,617,681	25,536	2,018,564
4	931000	Rents	4,200	429,417	433,617	0	297,109	297,109	4,200	132,308
4	935000	Maintenance of General Plant	1,511,810	11,269,387	12,781,197	1,057,865	7,797,176	8,855,041	453,945	3,472,211
TOTAL ADMIN & GEN OPERATING EXP			8,219,117	90,291,417	98,510,534	5,905,558	62,349,548	68,255,106	2,313,559	27,941,869

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,278,986	19,730,227	23,009,213	2,439,547	13,651,147	16,090,694	839,439	6,079,080
E-AMTX		Amortization Expense-General Plant - 303000	0	324,539	324,539	0	224,278	224,278	0	100,261
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,088,802	26,063,318	29,152,120	3,082,814	18,032,949	21,115,763	5,988	8,030,369
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,244	47,244	0	32,687	32,687	0	14,557
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(4,046,452)	0	(4,046,452)	0	0	0	(4,046,452)	0
99	407311	Regulatory Debit - AFUDC Amortization	301,130	1,529,880	1,831,010	239,314	1,034,199	1,273,513	61,816	495,681
99	407314	Regulatory Debit - FISERVE Amortization	412,997	0	412,997	258,330	0	258,330	154,667	0
99	407319	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0
99	407332	Existing Meters Excess Deprec. Deferral	862,396	0	862,396	862,396	0	862,396	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(771,263)	0	(771,263)	(586,534)	0	(586,534)	(184,729)	0
99	407436	Regulatory Credit - AMI	(8,230,918)	0	(8,230,918)	(8,230,918)	0	(8,230,918)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(574,327)	0	(574,327)	0	0	0	(574,327)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,415,836)	0	(1,415,836)	(1,415,836)	0	(1,415,836)	0	0
E-OTX		Taxes Other Than FIT--A&G	607,629	4,099,443	4,707,072	423,569	2,836,364	3,259,933	184,060	1,263,079
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,766,749)	51,794,651	46,027,902	(2,357,861)	35,811,624	33,453,763	(3,408,888)	15,983,027
		TOTAL ADMIN & GENERAL EXPENSES	2,452,368	142,086,068	144,538,436	3,547,697	98,161,172	101,708,869	(1,095,329)	43,924,896
		TOTAL EXPENSES BEFORE FIT	183,634,517	576,416,764	760,051,281	132,327,577	383,422,932	515,750,509	51,306,940	192,993,832
		NET OPERATING INCOME (LOSS) BEFORE FIT			188,178,434			120,552,067		
E-FIT		FEDERAL INCOME TAX			3,420,653			66,965		
E-FIT		DEFERRED FEDERAL INCOME TAX			14,169,060			10,219,441		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,073,509			110,583,876		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.473%	34.527%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.707%	32.293%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	120,038,598
99	442200	Commercial - Firm & Int.	86,401,011
1	442300	Industrial	52,812,360
99	444000	Public Street & Highway Lighting	2,684,947
99	448000	Interdepartmental Revenue	256,376
99	499XXX	Unbilled Revenue	2,095,946
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>264,289,238</u>
1	447XXX	Sales for Resale	27,004,085
		TOTAL SALES OF ELECTRICITY	<u>291,293,323</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	84,022
1	453000	Sales of Water & Water Power	99,271
1	454000	Rent from Electric Property	708,185
1	454100	Rent from Trnsmission Joint Use	(13,039)
1	456XXX	Other Electric Revenues	19,755,377
		TOTAL OTHER OPERATING REVENUE	<u>20,633,816</u>
		TOTAL ELECTRIC REVENUE	<u>311,927,139</u>

RESULTS OF OPERATIONS		Report ID:
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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	129,922
1	501XXX	Fuel	10,931,350
1	502000	Steam Expense	1,299,395
1	505000	Electric Expense	299,951
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,456,805
1	507000	Rent	244
		MAINTENANCE	
1	510000	Supervision & Engineering	195,170
1	511000	Structures	282,384
1	512000	Boiler Plant	2,085,691
1	513000	Electric Plant	(26,853)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	396,236
		TOTAL STEAM POWER GENERATION EXP	<u>17,050,295</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	897,582
1	536000	Water for Power	296,042
1	537000	Hydraulic Expense	3,338,579
1	538000	Electric Expense	2,225,973
1	539000	Miscellaneous Hydraulic Power Generation Exp	337,984
1	540000	Rent	508,068
1	540100	MT Trust Funds Land Settlement Rents	1,739,101
		MAINTENANCE	
1	541000	Supervision & Engineering	272,206
1	542000	Structures	352,719
1	543000	Reservoirs, Dams, & Waterways	517,037
1	544000	Electric Plant	1,109,764
1	545000	Miscellaneous Hydraulic Plant	310,451
		TOTAL HYDRO POWER GENERATION EXP	<u>11,905,506</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	109,514
1	547XXX	Fuel	19,790,454
1	548000	Generation Expense	819,755
1	549XXX	Miscellaneous Other Power Generation Op Exp	371,184
1	550000	Rent	21,975
		MAINTENANCE	
1	551000	Supervision & Engineering	231,405
1	552000	Structures	58,116
1	553000	Generating & Electric Equipment	1,971,892
1	554XXX	Miscellaneous Other Power Generation Maint Exp	102,615
		TOTAL OTHER POWER GENERATION EXP	<u>23,476,910</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	52,650,116
1	556000	System Control & Load Dispatching	258,981
E-557	557XXX	Other Expense	13,317,835
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,226,932</u>
		TOTAL PRODUCTION OPERATING EXP	<u>118,659,643</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	747,732
1	561000	Load Dispatching	1,080,365
1	562000	Station Expense	197,775
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	139,239
1	565XXX	Transmission of Electricity by Others	5,679,298
1	566000	Miscellaneous Transmission Expense	669,980
1	567000	Rent	57,960
		MAINTENANCE	
1	568000	Supervision & Engineering	175,770
1	569000	Structures	183,338
1	570000	Station Equipment	267,316
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	482,550
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	14,449
		TOTAL TRANSMISSION OPERATING EXP	<u>9,695,772</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,843,025
E-DEPX		Depreciation Expense-Transmission	6,287,750
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	389,641
99		Colstrip 3 AFUDC Reallocation Adj	44,653
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	48,843
99	407327	Colstrip Reg. Asset Amortization	835,445
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	(156,913)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	278,578
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	57,601
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	(2,002,034)
99	407434	EIM Deferred O&M	(187,208)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,237,680)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(552,982)
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	8,826,509
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,110,790</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>151,466,205</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,279,074
3	582000	Station Expense	261,565
3	583000	Overhead Line Expense	898,649
3	584000	Underground Line Expense	778,781
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,348
3	586000	Meter Expense	253,834
3	587000	Customer Installations Expense	258,869
3	588000	Miscellaneous Distribution Expense	2,009,999
3	589000	Rent	59,933
		MAINTENANCE:	
3	590000	Supervision & Engineering	448,799
3	591000	Structures	143,273
3	592000	Station Equipment	171,517
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,439,808
3	594000	Underground Lines	241,158
3	595000	Line Transformers	75,019
3	596000	Street Light & Signal System Maintenance Exp	17,049
3	597000	Meters	5,079
3	598000	Miscellaneous Distribution Expense	190,929
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,534,683</u>
E-DEPX		Depreciation Expense-Distribution	16,860,183
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,012,723
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>22,872,906</u>
		TOTAL DISTRIBUTION EXPENSES	<u>34,407,589</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,020
2	902000	Meter Reading Expenses	285,695
2	903XXX	Customer Records & Collection Expenses	3,038,561
2	904000	Uncollectible Accounts	1,277,806
2	905000	Misc Customer Accounts	69,236
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,724,318
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,418,340
2	909000	Advertising	354,018
2	910000	Misc Customer Service & Info Exp	100,735
		TOTAL CUSTOMER SERVICE & INFO EXP	10,873,093
		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	10,024,151
4	921000	Office Supplies & Expenses	1,366,026
4	922000	Admin Exp Transferred--Credit	(31,343)
4	923000	Outside Services Employed	3,116,483
4	924000	Property Insurance Premium	498,395
4	925XXX	Injuries and Damages	1,137,330
4	926XXX	Employee Pensions and Benefits	5,863,874
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,172,548
4	930000	Miscellaneous General Expenses	2,044,100
4	931000	Rents	136,508
4	935000	Maintenance of General Plant	3,926,156
		TOTAL ADMIN & GEN OPERATING EXP	30,255,428

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,918,519
E-AMTX		Amortization Expense-General Plant - 303000	100,261
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,036,357
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,557
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(4,046,452)
99	407311	Regulatory Debit - AFUDC Amortization	557,497
99	407314	Regulatory Debit - FISERVE Amortization	154,667
99	407319	AFUDC Equity DFIT Deferral	150,650
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(184,729)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(574,327)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,447,139
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>12,574,139</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>42,829,567</u>
		TOTAL EXPENSES BEFORE FIT	<u>244,300,772</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	67,626,367
E-FIT		FEDERAL INCOME TAX	3,353,688
E-FIT		DEFERRED FEDERAL INCOME TAX	3,949,619
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,489,633</u>

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,458	583,728	618,186	31,858	383,159	415,017	2,600	200,569	203,169
1	456010	Other Electric Rev-Financial	0	(8,277,220)	(8,277,220)	0	(5,433,167)	(5,433,167)	0	(2,844,053)	(2,844,053)
1	456015	Other Electric Rev-CT Fuel Sales	0	9,497,744	9,497,744	0	6,234,319	6,234,319	0	3,263,425	3,263,425
1	456016	Other Electric Rev-Resource Opt	0	2,681,606	2,681,606	0	1,760,206	1,760,206	0	921,400	921,400
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	241,057	241,057	0	158,230	158,230	0	82,827	82,827
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	205,797	205,797	0	135,085	135,085	0	70,712	70,712
1	456030	Other Electric Rev-Clearwater	(175,004)	1,238,210	1,063,206	0	812,761	812,761	(175,004)	425,449	250,445
1	456050	Other Electric Rev-Attachment Fees	1,033,486	878,170	1,911,656	919,287	576,431	1,495,718	114,199	301,739	415,938
1	456100	Transmission Revenue of Others	0	12,152,174	12,152,174	0	7,976,687	7,976,687	0	4,175,487	4,175,487
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	2,549,717	2,549,717	0	1,673,634	1,673,634	0	876,083	876,083
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	292,610	0	292,610	292,610	0	292,610	0	0	0
1	456328	Residential Decoupling Deferral	1,921,523	0	1,921,523	2,377,242	0	2,377,242	(455,719)	0	(455,719)
1	456329	Amortization Res Decoupling Deferral	(5,697,708)	0	(5,697,708)	(4,355,248)	0	(4,355,248)	(1,342,460)	0	(1,342,460)
1	456338	Non-res Decoupling Deferred Rev	12,067,763	0	12,067,763	10,856,990	0	10,856,990	1,210,773	0	1,210,773
1	456339	Amortization Non-res Decoupling	(6,844,386)	0	(6,844,386)	(5,496,008)	0	(5,496,008)	(1,348,378)	0	(1,348,378)
1	456380	Other Electric Revenue-Clearwater	306,054	0	306,054	0	0	0	306,054	0	306,054
1	456700	Other Electric Rev-Low Voltage	168,805	0	168,805	111,018	0	111,018	57,787	0	57,787
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	(1,729,802)	(1,729,802)	0	(1,135,442)	(1,135,442)	0	(594,360)	(594,360)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,729,802	1,729,802	0	1,135,442	1,135,442	0	594,360	594,360
1	456730	Other Elec Rev-Intraco Thermal	0	36,481,281	36,481,281	0	23,946,313	23,946,313	0	12,534,968	12,534,968
TOTAL ACCOUNT 456			3,107,601	62,239,604	65,347,205	4,737,749	40,854,076	45,591,825	(1,630,148)	21,385,528	19,755,380

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	116,259,001	116,259,001	0	76,312,408	76,312,408	0	39,946,593	39,946,593
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,752,582	1,752,582	0	1,150,395	1,150,395	0	602,187	602,187
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	9,902,925	0	9,902,925	0	0	0	9,902,925	0	9,902,925
1	555550	Non Monetary - Exchange Power	0	1,305,957	1,305,957	0	857,230	857,230	0	448,727	448,727
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,544,893	2,544,893	0	1,670,468	1,670,468	0	874,425	874,425
1	555710	Intercompany Purchase	0	2,547,320	2,547,320	0	1,672,061	1,672,061	0	875,259	875,259
TOTAL ACCOUNT 555			9,902,925	124,409,753	134,312,678	0	81,662,562	81,662,562	9,902,925	42,747,191	52,650,116

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,174	6,183,122	6,201,296	18,174	4,058,601	4,076,775	0	2,124,521	2,124,521
1	557010	Other Power Supply Expense - Financial	0	(6,723,711)	(6,723,711)	0	(4,413,444)	(4,413,444)	0	(2,310,267)	(2,310,267)
1	557018	Merchandise Processing Fee	0	54,642	54,642	0	35,867	35,867	0	18,775	18,775
1	557150	Fuel - Economic Dispatch	0	(13,745,806)	(13,745,806)	0	(9,022,747)	(9,022,747)	0	(4,723,059)	(4,723,059)
1	557160	Power Supply Expense - Miscellaneous	0	145	145	0	95	95	0	50	50
99	557161	Unbilled Add-Ons	(492,425)	0	(492,425)	(869,720)	0	(869,720)	377,295	0	377,295
1	557165	Other Resource Costs-CAISO Charges	0	99,083	99,083	0	65,038	65,038	0	34,045	34,045
1	557170	Broker Fees - Power	0	294,417	294,417	0	193,255	193,255	0	101,162	101,162
1	557171	REC Broker Fees	0	56,159	56,159	0	36,863	36,863	0	19,296	19,296
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	6,424,270	0	6,424,270	6,424,270	0	6,424,270	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	(5,300,106)	0	(5,300,106)	(5,300,106)	0	(5,300,106)	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	1,279,631	0	1,279,631	1,279,631	0	1,279,631	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,322,652)	0	(1,322,652)	(1,322,652)	0	(1,322,652)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	325,549	0	325,549	0	0	0	325,549	0	325,549
99	557390	Idaho PCA Amortization	(3,348,866)	0	(3,348,866)	0	0	0	(3,348,866)	0	(3,348,866)
1	557395	Optional Renewable Power Expense Offset	0	434	434	0	285	285	0	149	149
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,664,290	2,664,290	0	1,748,840	1,748,840	0	915,450	915,450
1	557711	Turbine Gas Bookout Offset	0	(2,664,290)	(2,664,290)	0	(1,748,840)	(1,748,840)	0	(915,450)	(915,450)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,307,349	59,307,349	0	38,929,344	38,929,344	0	20,378,005	20,378,005
TOTAL ACCOUNT 557			(1,348,554)	45,525,834	44,177,280	976,288	29,883,157	30,859,445	(2,324,842)	15,642,677	13,317,835

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	259,350	166,008	425,358	177,792	108,690	286,482	81,558	57,318	138,876
99	908600	Public Purpose Tariff Rider Expense Offset	33,087,067	0	33,087,067	22,900,103	0	22,900,103	10,186,964	0	10,186,964
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	(151,067)	0	(151,067)	(243,567)	0	(243,567)	92,500	0	92,500
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,372,223	166,008	33,538,231	23,011,201	108,690	23,119,891	10,361,022	57,318	10,418,340

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.473%	34.527%
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 July 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.95%	53.95%
2	Cost of Debt		4.970%	4.960%
	Total Weighted Cost		2.681%	2.676%
E-APL	Net Rate Base	2,590,544,515	1,748,275,051	842,269,464
	Interest Deduction for FIT Calculation	69,410,385	46,871,254	22,539,131
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 July 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	948,229,715	636,302,576	311,927,139
E-OPS	Less: Operating & Maintenance Expense	544,200,160	358,457,223	185,742,937
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,239,241	89,967,777	42,271,464
E-OTX	Less: Taxes Other than FIT	83,611,880	67,325,509	16,286,371
	Net Operating Income Before FIT	188,178,434	120,552,067	67,626,367
E-INT	Less: Interest Expense	69,410,385	46,871,254	22,539,131
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(44,653)	44,653
E-OTX	Less: ID ITC Deferred & Amortization	(365,132)	0	(365,132)
E-SCM	Plus: Schedule M Adjustments	(102,114,095)	(73,406,585)	(28,707,510)
	Taxable Net Operating Income	16,288,822	318,881	15,969,941
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,420,653	66,965	3,353,688
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,420,653	66,965	3,353,688
E-DTE	Deferred FIT	14,169,060	10,219,441	3,949,619
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	17,104,925	9,968,191	7,136,734

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	67,114,418	90,793,977	157,908,395	44,221,185	61,236,918	105,458,103	22,893,233	29,557,059	52,450,292
12	997001 Contributions In Aid of Construction	0	5,326,783	5,326,783	0	3,600,905	3,600,905	0	1,725,878	1,725,878
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	1,539,140	1,539,140	0	1,040,459	1,040,459	0	498,681	498,681
99	997007 Idaho PCA	(3,023,317)	0	(3,023,317)	0	0	0	(3,023,317)	0	(3,023,317)
12	997009 Rathdrum Turbine Lease	0	(16,911)	(16,911)	0	(11,432)	(11,432)	0	(5,479)	(5,479)
12	997016 Redemption Expense Amortization	0	942,163	942,163	0	636,902	636,902	0	305,261	305,261
99	997017 Amort - Invest in Exch Pwr (405.9)	203,777	0	203,777	203,777	0	203,777	0	0	0
99	997018 DSM Tariff Rider	6,894,241	0	6,894,241	3,079,881	0	3,079,881	3,814,360	0	3,814,360
12	997020 FAS87 Current Pension Accrual	0	312,193	312,193	0	211,042	211,042	0	101,151	101,151
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	2,447,795	2,447,795	0	1,654,709	1,654,709	0	793,086	793,086
99	997031 Decoupling Mechanism	(1,739,801)	0	(1,739,801)	(3,675,586)	0	(3,675,586)	1,935,785	0	1,935,785
12	997032 Interest Rate Swaps	0	(30,633,145)	(30,633,145)	0	(20,708,006)	(20,708,006)	0	(9,925,139)	(9,925,139)
99	997033 BPA Residential Exchange	(518,158)	0	(518,158)	(145,618)	0	(145,618)	(372,540)	0	(372,540)
99	997034 Montana Hydro Settlement	5,046,333	0	5,046,333	3,307,232	0	3,307,232	1,739,101	0	1,739,101
99	997035 Leases	0	86,025	86,025	0	59,520	59,520	0	26,505	26,505
99	997043 Washington Deferred Power Costs	842,357	0	842,357	842,357	0	842,357	0	0	0
12	997044 Non-Monetary Power Costs	0	1,305,957	1,305,957	0	882,827	882,827	0	423,130	423,130
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	(8,994,454)	(8,994,454)	0	(6,080,251)	(6,080,251)	0	(2,914,203)	(2,914,203)
12	997049 Tax Depreciation	0	(190,200,411)	(190,200,411)	0	(128,575,478)	(128,575,478)	0	(61,624,933)	(61,624,933)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	597,642	749,760	30,975	286,444	317,419
99	997065 Amortization - Unbilled Revenue Add-Ins	(1,204,277)	0	(1,204,277)	(1,759,146)	0	(1,759,146)	554,869	0	554,869
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	2,796,985	2,796,985	0	1,890,762	1,890,762	0	906,223	906,223
12	997081 Deferred Compensation	0	(300,092)	(300,092)	0	(202,862)	(202,862)	0	(97,230)	(97,230)
4	997082 Meal Disallowances	0	506,974	506,974	0	350,770	350,770	0	156,204	156,204
12	997083 Paid Time Off	0	1,099,541	1,099,541	0	743,290	743,290	0	356,251	356,251
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(709,895)	0	(709,895)	0	0	0	(709,895)	0	(709,895)
99	997095 WA REC Deferral	(43,021)	0	(43,021)	(43,021)	0	(43,021)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,118	22,118	0	10,601	10,601
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(64,192)	(64,192)	0	(43,394)	(43,394)	0	(20,798)	(20,798)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(36,305,660)	(36,305,660)	0	(24,542,626)	(24,542,626)	0	(11,763,034)	(11,763,034)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	278,578	0	278,578	0	0	0	278,578	0	278,578
99	997104 Spokane River TDG	48,843	0	48,843	0	0	0	48,843	0	48,843
99	997107 MDM System	(16,498,669)	0	(16,498,669)	(16,498,669)	0	(16,498,669)	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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109	Tax Reform Amortization	(5,209,672)	0	(5,209,672)	(897,445)	0	(897,445)	(4,312,227)	0	(4,312,227)
99	997110	FISERVE	(335,158)	0	(335,158)	(328,211)	0	(328,211)	(6,947)	0	(6,947)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,559)	(164,559)	0	(78,872)	(78,872)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,731	462,731	0	312,806	312,806	0	149,925	149,925
99	997115	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0	150,650
99	997117	Colstrip Plant Adjustment	(3,409,450)	0	(3,409,450)	(1,299,593)	0	(1,299,593)	(2,109,857)	0	(2,109,857)
99	997119	AFUDC Tax CPI	0	7,168,231	7,168,231	0	4,845,724	4,845,724	0	2,322,507	2,322,507
99	997120	Transportation Tax Disallowance	0	84,862	84,862	0	57,367	57,367	0	27,495	27,495
99	997123	EIM Deferred O&M	(187,208)	0	(187,208)	0	0	0	(187,208)	0	(187,208)
99	997124	Colstrip Recovery Offset	952,297	0	952,297	952,297	0	952,297	0	0	0
99	997125	COVID-19	(574,327)	0	(574,327)	0	0	0	(574,327)	0	(574,327)
TOTAL SCHEDULE M ADJUSTMENTS			48,854,039	(150,968,134)	(102,114,095)	28,778,262	(102,184,847)	(73,406,585)	20,075,777	(48,783,287)	(28,707,510)

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%	67.600%	32.400%
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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	9,826,685	9,826,685	0	6,642,839	6,642,839	0	3,183,846	3,183,846
99	410100	Deferred Federal Income Tax Expense - Washin	4,326,221	0	4,326,221	4,326,221	0	4,326,221	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	952,894	0	952,894	0	0	0	952,894	0	952,894
	410100	Total	5,279,115	9,826,685	15,105,800	4,326,221	6,642,839	10,969,060	952,894	3,183,846	4,136,740
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(217,898)	(217,898)	0	(147,299)	(147,299)	0	(70,599)	(70,599)
99	411100	Deferred Federal Income Tax Expense - Washin	(602,320)	0	(602,320)	(602,320)	0	(602,320)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(116,522)	0	(116,522)	0	0	0	(116,522)	0	(116,522)
	411100	Total	(718,842)	(217,898)	(936,740)	(602,320)	(147,299)	(749,619)	(116,522)	(70,599)	(187,121)
Total Deferred Federal Income Tax Expense			4,560,273	9,608,787	14,169,060	3,723,901	6,495,540	10,219,441	836,372	3,113,247	3,949,619

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.600%	32.400%
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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	25,074	25,074	0	16,459	16,459	0	8,615	8,615
1	408140	State Kwh Generation Tax	0	1,388,204	1,388,204	0	911,217	911,217	0	476,987	476,987
1	408150	R&P Property Tax--Production	0	17,915,394	17,915,394	0	11,759,665	11,759,665	0	6,155,729	6,155,729
1	408180	R&P Property Tax--Transmission	0	6,395,160	6,395,160	0	4,197,783	4,197,783	0	2,197,377	2,197,377
1	409100	State Income Tax--Montana & Oregon	0	(35,504)	(35,504)	0	(23,305)	(23,305)	0	(12,199)	(12,199)
TOTAL PRODUCTION & TRANSMISSION			0	25,688,328	25,688,328	0	16,861,819	16,861,819	0	8,826,509	8,826,509
DISTRIBUTION											
99	408110	State Excise Tax	20,982,308	0	20,982,308	20,982,308	0	20,982,308	0	0	0
99	408120	Municipal Occupation & License Tax	21,902,792	0	21,902,792	18,417,822	0	18,417,822	3,484,970	0	3,484,970
99	408160	Miscellaneous State or Local Tax--WA & ID	274	0	274	0	0	0	274	0	274
99	408170	R&P Property Tax--Distribution	11,066,170	0	11,066,170	7,803,405	0	7,803,405	3,262,765	0	3,262,765
99	409100	State Income Tax--Idaho	(370,253)	321	(369,932)	0	222	222	(370,253)	99	(370,154)
99	411410	State Income Tax--Idaho ITC Deferred	(336,717)	0	(336,717)	0	0	0	(336,717)	0	(336,717)
99	411420	State Income Tax--Idaho ITC Amortization	(28,415)	0	(28,415)	0	0	0	(28,415)	0	(28,415)
TOTAL DISTRIBUTION			53,216,159	321	53,216,480	47,203,535	222	47,203,757	6,012,624	99	6,012,723
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	607,629	4,099,443	4,707,072	423,569	2,836,364	3,259,933	184,060	1,263,079	1,447,139
TOTAL A&G			607,629	4,099,443	4,707,072	423,569	2,836,364	3,259,933	184,060	1,263,079	1,447,139
TOTAL TAXES OTHER THAN FIT			53,823,788	29,788,092	83,611,880	47,627,104	19,698,405	67,325,509	6,196,684	10,089,687	16,286,371

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,933,333	7,933,333	0	5,207,440	5,207,440	0	2,725,893	2,725,893
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	1,111,097	1,111,097	0	729,324	729,324	0	381,773	381,773
1	182381	CDA Settlement Past Storage	0	30,022,075	30,022,075	0	19,706,490	19,706,490	0	10,315,585	10,315,585
1	302000	Franchises & Consents	428,911	44,049,218	44,478,129	428,911	28,913,907	29,342,818	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	412,890	15,339,444	15,752,334	412,890	10,237,586	10,650,476	0	5,101,858	5,101,858
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	432,846	97,724,618	98,157,464	401,552	67,614,686	68,016,238	31,294	30,109,932	30,141,226
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	131,817	131,817	0	91,203	91,203	0	40,614	40,614
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	20,624,164	20,624,164	0	14,269,653	14,269,653	0	6,354,511	6,354,511
4	303121	Misc Intangible Plant-AMI Software	14,966,777	1,005,677	15,972,454	14,966,777	695,818	15,662,595	0	309,859	309,859
		TOTAL INTANGIBLE PLANT	16,241,424	290,344,814	306,586,238	16,210,130	197,490,295	213,700,425	31,294	92,854,519	92,885,813
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,709,022	3,709,022	0	2,434,602	2,434,602	0	1,274,420	1,274,420
1	311XXX	Structures & Improvements	111,067,685	28,593,784	139,661,469	72,583,237	18,768,960	91,352,197	38,484,448	9,824,824	48,309,272
1	312000	Boiler Plant	145,936,681	46,691,513	192,628,194	95,371,685	30,648,309	126,019,994	50,564,996	16,043,204	66,608,200
1	313000	Generators	72,245	0	72,245	47,401	0	47,401	24,844	0	24,844
1	314000	Turbogenerator Units	38,653,892	18,598,000	57,251,892	25,258,836	12,207,727	37,466,563	13,395,056	6,390,273	19,785,329
1	315000	Accessory Electric Equipment	17,475,657	12,166,015	29,641,672	11,420,707	7,985,772	19,406,479	6,054,950	4,180,243	10,235,193
1	316000	Miscellaneous Power Plant Equipment	14,165,590	2,567,439	16,733,029	9,257,453	1,685,267	10,942,720	4,908,137	882,172	5,790,309
		TOTAL STEAM PRODUCTION PLANT	327,371,750	112,325,773	439,697,523	213,939,319	73,730,637	287,669,956	113,432,431	38,595,136	152,027,567
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,140,114	64,140,114	0	42,101,571	42,101,571	0	22,038,543	22,038,543
1	331XXX	Structures & Improvements	0	96,238,431	96,238,431	0	63,170,906	63,170,906	0	33,067,525	33,067,525
1	332XXX	Reservoirs, Dams, & Waterways	0	193,453,246	193,453,246	0	126,982,711	126,982,711	0	66,470,535	66,470,535
1	333000	Waterwheels, Turbines, & Generators	0	235,711,621	235,711,621	0	154,721,108	154,721,108	0	80,990,513	80,990,513
1	334000	Accessory Electric Equipment	0	71,622,668	71,622,668	0	47,013,119	47,013,119	0	24,609,549	24,609,549
1	335XXX	Miscellaneous Power Plant Equipment	0	14,929,922	14,929,922	0	9,800,001	9,800,001	0	5,129,921	5,129,921
1	336000	Roads, Railroads, & Bridges	0	3,910,167	3,910,167	0	2,566,634	2,566,634	0	1,343,533	1,343,533
		TOTAL HYDRAULIC PRODUCTION PLANT	0	680,006,169	680,006,169	0	446,356,050	446,356,050	0	233,650,119	233,650,119
		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	17,159,641	17,159,641	0	11,263,588	11,263,588	0	5,896,053	5,896,053
1	342000	Fuel Holders, Producers, & Accessories	0	21,391,705	21,391,705	0	14,041,515	14,041,515	0	7,350,190	7,350,190
1	343000	Prime Movers	0	23,507,631	23,507,631	0	15,430,409	15,430,409	0	8,077,222	8,077,222
1	344000	Generators	0	221,236,537	221,236,537	0	145,219,663	145,219,663	0	76,016,874	76,016,874
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	22,333,230	22,333,230	0	14,659,532	14,659,532	0	7,673,698	7,673,698
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	1,683,163	1,683,163	0	1,104,828	1,104,828	0	578,335	578,335
		TOTAL OTHER PRODUCTION PLANT	0	308,422,436	308,422,436	0	202,448,486	202,448,486	0	105,973,950	105,973,950
		TOTAL PRODUCTION PLANT	327,371,750	1,100,754,378	1,428,126,128	213,939,319	722,535,173	936,474,492	113,432,431	378,219,205	491,651,636

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	28,875,920	29,504,278	410,632	18,954,154	19,364,786	217,726	9,921,766	10,139,492
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	4,474	25,973,679	25,978,153	999	17,049,123	17,050,122	3,475	8,924,556	8,928,031
1	353XXX	Station Equipment	12,057,735	274,508,247	286,565,982	7,877,151	180,187,213	188,064,364	4,180,584	94,321,034	98,501,618
1	354000	Towers & Fixtures	16,003,115	1,167,384	17,170,499	10,458,066	766,271	11,224,337	5,545,049	401,113	5,946,162
1	355000	Poles & Fixtures	4,903	281,458,475	281,463,378	3,026	184,749,343	184,752,369	1,877	96,709,132	96,711,009
1	356000	Overhead Conductors & Devices	12,532,951	145,987,165	158,520,116	8,189,945	95,825,975	104,015,920	4,343,006	50,161,190	54,504,196
1	357000	Underground Conduit	0	3,124,421	3,124,421	0	2,050,870	2,050,870	0	1,073,551	1,073,551
1	358000	Underground Conductors & Devices	0	2,473,833	2,473,833	0	1,623,824	1,623,824	0	850,009	850,009
1	359000	Roads & Trails	78,834	2,030,849	2,109,683	51,518	1,333,049	1,384,567	27,316	697,800	725,116
TOTAL TRANSMISSION PLANT			41,310,370	765,599,973	806,910,343	26,991,337	502,539,822	529,531,159	14,319,033	263,060,151	277,379,184
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,782,082	0	7,782,082	6,311,528	0	6,311,528	1,470,554	0	1,470,554
99	360400	Land Easements	3,470,721	0	3,470,721	1,038,173	0	1,038,173	2,432,548	0	2,432,548
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,177,296	0	34,177,296	27,225,645	0	27,225,645	6,951,651	0	6,951,651
3	362000	Station Equipment	144,544,450	2,997,033	147,541,483	97,978,387	2,029,201	100,007,588	46,566,063	967,832	47,533,895
99	363000	Energy Storage Equipment	2,516,056	0	2,516,056	2,516,056	0	2,516,056	0	0	0
99	364000	Poles, Towers, & Fixtures	437,662,517	0	437,662,517	285,445,933	0	285,445,933	152,216,584	0	152,216,584
99	365000	Overhead Conductors & Devices	281,847,946	0	281,847,946	180,530,631	0	180,530,631	101,317,315	0	101,317,315
99	366000	Underground Conduit	123,957,280	0	123,957,280	80,698,595	0	80,698,595	43,258,685	0	43,258,685
99	367000	Underground Conductors & Devices	220,340,057	0	220,340,057	146,194,081	0	146,194,081	74,145,976	0	74,145,976
99	368000	Line Transformers	282,243,107	0	282,243,107	194,933,413	0	194,933,413	87,309,694	0	87,309,694
99	369XXX	Services	180,865,955	0	180,865,955	119,013,428	0	119,013,428	61,852,527	0	61,852,527
99	371XXX	Installations on Customers' Premises	2,022,751	0	2,022,751	2,022,751	0	2,022,751	0	0	0
99	370XXX	Meters	75,180,071	0	75,180,071	51,550,404	0	51,550,404	23,629,667	0	23,629,667
99	373XXX	Street Light & Signal Systems	65,924,391	0	65,924,391	42,664,879	0	42,664,879	23,259,512	0	23,259,512
TOTAL DISTRIBUTION PLANT			1,862,902,530	2,997,033	1,865,899,563	1,238,123,904	2,029,201	1,240,153,105	624,778,626	967,832	625,746,458
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,976	8,435,214	9,945,190	809,648	5,836,240	6,645,888	700,328	2,598,974	3,299,302
4	390XXX	Structures & Improvements	19,018,085	97,793,922	116,812,007	10,503,479	67,662,637	78,166,116	8,514,606	30,131,285	38,645,891
4	391XXX	Office Furniture & Equipment	4,277,773	63,715,627	67,993,400	4,254,391	44,084,205	48,338,596	23,382	19,631,422	19,654,804
4	392XXX	Transportation Equipment	36,337,797	23,769,864	60,107,661	25,546,887	16,446,131	41,993,018	10,790,910	7,323,733	18,114,643
4	393000	Stores Equipment	429,256	3,789,679	4,218,935	257,018	2,622,041	2,879,059	172,238	1,167,638	1,339,876
4	394000	Tools, Shop & Garage Equipment	1,667,303	14,411,253	16,078,556	714,300	9,971,002	10,685,302	953,003	4,440,251	5,393,254
4	394100	Electric Charging Stations	0	116,964	116,964	0	80,926	80,926	0	36,038	36,038
4	395XXX	Laboratory Equipment	365,557	2,460,007	2,825,564	351,977	1,702,054	2,054,031	13,580	757,953	771,533
4	396XXX	Power Operated Equipment	24,080,474	9,294,451	33,374,925	14,185,738	6,430,738	20,616,476	9,894,736	2,863,713	12,758,449
4	397XXX	Communications Equipment	27,995,161	77,779,283	105,774,444	18,886,921	53,814,708	72,701,629	9,108,240	23,964,575	33,072,815
4	398000	Miscellaneous Equipment	13,474	665,581	679,055	0	460,509	460,509	13,474	205,072	218,546
TOTAL GENERAL PLANT			115,694,856	302,231,845	417,926,701	75,510,359	209,111,191	284,621,550	40,184,497	93,120,654	133,305,151
TOTAL PLANT IN SERVICE			2,363,520,930	2,461,928,043	4,825,448,973	1,570,775,049	1,633,705,682	3,204,480,731	792,745,881	828,222,361	1,620,968,242

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(244,269,002)	(71,303,637)	(315,572,639)	(158,668,805)	(46,803,707)	(205,472,512)	(85,600,197)	(24,499,930)	(110,100,127)
E-ADEP		Hydro Production Plant	0	(146,533,899)	(146,533,899)	0	(96,184,851)	(96,184,851)	0	(50,349,048)	(50,349,048)
E-ADEP		Other Production Plant	0	(139,578,440)	(139,578,440)	0	(91,619,288)	(91,619,288)	0	(47,959,152)	(47,959,152)
E-ADEP		Transmission Plant	(23,975,537)	(207,336,520)	(231,312,057)	(15,278,482)	(136,095,692)	(151,374,174)	(8,697,055)	(71,240,828)	(79,937,883)
E-ADEP		Distribution Plant	(596,467,019)	(255,164)	(596,722,183)	(363,128,492)	(172,764)	(363,301,256)	(233,338,527)	(82,400)	(233,420,927)
E-ADEP		General Plant	(41,063,462)	(98,892,893)	(139,956,355)	(24,872,886)	(68,423,004)	(93,295,890)	(16,190,576)	(30,469,889)	(46,660,465)
		TOTAL ACCUMULATED DEPRECIATION	(905,775,020)	(663,900,553)	(1,569,675,573)	(561,948,665)	(439,299,306)	(1,001,247,971)	(343,826,355)	(224,601,247)	(568,427,602)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,066,476)	(15,066,476)	0	(9,889,635)	(9,889,635)	0	(5,176,841)	(5,176,841)
E-AAMT		Distribution-Franchises/Misc Intangibles	(263,648)	0	(263,648)	(263,648)	0	(263,648)	0	0	0
E-AAMT		General Plant - 303000	0	(2,761,967)	(2,761,967)	0	(1,907,766)	(1,907,766)	0	(854,201)	(854,201)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,241,894)	(72,095,253)	(76,337,147)	(4,213,151)	(49,881,985)	(54,095,136)	(28,743)	(22,213,268)	(22,242,011)
E-AAMT		General Plant - 390200, 396200	0	(196,115)	(196,115)	0	(135,690)	(135,690)	0	(60,425)	(60,425)
		TOTAL ACCUMULATED AMORTIZATION	(4,505,542)	(90,119,811)	(94,625,353)	(4,476,799)	(61,815,076)	(66,291,875)	(28,743)	(28,304,735)	(28,333,478)
		TOTAL ACCUMULATED DEPR/AMORT	(910,280,562)	(754,020,364)	(1,664,300,926)	(566,425,464)	(501,114,382)	(1,067,539,846)	(343,855,098)	(252,905,982)	(596,761,080)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,453,240,368	1,707,907,679	3,161,148,047	1,004,349,585	1,132,591,300	2,136,940,885	448,890,783	575,316,379	1,024,207,162
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	118,685	118,685	0	77,905	77,905	0	40,780	40,780
12		ADFIT - Electric Plant In Service (282900)	0	(554,287,326)	(554,287,326)	0	(374,698,232)	(374,698,232)	0	(179,589,094)	(179,589,094)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,171,785)	(60,171,785)	0	(41,632,256)	(41,632,256)	0	(18,539,529)	(18,539,529)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,452,140)	(1,452,140)	0	(1,004,721)	(1,004,721)	0	(447,419)	(447,419)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(52,959)	(52,959)	0	(36,642)	(36,642)	0	(16,317)	(16,317)
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	(6,304,636)	(6,304,636)	0	(4,138,363)	(4,138,363)	0	(2,166,273)	(2,166,273)
1		ADFIT - CDA Settlement Costs (283333)	0	256,680	256,680	0	168,485	168,485	0	88,195	88,195
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,157,944)	(1,157,944)	0	(782,770)	(782,770)	0	(375,174)	(375,174)
		TOTAL ACCUMULATED DFIT	0	(623,051,425)	(623,051,425)	0	(422,046,594)	(422,046,594)	0	(201,004,831)	(201,004,831)
		NET ELECTRIC UTILITY PLANT	1,453,240,368	1,084,856,254	2,538,096,622	1,004,349,585	710,544,706	1,714,894,291	448,890,783	374,311,548	823,202,331

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.707%	32.293%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.600%	32.400%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended July 31, 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	1,453,240,368	1,084,856,254	2,538,096,622	#####	710,544,706	1,714,894,291	448,890,783	374,311,548	823,202,331	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	4,142,515	19,856,460	23,998,975	3,302,534	13,738,486	17,041,020	839,981	6,117,974	6,957,955	
4	Accumulated Amortization - AFUDC (182318)	(595,614)	(2,522,249)	(3,117,863)	(461,935)	(1,745,119)	(2,207,054)	(133,679)	(777,130)	(910,809)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(4,792)	0	(4,792)	4,792	0	4,792	
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)	(3,276,801)	0	(3,276,801)	(1,050,158)	0	(1,050,158)	(2,226,643)	0	(2,226,643)	
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)	1,888,892	0	1,888,892	0	0	0	1,888,892	0	1,888,892	
99	ADFIT - Boulder Park Disallowed (190040)	149,333	0	149,333	0	0	0	149,333	0	149,333	
99	Investment in WNP3 Exchange Power (124900, 12493)	8,458	0	8,458	8,458	0	8,458	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(1,528)	0	(1,528)	(1,528)	0	(1,528)	0	0	0	
99	CDA Lake Settlement - WA (182382)	126,765	0	126,765	126,765	0	126,765	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(12,711,324)	0	(12,711,324)	(12,711,324)	0	(12,711,324)	0	0	0	
99	CDA Lake Settlement - ID (186382)	20,650	0	20,650	0	0	0	20,650	0	20,650	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(30,958)	0	(30,958)	(26,621)	0	(26,621)	(4,337)	0	(4,337)	
99	CDA CDR Fund - Direct (182324)	9,221	0	9,221	9,221	0	9,221	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	64,648	0	64,648	60,783	0	60,783	3,865	0	3,865	
99	ADFIT - Spokane River Relicensing (283322)	(13,561)	0	(13,561)	(12,753)	0	(12,753)	(808)	0	(808)	
99	Spokane River PM&Es (182323)	56,594	0	56,594	38,597	0	38,597	17,997	0	17,997	
99	ADFIT - Spokane River PM&Es (283323)	(11,899)	0	(11,899)	(8,120)	0	(8,120)	(3,779)	0	(3,779)	
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)	(2,110,401)	(12,793)	(2,123,194)	(871,780)	(8,851)	(880,631)	(1,238,621)	(3,942)	(1,242,563)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,141,445)	0	(9,141,445)	(3,306,253)	0	(3,306,253)	(5,835,192)	0	(5,835,192)	
99	Colstrip-Regulatory Asset (182327)	5,218,016	0	5,218,016	2,788,157	0	2,788,157	2,429,859	0	2,429,859	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,708,547	0	1,708,547	686,036	0	686,036	1,022,511	0	1,022,511	
99	Colstrip Reg Asset ADFIT (283376)	(887,131)	0	(887,131)	(579,740)	0	(579,740)	(307,391)	0	(307,391)	
99	Colstrip ARO (317000P)	15,643,098	0	15,643,098	10,222,765	0	10,222,765	5,420,333	0	5,420,333	
99	Colstrip ARO A/D (317000A)	(1,217,597)	0	(1,217,597)	(795,700)	0	(795,700)	(421,897)	0	(421,897)	
99	Colstrip ARO Liability (230027)	(17,115,386)	0	(17,115,386)	(11,184,905)	0	(11,184,905)	(5,930,481)	0	(5,930,481)	
99	Colstrip ARO ADFIT (190376)	3,594,231	0	3,594,231	2,348,830	0	2,348,830	1,245,401	0	1,245,401	
99	Colstrip ARO ADFIT (283377)	(2,744,043)	0	(2,744,043)	(1,793,232)	0	(1,793,232)	(950,811)	0	(950,811)	
99	Customer Deposits (235199)	(2,075,257)	0	(2,075,257)	(2,075,257)	0	(2,075,257)	0	0	0	
C-WKC	Working Capital	53,502,456	0	53,502,456	35,577,197	0	35,577,197	17,925,259	0	17,925,259	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	35,126,475	17,321,418	52,447,893	21,396,244	11,984,516	33,380,760	13,730,231	5,336,902	19,067,133	
	NET RATE BASE	1,488,366,843	1,102,177,672	2,590,544,515	#####	722,529,222	1,748,275,051	462,621,014	379,648,450	842,269,464	

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	3,187,351	3,187,351			3,187,351	3,187,351		2,092,177	2,092,177		1,095,174	1,095,174		
	Steam (ED-ID)	4,227,829	4,227,829		4,227,829		4,227,829				4,227,829		4,227,829		
	Steam (ED-WA)	6,544,569	6,544,569		6,544,569		6,544,569	6,544,569			6,544,569		6,544,569		
1	Hydro (ED-AN)	14,079,232	14,079,232			14,079,232	14,079,232		9,241,608	9,241,608		4,837,624	4,837,624		
1	Other (ED-AN)	10,717,106	10,717,106			10,717,106	10,717,106		7,034,708	7,034,708		3,682,398	3,682,398		
Total Electric Production		38,756,087	38,756,087		10,772,398	27,983,689	38,756,087	6,544,569	18,368,493	24,913,062	4,227,829	9,615,196	13,843,025		
Electric Transmission															
1	ED-AN	15,433,012	15,433,012			15,433,012	15,433,012		10,130,229	10,130,229		5,302,783	5,302,783		
	ED-ID	984,967	984,967		984,967		984,967				984,967		984,967		
	ED-WA	507,343	507,343		507,343		507,343	507,343			507,343		507,343		
Total Electric Transmissic		16,925,322	16,925,322		1,492,310	15,433,012	16,925,322	507,343	10,130,229	10,637,572	984,967	5,302,783	6,287,750		
Electric Distribution															
3	ED-AN	77,951	77,951			77,951	77,951		52,778	52,778		25,173	25,173		
	ED-ID	16,835,010	16,835,010		16,835,010		16,835,010				16,835,010		16,835,010		
	ED-WA	31,618,103	31,618,103		31,618,103		31,618,103	31,618,103			31,618,103		31,618,103		
Total Electric Distribution		48,531,064	48,531,064		48,453,113	77,951	48,531,064	31,618,103	52,778	31,670,881	16,835,010	25,173	16,860,183		
Gas Underground Storage															
	GD-AN	621,420		621,420											
	GD-OR	115,440				115,440									
Total Gas Underground St		736,860		621,420		115,440									
Gas Distribution															
	GD-AN	57,378		57,378											
	GD-ID	5,994,482		5,994,482											
	GD-WA	13,049,939		13,049,939											
	GD-OR	8,967,916				8,967,916									
Total Gas Distribution		28,069,715		19,101,799		8,967,916									
General Plant															
4	ED-AN	2,939,944	2,939,944			2,939,944	2,939,944		2,034,118	2,034,118		905,826	905,826		
	ED-ID	475,513	475,513		475,513		475,513				475,513		475,513		
	ED-WA	867,083	867,083		867,083		867,083	867,083			867,083		867,083		
7,4	CD-AA	23,276,287	16,252,202	4,860,321	2,163,764		16,252,202		11,244,736	11,244,736		5,007,466	5,007,466		
9,4	CD-AN	695,942	538,081	157,861			538,081		372,293	372,293		165,788	165,788		
9	CD-ID	470,693	363,926	106,767			363,926				363,926		363,926		
9	CD-WA	2,033,788	1,572,464	461,324			1,572,464		1,572,464	1,572,464					
8	GD-AA	369,820		255,294	114,526										
	GD-AN	31,715		31,715											
	GD-ID	35,798		35,798											
	GD-WA	1,166,310		1,166,310											
	GD-OR	219,984			219,984										
Total General Plant		32,582,877	23,009,213	7,075,390	2,498,274		3,278,986	19,730,227	23,009,213	2,439,547	13,651,147	16,090,694	839,439	6,079,080	6,918,519
Total Depreciation Expen		165,601,925	127,221,686	26,798,609	11,581,630		63,996,807	63,224,879	127,221,686	41,109,562	42,202,647	83,312,209	22,887,245	21,022,232	43,909,477

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	67.707%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%
							34.360%
							32.293%
							30.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	904,264	904,264		904,264	904,264		593,559	593,559		310,705	310,705	
1	Misc Intangible Plt (30300)	ED-AN	229,733	229,733		229,733	229,733		150,797	150,797		78,936	78,936	
Total Production/Transmission			1,133,997	1,133,997		1,133,997	1,133,997		744,356	744,356		389,641	389,641	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (30300)	ED-WA	4,656	4,656		4,656	4,656		4,656	4,656				
Total Distribution			28,809	28,809		28,809	28,809		28,809	28,809				
General Plant - 303000														
7,4		CD-AA	454,027	317,016	94,805	42,206		317,016	317,016		219,340	219,340	97,676	97,676
9,1		CD-AN	9,730	7,523	2,207			7,523	7,523		4,938	4,938	2,585	2,585
		GD-ID	14,567		14,567									
		GD-WA	24,826		24,826									
		GD-OR	7,050			7,050								
Total General Plant - 303000			510,200	324,539	136,405	49,256		324,539	324,539		224,278	224,278	100,261	100,261
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	33,023,560	23,058,040	6,895,650	3,069,870		23,058,040	23,058,040		15,953,627	15,953,627	7,104,413	7,104,413
9,4		CD-AN	90,265	69,790	20,475			69,790	69,790		48,287	48,287	21,503	21,503
9,4		CD-ID	7,813	6,041	1,772			6,041	6,041				6,041	6,041
9,4		CD-WA	3,767,933	2,913,253	854,680			2,913,253	2,913,253		2,913,253	2,913,253		0
4		ED-AN	2,935,488	2,935,488				2,935,488	2,935,488		2,031,035	2,031,035	904,453	904,453
		ED-ID	(53)	(53)				(53)	(53)				(53)	(53)
		ED-WA	169,561	169,561				169,561	169,561		169,561	169,561		
8		GD-AA	89,215		61,587	27,628								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			40,083,782	29,152,120	7,834,164	3,097,498		3,088,802	26,063,318	29,152,120		3,082,814	18,032,949	21,115,763
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	(39)	(27)	(8)	(4)		(27)	(27)		(19)	(19)	(8)	(8)
4		ED-AN	47,271	47,271				47,271	47,271		32,706	32,706	14,565	14,565
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,232	47,244	(8)	(4)		47,244	47,244		32,687	32,687	14,557	14,557
Total Amortization Expense			41,804,020	30,686,709	7,970,561	3,146,750		3,117,611	27,569,098	30,686,709		3,111,623	19,034,270	22,145,893

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(71,303,637)	(71,303,637)			(71,303,637)	(71,303,637)		(46,803,707)	(46,803,707)		(24,499,930)	(24,499,930)	
	Steam (ED-ID)	(85,600,197)	(85,600,197)		(85,600,197)	(85,600,197)	(85,600,197)				(85,600,197)		(85,600,197)	
	Steam (ED-WA)	(158,668,805)	(158,668,805)		(158,668,805)	(158,668,805)	(158,668,805)			(158,668,805)				
1	Hydro (ED-AN)	(146,533,899)	(146,533,899)		(146,533,899)	(146,533,899)	(146,533,899)		(96,184,851)	(96,184,851)		(50,349,048)	(50,349,048)	
1	Other (ED-AN)	(139,578,440)	(139,578,440)		(139,578,440)	(139,578,440)	(139,578,440)		(91,619,288)	(91,619,288)		(47,959,152)	(47,959,152)	
Total Electric Production		(601,684,978)	(601,684,978)		(244,269,002)	(357,415,976)	(601,684,978)		(158,668,805)	(234,607,846)	(393,276,651)	(85,600,197)	(122,808,130)	(208,408,327)
Electric Transmission														
1	ED-AN	(207,336,520)	(207,336,520)			(207,336,520)	(207,336,520)		(136,095,692)	(136,095,692)		(71,240,828)	(71,240,828)	
	ED-ID	(8,697,055)	(8,697,055)		(8,697,055)	(8,697,055)	(8,697,055)				(8,697,055)		(8,697,055)	
	ED-WA	(15,278,482)	(15,278,482)		(15,278,482)	(15,278,482)	(15,278,482)				(15,278,482)		(15,278,482)	
Total Electric Transmissic		(231,312,057)	(231,312,057)		(23,975,537)	(207,336,520)	(231,312,057)		(15,278,482)	(136,095,692)	(151,374,174)	(8,697,055)	(71,240,828)	(79,937,883)
Electric Distribution														
3	ED-AN	(255,164)	(255,164)			(255,164)	(255,164)		(172,764)	(172,764)		(82,400)	(82,400)	
	ED-ID	(233,338,527)	(233,338,527)		(233,338,527)	(233,338,527)	(233,338,527)				(233,338,527)		(233,338,527)	
	ED-WA	(363,128,492)	(363,128,492)		(363,128,492)	(363,128,492)	(363,128,492)				(363,128,492)		(363,128,492)	
Total Electric Distribution		(596,722,183)	(596,722,183)		(596,467,019)	(255,164)	(596,722,183)		(363,128,492)	(172,764)	(363,301,256)	(233,338,527)	(82,400)	(233,420,927)
Gas Underground Storage														
	GD-AN	(17,214,295)		(17,214,295)										
	GD-OR	(1,288,104)		(1,288,104)		(1,288,104)								
Total Gas Underground S		(18,502,399)		(17,214,295)		(1,288,104)								
Gas Distribution														
	GD-AN	(1,855,873)		(1,855,873)										
	GD-ID	(84,877,554)		(84,877,554)										
	GD-WA	(150,142,539)		(150,142,539)										
	GD-OR	(118,994,041)		(118,994,041)										
Total Gas Distribution		(355,870,007)		(236,875,966)		(118,994,041)								
General Plant														
4	ED-AN	(36,067,673)	(36,067,673)			(36,067,673)	(36,067,673)		(24,954,862)	(24,954,862)		(11,112,811)	(11,112,811)	
	ED-ID	(11,181,314)	(11,181,314)		(11,181,314)	(11,181,314)	(11,181,314)				(11,181,314)		(11,181,314)	
	ED-WA	(20,348,096)	(20,348,096)		(20,348,096)	(20,348,096)	(20,348,096)							
7,4	CD-AA	(80,447,194)	(56,170,644)	(16,798,179)	(7,478,371)	(56,170,644)	(56,170,644)		(38,863,907)	(38,863,907)		(17,306,737)	(17,306,737)	
9,4	CD-AN	(8,606,873)	(6,654,576)	(1,952,297)		(6,654,576)	(6,654,576)		(4,604,235)	(4,604,235)		(2,050,341)	(2,050,341)	
9	CD-ID	(6,478,862)	(5,009,262)	(1,469,600)		(5,009,262)	(5,009,262)				(5,009,262)		(5,009,262)	
9	CD-WA	(5,852,258)	(4,524,790)	(1,327,468)		(4,524,790)	(4,524,790)							
8	GD-AA	(1,911,214)		(1,319,349)	(591,865)									
	GD-AN	(3,385,514)		(3,385,514)										
	GD-ID	(2,116,953)		(2,116,953)										
	GD-WA	(9,143,890)		(9,143,890)										
	GD-OR	(5,004,363)		(5,004,363)										
Total General Plant		(190,544,204)	(139,956,355)	(37,513,250)	(13,074,599)	(41,063,462)	(98,892,893)	(139,956,355)	(24,872,886)	(68,423,004)	(93,295,890)	(16,190,576)	(30,469,889)	(46,660,465)
Total Accumulated Depr		(1,994,635,828)	(1,569,675,573)	(291,603,511)	(133,356,744)	(905,775,020)	(663,900,553)	(1,569,675,573)	(561,948,665)	(439,299,306)	(1,001,247,971)	(343,826,355)	(224,601,247)	(568,427,602)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	67.707%		32.293%
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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(12,973,088)	(12,973,088)			(12,973,088)	(12,973,088)			(8,515,535)	(8,515,535)			(4,457,553)	(4,457,553)
1 Misc Intangible Plt (3030 ED-AN	(2,093,388)	(2,093,388)			(2,093,388)	(2,093,388)			(1,374,100)	(1,374,100)			(719,288)	(719,288)
Total Production/Transmission	(15,066,476)	(15,066,476)			(15,066,476)	(15,066,476)			(9,889,635)	(9,889,635)			(5,176,841)	(5,176,841)
Distribution														
Franchises (302000) ED-WA	(214,025)	(214,025)			(214,025)	(214,025)		(214,025)		(214,025)				
Misc Intangible Plt (3030 ED-WA	(49,623)	(49,623)			(49,623)	(49,623)		(49,623)		(49,623)				
Total Distribution	(263,648)	(263,648)			(263,648)	(263,648)		(263,648)		(263,648)				
General Plant - 303000														
7.4 CD-AA	(3,826,073)	(2,671,478)	(798,923)	(355,672)	(2,671,478)	(2,671,478)		(1,848,369)	(1,848,369)			(823,109)	(823,109)	
9.1 CD-AN	(117,037)	(90,489)	(26,548)		(90,489)	(90,489)		(59,397)	(59,397)			(31,092)	(31,092)	
GD-ID	(116,816)		(116,816)											
GD-WA	(243,012)		(243,012)											
GD-OR	(103,161)			(103,161)										
Total General Plant - 303000	(4,406,099)	(2,761,967)	(1,185,299)	(458,833)	(2,761,967)	(2,761,967)		(1,907,766)	(1,907,766)			(854,201)	(854,201)	
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(94,302,810)	(65,845,051)	(19,691,370)	(8,766,389)	(65,845,051)	(65,845,051)		(45,557,533)	(45,557,533)			(20,287,518)	(20,287,518)	
9.4 CD-AN	(113,026)	(87,388)	(25,638)		(87,388)	(87,388)		(60,463)	(60,463)			(26,925)	(26,925)	
9 CD-ID	(37,326)	(28,859)	(8,467)		(28,855)	(28,855)					(28,859)		(28,859)	
9 CD-WA	(4,867,049)	(3,763,056)	(1,103,993)		(3,763,056)	(3,763,056)		(3,763,056)		(3,763,056)	0		0	
4 ED-AN	(6,162,814)	(6,162,814)			(6,162,814)	(6,162,814)		(4,263,989)	(4,263,989)			(1,898,825)	(1,898,825)	
ED-ID	116	116			116	116					116		116	
ED-WA	(450,099)	(450,099)			(450,099)	(450,099)		(450,099)		(450,099)				
8 GD-AA	(379,814)		(262,193)	(117,621)										
GD-AN	0		0											
GD-OR	0			0									0	
Total Misc IT Intangible Plant - 3031XX	(106,312,822)	(76,337,151)	(21,091,661)	(8,884,010)	(4,241,894)	(72,095,253)	(76,337,147)	(4,213,151)	(49,881,985)	(54,095,140)	(28,743)	(22,213,268)	(22,242,011)	
Gas Underground Storage														
GD-AN	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	
9 CD-WA	0	0	0		0	0		0	0					
4 ED-AN	(196,124)	(196,124)			(196,124)	(196,124)		(135,696)	(135,696)			(60,428)	(60,428)	
ED-WA	0	0			0	0		0	0					
GD-WA	0		0											
GD-OR	0			0									0	
Total General Plant - 390200, 396200	(196,111)	(196,115)	3	1	0	(196,115)	(196,115)	0	(135,690)	(135,690)	0	(60,425)	(60,425)	
Total Accumulated Amortization	(126,245,156)	(94,625,357)	(22,276,957)	(9,342,842)	(4,505,542)	(90,119,811)	(94,625,353)	(4,476,799)	(61,815,076)	(66,291,879)	(28,743)	(28,304,735)	(28,333,478)	

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,955,324	0	0	0	0	2,955,324	0	0	2,955,324	0	0	0
99	GD-OR / AS	846,413	0	0	0	0	0	0	0	846,413	0	846,413	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,311,398	0	0	7,897,957	7,897,957	0	0	2,361,933	2,361,933	0	1,051,508	1,051,508
9	CD-WA / ID / AN	1,991,627	687,335	338,049	514,482	1,539,866	201,648	99,176	150,937	451,761	0	0	0
	TOTAL ACCOUNT	17,612,128	809,648	700,328	8,435,213	9,945,189	3,156,972	99,176	2,512,870	5,769,018	846,413	1,051,508	1,897,921
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,463,652	1,131,808	2,690,695	4,641,149	8,463,652	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,464,314	0	0	0	0	25,464,314	0	0	25,464,314	0	0	0
99	GD-OR / AS	3,843,531	0	0	0	0	0	0	0	3,843,531	0	3,843,531	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	121,581,951	0	0	84,892,166	84,892,166	0	0	25,387,527	25,387,527	0	11,302,258	11,302,258
9	CD-WA / ID / AN	30,337,686	9,371,671	5,823,911	8,260,607	23,456,189	2,749,429	1,708,599	2,423,469	6,881,497	0	0	0
	TOTAL ACCOUNT	189,691,134	10,503,479	8,514,606	97,793,922	116,812,007	28,213,743	1,708,599	27,810,996	57,733,338	3,843,531	11,302,258	15,145,789
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,518,409	(35,003)	7,131	1,546,281	1,518,409	0	0	0	0	0	0	0
99	GD-WA / ID / AN	595,456	0	0	0	0	595,456	0	0	595,456	0	0	0
99	GD-OR / AS	12,047	0	0	0	0	0	0	0	12,047	0	12,047	0
8	GD-AA	320,909	0	0	0	0	0	0	221,530	221,530	0	99,379	99,379
7	CD-AA	88,733,716	0	0	61,956,543	61,956,543	0	0	18,528,487	18,528,487	0	8,248,686	8,248,686
9	CD-WA / ID / AN	5,844,054	4,289,393	16,251	212,803	4,518,447	1,258,408	4,768	62,431	1,325,607	0	0	0
	TOTAL ACCOUNT	97,024,591	4,254,390	23,382	63,715,627	67,993,399	1,853,864	4,768	18,812,448	20,671,080	12,047	8,348,065	8,360,112
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	49,573,125	23,654,581	9,954,216	15,964,328	49,573,125	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,866,806	0	0	0	0	9,252,454	2,635,361	1,978,991	13,866,806	0	0	0
99	GD-OR / AS	4,126,188	0	0	0	0	0	0	0	4,126,188	0	4,126,188	0
8	GD-AA	74,163	0	0	0	0	0	0	51,196	51,196	0	22,967	22,967
7	CD-AA	7,372,073	0	0	5,147,402	5,147,402	0	0	1,539,363	1,539,363	0	685,308	685,308
9	CD-WA / ID / AN	6,967,591	1,892,306	836,694	2,658,133	5,387,133	555,158	245,466	779,834	1,580,458	0	0	0
	TOTAL ACCOUNT	81,979,946	25,546,887	10,790,910	23,769,863	60,107,660	9,807,612	2,880,827	4,349,384	17,037,823	4,126,188	708,275	4,834,463

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	389,455	449	617	388,389	389,455	0	0	0	0	0		
99		GD-WA / ID / AN	75,329	0	0	0	0	75,329	0	0	0	0		
99		GD-OR / AS	22,556	0	0	0	0	0	0	22,556	0	22,556		
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	4,952,960	256,568	171,621	3,401,291	3,829,480	75,271	50,350	997,859	1,123,480	0		
		TOTAL ACCOUNT	5,440,300	257,017	172,238	3,789,680	4,218,935	150,600	50,350	997,859	1,198,809	22,556	0	22,556
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,905,638	706,599	206,165	4,992,874	5,905,638	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,765,085	0	0	0	0	1,969,571	289,671	505,843	2,765,085	0	0	
99		GD-OR / AS	918,678	0	0	0	0	0	0	0	918,678	0	918,678	
8		GD-AA	5,044,633	0	0	0	0	0	0	3,482,411	3,482,411	0	1,562,222	
7		CD-AA	13,171,075	0	0	9,196,440	9,196,440	0	0	2,750,252	2,750,252	0	1,224,383	
9		CD-WA / ID / AN	1,262,953	7,700	746,838	221,939	976,477	2,259	219,105	65,112	286,476	0	0	
		TOTAL ACCOUNT	29,068,062	714,299	953,003	14,411,253	16,078,555	1,971,830	508,776	6,803,618	9,284,224	918,678	2,786,605	3,705,283
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,964	0	0	116,964	116,964	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	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,964	0	0	116,964	116,964	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,730,379	351,977	13,580	1,364,822	1,730,379	0	0	0	0	0	0	
99		GD-WA / ID / AN	155,140	0	0	0	0	60,223	0	94,917	155,140	0	0	
99		GD-OR / AS	26,437	0	0	0	0	0	0	0	26,437	0	26,437	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,685,642	351,977	13,580	2,460,006	2,825,563	60,223	0	564,073	624,296	26,437	209,346	235,783
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,859,489	13,935,167	9,489,763	8,434,559	31,859,489	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,158,707	0	0	0	0	2,490,433	847,685	820,589	4,158,707	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	
9		CD-WA / ID / AN	1,482,775	250,572	404,973	490,892	1,146,437	73,512	118,810	144,016	336,338	0	0	
		TOTAL ACCOUNT	38,073,284	14,185,739	9,894,736	9,294,451	33,374,926	2,563,945	966,495	1,074,957	4,605,397	43,834	49,127	92,961

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,752,005	11,505,306	6,219,887	32,026,812	49,752,005	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,075,938	0	0	0	0	754,102	320,452	1,384	1,075,938	0	0	
99		GD-OR / AS	1,130,718	0	0	0	0	0	0	0	1,130,718	0	1,130,718	
8		GD-AA	647,613	0	0	0	0	0	0	447,060	447,060	0	200,553	
7		CD-AA	61,973,560	0	0	43,271,799	43,271,799	0	0	12,940,699	12,940,699	0	5,761,062	
9		CD-WA/ ID / AN	16,491,380	7,381,615	2,888,353	2,480,673	12,750,641	2,165,593	847,375	727,771	3,740,739	0	0	
		TOTAL ACCOUNT	131,071,214	18,886,921	9,108,240	77,779,284	105,774,445	2,919,695	1,167,827	14,116,914	18,204,436	1,130,718	5,961,615	7,092,333
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	219,845	0	6,846	212,999	219,845	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	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	648,184	0	0	452,582	452,582	0	0	135,347	135,347	0	60,255	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	878,970	0	13,475	665,581	679,056	0	1,945	135,347	137,292	2,367	60,255	62,622
		TOTAL GENERAL PLANT	594,642,235	75,510,357	40,184,498	302,231,844	417,926,699	50,698,484	7,388,763	77,178,466	135,265,713	10,972,769	30,477,054	41,449,823

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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,846,729	412,890	0	10,433,839	10,846,729	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,797,147	0	0	0	0	1,022,169	774,978	0	1,797,147	0	0	0
99		GD-OR / AS	413,643	0	0	0	0	0	0	0	0	413,643	0	413,643
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,810,887	0	0	4,755,566	4,755,566	0	0	1,422,181	1,422,181	0	633,140	633,140
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	20,062,464	412,890	0	15,339,445	15,752,335	1,022,169	774,978	1,466,199	3,263,346	413,643	633,140	1,046,783
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,203,339	401,584	(625)	14,802,380	15,203,339	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	556,635	0	0	0	0	0	0	384,256	384,256	0	172,379	172,379
7		CD-AA	118,298,453	0	0	82,599,529	82,599,529	0	0	24,701,900	24,701,900	0	10,997,024	10,997,024
9		CD-WA / ID / AN	458,626	(32)	31,919	322,709	354,596	(9)	9,364	94,675	104,030	0	0	0
		TOTAL ACCOUNT	134,517,053	401,552	31,294	97,724,618	98,157,464	(9)	9,364	25,180,831	25,190,186	0	11,169,403	11,169,403
	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	188,789	0	0	131,818	131,818	0	0	39,421	39,421	0	17,550	17,550
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	188,789	0	0	131,818	131,818	0	0	39,421	39,421	0	17,550	17,550
	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 July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,537,780	0	0	20,624,164	20,624,164	0	0	6,167,784	6,167,784	0	2,745,832	2,745,832	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,537,780	0	0	20,624,164	20,624,164	0	0	6,167,784	6,167,784	0	2,745,832	2,745,832	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	549,417	549,417	0	0	549,417	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,440,323	0	0	1,005,677	1,005,677	0	0	300,754	300,754	0	133,892	133,892	0
9		CD-WA / ID / AN	18,647,076	14,417,360	0	0	14,417,360	4,229,716	0	0	4,229,716	0	0	0	0
		TOTAL ACCOUNT	20,636,816	14,966,777	0	1,005,677	15,972,454	4,229,716	0	300,754	4,530,470	0	133,892	133,892	0
		TOTAL	305,774,106	15,781,219	31,294	205,229,093	221,041,606	5,251,876	784,342	54,209,553	60,245,771	413,643	24,073,086	24,486,729	0

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 July 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,291,705)	(59,553,227)	(17,809,761)	(7,928,717)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(800,030)	(618,559)	(181,471)	0
7	282919	CD-AA	(2,079,744)	(1,452,140)	(434,271)	(193,333)
7	283750	CD-AA	(75,848)	(52,959)	(15,838)	(7,051)
		Total	(88,247,327)	(61,676,885)	(18,441,341)	(8,129,101)

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 July 31, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,934,765	3,934,765	0	0	0	0	3,934,765
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(187)	(187)	0	0	0	0	(187)
7/4	154560 Supply Chain Invoice Price Variance	0	0	29	29	0	0	0	0	29
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	35,788,031	18,512,744	0	54,300,775	35,577,197	17,925,259	210,834	587,485	0
TOTAL		35,788,031	18,512,744	3,935,088	58,235,863	35,577,197	17,925,259	210,834	587,485	3,935,088

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						