

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended April 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	173,797,475	113,305,390	60,492,085
		Adjustments			
		Adjusted Net Operating Income (Loss)	173,797,475	113,305,390	60,492,085
E-APL		Electric Net Rate Base	2,602,918,188	1,755,952,014	846,966,174
		<b>RATE OF RETURN</b>	<b>6.677%</b>	<b>6.453%</b>	<b>7.142%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended April 30, 2020						
Ending Balance Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	4-01-2020 thru 04-30-2020	394,888 100.000%	258,524 65.468%	136,364 34.532%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2019 thru 04-30-2020	27,110,261 100.000%	18,620,284 68.684%	8,489,977 31.316%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2020  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2020  
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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
		<b>Total</b>		<b>31,632,984</b>	<b>0</b>	<b>22,175,476</b>	<b>9,457,508</b>
		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
		<b>Total</b>		<b>19,009,997</b>	<b>0</b>	<b>13,061,026</b>	<b>5,948,971</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.129%</b>	<b>123.871%</b>
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 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		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant	4-01-2020 thru 04-30-2020	1,288,396,772	893,827,241	394,569,531	
		Percent		100.000%	69.375%	30.625%	
11		Book Depreciation	05-01-2019 thru 04-30-2020	123,908,024	80,307,190	43,600,834	
		Percent		100.000%	64.812%	35.188%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended April 30, 2020  
 Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	4-01-2020 thru 04-30-2020	3,179,263,790 100.000%	2,153,483,433 67.735%	1,025,780,357 32.265%
13	E-PLT	Net Electric General Plant Percent	4-01-2020 thru 04-30-2020	281,862,166 100.000%	194,265,034 68.922%	87,597,132 31.078%
14		Net Allocated Schedule M's Percent	05-01-2019 thru 04-30-2020	-117,501,874 100.000%	-79,856,753 67.962%	-37,645,121 32.038%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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For Twelve Months Ended April 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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



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For Twelve Months Ended April 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 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	8,984,211	28,057,138	37,041,349	4,763,683	18,416,705	23,180,388	4,220,528	9,640,433
E-DEPX		Depreciation Expense-Transmission	1,488,991	15,169,479	16,658,470	506,057	9,957,246	10,463,303	982,934	5,212,233
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,137,115	1,137,115	0	746,402	746,402	0	390,713
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(98,782)	0	(98,782)	98,782	0
99	403027	Colstrip Plant Adjustment-Depreciation	(906,992)	0	(906,992)	(169,915)	0	(169,915)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	816,284	0	816,284	816,284	0	816,284	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	78,149	0	78,149	0	0	0	78,149	0
99	407327	Colstrip Reg. Asset Amortization	889,365	0	889,365	81,597	0	81,597	807,768	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(137,344)	0	(137,344)	0	0	0	(137,344)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	445,726	0	445,726	0	0	0	445,726	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	206,866	0	206,866	153,398	0	153,398	53,468	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,129,377)	0	(2,129,377)	(152,884)	0	(152,884)	(1,976,493)	0
99	407434	EIM Deferred O&M	(133,028)	0	(133,028)	0	0	0	(133,028)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,837,128)	0	(9,837,128)	(6,431,240)	0	(6,431,240)	(3,405,888)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(261,851)	0	(261,851)	0	0	0	(261,851)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	21,779	0	21,779	21,779	0	21,779	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,229,719	25,229,719	0	16,560,788	16,560,788	0	8,668,931
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(333,725)	70,701,841	70,368,116	(361,195)	46,408,688	46,047,493	27,470	24,293,153
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,513,843	423,754,732	444,268,575	10,095,790	278,152,604	288,248,394	10,418,053	145,602,128

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	165,759	165,759	0	108,519	108,519	0	57,240
2	902000	Meter Reading Expenses	2,289,755	220,938	2,510,693	2,063,557	144,644	2,208,201	226,198	76,294
2	903XXX	Customer Records & Collection Expenses	2,504,974	7,131,836	9,636,810	1,658,517	4,669,070	6,327,587	846,457	2,462,766
2	904000	Uncollectible Accounts	0	940,701	940,701	0	615,858	615,858	0	324,843
2	905000	Misc Customer Accounts	0	213,449	213,449	0	139,741	139,741	0	73,708
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,794,729</b>	<b>8,672,683</b>	<b>13,467,412</b>	<b>3,722,074</b>	<b>5,677,832</b>	<b>9,399,906</b>	<b>1,072,655</b>	<b>2,994,851</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	34,984,005	194,709	35,178,714	24,770,000	127,472	24,897,472	10,214,005	67,237
2	909000	Advertising	50,798	1,020,819	1,071,617	50,798	668,310	719,108	0	352,509
2	910000	Misc Customer Service & Info Exp	0	323,220	323,220	0	211,606	211,606	0	111,614
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,034,803</b>	<b>1,538,748</b>	<b>36,573,551</b>	<b>24,820,798</b>	<b>1,007,388</b>	<b>25,828,186</b>	<b>10,214,005</b>	<b>531,360</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	628,109	33,485,571	34,113,680	498,023	23,168,332	23,666,355	130,086	10,317,239
4	921000	Office Supplies & Expenses	6,805	4,771,441	4,778,246	6,805	3,301,312	3,308,117	0	1,470,129
4	922000	Admin Exp Transferred--Credit	0	(101,568)	(101,568)	0	(70,274)	(70,274)	0	(31,294)
4	923000	Outside Services Employed	482,883	10,223,638	10,706,521	460,488	7,073,633	7,534,121	22,395	3,150,005
4	924000	Property Insurance Premium	0	1,555,830	1,555,830	0	1,076,463	1,076,463	0	479,367
4	925XXX	Injuries and Damages	12,543	3,345,720	3,358,263	9,206	2,314,870	2,324,076	3,337	1,030,850
4	926XXX	Employee Pensions and Benefits	1,566,155	12,334,206	13,900,361	1,116,381	8,533,914	9,650,295	449,774	3,800,292
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,291,729	3,514,317	6,806,046	2,139,608	2,306,798	4,446,406	1,152,121	1,207,519
4	930000	Miscellaneous General Expenses	126,206	5,976,229	6,102,435	101,716	4,134,893	4,236,609	24,490	1,841,336
4	931000	Rents	4,362	337,032	341,394	0	233,189	233,189	4,362	103,843
4	935000	Maintenance of General Plant	1,446,083	11,504,853	12,950,936	977,168	7,960,093	8,937,261	468,915	3,544,760
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>7,566,075</b>	<b>86,947,269</b>	<b>94,513,344</b>	<b>5,309,395</b>	<b>60,033,223</b>	<b>65,342,618</b>	<b>2,256,680</b>	<b>26,914,046</b>

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For Twelve Months Ended April 30, 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	3,182,379	19,407,639	22,590,018	2,341,013	13,427,951	15,768,964	841,366	5,979,688
E-AMTX		Amortization Expense-General Plant - 303000	0	385,405	385,405	0	266,391	266,391	0	119,014
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,123,834	25,025,813	28,149,647	3,117,830	17,315,109	20,432,939	6,004	7,710,704
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,280	47,280	0	32,712	32,712	0	14,568
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(5,933,586)	0	(5,933,586)	(631,139)	0	(631,139)	(5,302,447)	0
99	407311	Regulatory Debit - AFUDC Amortization	256,011	1,281,008	1,537,019	204,240	867,691	1,071,931	51,771	413,317
99	407314	Regulatory Debit - FISERVE Amortization	161,250	0	161,250	64,583	0	64,583	96,667	0
99	407319	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0
99	407332	Existing Meters Excess Deprec. Deferral	892,193	0	892,193	892,193	0	892,193	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(955,132)	0	(955,132)	(688,397)	0	(688,397)	(266,735)	0
99	407436	Regulatory Credit - AMI	(7,592,912)	0	(7,592,912)	(7,592,912)	0	(7,592,912)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(340,274)	0	(340,274)	(340,274)	0	(340,274)	0	0
E-OTX		Taxes Other Than FIT--A&G	404,306	2,651,319	3,055,625	277,951	1,834,421	2,112,372	126,355	816,898
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,763,465)	48,798,464	43,034,999	(1,571,553)	33,744,275	32,172,722	(4,191,912)	15,054,189
		TOTAL ADMIN & GENERAL EXPENSES	1,802,610	135,745,733	137,548,343	3,737,842	93,777,498	97,515,340	(1,935,232)	41,968,235
		TOTAL EXPENSES BEFORE FIT	190,142,312	580,404,775	770,547,087	139,163,367	385,959,619	525,122,986	50,978,945	194,445,156
		NET OPERATING INCOME (LOSS) BEFORE FIT			193,895,726			125,282,083		
E-FIT		FEDERAL INCOME TAX			9,500,157			4,635,577		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,082,882			7,659,331		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			173,797,475			113,305,390		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.468%	34.532%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.684%	31.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2020	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2020	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2020	
Ending Balance Basis	*****

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



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For Twelve Months Ended April 30, 2020	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2020		
Ending Balance Basis		*****

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2020		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	57,240
2	902000	Meter Reading Expenses	302,492
2	903XXX	Customer Records & Collection Expenses	3,309,223
2	904000	Uncollectible Accounts	324,843
2	905000	Misc Customer Accounts	73,708
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,067,506</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,281,242
2	909000	Advertising	352,509
2	910000	Misc Customer Service & Info Exp	111,614
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,745,365</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	10,447,325
4	921000	Office Supplies & Expenses	1,470,129
4	922000	Admin Exp Transferred--Credit	(31,294)
4	923000	Outside Services Employed	3,172,400
4	924000	Property Insurance Premium	479,367
4	925XXX	Injuries and Damages	1,034,187
4	926XXX	Employee Pensions and Benefits	4,250,066
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,359,640
4	930000	Miscellaneous General Expenses	1,865,826
4	931000	Rents	108,205
4	935000	Maintenance of General Plant	4,013,675
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>29,170,726</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,821,054
E-AMTX		Amortization Expense-General Plant - 303000	119,014
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,716,708
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,568
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(5,302,447)
99	407311	Regulatory Debit - AFUDC Amortization	465,088
99	407314	Regulatory Debit - FISERVE Amortization	96,667
99	407319	AFUDC Equity DFIT Deferral	255,107
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(266,735)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	943,253
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>10,862,277</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>40,033,003</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>245,424,101</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>68,613,643</b>
E-FIT		FEDERAL INCOME TAX	4,864,580
E-FIT		DEFERRED FEDERAL INCOME TAX	3,423,551
E-FIT		AMORTIZED ITC	(166,573)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>60,492,085</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended April 30, 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	33,912	736,129	770,041	31,512	483,195	514,707	2,400	252,934	255,334
1	456010	Other Electric Rev-Financial	0	(3,540,204)	(3,540,204)	0	(2,323,790)	(2,323,790)	0	(1,216,414)	(1,216,414)
1	456015	Other Electric Rev-CT Fuel Sales	0	10,113,097	10,113,097	0	6,638,237	6,638,237	0	3,474,860	3,474,860
1	456016	Other Electric Rev-Resource Opt	0	2,302,637	2,302,637	0	1,511,451	1,511,451	0	791,186	791,186
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	290,181	290,181	0	190,475	190,475	0	99,706	99,706
1	456019	Other Electric Rev-Specified	0	1,152,420	1,152,420	0	756,448	756,448	0	395,972	395,972
1	456020	Other Electric Rev-Sale of Excess	0	36,780	36,780	0	24,142	24,142	0	12,638	12,638
1	456030	Other Electric Rev-Clearwater	(144,432)	1,282,474	1,138,042	0	841,816	841,816	(144,432)	440,658	296,226
1	456050	Other Electric Rev-Attachment Fees	244,793	878,170	1,122,963	212,608	576,431	789,039	32,185	301,739	333,924
1	456100	Transmission Revenue of Others	0	11,214,873	11,214,873	0	7,361,443	7,361,443	0	3,853,430	3,853,430
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,543,920	2,543,920	0	1,669,829	1,669,829	0	874,091	874,091
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	767,434	0	767,434	767,434	0	767,434	0	0	0
1	456328	Residential Decoupling Deferral	5,699,133	0	5,699,133	4,852,825	0	4,852,825	846,308	0	846,308
1	456329	Amortization Res Decoupling Deferral	(3,006,479)	0	(3,006,479)	(2,470,006)	0	(2,470,006)	(536,473)	0	(536,473)
1	456338	Non-res Decoupling Deferred Rev	10,118,063	0	10,118,063	8,922,807	0	8,922,807	1,195,256	0	1,195,256
1	456339	Amortization Non-res Decoupling	(5,180,037)	0	(5,180,037)	(4,043,779)	0	(4,043,779)	(1,136,258)	0	(1,136,258)
1	456380	Other Electric Revenue-Clearwater	323,727	0	323,727	0	0	0	323,727	0	323,727
1	456700	Other Electric Rev-Low Voltage	164,108	0	164,108	109,324	0	109,324	54,784	0	54,784
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,218,339)	(1,218,339)	0	(799,718)	(799,718)	0	(418,621)	(418,621)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,218,339	1,218,339	0	799,718	799,718	0	418,621	418,621
1	456730	Other Elec Rev-Intraco Thermal	0	34,856,091	34,856,091	0	22,879,538	22,879,538	0	11,976,553	11,976,553
TOTAL ACCOUNT 456			9,020,222	64,539,578	73,559,800	8,382,725	42,363,779	50,746,504	637,497	22,175,799	22,813,296

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended April 30, 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	118,181,422	118,181,422	0	77,574,285	77,574,285	0	40,607,137	40,607,137
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,503,126	1,748,857	245,731	986,652	1,232,383	0	516,474	516,474
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,688,664	0	10,688,664	0	0	0	10,688,664	0	10,688,664
1	555550	Non Monetary - Exchange Power	0	2,119,386	2,119,386	0	1,391,165	1,391,165	0	728,221	728,221
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,873,795	2,873,795	0	1,886,359	1,886,359	0	987,436	987,436
1	555710	Intercompany Purchase	0	2,541,523	2,541,523	0	1,668,256	1,668,256	0	873,267	873,267
TOTAL ACCOUNT 555			10,934,395	127,219,252	138,153,647	245,731	83,506,717	83,752,448	10,688,664	43,712,535	54,401,199

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended April 30, 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	17,725	6,595,878	6,613,603	17,725	4,329,534	4,347,259	0	2,266,344	2,266,344
1	557010	Other Power Supply Expense - Financial	0	(404,330)	(404,330)	0	(265,402)	(265,402)	0	(138,928)	(138,928)
1	557018	Merchandise Processing Fee	0	50,875	50,875	0	33,394	33,394	0	17,481	17,481
1	557150	Fuel - Economic Dispatch	0	(17,611,226)	(17,611,226)	0	(11,560,009)	(11,560,009)	0	(6,051,217)	(6,051,217)
1	557160	Power Supply Expense - Miscellaneous	0	1,204	1,204	0	790	790	0	414	414
99	557161	Unbilled Add-Ons	(199,460)	0	(199,460)	(666,899)	0	(666,899)	467,439	0	467,439
1	557165	Other Resource Costs-CAISO Charges	0	105,323	105,323	0	69,134	69,134	0	36,189	36,189
1	557170	Broker Fees - Power	0	292,413	292,413	0	191,940	191,940	0	100,473	100,473
1	557171	REC Broker Fees	0	54,676	54,676	0	35,889	35,889	0	18,787	18,787
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	5,011,108	0	5,011,108	5,011,108	0	5,011,108	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(643,714)	0	(643,714)	(643,714)	0	(643,714)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	620,575	0	620,575	620,575	0	620,575	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,442,574)	0	(1,442,574)	(1,442,574)	0	(1,442,574)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	529,245	0	529,245	0	0	0	529,245	0	529,245
99	557390	Idaho PCA Amortization	(5,093,933)	0	(5,093,933)	0	0	0	(5,093,933)	0	(5,093,933)
1	557395	Optional Renewable Power Expense Offset	0	497	497	0	326	326	0	171	171
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,453,380	1,453,380	0	953,999	953,999	0	499,381	499,381
1	557711	Turbine Gas Bookout Offset	0	(1,453,380)	(1,453,380)	0	(953,999)	(953,999)	0	(499,381)	(499,381)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,811,048	56,811,048	0	37,290,772	37,290,772	0	19,520,276	19,520,276
TOTAL ACCOUNT 557			(133,157)	45,896,358	45,763,201	3,642,912	30,126,368	33,769,280	(3,776,069)	15,769,990	11,993,921

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended April 30, 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	298,328	194,709	493,037	215,074	127,472	342,546	83,254	67,237	150,491
99	908600	Public Purpose Tariff Rider Expense Offset	34,750,988	0	34,750,988	24,576,589	0	24,576,589	10,174,399	0	10,174,399
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(242,184)	0	(242,184)	(198,536)	0	(198,536)	(43,648)	0	(43,648)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,984,005	194,709	35,178,714	24,770,000	127,472	24,897,472	10,214,005	67,237	10,281,242

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended April 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.49%	53.49%
2	Cost of Debt		5.087%	5.068%
	Total Weighted Cost		2.721%	2.711%
E-APL	Net Rate Base	2,602,918,188	1,755,952,014	846,966,174
	Interest Deduction for FIT Calculation	70,740,707	47,779,454	22,961,253
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended April 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	964,442,813	650,405,069	314,037,744
E-OPS	Less: Operating & Maintenance Expense	556,180,889	368,683,292	187,497,597
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,666,930	90,439,865	42,227,065
E-OTX	Less: Taxes Other than FIT	81,699,268	65,999,829	15,699,439
	Net Operating Income Before FIT	193,895,726	125,282,083	68,613,643
E-INT	Less: Interest Expense	70,740,707	47,779,454	22,961,253
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(98,782)	98,782
E-OTX	Less: ID ITC Deferred & Amortization	(231,619)	0	(231,619)
E-SCM	Plus: Schedule M Adjustments	(77,684,561)	(55,527,237)	(22,157,324)
	Taxable Net Operating Income	45,238,839	22,074,174	23,164,665
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,500,157	4,635,577	4,864,580
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,500,157	4,635,577	4,864,580
E-DTE	Deferred FIT	11,082,882	7,659,331	3,423,551
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	20,098,251	11,976,693	8,121,558

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended April 30, 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		64,251,876	89,306,566	153,558,442	41,568,714	60,215,197	101,783,911	22,683,162	29,091,369	51,774,531
12	997001 Contributions In Aid of Construction		0	6,154,921	6,154,921	0	4,169,036	4,169,036	0	1,985,885	1,985,885
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	1,787,425	1,787,425	0	1,210,712	1,210,712	0	576,713	576,713
99	997007 Idaho PCA		(4,564,688)	0	(4,564,688)	0	0	0	(4,564,688)	0	(4,564,688)
12	997009 Rathdrum Turbine Lease		0	(25,366)	(25,366)	0	(17,182)	(17,182)	0	(8,184)	(8,184)
12	997016 Redemption Expense Amortization		0	944,060	944,060	0	639,459	639,459	0	304,601	304,601
99	997017 Amort - Invest in Exch Pwr (405.9)		816,284	0	816,284	816,284	0	816,284	0	0	0
99	997018 DSM Tariff Rider		6,825,038	0	6,825,038	3,376,396	0	3,376,396	3,448,642	0	3,448,642
12	997020 FAS87 Current Pension Accrual		0	575,381	575,381	0	389,734	389,734	0	185,647	185,647
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(1,201,983)	(1,201,983)	0	(814,163)	(814,163)	0	(387,820)	(387,820)
99	997031 Decoupling Mechanism		(8,398,113)	0	(8,398,113)	(8,029,280)	0	(8,029,280)	(368,833)	0	(368,833)
12	997032 Interest Rate Swaps		0	(7,309,218)	(7,309,218)	0	(4,950,899)	(4,950,899)	0	(2,358,319)	(2,358,319)
99	997033 BPA Residential Exchange		(950,040)	0	(950,040)	(439,456)	0	(439,456)	(510,584)	0	(510,584)
99	997034 Montana Hydro Settlement		5,015,343	0	5,015,343	3,283,784	0	3,283,784	1,731,559	0	1,731,559
99	997035 Leases		0	48,911	48,911	0	33,841	33,841	0	15,070	15,070
99	997043 Washington Deferred Power Costs		4,085,587	0	4,085,587	4,085,587	0	4,085,587	0	0	0
12	997044 Non-Monetary Power Costs		0	2,119,386	2,119,386	0	1,435,566	1,435,566	0	683,820	683,820
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(186,833,816)	(186,833,816)	0	(126,551,885)	(126,551,885)	0	(60,281,931)	(60,281,931)
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	884,085	1,067,178	152,118	598,835	750,953	30,975	285,250	316,225
99	997065 Amortization - Unbilled Revenue Add-Ins		(526,071)	0	(526,071)	(1,068,021)	0	(1,068,021)	541,950	0	541,950
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	4,735,550	4,735,550	0	3,207,625	3,207,625	0	1,527,925	1,527,925
12	997081 Deferred Compensation		0	(1,266,984)	(1,266,984)	0	(858,192)	(858,192)	0	(408,792)	(408,792)
4	997082 Meal Disallowances		0	621,462	621,462	0	429,983	429,983	0	191,479	191,479
12	997083 Paid Time Off		0	988,682	988,682	0	669,684	669,684	0	318,998	318,998
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(399,195)	0	(399,195)	0	0	0	(399,195)	0	(399,195)
99	997095 WA REC Deferral		(821,999)	0	(821,999)	(821,999)	0	(821,999)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,163	22,163	0	10,557	10,557
99	997098 Provision for Rate Refund		(149,836)	0	(149,836)	(149,836)	0	(149,836)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(110,898)	(110,898)	0	(75,117)	(75,117)	0	(35,781)	(35,781)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(34,631,805)	(34,631,805)	0	(23,457,853)	(23,457,853)	0	(11,173,952)	(11,173,952)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		445,726	0	445,726	0	0	0	445,726	0	445,726
99	997104 Spokane River TDG		78,149	0	78,149	0	0	0	78,149	0	78,149
99	997107 MDM System		(17,845,453)	0	(17,845,453)	(17,845,453)	0	(17,845,453)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended April 30, 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	(7,195,396)	0	(7,195,396)	(1,693,622)	0	(1,693,622)	(5,501,774)	0	(5,501,774)
99	997110	FISERVE	(770,774)	0	(770,774)	(623,821)	0	(623,821)	(146,953)	0	(146,953)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,888)	(164,888)	0	(78,543)	(78,543)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,731	462,731	0	313,431	313,431	0	149,300	149,300
99	997115	AFUDC Equity DFIT Deferral	1,038,466	0	1,038,466	783,359	0	783,359	255,107	0	255,107
99	997117	Colstrip Plant Adjustment	(2,500,016)	0	(2,500,016)	(471,895)	0	(471,895)	(2,028,121)	0	(2,028,121)
99	997119	AFUDC Tax CPI	0	5,388,197	5,388,197	0	3,649,695	3,649,695	0	1,738,502	1,738,502
99	997120	Transportation Tax Disallowance	0	71,554	71,554	0	48,467	48,467	0	23,087	23,087
99	997123	EIM Deferred O&M	(133,028)	0	(133,028)	0	0	0	(133,028)	0	(133,028)
99	997124	Colstrip Recovery Offset	1,309,408	0	1,309,408	1,309,408	0	1,309,408	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>39,817,309</b>	<b>(117,501,870)</b>	<b>(77,684,561)</b>	<b>24,329,514</b>	<b>(79,856,751)</b>	<b>(55,527,237)</b>	<b>15,487,795</b>	<b>(37,645,119)</b>	<b>(22,157,324)</b>

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%	67.735%	32.265%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended April 30, 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	5,445,718	5,445,718	0	3,688,657	3,688,657	0	1,757,061	1,757,061
99	410100	Deferred Federal Income Tax Expense - Washin	5,538,797	0	5,538,797	5,538,797	0	5,538,797	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,794,354	0	1,794,354	0	0	0	1,794,354	0	1,794,354
	410100	Total	7,333,151	5,445,718	12,778,869	5,538,797	3,688,657	9,227,454	1,794,354	1,757,061	3,551,415
12	411100	Deferred Federal Income Tax Expense - Allocate	0	8,430	8,430	0	5,710	5,710	0	2,720	2,720
99	411100	Deferred Federal Income Tax Expense - Washin	(1,573,833)	0	(1,573,833)	(1,573,833)	0	(1,573,833)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(130,584)	0	(130,584)	0	0	0	(130,584)	0	(130,584)
	411100	Total	(1,704,417)	8,430	(1,695,987)	(1,573,833)	5,710	(1,568,123)	(130,584)	2,720	(127,864)
Total Deferred Federal Income Tax Expense			5,628,734	5,454,148	11,082,882	3,964,964	3,694,367	7,659,331	1,663,770	1,759,781	3,423,551

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.735%	32.265%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended April 30, 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	7,883,333	7,883,333	0	5,174,620	5,174,620	0	2,708,713	2,708,713
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	1,102,917	1,102,917	0	723,955	723,955	0	378,962	378,962
1	182381	CDA Settlement Past Storage	0	29,801,053	29,801,053	0	19,561,411	19,561,411	0	10,239,642	10,239,642
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,874,977	15,194,693	319,716	9,918,133	10,237,849	0	4,956,844	4,956,844
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	98,332,139	98,281,376	(81,333)	68,035,024	67,953,691	30,570	30,297,115	30,327,685
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	125,520	125,520	0	86,846	86,846	0	38,674	38,674
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,097,294	973,220	16,070,514	15,097,294	673,361	15,770,655	0	299,859	299,859
TOTAL INTANGIBLE PLANT			15,690,883	289,838,226	305,529,109	15,660,313	197,151,608	212,811,921	30,570	92,686,618	92,717,188
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,074,867	28,583,803	139,658,670	72,587,957	18,762,408	91,350,365	38,486,910	9,821,395	48,308,305
1	312000	Boiler Plant	145,971,038	46,627,696	192,598,734	95,392,890	30,606,420	125,999,310	50,578,148	16,021,276	66,599,424
1	313000	Generators	127,097	0	127,097	83,469	0	83,469	43,628	0	43,628
1	314000	Turbogenerator Units	38,666,195	18,564,397	57,230,592	25,268,779	12,185,670	37,454,449	13,397,416	6,378,727	19,776,143
1	315000	Accessory Electric Equipment	17,607,367	12,229,607	29,836,974	11,506,912	8,027,514	19,534,426	6,100,455	4,202,093	10,302,548
1	316000	Miscellaneous Power Plant Equipment	14,210,852	2,504,682	16,715,534	9,287,201	1,644,073	10,931,274	4,923,651	860,609	5,784,260
TOTAL STEAM PRODUCTION PLANT			327,657,416	112,373,520	440,030,936	214,127,208	73,761,978	287,889,186	113,530,208	38,611,542	152,141,750
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,248,385	64,248,385	0	42,172,640	42,172,640	0	22,075,745	22,075,745
1	331XXX	Structures & Improvements	0	96,922,695	96,922,695	0	63,620,057	63,620,057	0	33,302,638	33,302,638
1	332XXX	Reservoirs, Dams, & Waterways	0	191,763,065	191,763,065	0	125,873,276	125,873,276	0	65,889,789	65,889,789
1	333000	Waterwheels, Turbines, & Generators	0	235,962,995	235,962,995	0	154,886,110	154,886,110	0	81,076,885	81,076,885
1	334000	Accessory Electric Equipment	0	72,957,063	72,957,063	0	47,889,016	47,889,016	0	25,068,047	25,068,047
1	335XXX	Miscellaneous Power Plant Equipment	0	15,226,405	15,226,405	0	9,994,612	9,994,612	0	5,231,793	5,231,793
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	680,730,532	680,730,532	0	446,831,521	446,831,521	0	233,899,011	233,899,011
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,170,968	17,170,968	0	11,271,023	11,271,023	0	5,899,945	5,899,945
1	342000	Fuel Holders, Producers, & Accessories	0	21,394,144	21,394,144	0	14,043,116	14,043,116	0	7,351,028	7,351,028
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	221,714,535	221,714,535	0	145,533,421	145,533,421	0	76,181,114	76,181,114
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	22,318,483	22,318,483	0	14,649,852	14,649,852	0	7,668,631	7,668,631
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,664,747	1,664,747	0	1,092,740	1,092,740	0	572,007	572,007
TOTAL OTHER PRODUCTION PLANT			0	308,880,778	308,880,778	0	202,749,342	202,749,342	0	106,131,436	106,131,436
TOTAL PRODUCTION PLANT			327,657,416	1,101,984,830	1,429,642,246	214,127,208	723,342,841	937,470,049	113,530,208	378,641,989	492,172,197

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,135,559	29,763,917	410,632	19,124,581	19,535,213	217,726	10,010,978	10,228,704
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	2,443	26,123,529	26,125,972	(1,471)	17,147,484	17,146,013	3,914	8,976,045	8,979,959
1	353XXX	Station Equipment	12,078,841	275,613,003	287,691,844	7,889,334	180,912,375	188,801,709	4,189,507	94,700,628	98,890,135
1	354000	Towers & Fixtures	16,004,388	1,167,384	17,171,772	10,458,900	766,271	11,225,171	5,545,488	401,113	5,946,601
1	355000	Poles & Fixtures	4,595	286,379,013	286,383,608	2,718	187,979,184	187,981,902	1,877	98,399,829	98,401,706
1	356000	Overhead Conductors & Devices	12,531,823	149,862,498	162,394,321	8,188,975	98,369,744	106,558,719	4,342,848	51,492,754	55,835,602
1	357000	Underground Conduit	0	3,024,967	3,024,967	0	1,985,588	1,985,588	0	1,039,379	1,039,379
1	358000	Underground Conductors & Devices	0	2,374,912	2,374,912	0	1,558,892	1,558,892	0	816,020	816,020
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,329,282</b>	<b>775,709,636</b>	<b>817,038,918</b>	<b>27,000,606</b>	<b>509,175,804</b>	<b>536,176,410</b>	<b>14,328,676</b>	<b>266,533,832</b>	<b>280,862,508</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,834,700	0	7,834,700	6,364,146	0	6,364,146	1,470,554	0	1,470,554
99	360400	Land Easements	3,762,686	0	3,762,686	1,279,057	0	1,279,057	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	34,204,124	0	34,204,124	27,216,973	0	27,216,973	6,987,151	0	6,987,151
3	362000	Station Equipment	147,482,907	2,969,472	150,452,379	100,322,197	2,039,552	102,361,749	47,160,710	929,920	48,090,630
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	443,237,337	0	443,237,337	289,805,447	0	289,805,447	153,431,890	0	153,431,890
99	365000	Overhead Conductors & Devices	285,235,850	0	285,235,850	183,019,532	0	183,019,532	102,216,318	0	102,216,318
99	366000	Underground Conduit	125,121,780	0	125,121,780	81,449,457	0	81,449,457	43,672,323	0	43,672,323
99	367000	Underground Conductors & Devices	222,560,915	0	222,560,915	147,834,568	0	147,834,568	74,726,347	0	74,726,347
99	368000	Line Transformers	285,986,838	0	285,986,838	197,742,079	0	197,742,079	88,244,759	0	88,244,759
99	369XXX	Services	182,398,447	0	182,398,447	120,011,280	0	120,011,280	62,387,167	0	62,387,167
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	76,832,243	0	76,832,243	52,891,657	0	52,891,657	23,940,586	0	23,940,586
99	373XXX	Street Light & Signal Systems	66,656,034	0	66,656,034	43,111,903	0	43,111,903	23,544,131	0	23,544,131
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,886,264,260</b>	<b>2,969,472</b>	<b>1,889,233,732</b>	<b>1,255,630,845</b>	<b>2,039,552</b>	<b>1,257,670,397</b>	<b>630,633,415</b>	<b>929,920</b>	<b>631,563,335</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,207,204	101,474,668	120,681,872	10,512,055	70,209,308	80,721,363	8,695,149	31,265,360	39,960,509
4	391XXX	Office Furniture & Equipment	4,218,815	64,007,401	68,226,216	4,203,836	44,286,081	48,489,917	14,979	19,721,320	19,736,299
4	392XXX	Transportation Equipment	37,112,771	24,509,134	61,621,905	25,988,852	16,957,625	42,946,477	11,123,919	7,551,509	18,675,428
4	393000	Stores Equipment	436,488	3,725,818	4,162,306	274,216	2,577,856	2,852,072	162,272	1,147,962	1,310,234
4	394000	Tools, Shop & Garage Equipment	1,571,453	14,495,294	16,066,747	646,634	10,029,149	10,675,783	924,819	4,466,145	5,390,964
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	337,953	2,510,820	2,848,773	324,373	1,737,211	2,061,584	13,580	773,609	787,189
4	396XXX	Power Operated Equipment	24,163,581	9,293,544	33,457,125	14,265,247	6,430,110	20,695,357	9,898,334	2,863,434	12,761,768
4	397XXX	Communications Equipment	28,766,648	78,778,086	107,544,734	19,821,865	54,505,770	74,327,635	8,944,783	24,272,316	33,217,099
4	398000	Miscellaneous Equipment	13,474	727,392	740,866	0	503,275	503,275	13,474	224,117	237,591
<b>TOTAL GENERAL PLANT</b>			<b>117,337,414</b>	<b>308,501,887</b>	<b>425,839,301</b>	<b>76,845,777</b>	<b>213,449,370</b>	<b>290,295,147</b>	<b>40,491,637</b>	<b>95,052,517</b>	<b>135,544,154</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,388,279,255</b>	<b>2,479,004,051</b>	<b>4,867,283,306</b>	<b>1,589,264,749</b>	<b>1,645,159,175</b>	<b>3,234,423,924</b>	<b>799,014,506</b>	<b>833,844,876</b>	<b>1,632,859,382</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended April 30, 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	(246,339,245)	(71,979,575)	(318,318,820)	(159,761,494)	(47,247,393)	(207,008,887)	(86,577,751)	(24,732,182)	(111,309,933)
E-ADEP		Hydro Production Plant	0	(148,913,085)	(148,913,085)	0	(97,746,549)	(97,746,549)	0	(51,166,536)	(51,166,536)
E-ADEP		Other Production Plant	0	(142,200,756)	(142,200,756)	0	(93,340,576)	(93,340,576)	0	(48,860,180)	(48,860,180)
E-ADEP		Transmission Plant	(24,326,670)	(209,371,886)	(233,698,556)	(15,390,615)	(137,431,706)	(152,822,321)	(8,936,055)	(71,940,180)	(80,876,235)
E-ADEP		Distribution Plant	(600,565,300)	(271,660)	(600,836,960)	(363,656,569)	(186,587)	(363,843,156)	(236,908,731)	(85,073)	(236,993,804)
E-ADEP		General Plant	(42,393,862)	(101,583,273)	(143,977,135)	(25,745,662)	(70,284,451)	(96,030,113)	(16,648,200)	(31,298,822)	(47,947,022)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(913,625,077)</b>	<b>(674,320,235)</b>	<b>(1,587,945,312)</b>	<b>(564,554,340)</b>	<b>(446,237,262)</b>	<b>(1,010,791,602)</b>	<b>(349,070,737)</b>	<b>(228,082,973)</b>	<b>(577,153,710)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,348,238)	(15,348,238)	0	(10,074,584)	(10,074,584)	0	(5,273,654)	(5,273,654)
E-AAMT		Distribution-Franchises/Misc Intangibles	(252,099)	0	(252,099)	(252,099)	0	(252,099)	0	0	0
E-AAMT		General Plant - 303000	0	(2,837,779)	(2,837,779)	0	(1,960,153)	(1,960,153)	0	(877,626)	(877,626)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,573,040)	(76,855,294)	(81,428,334)	(4,542,904)	(53,175,410)	(57,718,314)	(30,136)	(23,679,884)	(23,710,020)
E-AAMT		General Plant - 390200, 396200	0	(207,750)	(207,750)	0	(143,740)	(143,740)	0	(64,010)	(64,010)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(4,825,139)</b>	<b>(95,249,061)</b>	<b>(100,074,200)</b>	<b>(4,795,003)</b>	<b>(65,353,887)</b>	<b>(70,148,890)</b>	<b>(30,136)</b>	<b>(29,895,174)</b>	<b>(29,925,310)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(918,450,216)</b>	<b>(769,569,296)</b>	<b>(1,688,019,512)</b>	<b>(569,349,343)</b>	<b>(511,591,149)</b>	<b>(1,080,940,492)</b>	<b>(349,100,873)</b>	<b>(257,978,147)</b>	<b>(607,079,020)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,469,829,039</b>	<b>1,709,434,755</b>	<b>3,179,263,794</b>	<b>1,019,915,406</b>	<b>1,133,568,026</b>	<b>2,153,483,432</b>	<b>449,913,633</b>	<b>575,866,729</b>	<b>1,025,780,362</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	131,188	131,188	0	86,112	86,112	0	45,076	45,076
12		ADFIT - Electric Plant In Service (282900)	0	(556,434,787)	(556,434,787)	0	(376,901,103)	(376,901,103)	0	(179,533,684)	(179,533,684)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,122,446)	(60,122,446)	0	(41,598,119)	(41,598,119)	0	(18,524,327)	(18,524,327)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,657,469)	(1,657,469)	0	(1,146,786)	(1,146,786)	0	(510,683)	(510,683)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,258,221)	(6,258,221)	0	(4,107,896)	(4,107,896)	0	(2,150,325)	(2,150,325)
1		ADFIT - CDA Settlement Costs (283333)	0	258,399	258,399	0	169,613	169,613	0	88,786	88,786
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,121,150)	(1,121,150)	0	(759,411)	(759,411)	0	(361,739)	(361,739)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(625,211,010)</b>	<b>(625,211,010)</b>	<b>0</b>	<b>(424,262,104)</b>	<b>(424,262,104)</b>	<b>0</b>	<b>(200,948,906)</b>	<b>(200,948,906)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,469,829,039</b>	<b>1,084,223,745</b>	<b>2,554,052,784</b>	<b>1,019,915,406</b>	<b>709,305,922</b>	<b>1,729,221,328</b>	<b>449,913,633</b>	<b>374,917,823</b>	<b>824,831,456</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.684%	31.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.735%	32.265%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended April 30, 2020  
 Ending Balance Basis

Report ID:  
**E-APL-12E**

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,469,829,039	1,084,223,745	2,554,052,784	#####	709,305,922	1,729,221,328	449,913,633	374,917,823	824,831,456
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,326,619	30,840,655	37,167,274	5,021,147	21,338,341	26,359,488	1,305,472	9,502,314	10,807,786
4	Accumulated Amortization - AFUDC (182318)	(951,769)	(4,051,576)	(5,003,345)	(736,474)	(2,803,245)	(3,539,719)	(215,295)	(1,248,331)	(1,463,626)
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)	(3,301,563)	0	(3,301,563)	(1,058,094)	0	(1,058,094)	(2,243,469)	0	(2,243,469)
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)	1,916,962	0	1,916,962	0	0	0	1,916,962	0	1,916,962
99	ADFIT - Boulder Park Disallowed (190040)	143,438	0	143,438	0	0	0	143,438	0	143,438
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)	88,735	0	88,735	88,735	0	88,735	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,427,388)	0	(20,427,388)	(20,427,388)	0	(20,427,388)	0	0	0
99	CDA Lake Settlement - ID (186382)	12,906	0	12,906	0	0	0	12,906	0	12,906
99	ADFIT - CDA Lake Settlement - Direct (283382)	(21,346)	0	(21,346)	(18,635)	0	(18,635)	(2,711)	0	(2,711)
99	CDA CDR Fund - Direct (182324)	6,455	0	6,455	6,455	0	6,455	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	44,964	0	44,964	42,548	0	42,548	2,416	0	2,416
99	ADFIT - Spokane River Relicensing (283322)	(9,428)	0	(9,428)	(8,924)	0	(8,924)	(504)	0	(504)
99	Spokane River PM&Es (182323)	38,266	0	38,266	27,018	0	27,018	11,248	0	11,248
99	ADFIT - Spokane River PM&Es (283323)	(8,050)	0	(8,050)	(5,688)	0	(5,688)	(2,362)	0	(2,362)
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)	(2,170,954)	0	(2,170,954)	(928,053)	0	(928,053)	(1,242,901)	0	(1,242,901)
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)	(17,205,109)	0	(17,205,109)	(11,554,187)	0	(11,554,187)	(5,650,922)	0	(5,650,922)
99	Colstrip-Regulatory Asset (182327)	2,835,410	0	2,835,410	0	0	0	2,835,410	0	2,835,410
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	3,334,204	0	3,334,204	2,411,397	0	2,411,397	922,807	0	922,807
99	Colstrip Reg Asset ADFIT (283376)	(331,549)	0	(331,549)	0	0	0	(331,549)	0	(331,549)
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)	(476,073)	0	(476,073)	0	0	0	(476,073)	0	(476,073)
99	Colstrip ARO Liability (230027)	(6,224,145)	0	(6,224,145)	0	0	0	(6,224,145)	0	(6,224,145)
99	Colstrip ARO ADFIT (190376)	1,307,071	0	1,307,071	0	0	0	1,307,071	0	1,307,071
99	Colstrip ARO ADFIT (283377)	(1,001,209)	0	(1,001,209)	0	0	0	(1,001,209)	0	(1,001,209)
99	Customer Deposits (235199)	(2,189,171)	0	(2,189,171)	(2,189,171)	0	(2,189,171)	0	0	0
C-WKC	Working Capital	53,625,511	0	53,625,511	36,413,905	0	36,413,905	17,211,606	0	17,211,606
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	22,076,325	26,789,079	48,865,404	8,195,590	18,535,096	26,730,686	13,880,735	8,253,983	22,134,718
	NET RATE BASE	1,491,905,364	1,111,012,824	2,602,918,188	#####	727,841,018	1,755,952,014	463,794,368	383,171,806	846,966,174

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	68.684%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%
							34.360%
							31.316%
							30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended April 30, 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				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	906,545	906,545		906,545	906,545		595,056	595,056		311,489	311,489				
1	Misc Intangible Plt (30300)	ED-AN	230,570	230,570		230,570	230,570		151,346	151,346		79,224	79,224				
<b>Total Production/Transmission</b>			<b>1,137,115</b>	<b>1,137,115</b>		<b>1,137,115</b>	<b>1,137,115</b>		<b>746,402</b>	<b>746,402</b>		<b>390,713</b>	<b>390,713</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153							
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866							
<b>Total Distribution</b>			<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	541,200	377,882	113,008	50,310		377,882		377,882		261,453	261,453	116,429	116,429		
9,1		CD-AN	9,730	7,523	2,207			7,523		7,523		4,938	4,938	2,585	2,585		
		GD-ID	14,627		14,627												
		GD-WA	24,832		24,832												
		GD-OR	7,215			7,215											
<b>Total General Plant - 303000</b>			<b>597,604</b>	<b>385,405</b>	<b>154,674</b>	<b>57,525</b>		<b>385,405</b>		<b>385,405</b>		<b>266,391</b>	<b>266,391</b>	<b>119,014</b>	<b>119,014</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	31,685,745	22,123,938	6,616,300	2,945,507		22,123,938		22,123,938		15,307,331	15,307,331	6,816,607	6,816,607		
9,4		CD-AN	90,276	69,799	20,477			69,799		69,799		48,293	48,293	21,506	21,506		
9,4		CD-ID	7,822	6,048	1,774			6,048		6,048				6,048	6,048		
9,4		CD-WA	3,784,421	2,926,001	858,420			2,926,001		2,926,001		2,926,001	2,926,001		0		
4		ED-AN	2,832,076	2,832,076				2,832,076		2,832,076		1,959,485	1,959,485	872,591	872,591		
		ED-ID	(44)	(44)				(44)		(44)				(44)	(44)		
		ED-WA	191,829	191,829				191,829		191,829		191,829	191,829				
8		GD-AA	104,168		71,909	32,259											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>38,696,293</b>	<b>28,149,647</b>	<b>7,568,880</b>	<b>2,977,766</b>		<b>3,123,834</b>	<b>25,025,813</b>	<b>28,149,647</b>		<b>3,117,830</b>	<b>17,315,109</b>	<b>20,432,939</b>	<b>6,004</b>	<b>7,710,704</b>	<b>7,716,708</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	(39)	(27)	(8)	(4)		(27)		(27)		(19)	(19)	(8)	(8)		
4		ED-AN	47,307	47,307				47,307		47,307		32,731	32,731	14,576	14,576		
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>47,268</b>	<b>47,280</b>	<b>(8)</b>	<b>(4)</b>		<b>47,280</b>		<b>47,280</b>		<b>32,712</b>	<b>32,712</b>	<b>14,568</b>	<b>14,568</b>		
<b>Total Amortization Expense</b>			<b>40,508,299</b>	<b>29,749,466</b>	<b>7,723,546</b>	<b>3,035,287</b>		<b>3,153,853</b>	<b>26,595,613</b>	<b>29,749,466</b>		<b>3,147,849</b>	<b>18,360,614</b>	<b>21,508,463</b>	<b>6,004</b>	<b>8,234,999</b>	<b>8,241,003</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended April 30, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(71,979,575)	(71,979,575)			(71,979,575)	(71,979,575)		(47,247,393)	(47,247,393)		(24,732,182)	(24,732,182)	
	Steam (ED-ID)	(86,577,751)	(86,577,751)		(86,577,751)	(86,577,751)					(86,577,751)		(86,577,751)	
	Steam (ED-WA)	(159,761,494)	(159,761,494)		(159,761,494)	(159,761,494)		(159,761,494)		(159,761,494)				
1	Hydro (ED-AN)	(148,913,085)	(148,913,085)		(148,913,085)	(148,913,085)			(97,746,549)	(97,746,549)		(51,166,536)	(51,166,536)	
1	Other (ED-AN)	(142,200,756)	(142,200,756)		(142,200,756)	(142,200,756)			(93,340,576)	(93,340,576)		(48,860,180)	(48,860,180)	
<b>Total Electric Production</b>		<b>(609,432,661)</b>	<b>(609,432,661)</b>		<b>(246,339,245)</b>	<b>(363,093,416)</b>	<b>(609,432,661)</b>		<b>(159,761,494)</b>	<b>(238,334,518)</b>	<b>(398,096,012)</b>	<b>(86,577,751)</b>	<b>(124,758,898)</b>	<b>(211,336,649)</b>
<b>Electric Transmission</b>														
1	ED-AN	(209,371,886)	(209,371,886)			(209,371,886)	(209,371,886)		(137,431,706)	(137,431,706)		(71,940,180)	(71,940,180)	
	ED-ID	(8,936,055)	(8,936,055)		(8,936,055)	(8,936,055)					(8,936,055)		(8,936,055)	
	ED-WA	(15,390,615)	(15,390,615)		(15,390,615)	(15,390,615)		(15,390,615)		(15,390,615)				
<b>Total Electric Transmissic</b>		<b>(233,698,556)</b>	<b>(233,698,556)</b>		<b>(24,326,670)</b>	<b>(209,371,886)</b>	<b>(233,698,556)</b>		<b>(15,390,615)</b>	<b>(137,431,706)</b>	<b>(152,822,321)</b>	<b>(8,936,055)</b>	<b>(71,940,180)</b>	<b>(80,876,235)</b>
<b>Electric Distribution</b>														
3	ED-AN	(271,660)	(271,660)			(271,660)	(271,660)		(186,587)	(186,587)		(85,073)	(85,073)	
	ED-ID	(236,908,731)	(236,908,731)		(236,908,731)	(236,908,731)					(236,908,731)		(236,908,731)	
	ED-WA	(363,656,569)	(363,656,569)		(363,656,569)	(363,656,569)		(363,656,569)		(363,656,569)				
<b>Total Electric Distribution</b>		<b>(600,836,960)</b>	<b>(600,836,960)</b>		<b>(600,565,300)</b>	<b>(271,660)</b>	<b>(600,836,960)</b>		<b>(363,656,569)</b>	<b>(186,587)</b>	<b>(363,843,156)</b>	<b>(236,908,731)</b>	<b>(85,073)</b>	<b>(236,993,804)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,363,791)	(17,363,791)											
	GD-OR	(1,316,803)		(1,316,803)		(1,316,803)								
<b>Total Gas Underground S</b>		<b>(18,680,594)</b>		<b>(17,363,791)</b>		<b>(1,316,803)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,870,157)	(1,870,157)											
	GD-ID	(86,086,609)	(86,086,609)											
	GD-WA	(150,304,134)	(150,304,134)											
	GD-OR	(120,513,811)		(120,513,811)		(120,513,811)								
<b>Total Gas Distribution</b>		<b>(358,774,711)</b>		<b>(238,260,900)</b>		<b>(120,513,811)</b>								
<b>General Plant</b>														
4	ED-AN	(36,084,535)	(36,084,535)			(36,084,535)	(36,084,535)		(24,966,529)	(24,966,529)		(11,118,006)	(11,118,006)	
	ED-ID	(11,555,092)	(11,555,092)		(11,555,092)	(11,555,092)					(11,555,092)		(11,555,092)	
	ED-WA	(20,833,214)	(20,833,214)		(20,833,214)	(20,833,214)		(20,833,214)		(20,833,214)				
7,4	CD-AA	(85,271,500)	(59,539,119)	(17,805,542)	(7,926,839)	(59,539,119)	(59,539,119)		(41,194,521)	(41,194,521)		(18,344,598)	(18,344,598)	
9,4	CD-AN	(7,708,033)	(5,959,619)	(1,748,414)		(5,959,619)	(5,959,619)		(4,123,401)	(4,123,401)		(1,836,218)	(1,836,218)	
9	CD-ID	(6,587,307)	(5,093,108)	(1,494,199)		(5,093,108)	(5,093,108)				(5,093,108)		(5,093,108)	
9	CD-WA	(6,353,645)	(4,912,448)	(1,441,197)		(4,912,448)	(4,912,448)		(4,912,448)	(4,912,448)				
8	GD-AA	(1,906,664)		(1,316,208)	(590,456)									
	GD-AN	(3,472,120)		(3,472,120)										
	GD-ID	(2,169,845)		(2,169,845)										
	GD-WA	(9,497,137)		(9,497,137)										
	GD-OR	(5,085,668)		(5,085,668)										
<b>Total General Plant</b>		<b>(196,524,760)</b>	<b>(143,977,135)</b>	<b>(38,944,662)</b>	<b>(13,602,963)</b>	<b>(42,393,862)</b>	<b>(101,583,273)</b>	<b>(143,977,135)</b>	<b>(25,745,662)</b>	<b>(70,284,451)</b>	<b>(96,030,113)</b>	<b>(16,648,200)</b>	<b>(31,298,822)</b>	<b>(47,947,022)</b>
<b>Total Accumulated Depr</b>		<b>(2,017,948,242)</b>	<b>(1,587,945,312)</b>	<b>(294,569,353)</b>	<b>(135,433,577)</b>	<b>(913,625,077)</b>	<b>(674,320,235)</b>	<b>(1,587,945,312)</b>	<b>(564,554,340)</b>	<b>(446,237,262)</b>	<b>(1,010,791,602)</b>	<b>(349,070,737)</b>	<b>(228,082,973)</b>	<b>(577,153,710)</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	68.684%		31.316%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended April 30, 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	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(13,202,687)	(13,202,687)				(13,202,687)	(13,202,687)			(8,666,244)	(8,666,244)		(4,536,443)	(4,536,443)
1 Misc Intangible Plt (3030 ED-AN	(2,145,551)	(2,145,551)				(2,145,551)	(2,145,551)			(1,408,340)	(1,408,340)		(737,211)	(737,211)
<b>Total Production/Transmission</b>	<b>(15,348,238)</b>	<b>(15,348,238)</b>				<b>(15,348,238)</b>	<b>(15,348,238)</b>			<b>(10,074,584)</b>	<b>(10,074,584)</b>		<b>(5,273,654)</b>	<b>(5,273,654)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(201,604)	(201,604)				(201,604)	(201,604)		(201,604)		(201,604)			
Misc Intangible Plt (3030 ED-WA	(50,495)	(50,495)				(50,495)	(50,495)		(50,495)		(50,495)			
<b>Total Distribution</b>	<b>(252,099)</b>	<b>(252,099)</b>				<b>(252,099)</b>	<b>(252,099)</b>		<b>(252,099)</b>		<b>(252,099)</b>			
<b>General Plant - 303000</b>														
7,4 CD-AA	(3,931,955)	(2,745,409)	(821,031)	(365,515)		(2,745,409)	(2,745,409)		(1,899,521)	(1,899,521)			(845,888)	(845,888)
9,1 CD-AN	(119,469)	(92,370)	(27,099)			(92,370)	(92,370)		(60,632)	(60,632)			(31,738)	(31,738)
GD-ID	(120,116)		(120,116)											
GD-WA	(249,182)		(249,182)											
GD-OR	(103,737)			(103,737)										
<b>Total General Plant - 303000</b>	<b>(4,524,459)</b>	<b>(2,837,779)</b>	<b>(1,217,428)</b>	<b>(469,252)</b>		<b>(2,837,779)</b>	<b>(2,837,779)</b>		<b>(1,960,153)</b>	<b>(1,960,153)</b>			<b>(877,626)</b>	<b>(877,626)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(100,508,733)	(70,178,213)	(20,987,229)	(9,343,291)		(70,178,213)	(70,178,213)		(48,555,604)	(48,555,604)			(21,622,609)	(21,622,609)
9,4 CD-AN	(135,534)	(104,791)	(30,743)			(104,791)	(104,791)		(72,504)	(72,504)			(32,287)	(32,287)
9 CD-ID	(39,220)	(30,324)	(8,896)			(30,324)	(30,324)		0			(30,324)	(30,324)	
9 CD-WA	(5,798,193)	(4,482,989)	(1,315,204)			(4,482,989)	(4,482,989)		(4,482,989)	(4,482,989)		0	0	0
4 ED-AN	(6,572,290)	(6,572,290)				(6,572,290)	(6,572,290)		(4,547,302)	(4,547,302)			(2,024,988)	(2,024,988)
ED-ID	188	188				188	188					188	188	188
ED-WA	(59,915)	(59,915)				(59,915)	(59,915)		(59,915)	(59,915)				
8 GD-AA	(223,608)		(154,361)	(69,247)										
GD-AN	0		0											
GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(113,337,305)</b>	<b>(81,428,334)</b>	<b>(22,496,433)</b>	<b>(9,412,538)</b>		<b>(4,573,040)</b>	<b>(76,855,294)</b>	<b>(81,428,334)</b>	<b>(4,542,904)</b>	<b>(53,175,410)</b>	<b>(57,718,314)</b>	<b>(30,136)</b>	<b>(23,679,884)</b>	<b>(23,710,020)</b>
<b>Gas Underground Storage</b>														
GD-AN	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	0
9 CD-ID	0	0	0			0	0		0	0		0	0	0
9 CD-WA	0	0	0			0	0		0	0		0	0	0
4 ED-AN	(207,750)	(207,750)				(207,750)	(207,750)			(143,740)	(143,740)		(64,010)	(64,010)
ED-WA	0	0				0	0		0	0			0	0
GD-WA	0		0						0	0				
GD-OR	0			0										0
<b>Total General Plant - 390200, 396200</b>	<b>(207,750)</b>	<b>(207,750)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(207,750)</b>	<b>(207,750)</b>	<b>0</b>	<b>(143,740)</b>	<b>(143,740)</b>	<b>0</b>	<b>(64,010)</b>	<b>(64,010)</b>
<b>Total Accumulated Amortization</b>	<b>(133,669,851)</b>	<b>(100,074,200)</b>	<b>(23,713,861)</b>	<b>(9,881,790)</b>		<b>(4,825,139)</b>	<b>(95,249,061)</b>	<b>(100,074,200)</b>	<b>(4,795,003)</b>	<b>(65,353,887)</b>	<b>(70,148,890)</b>	<b>(30,136)</b>	<b>(29,895,174)</b>	<b>(29,925,310)</b>

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

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AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,488,892	1,139,436	2,713,116	4,636,340	8,488,892	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,924,403	0	0	0	0	25,924,403	0	0	0	25,924,403	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,853,601	0	0	88,572,990	88,572,990	0	0	26,488,300	26,488,300	0	11,792,311	11,792,311
9	CD-WA / ID / AN	30,549,542	9,372,618	5,982,033	8,265,338	23,619,989	2,749,707	1,754,989	2,424,857	6,929,553	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>195,687,092</b>	<b>10,512,054</b>	<b>8,695,149</b>	<b>101,474,668</b>	<b>120,681,871</b>	<b>28,674,110</b>	<b>1,754,989</b>	<b>28,913,157</b>	<b>59,342,256</b>	<b>3,870,654</b>	<b>11,792,311</b>	<b>15,662,965</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,222,334	(196,393)	7,798	1,410,929	1,222,334	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	312,668	0	0	0	0	0	0	215,841	215,841	0	96,827	96,827
7	CD-AA	89,362,299	0	0	62,395,438	62,395,438	0	0	18,659,742	18,659,742	0	8,307,119	8,307,119
9	CD-WA / ID / AN	5,960,456	4,400,230	7,182	201,034	4,608,446	1,290,924	2,107	58,979	1,352,010	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>97,008,517</b>	<b>4,203,837</b>	<b>14,980</b>	<b>64,007,401</b>	<b>68,226,218</b>	<b>1,429,575</b>	<b>2,107</b>	<b>18,934,562</b>	<b>20,366,244</b>	<b>12,109</b>	<b>8,403,946</b>	<b>8,416,055</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,886,680	24,106,788	10,250,418	16,529,474	50,886,680	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	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,677,654</b>	<b>25,988,852</b>	<b>11,123,919</b>	<b>24,509,134</b>	<b>61,621,905</b>	<b>9,717,361</b>	<b>2,977,183</b>	<b>4,421,752</b>	<b>17,116,296</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>

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AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,882,375	274,216	162,272	3,338,417	3,774,905	80,449	47,607	979,414	1,107,470	0
		TOTAL ACCOUNT	5,355,039	274,216	162,272	3,725,817	4,162,305	144,921	47,607	979,414	1,171,942	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,827,878	643,134	181,101	5,003,643	5,827,878	0	0	0	0	0
99		GD-WA / ID / AN	2,762,554	0	0	0	2,762,554	1,981,984	277,769	502,801	2,762,554	0
99		GD-OR / AS	917,598	0	0	0	917,598	0	0	0	917,598	0
8		GD-AA	5,070,589	0	0	0	5,070,589	0	0	3,500,329	3,500,329	1,570,260
7		CD-AA	13,209,726	0	0	9,223,427	9,223,427	0	0	2,758,323	2,758,323	1,227,976
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0
		TOTAL ACCOUNT	29,101,695	646,634	924,819	14,495,295	16,066,748	1,983,011	495,958	6,840,144	9,319,113	917,598
	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	1,753,588	324,373	13,580	1,415,635	1,753,588	0	0	0	0	0
99		GD-WA / ID / AN	168,646	0	0	0	168,646	73,729	0	94,917	168,646	0
99		GD-OR / AS	8,960	0	0	0	8,960	0	0	0	8,960	0
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,568,515	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,704,880	324,373	13,580	2,510,819	2,848,772	73,729	0	564,073	637,802	8,960
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0
99		GD-WA / ID / AN	4,156,155	0	0	0	4,156,155	2,487,881	847,685	820,589	4,156,155	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0
		TOTAL ACCOUNT	38,156,441	14,265,248	9,898,334	9,293,544	33,457,126	2,561,393	967,164	1,077,797	4,606,354	43,834



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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	49,555,392	12,169,255	6,056,630	31,329,507	49,555,392	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,119,871	0	0	0	0	746,257	371,661	1,953	1,119,871	0	0	
99		GD-OR / AS	1,216,587	0	0	0	0	0	0	0	0	1,216,587	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	65,586,697	0	0	45,794,600	45,794,600	0	0	13,695,158	13,695,158	0	6,096,939	
9		CD-WA/ ID / AN	15,772,396	7,652,610	2,888,153	1,653,980	12,194,743	2,245,097	847,317	485,239	3,577,653	0	0	
		<b>TOTAL ACCOUNT</b>	<b>133,763,963</b>	<b>19,821,865</b>	<b>8,944,783</b>	<b>78,778,087</b>	<b>107,544,735</b>	<b>2,991,354</b>	<b>1,218,978</b>	<b>14,536,498</b>	<b>18,746,830</b>	<b>1,216,587</b>	<b>6,255,811</b>	<b>7,472,398</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	256,337	0	6,846	249,491	256,337	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	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>951,725</b>	<b>0</b>	<b>13,475</b>	<b>727,393</b>	<b>740,868</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>605,864,059</b>	<b>76,845,778</b>	<b>40,491,639</b>	<b>308,501,887</b>	<b>425,839,304</b>	<b>50,850,209</b>	<b>7,565,107</b>	<b>79,051,096</b>	<b>137,466,412</b>	<b>11,157,962</b>	<b>31,400,381</b>	<b>42,558,343</b>

ALLOCATION RATIOS:

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

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Ending Balance Basis	

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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	14,814,989	(81,333)	(1,000)	14,897,322	14,814,989	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	550,222	0	0	0	0	0	0	379,829	379,829	0	170,393	170,393	
7		CD-AA	119,033,174	0	0	83,112,533	83,112,533	0	0	24,855,317	24,855,317	0	11,065,324	11,065,324	
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	134,856,053	(81,333)	30,570	98,332,140	98,281,377	0	9,262	25,329,697	25,338,959	0	11,235,717	11,235,717	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	990,237	990,237	0	0	990,237	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,393,838	0	0	973,220	973,220	0	0	291,047	291,047	0	129,571	129,571	0
9		CD-WA / ID / AN	18,245,738	14,107,057	0	0	14,107,057	4,138,681	0	0	4,138,681	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,629,813</b>	<b>15,097,294</b>	<b>0</b>	<b>973,220</b>	<b>16,070,514</b>	<b>4,138,681</b>	<b>0</b>	<b>291,047</b>	<b>4,429,728</b>	<b>0</b>	<b>129,571</b>	<b>129,571</b>	<b>0</b>
		<b>TOTAL</b>	<b>304,876,367</b>	<b>15,335,677</b>	<b>30,570</b>	<b>205,001,706</b>	<b>220,367,953</b>	<b>5,160,595</b>	<b>781,463</b>	<b>54,124,804</b>	<b>60,066,862</b>	<b>406,156</b>	<b>24,035,396</b>	<b>24,441,552</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended April 30, 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	(85,212,191)	(59,497,708)	(17,793,158)	(7,921,325)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(808,020)	(624,737)	(183,283)	0
7	282919	CD-AA	(2,373,814)	(1,657,468)	(495,676)	(220,670)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,403,370)	(61,786,438)	(18,474,068)	(8,142,864)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended April 30, 2020  
 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	4,092,353	4,092,353	0	0	0	0	4,092,353
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	752	752	0	0	0	0	752
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,073)	(1,073)	0	0	0	0	(1,073)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	35,075,968	17,082,925	0	52,158,893	36,413,905	17,211,606	(1,337,937)	(128,681)	0
<b>TOTAL</b>		<b>35,075,968</b>	<b>17,082,925</b>	<b>4,092,036</b>	<b>56,250,929</b>	<b>36,413,905</b>	<b>17,211,606</b>	<b>(1,337,937)</b>	<b>(128,681)</b>	<b>4,092,036</b>

ALLOCATION RATIOS:

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