

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	177,617,032	116,675,598	60,941,434
		Adjustments			
		Adjusted Net Operating Income (Loss)	177,617,032	116,675,598	60,941,434
E-APL		Electric Net Rate Base	2,626,034,435	1,773,972,856	852,061,579
		RATE OF RETURN	<u>6.764%</u>	<u>6.577%</u>	<u>7.152%</u>

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	1-01-2020 thru 01-31-2020	395,328 100.000%	259,087 65.537%	136,241 34.463%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2019 thru 01-31-2020	28,025,050 100.000%	19,349,088 69.042%	8,675,962 30.958%
	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 January 31, 2020
Ending Balance 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
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For Twelve Months Ended January 31, 2020
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AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	1-01-2020 thru 01-31-2020	1,269,775,941	878,789,056	390,986,885	
		Percent		100.000%	69.208%	30.792%	
11		Book Depreciation Percent	02-01-2019 thru 01-31-2020	121,592,875	78,782,274	42,810,601	
		Percent		100.000%	64.792%	35.208%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended January 31, 2020
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Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	1-01-2020 thru 01-31-2020	3,164,146,493 100.000%	2,141,140,526 67.669%	1,023,005,967 32.331%
13	E-PLT	Net Electric General Plant Percent	1-01-2020 thru 01-31-2020	281,726,390 100.000%	194,338,661 68.981%	87,387,729 31.019%
14		Net Allocated Schedule M's Percent	02-01-2019 thru 01-31-2020	-113,838,321 100.000%	-77,254,523 67.863%	-36,583,798 32.137%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2020
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	369,326,758	0	369,326,758	249,622,614	0	249,622,614	119,704,144	0
99	442200	Commercial - Firm & Int.	317,974,429	0	317,974,429	228,276,148	0	228,276,148	89,698,281	0
1	442300	Industrial	114,477,175	0	114,477,175	64,080,540	0	64,080,540	50,396,635	0
99	444000	Public Street & Highway Lighting	7,384,718	0	7,384,718	4,715,021	0	4,715,021	2,669,697	0
99	448000	Interdepartmental Revenue	1,498,256	0	1,498,256	1,224,695	0	1,224,695	273,561	0
99	499XXX	Unbilled Revenue	60,673	0	60,673	(412,342)	0	(412,342)	473,015	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	810,722,009	0	810,722,009	547,506,676	0	547,506,676	263,215,333	0
1	447XXX	Sales for Resale	0	82,252,104	82,252,104	0	53,990,281	53,990,281	0	28,261,823
		TOTAL SALES OF ELECTRICITY	810,722,009	82,252,104	892,974,113	547,506,676	53,990,281	601,496,957	263,215,333	28,261,823
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(206,672)	0	(206,672)	(128,334)	0	(128,334)	(78,338)	0
99	451000	Miscellaneous Service Revenue	361,217	0	361,217	234,238	0	234,238	126,979	0
1	453000	Sales of Water & Water Power	0	336,415	336,415	0	220,823	220,823	0	115,592
1	454000	Rent from Electric Property	2,560,709	122,648	2,683,357	1,556,118	80,506	1,636,624	1,004,591	42,142
1	454100	Rent from Trnsmission Joint Use	5,735	0	5,735	5,858	0	5,858	(123)	0
1	456XXX	Other Electric Revenues	8,495,571	76,409,194	84,904,765	8,200,339	50,154,995	58,355,334	295,232	26,254,199
		TOTAL OTHER OPERATING REVENUE	11,216,560	76,868,257	88,084,817	9,868,219	50,456,324	60,324,543	1,348,341	26,411,933
		TOTAL ELECTRIC REVENUE	821,938,569	159,120,361	981,058,930	557,374,895	104,446,605	661,821,500	264,563,674	54,673,756

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2020
Ending Balance Basis

Report ID:
E-OPS-12E

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	435,280	435,280	0	285,718	285,718	0	149,562
1	501XXX	Fuel	0	31,155,171	31,155,171	0	20,450,254	20,450,254	0	10,704,917
1	502000	Steam Expense	0	3,925,739	3,925,739	0	2,576,855	2,576,855	0	1,348,884
1	505000	Electric Expense	0	1,017,291	1,017,291	0	667,750	667,750	0	349,541
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,562,713	3,562,713	0	2,338,565	2,338,565	0	1,224,148
1	507000	Rent	0	12,805	12,805	0	8,405	8,405	0	4,400
MAINTENANCE										
1	510000	Supervision & Engineering	0	532,806	532,806	0	349,734	349,734	0	183,072
1	511000	Structures	0	785,262	785,262	0	515,446	515,446	0	269,816
1	512000	Boiler Plant	0	6,158,062	6,158,062	0	4,042,152	4,042,152	0	2,115,910
1	513000	Electric Plant	0	675,066	675,066	0	443,113	443,113	0	231,953
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,546,961	1,546,961	0	1,015,425	1,015,425	0	531,536
TOTAL STEAM POWER GENERATION EXP			0	49,807,156	49,807,156	0	32,693,417	32,693,417	0	17,113,739
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	3,312,820	3,312,820	0	2,174,535	2,174,535	0	1,138,285
1	536000	Water for Power	0	923,606	923,606	0	606,255	606,255	0	317,351
1	537000	Hydraulic Expense	5,224,944	4,580,032	9,804,976	3,427,332	3,006,333	6,433,665	1,797,612	1,573,699
1	538000	Electric Expense	0	7,493,454	7,493,454	0	4,918,703	4,918,703	0	2,574,751
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,079,980	1,079,980	0	708,899	708,899	0	371,081
1	540000	Rent	0	1,449,435	1,449,435	0	951,409	951,409	0	498,026
1	540100	MT Trust Funds Land Settlement Rents	4,976,233	0	4,976,233	3,255,000	0	3,255,000	1,721,233	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	983,024	983,024	0	645,257	645,257	0	337,767
1	542000	Structures	0	756,339	756,339	0	496,461	496,461	0	259,878
1	543000	Reservoirs, Dams, & Waterways	0	1,803,682	1,803,682	0	1,183,937	1,183,937	0	619,745
1	544000	Electric Plant	0	3,472,141	3,472,141	0	2,279,113	2,279,113	0	1,193,028
1	545000	Miscellaneous Hydraulic Plant	0	1,127,050	1,127,050	0	739,796	739,796	0	387,254
TOTAL HYDRO POWER GENERATION EXP			10,201,177	26,981,563	37,182,740	6,682,332	17,710,698	24,393,030	3,518,845	9,270,865
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	254,289	254,289	0	166,915	166,915	0	87,374
1	547XXX	Fuel	0	70,906,572	70,906,572	0	46,543,074	46,543,074	0	24,363,498
1	548000	Generation Expense	0	3,002,665	3,002,665	0	1,970,949	1,970,949	0	1,031,716
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,335,323	1,335,323	0	876,506	876,506	0	458,817
1	550000	Rent	0	53,396	53,396	0	35,049	35,049	0	18,347
MAINTENANCE										
1	551000	Supervision & Engineering	0	788,024	788,024	0	517,259	517,259	0	270,765
1	552000	Structures	0	139,590	139,590	0	91,627	91,627	0	47,963
1	553000	Generating & Electric Equipment	0	6,633,655	6,633,655	0	4,354,331	4,354,331	0	2,279,324
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	541,578	541,578	0	355,492	355,492	0	186,086
TOTAL OTHER POWER GENERATION EXP			0	83,655,092	83,655,092	0	54,911,202	54,911,202	0	28,743,890

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2020
 Ending Balance Basis

Report ID:
E-OPS-12E

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	9,905,077	135,103,996	145,009,073	245,731	88,682,263	88,927,994	9,659,346	46,421,733
1	556000	System Control & Load Dispatching	0	869,171	869,171	0	570,524	570,524	0	298,647
E-557	557XXX	Other Expense	(6,224,324)	56,105,428	49,881,104	382,263	36,827,602	37,209,865	(6,606,587)	19,277,826
TOTAL OTHER POWER SUPPLY EXPENSE			3,680,753	192,078,595	195,759,348	627,994	126,080,389	126,708,383	3,052,759	65,998,206
TOTAL PRODUCTION OPERATING EXP			13,881,930	352,522,406	366,404,336	7,310,326	231,395,706	238,706,032	6,571,604	121,126,700
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,439,727	2,439,727	0	1,601,437	1,601,437	0	838,290
1	561000	Load Dispatching	0	3,741,568	3,741,568	0	2,455,965	2,455,965	0	1,285,603
1	562000	Station Expense	0	548,171	548,171	0	359,819	359,819	0	188,352
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	395,883	395,883	0	259,858	259,858	0	136,025
1	565XXX	Transmission of Electricity by Others	0	17,182,931	17,182,931	0	11,278,876	11,278,876	0	5,904,055
1	566000	Miscellaneous Transmission Expense	0	1,972,823	1,972,823	0	1,294,961	1,294,961	0	677,862
1	567000	Rent	0	179,043	179,043	0	117,524	117,524	0	61,519
MAINTENANCE										
1	568000	Supervision & Engineering	984	638,329	639,313	0	418,999	418,999	984	219,330
1	569000	Structures	614	639,110	639,724	614	419,512	420,126	0	219,598
1	570000	Station Equipment	0	960,131	960,131	0	630,230	630,230	0	329,901
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	20,715	1,009,284	1,029,999	1,289	662,494	663,783	19,426	346,790
1	572000	Underground Lines	46	0	46	46	0	46	0	0
1	573000	Service Miscellaneous	0	76,001	76,001	0	49,887	49,887	0	26,114
TOTAL TRANSMISSION OPERATING EXP			22,359	29,783,001	29,805,360	1,949	19,549,562	19,551,511	20,410	10,233,439

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For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	6,975,995	28,466,813	35,442,808	3,461,642	18,685,616	22,147,258	3,514,353	9,781,197
E-DEPX		Depreciation Expense-Transmission	1,239,428	14,725,425	15,964,853	421,106	9,665,769	10,086,875	818,322	5,059,656
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,140,393	1,140,393	0	748,554	748,554	0	391,839
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(140,403)	0	(140,403)	140,403	0
99	403027	Colstrip Plant Adjustment-Depreciation	(614,231)	0	(614,231)	0	0	0	(614,231)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,428,792	0	1,428,792	1,428,792	0	1,428,792	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	107,455	0	107,455	0	0	0	107,455	0
99	407327	Colstrip Reg. Asset Amortization	650,075	0	650,075	0	0	0	650,075	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	(117,775)	0	(117,775)	0	0	0	(117,775)	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	612,874	0	612,874	0	0	0	612,874	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	202,320	0	202,320	153,136	0	153,136	49,184	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,626,042)	0	(1,626,042)	0	0	0	(1,626,042)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(6,732,122)	0	(6,732,122)	(4,367,839)	0	(4,367,839)	(2,364,283)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(493,196)	0	(493,196)	0	0	0	(493,196)	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	31,780	0	31,780	31,780	0	31,780	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	25,041,038	25,041,038	0	16,436,937	16,436,937	0	8,604,101
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,925,014	70,482,059	72,407,073	1,256,079	46,264,423	47,520,502	668,935	24,217,636
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	15,829,303	452,787,466	468,616,769	8,568,354	297,209,691	305,778,045	7,260,949	155,577,775

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For Twelve Months Ended January 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	695,010	3,705,308	4,400,318	482,846	2,558,219	3,041,065	212,164	1,147,089
3	582000	Station Expense	878,058	43,285	921,343	519,353	29,885	549,238	358,705	13,400
3	583000	Overhead Line Expense	1,863,118	615,317	2,478,435	1,128,341	424,827	1,553,168	734,777	190,490
3	584000	Underground Line Expense	1,771,281	0	1,771,281	1,002,337	0	1,002,337	768,944	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,611	0	8,611	7,003	0	7,003	1,608	0
3	586000	Meter Expense	2,110,754	45,671	2,156,425	1,790,590	31,532	1,822,122	320,164	14,139
3	587000	Customer Installations Expense	788,820	139,640	928,460	552,576	96,410	648,986	236,244	43,230
3	588000	Miscellaneous Distribution Expense	4,460,272	4,101,606	8,561,878	2,974,726	2,831,831	5,806,557	1,485,546	1,269,775
3	589000	Rent	0	367,310	367,310	1	253,598	253,599	(1)	113,712
		MAINTENANCE:								
3	590000	Supervision & Engineering	626,268	898,641	1,524,909	471,368	620,440	1,091,808	154,900	278,201
3	591000	Structures	580,784	14,400	595,184	385,981	9,942	395,923	194,803	4,458
3	592000	Station Equipment	743,642	128,357	871,999	566,258	88,620	654,878	177,384	39,737
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,581,899	(5,634)	11,576,265	8,070,422	(3,890)	8,066,532	3,511,477	(1,744)
3	594000	Underground Lines	882,137	0	882,137	610,552	0	610,552	271,585	0
3	595000	Line Transformers	390,586	0	390,586	306,717	0	306,717	83,869	0
3	596000	Street Light & Signal System Maintenance Exp	194,569	0	194,569	163,823	0	163,823	30,746	0
3	597000	Meters	46,273	0	46,273	39,740	0	39,740	6,533	0
3	598000	Miscellaneous Distribution Expense	402,968	229,727	632,695	276,453	158,608	435,061	126,515	71,119
		TOTAL DISTRIBUTION OPERATING EXP	28,025,050	10,283,628	38,308,678	19,349,087	7,100,022	26,449,109	8,675,963	3,183,606
E-DEPX		Depreciation Expense-Distribution	47,664,834	72,040	47,736,874	30,879,329	49,738	30,929,067	16,785,505	22,302
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,821,524	321	54,821,845	47,408,849	222	47,409,071	7,412,675	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	102,516,377	72,361	102,588,738	78,318,197	49,960	78,368,157	24,198,180	22,401
		TOTAL DISTRIBUTION EXPENSES	130,541,427	10,355,989	140,897,416	97,667,284	7,149,982	104,817,266	32,874,143	3,206,007

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 2020		
Ending Balance 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	173,967	173,967	0	114,013	114,013	0	59,954
2	902000	Meter Reading Expenses	2,500,361	208,908	2,709,269	2,269,197	136,912	2,406,109	231,164	71,996
2	903XXX	Customer Records & Collection Expenses	2,775,746	7,523,486	10,299,232	1,854,802	4,930,667	6,785,469	920,944	2,592,819
2	904000	Uncollectible Accounts	0	164,991	164,991	0	108,130	108,130	0	56,861
2	905000	Misc Customer Accounts	0	224,142	224,142	0	146,896	146,896	0	77,246
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,276,107	8,295,494	13,571,601	4,123,999	5,436,618	9,560,617	1,152,108	2,858,876
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	37,019,154	211,333	37,230,487	26,634,780	138,501	26,773,281	10,384,374	72,832
2	909000	Advertising	50,402	1,175,481	1,225,883	50,402	770,375	820,777	0	405,106
2	910000	Misc Customer Service & Info Exp	0	276,065	276,065	0	180,925	180,925	0	95,140
TOTAL CUSTOMER SERVICE & INFO EXP			37,069,556	1,662,879	38,732,435	26,685,182	1,089,801	27,774,983	10,384,374	573,078
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	739,251	32,301,120	33,040,371	589,188	22,348,822	22,938,010	150,063	9,952,298
4	921000	Office Supplies & Expenses	8,366	4,871,208	4,879,574	6,210	3,370,340	3,376,550	2,156	1,500,868
4	922000	Admin Exp Transferred--Credit	0	(100,738)	(100,738)	0	(69,700)	(69,700)	0	(31,038)
4	923000	Outside Services Employed	422,611	9,740,713	10,163,324	397,740	6,739,502	7,137,242	24,871	3,001,211
4	924000	Property Insurance Premium	0	1,484,523	1,484,523	0	1,027,127	1,027,127	0	457,396
4	925XXX	Injuries and Damages	3,654	3,288,803	3,292,457	2,812	2,275,490	2,278,302	842	1,013,313
4	926XXX	Employee Pensions and Benefits	512,272	5,124,903	5,637,175	352,696	3,545,869	3,898,565	159,576	1,579,034
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,434,723	3,558,528	6,993,251	2,255,118	2,335,818	4,590,936	1,179,605	1,222,710
4	930000	Miscellaneous General Expenses	140,209	4,988,436	5,128,645	103,035	3,451,449	3,554,484	37,174	1,536,987
4	931000	Rents	4,712	313,759	318,471	0	217,087	217,087	4,712	96,672
4	935000	Maintenance of General Plant	1,354,627	11,664,273	13,018,900	868,411	8,070,394	8,938,805	486,216	3,593,879
TOTAL ADMIN & GEN OPERATING EXP			6,621,625	77,235,528	83,857,153	4,575,210	53,312,198	57,887,408	2,046,415	23,923,330

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	2,963,506	19,385,787	22,349,293	2,174,500	13,412,832	15,587,332	789,006	5,972,955
E-AMTX		Amortization Expense-General Plant - 303000	0	446,272	446,272	0	308,504	308,504	0	137,768
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,117,971	24,019,558	27,137,529	3,111,951	16,618,893	19,730,844	6,020	7,400,665
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,382	47,382	0	32,783	32,783	0	14,599
99	407229	Idaho Earnings Test Amortization	(495)	0	(495)	0	0	0	(495)	0
99	407230	Tax Reform Amortization	(8,455,929)	0	(8,455,929)	(3,714,141)	0	(3,714,141)	(4,741,788)	0
99	407311	Regulatory Debit - AFUDC Amortization	203,636	1,017,167	1,220,803	162,244	688,307	850,551	41,392	328,860
99	407314	Regulatory Debit - FISERVE Amortization	38,667	0	38,667	0	0	0	38,667	0
99	407319	AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0
99	407332	Existing Meters Excess Deprec. Deferral	801,054	0	801,054	801,054	0	801,054	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,040,381)	0	(1,040,381)	(713,928)	0	(713,928)	(326,453)	0
99	407436	Regulatory Credit - AMI	(6,940,885)	0	(6,940,885)	(6,940,885)	0	(6,940,885)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	137,384	425,799	563,183	91,939	294,606	386,545	45,445	131,193
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(8,053,827)	45,341,965	37,288,138	(4,248,400)	31,355,925	27,107,525	(3,805,427)	13,986,040
		TOTAL ADMIN & GENERAL EXPENSES	(1,432,202)	122,577,493	121,145,291	326,810	84,668,123	84,994,933	(1,759,012)	37,909,370
		TOTAL EXPENSES BEFORE FIT	187,284,191	595,679,321	782,963,512	137,371,629	395,554,215	532,925,844	49,912,562	200,125,106
		NET OPERATING INCOME (LOSS) BEFORE FIT			198,095,418			128,895,656		
E-FIT		FEDERAL INCOME TAX			9,281,811			4,381,308		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,681,363			8,156,965		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			177,617,032			116,675,598		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.537%	34.463%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.042%	30.958%
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 January 31, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	119,704,144
99	442200	Commercial - Firm & Int.	89,698,281
1	442300	Industrial	50,396,635
99	444000	Public Street & Highway Lighting	2,669,697
99	448000	Interdepartmental Revenue	273,561
99	499XXX	Unbilled Revenue	473,015
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>263,215,333</u>
1	447XXX	Sales for Resale	28,261,823
		TOTAL SALES OF ELECTRICITY	<u>291,477,156</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(78,338)
99	451000	Miscellaneous Service Revenue	126,979
1	453000	Sales of Water & Water Power	115,592
1	454000	Rent from Electric Property	1,046,733
1	454100	Rent from Trnsmission Joint Use	(123)
1	456XXX	Other Electric Revenues	26,549,431
		TOTAL OTHER OPERATING REVENUE	<u>27,760,274</u>
		TOTAL ELECTRIC REVENUE	<u>319,237,430</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	149,562
1	501XXX	Fuel	10,704,917
1	502000	Steam Expense	1,348,884
1	505000	Electric Expense	349,541
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,224,148
1	507000	Rent	4,400
		MAINTENANCE	
1	510000	Supervision & Engineering	183,072
1	511000	Structures	269,816
1	512000	Boiler Plant	2,115,910
1	513000	Electric Plant	231,953
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	531,536
		TOTAL STEAM POWER GENERATION EXP	<u>17,113,739</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,138,285
1	536000	Water for Power	317,351
1	537000	Hydraulic Expense	3,371,311
1	538000	Electric Expense	2,574,751
1	539000	Miscellaneous Hydraulic Power Generation Exp	371,081
1	540000	Rent	498,026
1	540100	MT Trust Funds Land Settlement Rents	1,721,233
		MAINTENANCE	
1	541000	Supervision & Engineering	337,767
1	542000	Structures	259,878
1	543000	Reservoirs, Dams, & Waterways	619,745
1	544000	Electric Plant	1,193,028
1	545000	Miscellaneous Hydraulic Plant	387,254
		TOTAL HYDRO POWER GENERATION EXP	<u>12,789,710</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	87,374
1	547XXX	Fuel	24,363,498
1	548000	Generation Expense	1,031,716
1	549XXX	Miscellaneous Other Power Generation Op Exp	458,817
1	550000	Rent	18,347
		MAINTENANCE	
1	551000	Supervision & Engineering	270,765
1	552000	Structures	47,963
1	553000	Generating & Electric Equipment	2,279,324
1	554XXX	Miscellaneous Other Power Generation Maint Exp	186,086
		TOTAL OTHER POWER GENERATION EXP	<u>28,743,890</u>

RESULTS OF OPERATIONS	Report ID:
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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	56,081,079
1	556000	System Control & Load Dispatching	298,647
E-557	557XXX	Other Expense	12,671,239
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>69,050,965</u>
		TOTAL PRODUCTION OPERATING EXP	<u>127,698,304</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	838,290
1	561000	Load Dispatching	1,285,603
1	562000	Station Expense	188,352
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	136,025
1	565XXX	Transmission of Electricity by Others	5,904,055
1	566000	Miscellaneous Transmission Expense	677,862
1	567000	Rent	61,519
		MAINTENANCE	
1	568000	Supervision & Engineering	220,314
1	569000	Structures	219,598
1	570000	Station Equipment	329,901
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	366,216
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	26,114
		TOTAL TRANSMISSION OPERATING EXP	<u>10,253,849</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,295,550
E-DEPX		Depreciation Expense-Transmission	5,877,978
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	391,839
99		Colstrip 3 AFUDC Reallocation Adj	140,403
99	403027	Colstrip Plant Adjustment-Depreciation	(614,231)
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	107,455
99	407327	Colstrip Reg. Asset Amortization	650,075
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	(117,775)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	612,874
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	49,184
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,626,042)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,364,283)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(493,196)
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	8,604,101
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	24,886,571
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	162,838,724

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,359,253
3	582000	Station Expense	372,105
3	583000	Overhead Line Expense	925,267
3	584000	Underground Line Expense	768,944
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,608
3	586000	Meter Expense	334,303
3	587000	Customer Installations Expense	279,474
3	588000	Miscellaneous Distribution Expense	2,755,321
3	589000	Rent	113,711
		MAINTENANCE:	
3	590000	Supervision & Engineering	433,101
3	591000	Structures	199,261
3	592000	Station Equipment	217,121
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,509,733
3	594000	Underground Lines	271,585
3	595000	Line Transformers	83,869
3	596000	Street Light & Signal System Maintenance Exp	30,746
3	597000	Meters	6,533
3	598000	Miscellaneous Distribution Expense	197,634
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,859,569</u>
E-DEPX		Depreciation Expense-Distribution	16,807,807
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,412,774
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,220,581</u>
		TOTAL DISTRIBUTION EXPENSES	<u>36,080,150</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	59,954
2	902000	Meter Reading Expenses	303,160
2	903XXX	Customer Records & Collection Expenses	3,513,763
2	904000	Uncollectible Accounts	56,861
2	905000	Misc Customer Accounts	77,246
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,010,984
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,457,206
2	909000	Advertising	405,106
2	910000	Misc Customer Service & Info Exp	95,140
		TOTAL CUSTOMER SERVICE & INFO EXP	10,957,452
		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	10,102,361
4	921000	Office Supplies & Expenses	1,503,024
4	922000	Admin Exp Transferred--Credit	(31,038)
4	923000	Outside Services Employed	3,026,082
4	924000	Property Insurance Premium	457,396
4	925XXX	Injuries and Damages	1,014,155
4	926XXX	Employee Pensions and Benefits	1,738,610
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,402,315
4	930000	Miscellaneous General Expenses	1,574,161
4	931000	Rents	101,384
4	935000	Maintenance of General Plant	4,080,095
		TOTAL ADMIN & GEN OPERATING EXP	25,969,745

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,761,961
E-AMTX		Amortization Expense-General Plant - 303000	137,768
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,406,685
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,599
99	407229	Idaho Earnings Test Amortization	(495)
99	407230	Tax Reform Amortization	(4,741,788)
99	407311	Regulatory Debit - AFUDC Amortization	370,252
99	407314	Regulatory Debit - FISERVE Amortization	38,667
99	407319	AFUDC Equity DFIT Deferral	342,779
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(326,453)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	176,638
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	10,180,613
		TOTAL ADMIN & GENERAL EXPENSES	36,150,358
		TOTAL EXPENSES BEFORE FIT	250,037,668
		NET OPERATING INCOME (LOSS) BEFORE FIT	69,199,762
E-FIT		FEDERAL INCOME TAX	4,900,503
E-FIT		DEFERRED FEDERAL INCOME TAX	3,524,398
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	60,941,434

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,457	900,373	934,830	32,657	591,005	623,662	1,800	309,368	311,168
1	456010	Other Electric Rev-Financial	0	(7,459,974)	(7,459,974)	0	(4,896,727)	(4,896,727)	0	(2,563,247)	(2,563,247)
1	456015	Other Electric Rev-CT Fuel Sales	0	11,552,334	11,552,334	0	7,582,952	7,582,952	0	3,969,382	3,969,382
1	456016	Other Electric Rev-Resource Opt	0	1,923,426	1,923,426	0	1,262,537	1,262,537	0	660,889	660,889
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	341,484	341,484	0	224,150	224,150	0	117,334	117,334
1	456019	Other Electric Rev-Specified	0	1,041,375	1,041,375	0	683,559	683,559	0	357,816	357,816
1	456020	Other Electric Rev-Sale of Excess	0	28,730	28,730	0	18,858	18,858	0	9,872	9,872
1	456030	Other Electric Rev-Clearwater	(113,159)	1,237,127	1,123,968	0	812,050	812,050	(113,159)	425,077	311,918
1	456050	Other Electric Rev-Attachment Fees	37,837	878,038	915,875	33,317	576,344	609,661	4,520	301,694	306,214
1	456100	Transmission Revenue of Others	0	12,636,164	12,636,164	0	8,294,378	8,294,378	0	4,341,786	4,341,786
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	2,532,834	2,532,834	0	1,662,552	1,662,552	0	870,282	870,282
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	1,435,196	0	1,435,196	1,435,196	0	1,435,196	0	0	0
1	456328	Residential Decoupling Deferral	2,577,944	0	2,577,944	2,440,047	0	2,440,047	137,897	0	137,897
1	456329	Amortization Res Decoupling Deferral	491,260	0	491,260	(53,311)	0	(53,311)	544,571	0	544,571
1	456338	Non-res Decoupling Deferred Rev	7,162,077	0	7,162,077	6,848,481	0	6,848,481	313,596	0	313,596
1	456339	Amortization Non-res Decoupling	(3,563,671)	0	(3,563,671)	(2,643,967)	0	(2,643,967)	(919,704)	0	(919,704)
1	456380	Other Electric Revenue-Clearwater	273,930	0	273,930	0	0	0	273,930	0	273,930
1	456700	Other Electric Rev-Low Voltage	159,701	0	159,701	107,919	0	107,919	51,782	0	51,782
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	(2,168,007)	(2,168,007)	0	(1,423,080)	(1,423,080)	0	(744,927)	(744,927)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,168,007	2,168,007	0	1,423,080	1,423,080	0	744,927	744,927
1	456730	Other Elec Rev-Intraco Thermal	0	48,124,273	48,124,273	0	31,588,773	31,588,773	0	16,535,500	16,535,500
TOTAL ACCOUNT 456			8,495,572	76,409,194	84,904,766	8,200,339	50,154,995	58,355,334	295,233	26,254,199	26,549,432

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-555-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	125,450,606	125,450,606	0	82,345,778	82,345,778	0	43,104,828	43,104,828
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,402,507	1,648,238	245,731	920,606	1,166,337	0	481,901	481,901
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	9,659,346	0	9,659,346	0	0	0	9,659,346	0	9,659,346
1	555550	Non Monetary - Exchange Power	0	606,766	606,766	0	398,281	398,281	0	208,485	208,485
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,111,283	5,111,283	0	3,355,046	3,355,046	0	1,756,237	1,756,237
1	555710	Intercompany Purchase	0	2,532,834	2,532,834	0	1,662,552	1,662,552	0	870,282	870,282
TOTAL ACCOUNT 555			9,905,077	135,103,996	145,009,073	245,731	88,682,263	88,927,994	9,659,346	46,421,733	56,081,079

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-557-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,930	6,745,940	6,763,870	17,930	4,428,035	4,445,965	0	2,317,905	2,317,905
1	557010	Other Power Supply Expense - Financial	0	(4,326,624)	(4,326,624)	0	(2,839,996)	(2,839,996)	0	(1,486,628)	(1,486,628)
1	557018	Merchandise Processing Fee	0	50,165	50,165	0	32,928	32,928	0	17,237	17,237
1	557150	Fuel - Economic Dispatch	0	(12,962,467)	(12,962,467)	0	(8,508,563)	(8,508,563)	0	(4,453,904)	(4,453,904)
1	557160	Power Supply Expense - Miscellaneous	0	1,453,569	1,453,569	0	954,123	954,123	0	499,446	499,446
99	557161	Unbilled Add-Ons	461,495	0	461,495	0	0	0	461,495	0	461,495
1	557165	Other Resource Costs-CAISO Charges	0	224,551	224,551	0	147,395	147,395	0	77,156	77,156
1	557170	Broker Fees - Power	0	293,358	293,358	0	192,560	192,560	0	100,798	100,798
1	557171	REC Broker Fees	0	48,483	48,483	0	31,824	31,824	0	16,659	16,659
1	557172	Trade Reporting	0	0	0	0	0	0	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	1,096,569	0	1,096,569	1,096,569	0	1,096,569	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	375,390	0	375,390	375,390	0	375,390	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,605,124)	0	(1,605,124)	(1,605,124)	0	(1,605,124)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(97,055)	0	(97,055)	0	0	0	(97,055)	0	(97,055)
99	557390	Idaho PCA Amortization	(7,292,207)	0	(7,292,207)	0	0	0	(7,292,207)	0	(7,292,207)
1	557395	Optional Renewable Power Expense Offset	0	581	581	0	381	381	0	200	200
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,912,611	3,912,611	0	2,568,238	2,568,238	0	1,344,373	1,344,373
1	557711	Turbine Gas Bookout Offset	0	(3,912,611)	(3,912,611)	0	(2,568,238)	(2,568,238)	0	(1,344,373)	(1,344,373)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	64,577,872	64,577,872	0	42,388,915	42,388,915	0	22,188,957	22,188,957
TOTAL ACCOUNT 557			(6,224,324)	56,105,428	49,881,104	382,263	36,827,602	37,209,865	(6,606,587)	19,277,826	12,671,239

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-908-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	308,533	211,333	519,866	231,615	138,501	370,116	76,918	72,832	149,750
99	908600	Public Purpose Tariff Rider Expense Offset	36,919,655	0	36,919,655	26,588,771	0	26,588,771	10,330,884	0	10,330,884
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	(385,907)	0	(385,907)	(362,479)	0	(362,479)	(23,428)	0	(23,428)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	37,019,154	211,333	37,230,487	26,634,780	138,501	26,773,281	10,384,374	72,832	10,457,206

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.537%	34.463%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.19%	53.19%
2	Cost of Debt		5.150%	5.121%
	Total Weighted Cost		2.739%	2.724%
E-APL	Net Rate Base	2,626,034,435	1,773,972,856	852,061,579
	Interest Deduction for FIT Calculation	71,799,274	48,589,117	23,210,157
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	981,058,930	661,821,500	319,237,430
E-OPS	Less: Operating & Maintenance Expense	570,679,563	379,929,660	190,749,903
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,857,883	88,763,631	43,094,252
E-OTX	Less: Taxes Other than FIT	80,426,066	64,232,553	16,193,513
	Net Operating Income Before FIT	198,095,418	128,895,656	69,199,762
E-INT	Less: Interest Expense	71,799,274	48,589,117	23,210,157
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(140,403)	140,403
E-OTX	Less: ID ITC Deferred & Amortization	1,200,229	0	1,200,229
E-SCM	Plus: Schedule M Adjustments	(83,297,275)	(59,583,572)	(23,713,703)
	Taxable Net Operating Income	44,199,098	20,863,370	23,335,728
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,281,811	4,381,308	4,900,503
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,281,811	4,381,308	4,900,503
E-DTE	Deferred FIT	11,681,363	8,156,965	3,524,398
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	20,478,386	12,220,058	8,258,328

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		61,991,751	88,303,670	150,295,421	40,078,545	59,522,688	99,601,233	21,913,206	28,780,982	50,694,188
12	997001 Contributions In Aid of Construction		0	6,983,059	6,983,059	0	4,725,366	4,725,366	0	2,257,693	2,257,693
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	955,742	955,742	0	646,741	646,741	0	309,001	309,001
99	997007 Idaho PCA		(7,394,554)	0	(7,394,554)	0	0	0	(7,394,554)	0	(7,394,554)
12	997009 Rathdrum Turbine Lease		0	(33,822)	(33,822)	0	(22,887)	(22,887)	0	(10,935)	(10,935)
12	997016 Redemption Expense Amortization		0	945,957	945,957	0	640,120	640,120	0	305,837	305,837
99	997017 Amort - Invest in Exch Pwr (405.9)		1,428,792	0	1,428,792	1,428,792	0	1,428,792	0	0	0
99	997018 DSM Tariff Rider		7,814,211	0	7,814,211	4,489,122	0	4,489,122	3,325,089	0	3,325,089
12	997020 FAS87 Current Pension Accrual		0	869,496	869,496	0	588,379	588,379	0	281,117	281,117
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(2,021,180)	(2,021,180)	0	(1,367,712)	(1,367,712)	0	(653,468)	(653,468)
99	997031 Decoupling Mechanism		(8,029,863)	0	(8,029,863)	(7,958,795)	0	(7,958,795)	(71,068)	0	(71,068)
12	997032 Interest Rate Swaps		0	(7,381,252)	(7,381,252)	0	(4,994,819)	(4,994,819)	0	(2,386,433)	(2,386,433)
99	997033 BPA Residential Exchange		(1,607,742)	0	(1,607,742)	(905,781)	0	(905,781)	(701,961)	0	(701,961)
99	997034 Montana Hydro Settlement		4,976,233	0	4,976,233	3,255,000	0	3,255,000	1,721,233	0	1,721,233
99	997035 Leases		0	49,379	49,379	0	34,165	34,165	0	15,214	15,214
99	997043 Washington Deferred Power Costs		1,026,446	0	1,026,446	1,026,446	0	1,026,446	0	0	0
12	997044 Non-Monetary Power Costs		0	606,765	606,765	0	410,592	410,592	0	196,173	196,173
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(183,467,220)	(183,467,220)	0	(124,150,433)	(124,150,433)	0	(59,316,787)	(59,316,787)
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	598,252	750,370	30,975	285,834	316,809
99	997065 Amortization - Unbilled Revenue Add-Ins		(393,909)	0	(393,909)	(336,516)	0	(336,516)	(57,393)	0	(57,393)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	5,588,026	5,588,026	0	3,781,361	3,781,361	0	1,806,665	1,806,665
12	997081 Deferred Compensation		0	1,693,548	1,693,548	0	1,146,007	1,146,007	0	547,541	547,541
4	997082 Meal Disallowances		0	625,144	625,144	0	432,531	432,531	0	192,613	192,613
12	997083 Paid Time Off		0	399,861	399,861	0	270,582	270,582	0	129,279	129,279
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(610,971)	0	(610,971)	0	0	0	(610,971)	0	(610,971)
99	997095 WA REC Deferral		(1,227,262)	0	(1,227,262)	(1,227,262)	0	(1,227,262)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,141	22,141	0	10,579	10,579
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	199,947	199,947	0	135,302	135,302	0	64,645	64,645
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(32,957,951)	(32,957,951)	0	(22,302,316)	(22,302,316)	0	(10,655,635)	(10,655,635)
99	997102 Amort Idaho Earnings Test (254229)		(495)	0	(495)	0	0	0	(495)	0	(495)
99	997103 Def Project Compass		612,874	0	612,874	0	0	0	612,874	0	612,874
99	997104 Spokane River TDG		107,455	0	107,455	0	0	0	107,455	0	107,455
99	997107 MDM System		(18,505,364)	0	(18,505,364)	(18,505,364)	0	(18,505,364)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(8,352,626)	0	(8,352,626)	(3,987,321)	0	(3,987,321)	(4,365,305)	0	(4,365,305)
99	997110 FISERVE	(990,644)	0	(990,644)	(714,148)	0	(714,148)	(276,496)	0	(276,496)
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,727)	(164,727)	0	(78,704)	(78,704)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,730	462,730	0	313,125	313,125	0	149,605	149,605
99	997115 AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	997117 Colstrip Plant Adjustment	(1,590,197)	0	(1,590,197)	0	0	0	(1,590,197)	0	(1,590,197)
99	997119 AFUDC Tax CPI	0	3,608,162	3,608,162	0	2,441,607	2,441,607	0	1,166,555	1,166,555
99	997120 Transportation Tax Disallowance	0	58,245	58,245	0	39,414	39,414	0	18,831	18,831
	TOTAL SCHEDULE M ADJUSTMENTS	58,178,678	(113,838,319)	(83,297,275)	17,670,949	(77,254,521)	(59,583,572)	12,870,095	(36,583,798)	(23,713,703)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.669%	32.331%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,357,183	5,357,183	0	3,625,152	3,625,152	0	1,732,031	1,732,031
99	410100	Deferred Federal Income Tax Expense - Washin	5,215,160	0	5,215,160	5,215,160	0	5,215,160	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,019,804	0	2,019,804	0	0	0	2,019,804	0	2,019,804
	410100	Total	7,234,964	5,357,183	12,592,147	5,215,160	3,625,152	8,840,312	2,019,804	1,732,031	3,751,835
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(489,630)	(489,630)	0	(331,328)	(331,328)	0	(158,302)	(158,302)
99	411100	Deferred Federal Income Tax Expense - Washin	(352,019)	0	(352,019)	(352,019)	0	(352,019)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(69,135)	0	(69,135)	0	0	0	(69,135)	0	(69,135)
	411100	Total	(421,154)	(489,630)	(910,784)	(352,019)	(331,328)	(683,347)	(69,135)	(158,302)	(227,437)
Total Deferred Federal Income Tax Expense			6,813,810	4,867,553	11,681,363	4,863,141	3,293,824	8,156,965	1,950,669	1,573,729	3,524,398

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.669%	32.331%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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	46,563	46,563	0	30,564	30,564	0	15,999	15,999
1	408140	State Kwh Generation Tax	0	1,487,815	1,487,815	0	976,602	976,602	0	511,213	511,213
1	408150	R&P Property Tax--Production	0	17,517,525	17,517,525	0	11,498,503	11,498,503	0	6,019,022	6,019,022
1	408180	R&P Property Tax--Transmission	0	6,008,387	6,008,387	0	3,943,905	3,943,905	0	2,064,482	2,064,482
1	409100	State Income Tax--Montana & Oregon	0	(19,252)	(19,252)	0	(12,637)	(12,637)	0	(6,615)	(6,615)
TOTAL PRODUCTION & TRANSMISSION			0	25,041,038	25,041,038	0	16,436,937	16,436,937	0	8,604,101	8,604,101
DISTRIBUTION											
99	408110	State Excise Tax	21,514,652	0	21,514,652	21,514,652	0	21,514,652	0	0	0
99	408120	Municipal Occupation & License Tax	22,427,862	0	22,427,862	18,881,345	0	18,881,345	3,546,517	0	3,546,517
99	408160	Miscellaneous State or Local Tax--WA & ID	154	0	154	0	0	0	154	0	154
99	408170	R&P Property Tax--Distribution	10,125,348	0	10,125,348	7,012,852	0	7,012,852	3,112,496	0	3,112,496
99	409100	State Income Tax--Idaho	(446,721)	321	(446,400)	0	222	222	(446,721)	99	(446,622)
99	411410	State Income Tax--Idaho ITC Deferred	1,295,460	0	1,295,460	0	0	0	1,295,460	0	1,295,460
99	411420	State Income Tax--Idaho ITC Amortization	(95,231)	0	(95,231)	0	0	0	(95,231)	0	(95,231)
TOTAL DISTRIBUTION			54,821,524	321	54,821,845	47,408,849	222	47,409,071	7,412,675	99	7,412,774
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	137,384	425,799	563,183	91,939	294,606	386,545	45,445	131,193	176,638
TOTAL A&G			137,384	425,799	563,183	91,939	294,606	386,545	45,445	131,193	176,638
TOTAL TAXES OTHER THAN FIT			54,958,908	25,467,158	80,426,066	47,500,788	16,731,765	64,232,553	7,458,120	8,735,393	16,193,513

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,933,333	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	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,874,977	15,194,693	319,716	9,918,133	10,237,849	0	4,956,844	4,956,844
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	97,792,396	97,741,633	(81,333)	67,661,581	67,580,248	30,570	30,130,815	30,161,385
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	144,292	144,292	0	99,834	99,834	0	44,458	44,458
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,268,376	970,250	16,238,626	15,268,376	671,306	15,939,682	0	298,944	298,944
TOTAL INTANGIBLE PLANT			15,861,965	289,593,487	305,455,452	15,831,395	196,972,366	212,803,761	30,570	92,621,121	92,651,691
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	111,112,921	28,571,993	139,684,914	72,612,470	18,754,656	91,367,126	38,500,451	9,817,337	48,317,788
1	312000	Boiler Plant	146,093,118	46,561,688	192,654,806	95,472,315	30,563,092	126,035,407	50,620,803	15,998,596	66,619,399
1	313000	Generators	4,740	0	4,740	3,154	0	3,154	1,586	0	1,586
1	314000	Turbogenerator Units	38,552,927	18,564,397	57,117,324	25,194,403	12,185,670	37,380,073	13,358,524	6,378,727	19,737,251
1	315000	Accessory Electric Equipment	17,488,337	12,228,021	29,716,358	11,428,770	8,026,473	19,455,243	6,059,567	4,201,548	10,261,115
1	316000	Miscellaneous Power Plant Equipment	14,088,492	2,504,682	16,593,174	9,206,886	1,644,073	10,850,959	4,881,606	860,609	5,742,215
TOTAL STEAM PRODUCTION PLANT			327,340,535	112,009,253	439,349,788	213,917,998	73,522,873	287,440,871	113,422,537	38,486,380	151,908,917
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,248,385	64,248,385	0	42,172,640	42,172,640	0	22,075,745	22,075,745
1	331XXX	Structures & Improvements	0	97,393,403	97,393,403	0	63,929,030	63,929,030	0	33,464,373	33,464,373
1	332XXX	Reservoirs, Dams, & Waterways	0	192,703,564	192,703,564	0	126,490,619	126,490,619	0	66,212,945	66,212,945
1	333000	Waterwheels, Turbines, & Generators	0	234,165,862	234,165,862	0	153,706,472	153,706,472	0	80,459,390	80,459,390
1	334000	Accessory Electric Equipment	0	69,794,994	69,794,994	0	45,813,434	45,813,434	0	23,981,560	23,981,560
1	335XXX	Miscellaneous Power Plant Equipment	0	15,201,786	15,201,786	0	9,978,452	9,978,452	0	5,223,334	5,223,334
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	677,157,918	677,157,918	0	444,486,457	444,486,457	0	232,671,461	232,671,461
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,169,412	17,169,412	0	11,270,002	11,270,002	0	5,899,410	5,899,410
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,358	21,390,358	0	14,040,631	14,040,631	0	7,349,727	7,349,727
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,453,955	221,453,955	0	145,362,376	145,362,376	0	76,091,579	76,091,579
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,318,081	22,318,081	0	14,649,588	14,649,588	0	7,668,493	7,668,493
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	1,702,922	1,702,922	0	1,117,798	1,117,798	0	585,124	585,124
TOTAL OTHER PRODUCTION PLANT			0	308,652,629	308,652,629	0	202,599,585	202,599,585	0	106,053,044	106,053,044
TOTAL PRODUCTION PLANT			327,340,535	1,097,819,800	1,425,160,335	213,917,998	720,608,915	934,526,913	113,422,537	377,210,885	490,633,422

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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	29,104,729	29,733,087	410,632	19,104,344	19,514,976	217,726	10,000,385	10,218,111
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(8,515)	25,390,174	25,381,659	(8,703)	16,666,110	16,657,407	188	8,724,064	8,724,252
1	353XXX	Station Equipment	12,062,310	274,566,425	286,628,735	7,878,506	180,225,401	188,103,907	4,183,804	94,341,024	98,524,828
1	354000	Towers & Fixtures	15,993,555	1,167,384	17,160,939	10,451,793	766,271	11,218,064	5,541,762	401,113	5,942,875
1	355000	Poles & Fixtures	4,595	282,606,332	282,610,927	2,718	185,502,796	185,505,514	1,877	97,103,536	97,105,413
1	356000	Overhead Conductors & Devices	12,525,322	146,192,835	158,718,157	8,184,720	95,960,977	104,145,697	4,340,602	50,231,858	54,572,460
1	357000	Underground Conduit	0	3,273,067	3,273,067	0	2,148,441	2,148,441	0	1,124,626	1,124,626
1	358000	Underground Conductors & Devices	0	2,623,012	2,623,012	0	1,721,745	1,721,745	0	901,267	901,267
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,284,459	766,952,729	808,237,188	26,971,184	503,427,770	530,398,954	14,313,275	263,524,959	277,838,234
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,718,094	0	3,718,094	1,234,465	0	1,234,465	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,394,768	0	34,394,768	27,407,617	0	27,407,617	6,987,151	0	6,987,151
3	362000	Station Equipment	144,613,748	2,969,472	147,583,220	98,739,285	2,050,183	100,789,468	45,874,463	919,289	46,793,752
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	437,657,300	0	437,657,300	285,888,906	0	285,888,906	151,768,394	0	151,768,394
99	365000	Overhead Conductors & Devices	281,172,377	0	281,172,377	180,469,885	0	180,469,885	100,702,492	0	100,702,492
99	366000	Underground Conduit	123,798,533	0	123,798,533	80,536,966	0	80,536,966	43,261,567	0	43,261,567
99	367000	Underground Conductors & Devices	220,107,645	0	220,107,645	145,982,134	0	145,982,134	74,125,511	0	74,125,511
99	368000	Line Transformers	281,562,863	0	281,562,863	194,442,910	0	194,442,910	87,119,953	0	87,119,953
99	369XXX	Services	180,706,321	0	180,706,321	118,879,306	0	118,879,306	61,827,015	0	61,827,015
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	74,819,756	0	74,819,756	50,837,442	0	50,837,442	23,982,314	0	23,982,314
99	373XXX	Street Light & Signal Systems	66,101,447	0	66,101,447	42,762,548	0	42,762,548	23,338,899	0	23,338,899
TOTAL DISTRIBUTION PLANT			1,861,363,306	2,969,472	1,864,332,778	1,238,053,514	2,050,183	1,240,103,697	623,309,792	919,289	624,229,081
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,793,983	10,303,010	808,699	6,084,469	6,893,168	700,328	2,709,514	3,409,842
4	390XXX	Structures & Improvements	18,917,804	100,546,795	119,464,599	10,498,653	69,567,322	80,065,975	8,419,151	30,979,473	39,398,624
4	391XXX	Office Furniture & Equipment	4,222,956	62,343,674	66,566,630	4,198,251	43,134,965	47,333,216	24,705	19,208,709	19,233,414
4	392XXX	Transportation Equipment	36,799,153	23,904,540	60,703,693	25,838,172	16,539,312	42,377,484	10,960,981	7,365,228	18,326,209
4	393000	Stores Equipment	411,565	3,725,734	4,137,299	249,293	2,577,798	2,827,091	162,272	1,147,936	1,310,208
4	394000	Tools, Shop & Garage Equipment	1,571,499	14,259,661	15,831,160	646,680	9,866,117	10,512,797	924,819	4,393,544	5,318,363
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	315,442	2,472,045	2,787,487	301,862	1,710,383	2,012,245	13,580	761,662	775,242
4	396XXX	Power Operated Equipment	24,163,581	9,218,578	33,382,159	14,265,247	6,378,242	20,643,489	9,898,334	2,840,336	12,738,670
4	397XXX	Communications Equipment	28,633,232	76,846,889	105,480,121	19,708,610	53,169,594	72,878,204	8,924,622	23,677,295	32,601,917
4	398000	Miscellaneous Equipment	13,474	617,830	631,304	0	427,470	427,470	13,474	190,360	203,834
TOTAL GENERAL PLANT			116,557,733	302,846,534	419,404,267	76,515,467	209,536,488	286,051,955	40,042,266	93,310,046	133,352,312
TOTAL PLANT IN SERVICE			2,362,407,998	2,460,182,022	4,822,590,020	1,571,289,558	1,632,595,722	3,203,885,280	791,118,440	827,586,300	1,618,704,740

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(244,065,267)	(71,188,656)	(315,253,923)	(158,399,492)	(46,728,234)	(205,127,726)	(85,665,775)	(24,460,422)	(110,126,197)
E-ADEP		Hydro Production Plant	0	(145,914,764)	(145,914,764)	0	(95,778,451)	(95,778,451)	0	(50,136,313)	(50,136,313)
E-ADEP		Other Production Plant	0	(139,551,338)	(139,551,338)	0	(91,601,498)	(91,601,498)	0	(47,949,840)	(47,949,840)
E-ADEP		Transmission Plant	(23,953,471)	(207,332,299)	(231,285,770)	(15,263,639)	(136,092,921)	(151,356,560)	(8,689,832)	(71,239,378)	(79,929,210)
E-ADEP		Distribution Plant	(594,304,969)	(251,868)	(594,556,837)	(361,140,746)	(173,895)	(361,314,641)	(233,164,223)	(77,973)	(233,242,196)
E-ADEP		General Plant	(40,770,418)	(96,907,459)	(137,677,877)	(24,663,992)	(67,049,302)	(91,713,294)	(16,106,426)	(29,858,157)	(45,964,583)
		TOTAL ACCUMULATED DEPRECIATION	(903,094,125)	(661,146,384)	(1,564,240,509)	(559,467,869)	(437,424,301)	(996,892,170)	(343,626,256)	(223,722,083)	(567,348,339)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,060,698)	(15,060,698)	0	(9,885,842)	(9,885,842)	0	(5,174,856)	(5,174,856)
E-AAMT		Distribution-Franchises/Misc Intangibles	(246,874)	0	(246,874)	(246,874)	0	(246,874)	0	0	0
E-AAMT		General Plant - 303000	0	(2,763,466)	(2,763,466)	0	(1,908,803)	(1,908,803)	0	(854,663)	(854,663)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,780,281)	(72,155,778)	(75,936,059)	(3,751,651)	(49,923,861)	(53,675,512)	(28,630)	(22,231,917)	(22,260,547)
E-AAMT		General Plant - 390200, 396200	0	(195,911)	(195,911)	0	(135,549)	(135,549)	0	(60,362)	(60,362)
		TOTAL ACCUMULATED AMORTIZATION	(4,027,155)	(90,175,853)	(94,203,008)	(3,998,525)	(61,854,055)	(65,852,580)	(28,630)	(28,321,798)	(28,350,428)
		TOTAL ACCUMULATED DEPR/AMORT	(907,121,280)	(751,322,237)	(1,658,443,517)	(563,466,394)	(499,278,356)	(1,062,744,750)	(343,654,886)	(252,043,881)	(595,698,767)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,455,286,718	1,708,859,785	3,164,146,503	1,007,823,164	1,133,317,366	2,141,140,530	447,463,554	575,542,419	1,023,005,973
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	(555,731,905)	(555,731,905)	0	(376,058,223)	(376,058,223)	0	(179,673,682)	(179,673,682)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,529,012)	(60,529,012)	0	(41,879,418)	(41,879,418)	0	(18,649,594)	(18,649,594)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,405,686)	(1,405,686)	0	(972,580)	(972,580)	0	(433,106)	(433,106)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,304,636)	(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	(783,569)	(783,569)	0	(374,375)	(374,375)
		TOTAL ACCUMULATED DFIT	0	(624,760,342)	(624,760,342)	0	(423,590,277)	(423,590,277)	0	(201,170,065)	(201,170,065)
		NET ELECTRIC UTILITY PLANT	1,455,286,718	1,084,099,443	2,539,386,161	1,007,823,164	709,727,089	1,717,550,253	447,463,554	374,372,354	821,835,908

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.042%	30.958%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.669%	32.331%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,455,286,718	1,084,099,443	2,539,386,161	#####	709,727,089	1,717,550,253	447,463,554	374,372,354	821,835,908
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,224,276	30,368,019	36,592,295	4,954,893	21,011,329	25,966,222	1,269,383	9,356,690	10,626,073
4	Accumulated Amortization - AFUDC (182318)	(899,394)	(3,786,260)	(4,685,654)	(694,478)	(2,619,675)	(3,314,153)	(204,916)	(1,166,585)	(1,371,501)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,276,801)	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)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	126,765	0	126,765	126,765	0	126,765	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(12,365,533)	0	(12,365,533)	(12,365,533)	0	(12,365,533)	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)	(2,022,430)	(3,048)	(2,025,478)	(784,536)	(2,109)	(786,645)	(1,237,894)	(939)	(1,238,833)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,835,192)	0	(5,835,192)	0	0	0	(5,835,192)	0	(5,835,192)
99	Colstrip-Regulatory Asset (182327)	2,428,555	0	2,428,555	0	0	0	2,428,555	0	2,428,555
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,020,437	0	1,020,437	0	0	0	1,020,437	0	1,020,437
99	Colstrip Reg Asset ADFIT (283376)	(305,043)	0	(305,043)	0	0	0	(305,043)	0	(305,043)
99	Colstrip ARO (317000P)	5,787,542	0	5,787,542	0	0	0	5,787,542	0	5,787,542
99	Colstrip ARO A/D (317000A)	(411,822)	0	(411,822)	0	0	0	(411,822)	0	(411,822)
99	Colstrip ARO Liability (230027)	(6,186,965)	0	(6,186,965)	0	0	0	(6,186,965)	0	(6,186,965)
99	Colstrip ARO ADFIT (190376)	1,299,263	0	1,299,263	0	0	0	1,299,263	0	1,299,263
99	Colstrip ARO ADFIT (283377)	(994,219)	0	(994,219)	0	0	0	(994,219)	0	(994,219)
99	Customer Deposits (235199)	(2,140,887)	0	(2,140,887)	(2,140,887)	0	(2,140,887)	0	0	0
C-WKC	Working Capital	74,562,095	0	74,562,095	48,814,886	0	48,814,886	25,747,209	0	25,747,209
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	60,069,563	26,578,711	86,648,274	38,033,058	18,389,545	56,422,603	22,036,505	8,189,166	30,225,671
	NET RATE BASE	1,515,356,281	1,110,678,154	2,626,034,435	#####	728,116,634	1,773,972,856	469,500,059	382,561,520	852,061,579

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	4,031,191	4,031,191			4,031,191	4,031,191		2,646,074	2,646,074		1,385,117	1,385,117	
	Steam (ED-ID)	3,514,353	3,514,353		3,514,353		3,514,353				3,514,353		3,514,353	
	Steam (ED-WA)	3,461,642	3,461,642		3,461,642		3,461,642	3,461,642		3,461,642				
1	Hydro (ED-AN)	13,739,965	13,739,965			13,739,965	13,739,965		9,018,913	9,018,913		4,721,052	4,721,052	
1	Other (ED-AN)	10,695,657	10,695,657			10,695,657	10,695,657		7,020,629	7,020,629		3,675,028	3,675,028	
Total Electric Production		35,442,808	35,442,808			6,975,995	28,466,813	35,442,808	3,461,642	18,685,616	22,147,258	3,514,353	9,781,197	13,295,550
Electric Transmission														
1	ED-AN	14,725,425	14,725,425			14,725,425	14,725,425		9,665,769	9,665,769		5,059,656	5,059,656	
	ED-ID	818,322	818,322		818,322		818,322				818,322		818,322	
	ED-WA	421,106	421,106		421,106		421,106	421,106		421,106				
Total Electric Transmissic		15,964,853	15,964,853			1,239,428	14,725,425	15,964,853	421,106	9,665,769	10,086,875	818,322	5,059,656	5,877,978
Electric Distribution														
3	ED-AN	72,040	72,040			72,040	72,040		49,738	49,738		22,302	22,302	
	ED-ID	16,785,505	16,785,505		16,785,505		16,785,505				16,785,505		16,785,505	
	ED-WA	30,879,329	30,879,329		30,879,329		30,879,329	30,879,329		30,879,329				
Total Electric Distribution		47,736,874	47,736,874			47,664,834	72,040	47,736,874	30,879,329	49,738	30,929,067	16,785,505	22,302	16,807,807
Gas Underground Storage														
	GD-AN	688,062		688,062										
	GD-OR	114,748				114,748								
Total Gas Underground St		802,810		688,062		114,748								
Gas Distribution														
	GD-AN	57,858		57,858										
	GD-ID	5,875,981		5,875,981										
	GD-WA	12,492,768		12,492,768										
	GD-OR	8,681,559				8,681,559								
Total Gas Distribution		27,108,166		18,426,607		8,681,559								
General Plant														
4	ED-AN	2,894,505	2,894,505			2,894,505	2,894,505		2,002,679	2,002,679		891,826	891,826	
	ED-ID	444,585	444,585		444,585		444,585				444,585		444,585	
	ED-WA	770,079	770,079		770,079		770,079	770,079		770,079				
7,4	CD-AA	22,639,482	15,807,566	4,727,350	2,104,566	15,807,566	15,807,566		10,937,097	10,937,097		4,870,469	4,870,469	
9,4	CD-AN	884,302	683,716	200,586		683,716	683,716		473,056	473,056		210,660	210,660	
9	CD-ID	445,466	344,421	101,045		344,421	344,421				344,421		344,421	
9	CD-WA	1,816,445	1,404,421	412,024		1,404,421	1,404,421	1,404,421		1,404,421				
8	GD-AA	360,103		248,586	111,517									
	GD-AN	29,402		29,402										
	GD-ID	33,131		33,131										
	GD-WA	1,126,703		1,126,703										
	GD-OR	215,376			215,376									
Total General Plant		31,659,579	22,349,293	6,878,827	2,431,459	2,963,506	19,385,787	22,349,293	2,174,500	13,412,832	15,587,332	789,006	5,972,955	6,761,961
Total Depreciation Expens		158,715,090	121,493,828	25,993,496	11,227,766	58,843,763	62,650,065	121,493,828	36,936,577	41,813,955	78,750,532	21,907,186	20,836,110	42,743,296

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	30.958%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	908,824	908,824		908,824	908,824		596,552	596,552		312,272	312,272	
1	Misc Intangible Plt (303000)	ED-AN	231,569	231,569		231,569	231,569		152,002	152,002		79,567	79,567	
Total Production/Transmission			1,140,393	1,140,393		1,140,393	1,140,393		748,554	748,554		391,839	391,839	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			30,019	30,019		30,019	30,019		30,019	30,019				
General Plant - 303000														
7,4		CD-AA	628,374	438,749	131,211	58,414				303,566	303,566		135,183	
9,1		CD-AN	9,730	7,523	2,207				4,938	4,938		2,585	2,585	
		GD-ID	14,687		14,687									
		GD-WA	24,838		24,838									
		GD-OR	7,380			7,380								
Total General Plant - 303000			685,009	446,272	172,943	65,794				308,504	308,504		137,768	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	30,347,192	21,189,320	6,336,797	2,821,075				14,660,679	14,660,679		6,528,641	
9,4		CD-AN	87,688	67,798	19,890				46,909	46,909		20,889	20,889	
9,4		CD-ID	7,831	6,055	1,776			6,055			6,055		6,055	
9,4		CD-WA	3,756,268	2,904,234	852,034			2,904,234		2,904,234			0	
4		ED-AN	2,762,440	2,762,440				2,762,440		1,911,305	1,911,305		851,135	
		ED-ID	(35)	(35)				(35)			(35)		(35)	
		ED-WA	207,717	207,717				207,717		207,717				
8		GD-AA	121,830		84,102	37,728								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			37,290,931	27,137,529	7,294,599	2,858,803				3,111,951	16,618,893	19,730,844	6,020	7,400,665
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)				(19)	(19)		(8)	
4		ED-AN	47,409	47,409				47,409	47,409	32,802	32,802		14,607	
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,370	47,382	(8)	(4)				32,783	32,783		14,599	
Total Amortization Expense			39,193,722	28,801,595	7,467,534	2,924,593				3,141,970	17,708,734	20,850,704	6,020	7,944,871

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(71,188,656)	(71,188,656)			(71,188,656)	(71,188,656)		(46,728,234)	(46,728,234)		(24,460,422)	(24,460,422)
	Steam (ED-ID)	(85,665,775)	(85,665,775)		(85,665,775)		(85,665,775)				(85,665,775)		(85,665,775)
	Steam (ED-WA)	(158,399,492)	(158,399,492)		(158,399,492)		(158,399,492)	(158,399,492)		(158,399,492)			(158,399,492)
1	Hydro (ED-AN)	(145,914,764)	(145,914,764)		(145,914,764)	(145,914,764)	(145,914,764)		(95,778,451)	(95,778,451)		(50,136,313)	(50,136,313)
1	Other (ED-AN)	(139,551,338)	(139,551,338)		(139,551,338)	(139,551,338)	(139,551,338)		(91,601,498)	(91,601,498)		(47,949,840)	(47,949,840)
Total Electric Production		(600,720,025)	(600,720,025)		(244,065,267)	(356,654,758)	(600,720,025)	(158,399,492)	(234,108,183)	(392,507,675)	(85,665,775)	(122,546,575)	(208,212,350)
Electric Transmission													
1	ED-AN	(207,332,299)	(207,332,299)			(207,332,299)	(207,332,299)		(136,092,921)	(136,092,921)		(71,239,378)	(71,239,378)
	ED-ID	(8,689,832)	(8,689,832)		(8,689,832)		(8,689,832)				(8,689,832)		(8,689,832)
	ED-WA	(15,263,639)	(15,263,639)		(15,263,639)		(15,263,639)	(15,263,639)		(15,263,639)			(15,263,639)
Total Electric Transmissic		(231,285,770)	(231,285,770)		(23,953,471)	(207,332,299)	(231,285,770)	(15,263,639)	(136,092,921)	(151,356,560)	(8,689,832)	(71,239,378)	(79,929,210)
Electric Distribution													
3	ED-AN	(251,868)	(251,868)			(251,868)	(251,868)		(173,895)	(173,895)		(77,973)	(77,973)
	ED-ID	(233,164,223)	(233,164,223)		(233,164,223)		(233,164,223)				(233,164,223)		(233,164,223)
	ED-WA	(361,140,746)	(361,140,746)		(361,140,746)		(361,140,746)	(361,140,746)		(361,140,746)			(361,140,746)
Total Electric Distribution		(594,556,837)	(594,556,837)		(594,304,969)	(251,868)	(594,556,837)	(361,140,746)	(173,895)	(361,314,641)	(233,164,223)	(77,973)	(233,242,196)
Gas Underground Storage													
	GD-AN	(17,214,292)		(17,214,292)									
	GD-OR	(1,288,054)				(1,288,054)							
Total Gas Underground S		(18,502,346)		(17,214,292)		(1,288,054)							
Gas Distribution													
	GD-AN	(1,855,808)		(1,855,808)									
	GD-ID	(84,767,706)		(84,767,706)									
	GD-WA	(149,282,456)		(149,282,456)									
	GD-OR	(118,856,948)				(118,856,948)							
Total Gas Distribution		(354,762,918)		(235,905,970)		(118,856,948)							
General Plant													
4	ED-AN	(35,753,617)	(35,753,617)			(35,753,617)	(35,753,617)		(24,737,570)	(24,737,570)		(11,016,047)	(11,016,047)
	ED-ID	(11,100,768)	(11,100,768)		(11,100,768)		(11,100,768)				(11,100,768)		(11,100,768)
	ED-WA	(20,175,397)	(20,175,397)		(20,175,397)		(20,175,397)	(20,175,397)		(20,175,397)			(20,175,397)
7,4	CD-AA	(79,219,084)	(55,313,141)	(16,541,737)	(7,364,206)	(55,313,141)	(55,313,141)		(38,270,609)	(38,270,609)		(17,042,532)	(17,042,532)
9,4	CD-AN	(7,554,226)	(5,840,701)	(1,713,525)		(5,840,701)	(5,840,701)		(4,041,123)	(4,041,123)		(1,799,578)	(1,799,578)
9	CD-ID	(6,474,201)	(5,005,658)	(1,468,543)		(5,005,658)	(5,005,658)				(5,005,658)		(5,005,658)
9	CD-WA	(5,805,444)	(4,488,595)	(1,316,849)		(4,488,595)	(4,488,595)		(4,488,595)	(4,488,595)			
8	GD-AA	(1,936,808)		(1,337,017)	(599,791)								
	GD-AN	(3,403,410)		(3,403,410)									
	GD-ID	(2,111,281)		(2,111,281)									
	GD-WA	(9,064,003)		(9,064,003)									
	GD-OR	(4,992,024)			(4,992,024)								
Total General Plant		(187,590,263)	(137,677,877)	(36,956,365)	(12,956,021)	(40,770,418)	(96,907,459)	(137,677,877)	(24,663,992)	(67,049,302)	(91,713,294)	(16,106,426)	(29,858,157)
Total Accumulated Depr		(1,987,418,159)	(1,564,240,509)	(290,076,627)	(133,101,023)	(903,094,125)	(661,146,384)	(1,564,240,509)	(559,467,869)	(437,424,301)	(996,892,170)	(343,626,256)	(223,722,083)

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	69.042%	30.958%	
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-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	(2,087,610)	(2,087,610)			(2,087,610)	(2,087,610)		(1,370,307)	(1,370,307)		(717,303)	(717,303)	
Total Production/Transmission	(15,060,698)	(15,060,698)			(15,060,698)	(15,060,698)		(9,885,842)	(9,885,842)		(5,174,856)	(5,174,856)	
Distribution													
Franchises (302000) ED-WA	(197,846)	(197,846)			(197,846)	(197,846)	(197,846)		(197,846)				
Misc Intangible Plt (3030 ED-WA	(49,028)	(49,028)			(49,028)	(49,028)	(49,028)		(49,028)				
Total Distribution	(246,874)	(246,874)			(246,874)	(246,874)	(246,874)		(246,874)				
General Plant - 303000													
7,4 CD-AA	(3,828,218)	(2,672,977)	(799,370)	(355,871)	(2,672,977)	(2,672,977)		(1,849,406)	(1,849,406)		(823,571)	(823,571)	
9,1 CD-AN	(117,037)	(90,489)	(26,548)		(90,489)	(90,489)		(59,397)	(59,397)		(31,092)	(31,092)	
GD-ID	(116,441)		(116,441)										
GD-WA	(242,972)		(242,972)										
GD-OR	(101,884)			(101,884)									
Total General Plant - 303000	(4,406,552)	(2,763,466)	(1,185,331)	(457,755)	(2,763,466)	(2,763,466)		(1,908,803)	(1,908,803)		(854,663)	(854,663)	
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(94,486,695)	(65,973,445)	(19,729,767)	(8,783,483)	(65,973,445)	(65,973,445)		(45,646,367)	(45,646,367)		(20,327,078)	(20,327,078)	
9,4 CD-AN	(112,960)	(87,338)	(25,622)		(87,338)	(87,338)		(60,428)	(60,428)		(26,910)	(26,910)	
9 CD-ID	(37,261)	(28,809)	(8,452)		(28,809)	(28,809)	0			(28,809)		(28,809)	
9 CD-WA	(4,855,955)	(3,754,479)	(1,101,476)		(3,754,479)	(3,754,479)	(3,754,479)			0		0	
4 ED-AN	(6,094,995)	(6,094,995)			(6,094,995)	(6,094,995)		(4,217,066)	(4,217,066)		(1,877,929)	(1,877,929)	
ED-ID 179		179			179	179				179		179	
ED-WA 2,828		2,828			2,828	2,828	2,828		2,828				
8 GD-AA	(509,822)		(351,940)	(157,882)									
GD-AN	0		0										
GD-OR	0			0								0	
Total Misc IT Intangible Plant - 3031XX	(106,094,681)	(75,936,059)	(21,217,257)	(8,941,365)	(3,780,281)	(72,155,778)	(75,936,059)	(3,751,651)	(49,923,861)	(53,675,512)	(28,630)	(22,231,917)	(22,260,547)
Gas Underground Storage													
GD-AN	0		0										
Total Gas Underground Storage	0		0										
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9 CD-ID	0	0	0	0	0	0	0	0	0	0	0	0	
9 CD-WA	0	0	0	0	0	0	0	0	0	0	0	0	
4 ED-AN	(195,911)	(195,911)			(195,911)	(195,911)		(135,549)	(135,549)		(60,362)	(60,362)	
ED-WA	0	0			0	0	0	0	0				
GD-WA	0		0				0						
GD-OR	0			0								0	
Total General Plant - 390200, 396200	(195,911)	(195,911)	0	0	0	(195,911)	(195,911)	0	(135,549)	(135,549)	0	(60,362)	(60,362)
Total Accumulated Amortization	(126,004,716)	(94,203,008)	(22,402,588)	(9,399,120)	(4,027,155)	(90,175,853)	(94,203,008)	(3,998,525)	(61,854,055)	(65,852,580)	(28,630)	(28,321,798)	(28,350,428)

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,225	0	0	8,256,727	8,256,727	0	0	2,469,225	2,469,225	0	1,099,273	1,099,273
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,241,510	808,699	700,328	8,793,983	10,303,010	3,274,755	99,176	2,620,162	5,994,093	845,134	1,099,273	1,944,407
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,475,545	1,126,035	2,713,170	4,636,340	8,475,545	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,797,265	0	0	0	0	25,797,265	0	0	0	25,797,265	0	0
99	GD-OR / AS	3,824,257	0	0	0	0	0	0	0	0	3,824,257	0	3,824,257
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	125,548,402	0	0	87,661,661	87,661,661	0	0	26,215,762	26,215,762	0	11,670,979	11,670,979
9	CD-WA / ID / AN	30,171,103	9,372,618	5,705,981	8,248,793	23,327,392	2,749,707	1,674,001	2,420,003	6,843,711	0	0	0
	TOTAL ACCOUNT	193,816,572	10,498,653	8,419,151	100,546,794	119,464,598	28,546,972	1,674,001	28,635,765	58,856,738	3,824,257	11,670,979	15,495,236
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,533,099	(201,822)	7,798	1,727,123	1,533,099	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,010,898	0	0	0	0	1,010,898	0	0	0	1,010,898	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	244,142	0	0	0	0	0	0	168,536	168,536	0	75,606	75,606
7	CD-AA	86,498,595	0	0	60,395,914	60,395,914	0	0	18,061,772	18,061,772	0	8,040,909	8,040,909
9	CD-WA / ID / AN	5,998,186	4,400,073	16,908	220,637	4,637,618	1,290,878	4,960	64,730	1,360,568	0	0	0
	TOTAL ACCOUNT	95,297,029	4,198,251	24,706	62,343,674	66,566,631	2,301,776	4,960	18,295,038	20,601,774	12,109	8,116,515	8,128,624
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,187,318	23,956,108	10,122,561	16,108,649	50,187,318	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0
99	GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444
9	CD-WA / ID / AN	6,942,779	1,882,064	838,419	2,647,465	5,367,948	552,154	245,973	776,704	1,574,831	0	0	0
	TOTAL ACCOUNT	82,694,077	25,838,172	10,960,980	23,904,540	60,703,692	9,717,361	2,966,891	4,367,668	17,051,920	4,222,924	715,541	4,938,465

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,850,032	249,293	162,272	3,338,334	3,749,899	73,137	47,607	979,389	1,100,133	0
		TOTAL ACCOUNT	5,322,696	249,293	162,272	3,725,734	4,137,299	137,609	47,607	979,389	1,164,605	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,645,559	643,180	181,101	4,821,278	5,645,559	0	0	0	0	0
99		GD-WA / ID / AN	2,692,165	0	0	0	0	1,917,695	272,445	502,025	2,692,165	0
99		GD-OR / AS	914,145	0	0	0	0	0	0	0	914,145	0
8		GD-AA	5,013,392	0	0	0	0	0	0	3,460,845	3,460,845	0
7		CD-AA	13,133,436	0	0	9,170,159	9,170,159	0	0	2,742,393	2,742,393	0
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0
		TOTAL ACCOUNT	28,712,047	646,680	924,819	14,259,662	15,831,161	1,918,722	490,634	6,783,954	9,193,310	914,145
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,692,302	301,862	13,580	1,376,860	1,692,302	0	0	0	0	0
99		GD-WA / ID / AN	159,506	0	0	0	0	64,589	0	94,917	159,506	0
99		GD-OR / AS	7,487	0	0	0	0	0	0	0	7,487	0
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,632,981	301,862	13,580	2,472,044	2,787,486	64,589	0	564,073	628,662	7,487
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,854,762	14,014,676	9,491,081	8,349,005	31,854,762	0	0	0	0	0
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0
		TOTAL ACCOUNT	38,081,475	14,265,248	9,898,334	9,218,578	33,382,160	2,561,393	967,164	1,077,797	4,606,354	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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	49,307,073	12,245,475	6,036,469	31,025,129	49,307,073	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,079,927	0	0	0	0	794,934	283,040	1,953	1,079,927	0	0	
99		GD-OR / AS	1,107,989	0	0	0	0	0	0	0	0	1,107,989	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	63,259,953	0	0	44,169,997	44,169,997	0	0	13,209,311	13,209,311	0	5,880,645	
9		CD-WA/ ID / AN	15,524,466	7,463,135	2,888,153	1,651,763	12,003,051	2,189,509	847,317	484,589	3,521,415	0	0	
		TOTAL ACCOUNT	130,792,428	19,708,610	8,924,622	76,846,889	105,480,121	2,984,443	1,130,357	14,050,001	18,164,801	1,107,989	6,039,517	7,147,506
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	617,739	0	0	431,324	431,324	0	0	128,990	128,990	0	57,425	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	822,031	0	13,475	617,829	631,304	0	1,945	128,990	130,935	2,367	57,425	59,792
		TOTAL GENERAL PLANT	597,529,650	76,515,468	40,042,267	302,846,531	419,404,266	51,507,620	7,382,735	77,502,837	136,393,192	11,001,038	30,731,154	41,732,192

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	14,259,928	(81,333)	(1,000)	14,342,261	14,259,928	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	564,399	0	0	0	0	0	0	389,616	389,616	0	174,783	174,783	
7		CD-AA	119,055,112	0	0	83,127,851	83,127,851	0	0	24,859,898	24,859,898	0	11,067,363	11,067,363	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	134,337,107	(81,333)	30,570	97,792,397	97,741,634	0	9,262	25,344,065	25,353,327	0	11,242,146	11,242,146	
	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	206,652	0	0	144,291	144,291	0	0	43,151	43,151	0	19,210	19,210	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,652	0	0	144,291	144,291	0	0	43,151	43,151	0	19,210	19,210	
	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-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	805,665	805,665	0	0	805,665	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,389,585	0	0	970,250	970,250	0	0	290,159	290,159	0	129,176	129,176
9		CD-WA / ID / AN	18,705,732	14,462,711	0	0	14,462,711	4,243,021	0	0	4,243,021	0	0	0
		TOTAL ACCOUNT	20,900,982	15,268,376	0	970,250	16,238,626	4,243,021	0	290,159	4,533,180	0	129,176	129,176
		TOTAL	304,655,473	15,506,759	30,570	204,477,764	220,015,093	5,264,935	781,463	54,143,897	60,190,295	406,156	24,043,929	24,450,085

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,803,323)	(59,910,454)	(17,916,592)	(7,976,277)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(800,029)	(618,558)	(181,471)	0
7	282919	CD-AA	(2,013,213)	(1,405,686)	(420,379)	(187,148)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,625,910)	(61,941,223)	(18,520,393)	(8,164,294)

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 January 31, 2020
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,970,021	3,970,021	0	0	0	0	3,970,021
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(81)	(81)	0	0	0	0	(81)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,422,313	29,510,709	0	85,933,022	48,814,886	25,747,209	7,607,427	3,763,500	0
TOTAL		56,422,313	29,510,709	3,969,940	89,902,962	48,814,886	25,747,209	7,607,427	3,763,500	3,969,940

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						