

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,566,468	9,479,169	5,087,299
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,566,468	9,479,169	5,087,299
E-APL	Electric Net Rate Base	2,601,451,307	1,753,066,924	848,384,383
	RATE OF RETURN	0.560%	0.541%	0.600%

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-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended June 30, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	6-01-2020 thru 06-30-2020	395,867 100.000%	259,056 65.440%	136,811 34.560%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2020 thru 06-30-2020	2,209,651 100.000%	1,532,810 69.369%	676,841 30.631%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2020 thru 06-30-2020	1,301,897,011	902,523,141	399,373,870	
		Percent		100.000%	69.324%	30.676%	
11		Book Depreciation	6-01-2020 thru 06-30-2020	11,252,193	7,524,137	3,728,056	
		Percent		100.000%	66.868%	33.132%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended June 30, 2020
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2020 thru 06-30-2020	3,192,200,871 100.000%	2,161,718,056 67.719%	1,030,482,815 32.281%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2020 thru 06-30-2020	282,073,199 100.000%	194,497,726 68.953%	87,575,473 31.047%
14		Net Allocated Schedule M's - AMA Percent	6-01-2020 thru 06-30-2020	-31,031,997 100.000%	-20,994,080 67.653%	-10,037,917 32.347%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	24,771,157	0	24,771,157	16,539,172	0	16,539,172	8,231,985	0
99	442200	Commercial - Firm & Int.	23,404,071	0	23,404,071	16,797,742	0	16,797,742	6,606,329	0
1	442300	Industrial	9,367,030	0	9,367,030	4,864,854	0	4,864,854	4,502,176	0
99	444000	Public Street & Highway Lighting	627,589	0	627,589	387,804	0	387,804	239,785	0
99	448000	Interdepartmental Revenue	107,381	0	107,381	89,903	0	89,903	17,478	0
99	499XXX	Unbilled Revenue	329,582	0	329,582	68,783	0	68,783	260,799	0
TOTAL SALES TO ULTIMATE CUSTOMERS			58,606,810	0	58,606,810	38,748,258	0	38,748,258	19,858,552	0
1	447XXX	Sales for Resale	0	6,244,902	6,244,902	0	4,099,154	4,099,154	0	2,145,748
TOTAL SALES OF ELECTRICITY			58,606,810	6,244,902	64,851,712	38,748,258	4,099,154	42,847,412	19,858,552	2,145,748
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	3,739	0	3,739	2,163	0	2,163	1,576	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,567	20,567	0	10,766
1	454000	Rent from Electric Property	179,948	12,323	192,271	130,267	8,089	138,356	49,681	4,234
1	454100	Rent from Trnsmission Joint Use	1,446	0	1,446	643	0	643	803	0
1	456XXX	Other Electric Revenues	905,227	5,122,141	6,027,368	1,156,242	3,362,173	4,518,415	(251,015)	1,759,968
TOTAL OTHER OPERATING REVENUE			1,090,360	5,165,797	6,256,157	1,289,315	3,390,829	4,680,144	(198,955)	1,774,968
TOTAL ELECTRIC REVENUE			59,697,170	11,410,699	71,107,869	40,037,573	7,489,983	47,527,556	19,659,597	3,920,716

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	32,303	32,303	0	21,204	21,204	0	11,099
1	501XXX	Fuel	0	910,017	910,017	0	597,335	597,335	0	312,682
1	502000	Steam Expense	0	248,611	248,611	0	163,188	163,188	0	85,423
1	505000	Electric Expense	0	44,450	44,450	0	29,177	29,177	0	15,273
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	416,517	416,517	0	273,402	273,402	0	143,115
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	47,550	47,550	0	31,212	31,212	0	16,338
1	511000	Structures	0	36,005	36,005	0	23,634	23,634	0	12,371
1	512000	Boiler Plant	0	604,983	604,983	0	397,111	397,111	0	207,872
1	513000	Electric Plant	0	261,810	261,810	0	171,852	171,852	0	89,958
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(277,325)	(277,325)	0	(182,036)	(182,036)	0	(95,289)
		TOTAL STEAM POWER GENERATION EXP	0	2,324,921	2,324,921	0	1,526,079	1,526,079	0	798,842
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	135,317	135,317	0	88,822	88,822	0	46,495
1	536000	Water for Power	0	86,543	86,543	0	56,807	56,807	0	29,736
1	537000	Hydraulic Expense	596,440	364,855	961,295	391,294	239,491	630,785	205,146	125,364
1	538000	Electric Expense	0	494,436	494,436	0	324,548	324,548	0	169,888
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	101,588	101,588	0	66,682	66,682	0	34,906
1	540000	Rent	0	119,616	119,616	0	78,516	78,516	0	41,100
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	51,831	51,831	0	34,022	34,022	0	17,809
1	542000	Structures	0	125,906	125,906	0	82,645	82,645	0	43,261
1	543000	Reservoirs, Dams, & Waterways	0	23,731	23,731	0	15,577	15,577	0	8,154
1	544000	Electric Plant	0	286,610	286,610	0	188,131	188,131	0	98,479
1	545000	Miscellaneous Hydraulic Plant	0	47,798	47,798	0	31,375	31,375	0	16,423
		TOTAL HYDRO POWER GENERATION EXP	1,021,274	1,838,231	2,859,505	670,155	1,206,616	1,876,771	351,119	631,615
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	32,788	32,788	0	21,522	21,522	0	11,266
1	547XXX	Fuel	0	1,099,037	1,099,037	0	721,408	721,408	0	377,629
1	548000	Generation Expense	0	179,698	179,698	0	117,954	117,954	0	61,744
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	21,164	21,164	0	13,892	13,892	0	7,272
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
		MAINTENANCE								
1	551000	Supervision & Engineering	0	88,594	88,594	0	58,153	58,153	0	30,441
1	552000	Structures	0	59,619	59,619	0	39,134	39,134	0	20,485
1	553000	Generating & Electric Equipment	0	635,514	635,514	0	417,151	417,151	0	218,363
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	610,363	610,363	0	400,642	400,642	0	209,721
		TOTAL OTHER POWER GENERATION EXP	0	2,733,128	2,733,128	0	1,794,025	1,794,025	0	939,103

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	637,956	8,525,747	9,163,703	0	5,596,301	5,596,301	637,956	2,929,446
1	556000	System Control & Load Dispatching	0	55,295	55,295	0	36,296	36,296	0	18,999
E-557	557XXX	Other Expense	(166,749)	3,450,956	3,284,207	(783,511)	2,265,208	1,481,697	616,762	1,185,748
TOTAL OTHER POWER SUPPLY EXPENSE			471,207	12,031,998	12,503,205	(783,511)	7,897,805	7,114,294	1,254,718	4,134,193
TOTAL PRODUCTION OPERATING EXP			1,492,481	18,928,278	20,420,759	(113,356)	12,424,525	12,311,169	1,605,837	6,503,753
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	175,265	175,265	0	115,044	115,044	0	60,221
1	561000	Load Dispatching	0	225,222	225,222	0	147,836	147,836	0	77,386
1	562000	Station Expense	0	58,550	58,550	0	38,432	38,432	0	20,118
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	114,792	114,792	0	75,349	75,349	0	39,443
1	565XXX	Transmission of Electricity by Others	0	1,327,383	1,327,383	0	871,294	871,294	0	456,089
1	566000	Miscellaneous Transmission Expense	0	(37,147)	(37,147)	0	(24,383)	(24,383)	0	(12,764)
1	567000	Rent	0	9,063	9,063	0	5,949	5,949	0	3,114
MAINTENANCE										
1	568000	Supervision & Engineering	0	41,342	41,342	0	27,137	27,137	0	14,205
1	569000	Structures	0	67,430	67,430	0	44,261	44,261	0	23,169
1	570000	Station Equipment	0	65,652	65,652	0	43,094	43,094	0	22,558
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	263	110,841	111,104	0	72,756	72,756	263	38,085
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,788	2,788	0	1,830	1,830	0	958
TOTAL TRANSMISSION OPERATING EXP			263	2,161,181	2,161,444	0	1,418,599	1,418,599	263	742,582

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For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,294,284	2,344,940	3,639,224	940,803	1,539,218	2,480,021	353,481	805,722
E-DEPX		Depreciation Expense-Transmission	124,838	1,320,646	1,445,484	42,493	866,872	909,365	82,345	453,774
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,152	95,152	0	62,458	62,458	0	32,694
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	167,363	0	167,363	81,597	0	81,597	85,766	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,190	0	18,190	12,826	0	12,826	5,364	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(306,303)	0	(306,303)	(139,996)	0	(139,996)	(166,307)	0
99	407434	EIM Deferred O&M	(10,654)	0	(10,654)	0	0	0	(10,654)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(953,680)	0	(953,680)	(641,405)	0	(641,405)	(312,275)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(227,922)	0	(227,922)	0	0	0	(227,922)	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	1,005	0	1,005	1,005	0	1,005	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,319,417	2,319,417	0	1,522,465	1,522,465	0	796,952
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(237,410)	6,172,521	5,935,111	30,693	4,051,642	4,082,335	(268,103)	2,120,879
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,255,334	27,261,980	28,517,314	(82,663)	17,894,766	17,812,103	1,337,997	9,367,214

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES: OPERATION:								
3	580000	Supervision & Engineering	42,974	305,471	348,445	30,833	211,902	242,735	12,141	93,569
3	582000	Station Expense	54,925	1,266	56,191	34,426	878	35,304	20,499	388
3	583000	Overhead Line Expense	234,361	59,182	293,543	138,583	41,054	179,637	95,778	18,128
3	584000	Underground Line Expense	188,924	0	188,924	113,103	0	113,103	75,821	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,562	0	8,562	8,562	0	8,562	0	0
3	586000	Meter Expense	120,228	15,612	135,840	109,979	10,830	120,809	10,249	4,782
3	587000	Customer Installations Expense	49,078	11,580	60,658	28,577	8,033	36,610	20,501	3,547
3	588000	Miscellaneous Distribution Expense	156,995	205,079	362,074	93,953	142,261	236,214	63,042	62,818
3	589000	Rent	(3)	17,498	17,495	(3)	12,138	12,135	0	5,360
		MAINTENANCE:								
3	590000	Supervision & Engineering	11,814	52,293	64,107	6,847	36,275	43,122	4,967	16,018
3	591000	Structures	62,563	1,636	64,199	45,602	1,135	46,737	16,961	501
3	592000	Station Equipment	27,610	7,056	34,666	22,174	4,895	27,069	5,436	2,161
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,119,300	(17)	1,119,283	799,096	(12)	799,084	320,204	(5)
3	594000	Underground Lines	63,423	0	63,423	42,910	0	42,910	20,513	0
3	595000	Line Transformers	38,574	0	38,574	32,738	0	32,738	5,836	0
3	596000	Street Light & Signal System Maintenance Exp	10,622	0	10,622	8,067	0	8,067	2,555	0
3	597000	Meters	2,651	0	2,651	2,315	0	2,315	336	0
3	598000	Miscellaneous Distribution Expense	17,046	30,862	47,908	15,047	21,409	36,456	1,999	9,453
		TOTAL DISTRIBUTION OPERATING EXP	2,209,647	707,518	2,917,165	1,532,809	490,798	2,023,607	676,838	216,720
E-DEPX		Depreciation Expense-Distribution	4,168,785	6,613	4,175,398	2,736,315	4,587	2,740,902	1,432,470	2,026
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,854,610	0	3,854,610	3,611,613	0	3,611,613	242,997	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,025,897	6,613	8,032,510	6,350,430	4,587	6,355,017	1,675,467	2,026
		TOTAL DISTRIBUTION EXPENSES	10,235,544	714,131	10,949,675	7,883,239	495,385	8,378,624	2,352,305	218,746

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	12,016	12,016	0	7,863	7,863	0	4,153
2	902000	Meter Reading Expenses	66,584	9,867	76,451	50,069	6,457	56,526	16,515	3,410
2	903XXX	Customer Records & Collection Expenses	31,636	625,092	656,728	24,917	409,060	433,977	6,719	216,032
2	904000	Uncollectible Accounts	0	668,154	668,154	0	437,240	437,240	0	230,914
2	905000	Misc Customer Accounts	0	(607)	(607)	0	(397)	(397)	0	(210)
TOTAL CUSTOMER ACCOUNTS EXPENSES			98,220	1,314,522	1,412,742	74,986	860,223	935,209	23,234	454,299
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,405,189	6,542	2,411,731	1,630,553	4,281	1,634,834	774,636	2,261
2	909000	Advertising	(6,303)	63,521	57,218	(6,303)	41,568	35,265	0	21,953
2	910000	Misc Customer Service & Info Exp	0	4,410	4,410	0	2,886	2,886	0	1,524
TOTAL CUSTOMER SERVICE & INFO EXP			2,398,886	74,473	2,473,359	1,624,250	48,735	1,672,985	774,636	25,738
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	50,915	1,967,367	2,018,282	44,862	1,361,202	1,406,064	6,053	606,165
4	921000	Office Supplies & Expenses	5,315	318,497	323,812	5,315	220,365	225,680	0	98,132
4	922000	Admin Exp Transferred--Credit	0	(9,018)	(9,018)	0	(6,239)	(6,239)	0	(2,779)
4	923000	Outside Services Employed	37,252	773,045	810,297	37,252	534,862	572,114	0	238,183
4	924000	Property Insurance Premium	0	137,967	137,967	0	95,458	95,458	0	42,509
4	925XXX	Injuries and Damages	2,775	331,300	334,075	2,090	229,223	231,313	685	102,077
4	926XXX	Employee Pensions and Benefits	294,035	2,021,233	2,315,268	206,830	1,398,471	1,605,301	87,205	622,762
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	185,192	289,901	475,093	124,557	190,291	314,848	60,635	99,610
4	930000	Miscellaneous General Expenses	1,364	405,576	406,940	725	280,614	281,339	639	124,962
4	931000	Rents	350	59,317	59,667	0	41,041	41,041	350	18,276
4	935000	Maintenance of General Plant	128,804	1,017,944	1,146,748	103,131	704,305	807,436	25,673	313,639
TOTAL ADMIN & GEN OPERATING EXP			706,102	7,313,129	8,019,231	524,762	5,049,593	5,574,355	181,340	2,263,536

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	289,127	1,694,706	1,983,833	218,652	1,172,550	1,391,202	70,475	522,156
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	257,724	2,311,797	2,569,521	257,222	1,599,509	1,856,731	502	712,288
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,946	3,946	0	2,730	2,730	0	1,216
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	17,755	90,514	108,269	14,173	61,295	75,468	3,582	29,219
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	52,275	0	52,275	52,275	0	52,275	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(62,847)	0	(62,847)	(62,847)	0	(62,847)	0	0
99	407436	Regulatory Credit - AMI	(763,041)	0	(763,041)	(763,041)	0	(763,041)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(587,660)	0	(587,660)	0	0	0	(587,660)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(338,970)	0	(338,970)	(338,970)	0	(338,970)	0	0
E-OTX		Taxes Other Than FIT--A&G	69,177	384,417	453,594	49,191	265,974	315,165	19,986	118,443
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(982,544)	4,510,150	3,527,606	(508,762)	3,119,174	2,610,412	(473,782)	1,390,976
		TOTAL ADMIN & GENERAL EXPENSES	(276,442)	11,823,279	11,546,837	16,000	8,168,767	8,184,767	(292,442)	3,654,512
		TOTAL EXPENSES BEFORE FIT	13,711,542	41,188,385	54,899,927	9,515,812	27,467,876	36,983,688	4,195,730	13,720,509
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,207,942			10,543,868		
E-FIT		FEDERAL INCOME TAX			(3,447,810)			(2,578,063)		
E-FIT		DEFERRED FEDERAL INCOME TAX			5,129,683			3,669,280		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,566,468			9,479,169		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.440%	34.560%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.369%	30.631%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,231,985
99	442200	Commercial - Firm & Int.	6,606,329
1	442300	Industrial	4,502,176
99	444000	Public Street & Highway Lighting	239,785
99	448000	Interdepartmental Revenue	17,478
99	499XXX	Unbilled Revenue	260,799
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>19,858,552</u>
1	447XXX	Sales for Resale	2,145,748
		TOTAL SALES OF ELECTRICITY	<u>22,004,300</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	1,576
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	53,915
1	454100	Rent from Trnsmission Joint Use	803
1	456XXX	Other Electric Revenues	1,508,953
		TOTAL OTHER OPERATING REVENUE	<u>1,576,013</u>
		TOTAL ELECTRIC REVENUE	<u>23,580,313</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,099
1	501XXX	Fuel	312,682
1	502000	Steam Expense	85,423
1	505000	Electric Expense	15,273
1	506XXX	Miscellaneous Steam Power Generation Op Exp	143,115
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	16,338
1	511000	Structures	12,371
1	512000	Boiler Plant	207,872
1	513000	Electric Plant	89,958
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(95,289)
		TOTAL STEAM POWER GENERATION EXP	<u>798,842</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	46,495
1	536000	Water for Power	29,736
1	537000	Hydraulic Expense	330,510
1	538000	Electric Expense	169,888
1	539000	Miscellaneous Hydraulic Power Generation Exp	34,906
1	540000	Rent	41,100
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	17,809
1	542000	Structures	43,261
1	543000	Reservoirs, Dams, & Waterways	8,154
1	544000	Electric Plant	98,479
1	545000	Miscellaneous Hydraulic Plant	16,423
		TOTAL HYDRO POWER GENERATION EXP	<u>982,734</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,266
1	547XXX	Fuel	377,629
1	548000	Generation Expense	61,744
1	549XXX	Miscellaneous Other Power Generation Op Exp	7,272
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	30,441
1	552000	Structures	20,485
1	553000	Generating & Electric Equipment	218,363
1	554XXX	Miscellaneous Other Power Generation Maint Exp	209,721
		TOTAL OTHER POWER GENERATION EXP	<u>939,103</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	3,567,402
1	556000	System Control & Load Dispatching	18,999
E-557	557XXX	Other Expense	1,802,510
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,388,911</u>
		TOTAL PRODUCTION OPERATING EXP	<u>8,109,590</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	60,221
1	561000	Load Dispatching	77,386
1	562000	Station Expense	20,118
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	39,443
1	565XXX	Transmission of Electricity by Others	456,089
1	566000	Miscellaneous Transmission Expense	(12,764)
1	567000	Rent	3,114
		MAINTENANCE	
1	568000	Supervision & Engineering	14,205
1	569000	Structures	23,169
1	570000	Station Equipment	22,558
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	38,348
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	958
		TOTAL TRANSMISSION OPERATING EXP	<u>742,845</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,159,203
E-DEPX		Depreciation Expense-Transmission	536,119
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,694
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	85,766
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,364
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(166,307)
99	407434	EIM Deferred O&M	(10,654)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(312,275)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(227,922)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	796,952
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,852,776</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>10,705,211</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	105,710
3	582000	Station Expense	20,887
3	583000	Overhead Line Expense	113,906
3	584000	Underground Line Expense	75,821
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	15,031
3	587000	Customer Installations Expense	24,048
3	588000	Miscellaneous Distribution Expense	125,860
3	589000	Rent	5,360
		MAINTENANCE:	
3	590000	Supervision & Engineering	20,985
3	591000	Structures	17,462
3	592000	Station Equipment	7,597
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	320,199
3	594000	Underground Lines	20,513
3	595000	Line Transformers	5,836
3	596000	Street Light & Signal System Maintenance Exp	2,555
3	597000	Meters	336
3	598000	Miscellaneous Distribution Expense	11,452
		TOTAL DISTRIBUTION OPERATING EXP	<u>893,558</u>
E-DEPX		Depreciation Expense-Distribution	1,434,496
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	242,997
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,677,493</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,571,051</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,153
2	902000	Meter Reading Expenses	19,925
2	903XXX	Customer Records & Collection Expenses	222,751
2	904000	Uncollectible Accounts	230,914
2	905000	Misc Customer Accounts	(210)
		TOTAL CUSTOMER ACCOUNTS EXPENSES	477,533
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	776,897
2	909000	Advertising	21,953
2	910000	Misc Customer Service & Info Exp	1,524
		TOTAL CUSTOMER SERVICE & INFO EXP	800,374
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	612,218
4	921000	Office Supplies & Expenses	98,132
4	922000	Admin Exp Transferred--Credit	(2,779)
4	923000	Outside Services Employed	238,183
4	924000	Property Insurance Premium	42,509
4	925XXX	Injuries and Damages	102,762
4	926XXX	Employee Pensions and Benefits	709,967
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	160,245
4	930000	Miscellaneous General Expenses	125,601
4	931000	Rents	18,626
4	935000	Maintenance of General Plant	339,312
		TOTAL ADMIN & GEN OPERATING EXP	2,444,876

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	592,631
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	712,790
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	32,801
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(587,660)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	138,429
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>917,194</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,362,070</u>
		TOTAL EXPENSES BEFORE FIT	<u>17,916,239</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,664,074
E-FIT		FEDERAL INCOME TAX	(869,747)
E-FIT		DEFERRED FEDERAL INCOME TAX	1,460,403
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>5,087,299</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,593	27,652	31,245	2,993	18,151	21,144	600	9,501	10,101
1	456010	Other Electric Rev-Financial	0	(928,200)	(928,200)	0	(609,270)	(609,270)	0	(318,930)	(318,930)
1	456015	Other Electric Rev-CT Fuel Sales	0	324,473	324,473	0	212,984	212,984	0	111,489	111,489
1	456016	Other Electric Rev-Resource Opt	0	296,197	296,197	0	194,424	194,424	0	101,773	101,773
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	14,749	14,749	0	9,681	9,681	0	5,068	5,068
1	456019	Other Electric Rev-Specified	0	89,243	89,243	0	58,579	58,579	0	30,664	30,664
1	456020	Other Electric Rev-Sale of Excess	0	32,555	32,555	0	21,369	21,369	0	11,186	11,186
1	456030	Other Electric Rev-Clearwater	(10,194)	100,000	89,806	0	65,640	65,640	(10,194)	34,360	24,166
1	456050	Other Electric Rev-Attachment Fees	300,249	0	300,249	287,798	0	287,798	12,451	0	12,451
1	456100	Transmission Revenue of Others	0	1,310,571	1,310,571	0	860,259	860,259	0	450,312	450,312
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	188,359	188,359	0	123,639	123,639	0	64,720	64,720
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	14,870	0	14,870	288,190	0	288,190	(273,320)	0	(273,320)
1	456329	Amortization Res Decoupling Deferral	(537,236)	0	(537,236)	(413,802)	0	(413,802)	(123,434)	0	(123,434)
1	456338	Non-res Decoupling Deferred Rev	1,779,566	0	1,779,566	1,552,358	0	1,552,358	227,208	0	227,208
1	456339	Amortization Non-res Decoupling	(688,968)	0	(688,968)	(570,817)	0	(570,817)	(118,151)	0	(118,151)
1	456380	Other Electric Revenue-Clearwater	28,592	0	28,592	0	0	0	28,592	0	28,592
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	3,443,792	3,443,792	0	2,260,505	2,260,505	0	1,183,287	1,183,287
TOTAL ACCOUNT 456			905,228	5,122,142	6,027,370	1,156,243	3,362,175	4,518,418	(251,015)	1,759,967	1,508,952

ALLOCATION RATIOS:

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	8,064,797	8,064,797	0	5,293,733	5,293,733	0	2,771,064	2,771,064
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	216,811	216,811	0	142,315	142,315	0	74,496	74,496
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	637,956	0	637,956	0	0	0	637,956	0	637,956
1	555550	Non Monetary - Exchange Power	0	7,014	7,014	0	4,604	4,604	0	2,410	2,410
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	48,766	48,766	0	32,010	32,010	0	16,756	16,756
1	555710	Intercompany Purchase	0	188,359	188,359	0	123,639	123,639	0	64,720	64,720
TOTAL ACCOUNT 555			637,956	8,525,747	9,163,703	0	5,596,301	5,596,301	637,956	2,929,446	3,567,402

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,475	369,997	371,472	1,475	242,866	244,341	0	127,131	127,131
1	557010	Other Power Supply Expense - Financial	0	(753,848)	(753,848)	0	(494,826)	(494,826)	0	(259,022)	(259,022)
1	557018	Merchandise Processing Fee	0	5,949	5,949	0	3,905	3,905	0	2,044	2,044
1	557150	Fuel - Economic Dispatch	0	881,732	881,732	0	578,769	578,769	0	302,963	302,963
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(31,265)	0	(31,265)	(25,013)	0	(25,013)	(6,252)	0	(6,252)
1	557165	Other Resource Costs-CAISO Charges	0	10,210	10,210	0	6,702	6,702	0	3,508	3,508
1	557170	Broker Fees - Power	0	21,959	21,959	0	14,414	14,414	0	7,545	7,545
1	557171	REC Broker Fees	0	4,208	4,208	0	2,762	2,762	0	1,446	1,446
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	644,391	0	644,391	644,391	0	644,391	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,544,860)	0	(1,544,860)	(1,544,860)	0	(1,544,860)	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	191,925	0	191,925	191,925	0	191,925	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(92,887)	0	(92,887)	(92,887)	0	(92,887)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	721,633	0	721,633	0	0	0	721,633	0	721,633
99	557390	Idaho PCA Amortization	(125,384)	0	(125,384)	0	0	0	(125,384)	0	(125,384)
1	557395	Optional Renewable Power Expense Offset	0	21	21	0	14	14	0	7	7
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	359,359	359,359	0	235,883	235,883	0	123,476	123,476
1	557711	Turbine Gas Bookout Offset	0	(359,359)	(359,359)	0	(235,883)	(235,883)	0	(123,476)	(123,476)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,910,728	2,910,728	0	1,910,602	1,910,602	0	1,000,126	1,000,126
TOTAL ACCOUNT 557			(166,749)	3,450,956	3,284,207	(783,511)	2,265,208	1,481,697	616,762	1,185,748	1,802,510

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,933	6,542	26,475	11,434	4,281	15,715	8,499	2,261	10,760
99	908600	Public Purpose Tariff Rider Expense Offset	2,359,050	0	2,359,050	1,619,660	0	1,619,660	739,390	0	739,390
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	26,206	0	26,206	(541)	0	(541)	26,747	0	26,747
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,405,189	6,542	2,411,731	1,630,553	4,281	1,634,834	774,636	2,261	776,897

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.440%	34.560%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.80%	53.80%
2	Cost of Debt		5.010%	4.997%
	Total Weighted Cost		2.695%	2.688%
E-APL	Net Rate Base	2,601,451,307	1,753,066,924	848,384,383
	Interest Deduction for FIT Calculation	70,049,726	47,245,154	22,804,572
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	71,107,869	47,527,556	23,580,313
E-OPS	Less: Operating & Maintenance Expense	37,404,700	23,935,924	13,468,776
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,867,606	7,598,521	3,269,085
E-OTX	Less: Taxes Other than FIT	6,627,621	5,449,243	1,178,378
	Net Operating Income Before FIT	16,207,942	10,543,868	5,664,074
E-INT	Less: Monthly Interest Expense	5,837,477	3,937,096	1,900,381
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(199,605)	0	(199,605)
E-SCM	Plus: Schedule M Adjustments	(26,589,001)	(18,883,261)	(7,705,740)
	Taxable Net Operating Income	(16,418,141)	(12,276,489)	(4,141,652)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,447,810)	(2,578,063)	(869,747)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,447,810)	(2,578,063)	(869,747)
E-DTE	Deferred FIT	5,129,683	3,669,280	1,460,403
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	1,641,474	1,064,699	576,775

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		6,137,261	7,802,570	13,939,831	4,197,988	5,265,041	9,463,029	1,939,273	2,537,529	4,476,802
12	997001 Contributions In Aid of Construction		0	439,419	439,419	0	297,570	297,570	0	141,849	141,849
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual		0	265,726	265,726	0	179,947	179,947	0	85,779	85,779
99	997007 Idaho PCA		596,249	0	596,249	0	0	0	596,249	0	596,249
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	78,250	78,250	0	52,990	52,990	0	25,260	25,260
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		515,482	0	515,482	257,218	0	257,218	258,264	0	258,264
12	997020 FAS87 Current Pension Accrual		0	763,275	763,275	0	516,882	516,882	0	246,393	246,393
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	811,910	811,910	0	549,817	549,817	0	262,093	262,093
99	997031 Decoupling Mechanism		(568,232)	0	(568,232)	(855,928)	0	(855,928)	287,696	0	287,696
12	997032 Interest Rate Swaps		0	(23,201,409)	(23,201,409)	0	(15,711,762)	(15,711,762)	0	(7,489,647)	(7,489,647)
99	997033 BPA Residential Exchange		204,256	0	204,256	133,582	0	133,582	70,674	0	70,674
99	997034 Montana Hydro Settlement		424,834	0	424,834	278,861	0	278,861	145,973	0	145,973
99	997035 Leases		0	63,342	63,342	0	43,826	43,826	0	19,516	19,516
99	997043 Washington Deferred Power Costs		(900,469)	0	(900,469)	(900,469)	0	(900,469)	0	0	0
12	997044 Non-Monetary Power Costs		0	7,013	7,013	0	4,749	4,749	0	2,264	2,264
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(14,615,817)	(14,615,817)	0	(9,897,685)	(9,897,685)	0	(4,718,132)	(4,718,132)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME		6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement		0	33,333	33,333	0	22,573	22,573	0	10,760	10,760
12	997063 CDA Lake Settlement		15,258	73,674	88,932	12,677	49,891	62,568	2,581	23,783	26,364
99	997065 Amortization - Unbilled Revenue Add-Ins		7,860	0	7,860	(16,421)	0	(16,421)	24,281	0	24,281
12	997072 CDA Fund Settlement-Prepayment		0	(1,833,333)	(1,833,333)	0	(1,203,400)	(1,203,400)	0	(629,933)	(629,933)
12	997080 Book Transportation Depreciation		0	(330,141)	(330,141)	0	(223,568)	(223,568)	0	(106,573)	(106,573)
12	997081 Deferred Compensation		0	433,624	433,624	0	293,646	293,646	0	139,978	139,978
4	997082 Meal Disallowances		0	14,501	14,501	0	10,033	10,033	0	4,468	4,468
12	997083 Paid Time Off		0	274,586	274,586	0	185,947	185,947	0	88,639	88,639
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(243,896)	0	(243,896)	0	0	0	(243,896)	0	(243,896)
99	997095 WA REC Deferral		99,038	0	99,038	99,038	0	99,038	0	0	0
12	997096 CDA Settlement Costs		0	2,726	2,726	0	1,846	1,846	0	880	880
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(13,029)	(13,029)	0	(8,823)	(8,823)	0	(4,206)	(4,206)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(2,700,000)	(2,700,000)	0	(1,828,413)	(1,828,413)	0	(871,587)	(871,587)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(710,765)	0	(710,765)	(710,765)	0	(710,765)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	21,069	0	21,069	1,736	0	1,736	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(509,133)	0	(509,133)	(319,055)	0	(319,055)	(190,078)	0	(190,078)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	401,807	401,807	0	191,538	191,538
99	997120	Transportation Tax Disallowance	0	4,436	4,436	0	3,004	3,004	0	1,432	1,432
99	997123	EIM Deferred O&M	(10,654)	0	(10,654)	0	0	0	(10,654)	0	(10,654)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(587,660)	0	(587,660)	0	0	0	(587,660)	0	(587,660)
TOTAL SCHEDULE M ADJUSTMENTS			4,442,998	(31,031,999)	(26,589,001)	2,110,821	(20,994,082)	(18,883,261)	2,332,177	(10,037,917)	(7,705,740)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.719%	32.281%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	4,837,565	4,837,565	0	3,275,951	3,275,951	0	1,561,614	1,561,614
99	410100	Deferred Federal Income Tax Expense - Washin	313,025	0	313,025	313,025	0	313,025	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(46,757)	0	(46,757)	0	0	0	(46,757)	0	(46,757)
	410100	Total	266,268	4,837,565	5,103,833	313,025	3,275,951	3,588,976	(46,757)	1,561,614	1,514,857
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(152,892)	(152,892)	0	(103,537)	(103,537)	0	(49,355)	(49,355)
99	411100	Deferred Federal Income Tax Expense - Washin	183,841	0	183,841	183,841	0	183,841	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(5,099)	0	(5,099)	0	0	0	(5,099)	0	(5,099)
	411100	Total	178,742	(152,892)	25,850	183,841	(103,537)	80,304	(5,099)	(49,355)	(54,454)
Total Deferred Federal Income Tax Expense			445,010	4,684,673	5,129,683	496,866	3,172,414	3,669,280	(51,856)	1,512,259	1,460,403

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.719%	32.281%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	(39,400)	(39,400)	0	(25,862)	(25,862)	0	(13,538)	(13,538)
1	408140	State Kwh Generation Tax	0	142,884	142,884	0	93,789	93,789	0	49,095	49,095
1	408150	R&P Property Tax--Production	0	1,690,125	1,690,125	0	1,109,398	1,109,398	0	580,727	580,727
1	408180	R&P Property Tax--Transmission	0	652,063	652,063	0	428,014	428,014	0	224,049	224,049
1	409100	State Income Tax--Montana & Oregon	0	(126,255)	(126,255)	0	(82,874)	(82,874)	0	(43,381)	(43,381)
TOTAL PRODUCTION & TRANSMISSION			0	2,319,417	2,319,417	0	1,522,465	1,522,465	0	796,952	796,952
DISTRIBUTION											
99	408110	State Excise Tax	1,516,571	0	1,516,571	1,516,571	0	1,516,571	0	0	0
99	408120	Municipal Occupation & License Tax	1,581,416	0	1,581,416	1,328,393	0	1,328,393	253,023	0	253,023
99	408160	Miscellaneous State or Local Tax--WA & ID	69	0	69	0	0	0	69	0	69
99	408170	R&P Property Tax--Distribution	1,153,181	0	1,153,181	766,649	0	766,649	386,532	0	386,532
99	409100	State Income Tax--Idaho	(197,022)	0	(197,022)	0	0	0	(197,022)	0	(197,022)
99	411410	State Income Tax--Idaho ITC Deferred	(197,022)	0	(197,022)	0	0	0	(197,022)	0	(197,022)
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			3,854,610	0	3,854,610	3,611,613	0	3,611,613	242,997	0	242,997
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	69,177	384,417	453,594	49,191	265,974	315,165	19,986	118,443	138,429
TOTAL A&G			69,177	384,417	453,594	49,191	265,974	315,165	19,986	118,443	138,429
TOTAL TAXES OTHER THAN FIT			3,923,787	2,703,834	6,627,621	3,660,804	1,788,439	5,449,243	262,983	915,395	1,178,378

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,858,333	7,858,333	0	5,158,210	5,158,210	0	2,700,123	2,700,123
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	1,098,827	1,098,827	0	721,270	721,270	0	377,557	377,557
1	182381	CDA Settlement Past Storage	0	29,690,542	29,690,542	0	19,488,872	19,488,872	0	10,201,670	10,201,670
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	104,076,086	104,025,323	(81,333)	72,009,203	71,927,870	30,570	32,066,883	32,097,453
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	14,904,251	974,133	15,878,384	14,904,251	673,993	15,578,244	0	300,140	300,140
		TOTAL INTANGIBLE PLANT	15,497,840	295,482,338	310,980,178	15,467,270	201,060,288	216,527,558	30,570	94,422,050	94,452,620
		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	111,157,872	28,585,187	139,743,059	72,642,441	18,763,317	91,405,758	38,515,431	9,821,870	48,337,301
1	312000	Boiler Plant	146,054,042	46,747,245	192,801,287	95,447,374	30,684,892	126,132,266	50,606,668	16,062,353	66,669,021
1	313000	Generators	210,101	0	210,101	137,953	0	137,953	72,148	0	72,148
1	314000	Turbogenerator Units	38,749,200	18,691,903	57,441,103	25,323,263	12,269,365	37,592,628	13,425,937	6,422,538	19,848,475
1	315000	Accessory Electric Equipment	17,690,375	12,352,892	30,043,267	11,561,399	8,108,438	19,669,837	6,128,976	4,244,454	10,373,430
1	316000	Miscellaneous Power Plant Equipment	14,293,859	2,504,682	16,798,541	9,341,686	1,644,073	10,985,759	4,952,173	860,609	5,812,782
		TOTAL STEAM PRODUCTION PLANT	328,155,449	112,745,244	440,900,693	214,454,116	74,005,978	288,460,094	113,701,333	38,739,266	152,440,599
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,249,061	64,249,061	0	42,173,084	42,173,084	0	22,075,977	22,075,977
1	331XXX	Structures & Improvements	0	97,270,751	97,270,751	0	63,848,521	63,848,521	0	33,422,230	33,422,230
1	332XXX	Reservoirs, Dams, & Waterways	0	191,567,530	191,567,530	0	125,744,927	125,744,927	0	65,822,603	65,822,603
1	333000	Waterwheels, Turbines, & Generators	0	235,446,356	235,446,356	0	154,546,988	154,546,988	0	80,899,368	80,899,368
1	334000	Accessory Electric Equipment	0	73,975,279	73,975,279	0	48,557,373	48,557,373	0	25,417,906	25,417,906
1	335XXX	Miscellaneous Power Plant Equipment	0	15,238,361	15,238,361	0	10,002,460	10,002,460	0	5,235,901	5,235,901
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
		TOTAL HYDRAULIC PRODUCTION PLANT	0	681,397,262	681,397,262	0	447,269,163	447,269,163	0	234,128,099	234,128,099
		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	17,171,104	17,171,104	0	11,271,113	11,271,113	0	5,899,991	5,899,991
1	342000	Fuel Holders, Producers, & Accessories	0	21,394,476	21,394,476	0	14,043,334	14,043,334	0	7,351,142	7,351,142
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	221,985,099	221,985,099	0	145,711,019	145,711,019	0	76,274,080	76,274,080
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	22,318,519	22,318,519	0	14,649,876	14,649,876	0	7,668,643	7,668,643
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	1,664,913	1,664,913	0	1,092,849	1,092,849	0	572,064	572,064
		TOTAL OTHER PRODUCTION PLANT	0	309,152,012	309,152,012	0	202,927,381	202,927,381	0	106,224,631	106,224,631
		TOTAL PRODUCTION PLANT	328,155,449	1,103,294,518	1,431,449,967	214,454,116	724,202,522	938,656,638	113,701,333	379,091,996	492,793,329

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
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	26,212	26,671,765	26,697,977	14,131	17,507,347	17,521,478	12,081	9,164,418	9,176,499
1	353XXX	Station Equipment	12,102,611	277,248,177	289,350,788	7,904,937	181,985,703	189,890,640	4,197,674	95,262,474	99,460,148
1	354000	Towers & Fixtures	16,028,157	1,167,384	17,195,541	10,474,502	766,271	11,240,773	5,553,655	401,113	5,954,768
1	355000	Poles & Fixtures	4,595	286,845,166	286,849,761	2,718	188,285,167	188,287,885	1,877	98,559,999	98,561,876
1	356000	Overhead Conductors & Devices	12,555,592	150,341,677	162,897,269	8,204,577	98,684,277	106,888,854	4,351,015	51,657,400	56,008,415
1	357000	Underground Conduit	0	3,071,095	3,071,095	0	2,015,867	2,015,867	0	1,055,228	1,055,228
1	358000	Underground Conductors & Devices	0	2,420,402	2,420,402	0	1,588,752	1,588,752	0	831,650	831,650
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,424,359	778,929,996	820,354,355	27,063,015	511,289,650	538,352,665	14,361,344	267,640,346	282,001,690
DISTRIBUTION PLANT:											
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	3,763,490	0	3,763,490	1,279,861	0	1,279,861	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	34,283,898	0	34,283,898	27,247,568	0	27,247,568	7,036,330	0	7,036,330
3	362000	Station Equipment	149,421,209	2,976,625	152,397,834	100,466,026	2,064,855	102,530,881	48,955,183	911,770	49,866,953
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	446,846,649	0	446,846,649	292,105,484	0	292,105,484	154,741,165	0	154,741,165
99	365000	Overhead Conductors & Devices	287,661,193	0	287,661,193	184,270,982	0	184,270,982	103,390,211	0	103,390,211
99	366000	Underground Conduit	126,179,332	0	126,179,332	82,011,828	0	82,011,828	44,167,504	0	44,167,504
99	367000	Underground Conductors & Devices	224,355,440	0	224,355,440	148,984,701	0	148,984,701	75,370,739	0	75,370,739
99	368000	Line Transformers	287,151,404	0	287,151,404	198,500,565	0	198,500,565	88,650,839	0	88,650,839
99	369XXX	Services	183,916,138	0	183,916,138	120,988,844	0	120,988,844	62,927,294	0	62,927,294
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	79,703,048	0	79,703,048	55,764,926	0	55,764,926	23,938,122	0	23,938,122
99	373XXX	Street Light & Signal Systems	67,244,517	0	67,244,517	43,446,835	0	43,446,835	23,797,682	0	23,797,682
TOTAL DISTRIBUTION PLANT			1,903,311,417	2,976,625	1,906,288,042	1,266,014,315	2,064,855	1,268,079,170	637,297,102	911,770	638,208,872
GENERAL PLANT: (From Report C-GPL)											
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	19,232,114	101,894,550	121,126,664	10,525,443	70,499,820	81,025,263	8,706,671	31,394,730	40,101,401
4	391XXX	Office Furniture & Equipment	4,525,805	64,748,730	69,274,535	4,499,552	44,798,999	49,298,551	26,253	19,949,731	19,975,984
4	392XXX	Transportation Equipment	37,115,437	24,580,150	61,695,587	25,990,861	17,006,760	42,997,621	11,124,576	7,573,390	18,697,966
4	393000	Stores Equipment	453,159	3,725,818	4,178,977	274,216	2,577,856	2,852,072	178,943	1,147,962	1,326,905
4	394000	Tools, Shop & Garage Equipment	1,606,435	14,538,363	16,144,798	676,483	10,058,948	10,735,431	929,952	4,479,415	5,409,367
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	338,393	2,522,504	2,860,897	324,813	1,745,295	2,070,108	13,580	777,209	790,789
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	28,967,227	79,719,188	108,686,415	19,984,757	55,156,909	75,141,666	8,982,470	24,562,279	33,544,749
4	398000	Miscellaneous Equipment	13,474	749,603	763,077	0	518,643	518,643	13,474	230,960	244,434
TOTAL GENERAL PLANT			117,924,652	310,752,180	428,676,832	77,350,071	215,006,325	292,356,396	40,574,581	95,745,855	136,320,436
TOTAL PLANT IN SERVICE			2,406,313,717	2,491,435,657	4,897,749,374	1,600,348,787	1,653,623,640	3,253,972,427	805,964,930	837,812,017	1,643,776,947

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(248,278,675)	(72,376,846)	(320,655,521)	(161,171,276)	(47,508,162)	(208,679,438)	(87,107,399)	(24,868,684)	(111,976,083)
E-ADEP		Hydro Production Plant	0	(150,617,424)	(150,617,424)	0	(98,865,277)	(98,865,277)	0	(51,752,147)	(51,752,147)
E-ADEP		Other Production Plant	0	(143,511,536)	(143,511,536)	0	(94,200,972)	(94,200,972)	0	(49,310,564)	(49,310,564)
E-ADEP		Transmission Plant	(24,513,712)	(211,456,746)	(235,970,458)	(15,454,288)	(138,800,208)	(154,254,496)	(9,059,424)	(72,656,538)	(81,715,962)
E-ADEP		Distribution Plant	(604,109,460)	(281,571)	(604,391,031)	(365,360,706)	(195,323)	(365,556,029)	(238,748,754)	(86,248)	(238,835,002)
E-ADEP		General Plant	(43,242,121)	(103,361,512)	(146,603,633)	(26,343,873)	(71,514,797)	(97,858,670)	(16,898,248)	(31,846,715)	(48,744,963)
		TOTAL ACCUMULATED DEPRECIATION	(920,143,968)	(681,605,635)	(1,601,749,603)	(568,330,143)	(451,084,739)	(1,019,414,882)	(351,813,825)	(230,520,896)	(582,334,721)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,492,074)	(15,492,074)	0	(10,168,997)	(10,168,997)	0	(5,323,077)	(5,323,077)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(254,711)	0	(254,711)	(254,711)	0	(254,711)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,874,936)	(2,874,936)	0	(1,985,828)	(1,985,828)	0	(889,108)	(889,108)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,957,981)	(80,005,525)	(84,963,506)	(4,927,093)	(55,355,022)	(60,282,115)	(30,888)	(24,650,503)	(24,681,391)
E-AAAMT		General Plant - 390200, 396200	0	(213,668)	(213,668)	0	(147,835)	(147,835)	0	(65,833)	(65,833)
		TOTAL ACCUMULATED AMORTIZATION	(5,212,692)	(98,586,203)	(103,798,895)	(5,181,804)	(67,657,682)	(72,839,486)	(30,888)	(30,928,521)	(30,959,409)
		TOTAL ACCUMULATED DEPR/AMORT	(925,356,660)	(780,191,838)	(1,705,548,498)	(573,511,947)	(518,742,421)	(1,092,254,368)	(351,844,713)	(261,449,417)	(613,294,130)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,480,957,057	1,711,243,819	3,192,200,876	1,026,836,840	1,134,881,219	2,161,718,059	454,120,217	576,362,600	1,030,482,817
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	137,441	137,441	0	90,216	90,216	0	47,225	47,225
12		ADFIT - Electric Plant In Service (282900)	0	(556,786,228)	(556,786,228)	0	(377,050,066)	(377,050,066)	0	(179,736,162)	(179,736,162)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,919,162)	(59,919,162)	0	(41,457,469)	(41,457,469)	0	(18,461,693)	(18,461,693)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,783,359)	(1,783,359)	0	(1,233,888)	(1,233,888)	0	(549,471)	(549,471)
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	(6,235,014)	(6,235,014)	0	(4,092,663)	(4,092,663)	0	(2,142,351)	(2,142,351)
1		ADFIT - CDA Settlement Costs (283333)	0	259,257	259,257	0	170,176	170,176	0	89,081	89,081
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,102,752)	(1,102,752)	0	(746,773)	(746,773)	0	(355,979)	(355,979)
		TOTAL ACCUMULATED DFIT	0	(625,436,341)	(625,436,341)	0	(424,324,981)	(424,324,981)	0	(201,111,360)	(201,111,360)
		NET ELECTRIC UTILITY PLANT	1,480,957,057	1,085,807,478	2,566,764,535	1,026,836,840	710,556,238	1,737,393,078	454,120,217	375,251,240	829,371,457

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.369%	30.631%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.719%	32.281%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended June 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,480,957,057	1,085,807,478	2,566,764,535	#####	710,556,238	1,737,393,078	454,120,217	375,251,240	829,371,457	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,369,749	31,023,932	37,393,681	5,029,417	21,465,148	26,494,565	1,340,332	9,558,784	10,899,116	
4	Accumulated Amortization - AFUDC (182318)	(978,160)	(4,186,053)	(5,164,213)	(757,569)	(2,896,288)	(3,653,857)	(220,591)	(1,289,765)	(1,510,356)	
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)	(3,313,944)	0	(3,313,944)	(1,062,062)	0	(1,062,062)	(2,251,882)	0	(2,251,882)	
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)	1,930,997	0	1,930,997	0	0	0	1,930,997	0	1,930,997	
99	ADFIT - Boulder Park Disallowed (190040)	140,491	0	140,491	0	0	0	140,491	0	140,491	
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)	69,720	0	69,720	69,720	0	69,720	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(23,557,172)	0	(23,557,172)	(23,557,172)	0	(23,557,172)	0	0	0	
99	CDA Lake Settlement - ID (186382)	9,035	0	9,035	0	0	0	9,035	0	9,035	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(16,539)	0	(16,539)	(14,642)	0	(14,642)	(1,897)	0	(1,897)	
99	CDA CDR Fund - Direct (182324)	5,072	0	5,072	5,072	0	5,072	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	35,122	0	35,122	33,431	0	33,431	1,691	0	1,691	
99	ADFIT - Spokane River Relicensing (283322)	(7,361)	0	(7,361)	(7,009)	0	(7,009)	(352)	0	(352)	
99	Spokane River PM&Es (182323)	29,102	0	29,102	21,229	0	21,229	7,873	0	7,873	
99	ADFIT - Spokane River PM&Es (283323)	(6,125)	0	(6,125)	(4,472)	0	(4,472)	(1,653)	0	(1,653)	
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)	(2,207,570)	(3,060)	(2,210,630)	(953,680)	(2,117)	(955,797)	(1,253,890)	(943)	(1,254,833)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(16,858,104)	0	(16,858,104)	(11,299,316)	0	(11,299,316)	(5,558,788)	0	(5,558,788)	
99	Colstrip-Regulatory Asset (182327)	6,240,055	0	6,240,055	3,199,933	0	3,199,933	3,040,122	0	3,040,122	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	3,216,580	0	3,216,580	2,342,838	0	2,342,838	873,742	0	873,742	
99	Colstrip Reg Asset ADFIT (283376)	(995,159)	0	(995,159)	(650,336)	0	(650,336)	(344,823)	0	(344,823)	
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(1,466,664)	0	(1,466,664)	(958,465)	0	(958,465)	(508,199)	0	(508,199)	
99	Colstrip ARO Liability (230027)	(17,960,798)	0	(17,960,798)	(11,737,382)	0	(11,737,382)	(6,223,416)	0	(6,223,416)	
99	Colstrip ARO ADFIT (190376)	3,771,767	0	3,771,767	2,464,850	0	2,464,850	1,306,917	0	1,306,917	
99	Colstrip ARO ADFIT (283377)	(2,870,020)	0	(2,870,020)	(1,875,558)	0	(1,875,558)	(994,462)	0	(994,462)	
99	Customer Deposits (235199)	(2,045,400)	0	(2,045,400)	(2,045,400)	0	(2,045,400)	0	0	0	
C-WKC	Working Capital	40,688,418	0	40,688,418	26,837,354	0	26,837,354	13,851,064	0	13,851,064	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	7,851,953	26,834,819	34,686,772	(2,892,897)	18,566,743	15,673,846	10,744,850	8,268,076	19,012,926	
	NET RATE BASE	1,488,809,010	1,112,642,297	2,601,451,307	#####	729,122,981	1,753,066,924	464,865,067	383,519,316	848,384,383	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	267,220	267,220			267,220	267,220		175,403	175,403		91,817	91,817	
	Steam (ED-ID)	353,481	353,481		353,481		353,481				353,481		353,481	
	Steam (ED-WA)	940,803	940,803		940,803		940,803	940,803		940,803			940,803	
1	Hydro (ED-AN)	1,203,614	1,203,614			1,203,614	1,203,614		790,052	790,052		413,562	413,562	
1	Other (ED-AN)	874,106	874,106			874,106	874,106		573,763	573,763		300,343	300,343	
Total Electric Production		3,639,224	3,639,224		1,294,284	2,344,940	3,639,224	940,803	1,539,218	2,480,021	353,481	805,722	1,159,203	
Electric Transmission														
1	ED-AN	1,320,646	1,320,646			1,320,646	1,320,646		866,872	866,872		453,774	453,774	
	ED-ID	82,345	82,345		82,345		82,345				82,345		82,345	
	ED-WA	42,493	42,493		42,493		42,493	42,493		42,493			42,493	
Total Electric Transmissic		1,445,484	1,445,484		124,838	1,320,646	1,445,484	42,493	866,872	909,365	82,345	453,774	536,119	
Electric Distribution														
3	ED-AN	6,613	6,613			6,613	6,613		4,587	4,587		2,026	2,026	
	ED-ID	1,432,470	1,432,470		1,432,470		1,432,470				1,432,470		1,432,470	
	ED-WA	2,736,315	2,736,315		2,736,315		2,736,315	2,736,315		2,736,315			2,736,315	
Total Electric Distribution		4,175,398	4,175,398		4,168,785	6,613	4,175,398	2,736,315	4,587	2,740,902	1,432,470	2,026	1,434,496	
Gas Underground Storage														
	GD-AN	53,378		53,378										
	GD-OR	9,676				9,676								
Total Gas Underground St		63,054		53,378		9,676								
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	508,943		508,943										
	GD-WA	1,123,159		1,123,159										
	GD-OR	766,645				766,645								
Total Gas Distribution		2,403,530		1,636,885		766,645								
General Plant														
4	ED-AN	238,964	238,964			238,964	238,964		165,337	165,337		73,627	73,627	
	ED-ID	39,615	39,615		39,615		39,615				39,615		39,615	
	ED-WA	82,386	82,386		82,386		82,386	82,386		82,386			82,386	
7,4	CD-AA	2,028,765	1,416,545	423,626	188,594	1,416,545	1,416,545		980,093	980,093		436,452	436,452	
9,4	CD-AN	50,697	39,197	11,500		39,197	39,197		27,120	27,120		12,077	12,077	
9	CD-ID	39,914	30,860	9,054		30,860	30,860				30,860		30,860	
9	CD-WA	176,243	136,266	39,977		136,266	136,266	136,266		136,266			136,266	
8	GD-AA	30,747		21,225	9,522									
	GD-AN	2,634		2,634										
	GD-ID	3,226		3,226										
	GD-WA	90,571		90,571										
	GD-OR	18,314			18,314									
Total General Plant		2,802,076	1,983,833	601,813	216,430	289,127	1,694,706	1,983,833	218,652	1,172,550	1,391,202	70,475	522,156	592,631
Total Depreciation Expen		14,528,766	11,243,939	2,292,076	992,751	5,877,034	5,366,905	11,243,939	3,938,263	3,583,227	7,521,490	1,938,771	1,783,678	3,722,449

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	69.369%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%
							34.360%
							30.631%
							30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,378	19,378		19,378	19,378		12,720	12,720		6,658	6,658			
Total Production/Transmission			95,152	95,152		95,152	95,152		62,458	62,458		32,694	32,694			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502						
General Plant - 303000																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
Total General Plant - 303000			39,301	24,770	10,700	3,831		24,770	24,770	17,116	17,116		7,654	7,654		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	2,918,719	2,037,937	609,458	271,324				1,410,028	1,410,028		627,909	627,909		
9,4		CD-AN	7,524	5,817	1,707				5,817	4,025			1,792	1,792		
9,4		CD-ID	653	505	148			505				505		505		
9,4		CD-WA	311,483	240,829	70,654			240,829	240,829					0		
4		ED-AN	268,043	268,043				268,043		185,456	185,456		82,587	82,587		
		ED-ID	(3)	(3)				(3)				(3)		(3)		
		ED-WA	16,393	16,393				16,393	16,393							
8		GD-AA	6,690		4,618	2,072										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			3,529,502	2,569,521	686,585	273,396		257,724	2,311,797	2,569,521	257,222	1,599,509	1,856,731	502	712,288	712,790
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0				0	0		0	0		
4		ED-AN	3,946	3,946				3,946	3,946	2,730	2,730		1,216	1,216		
		GD-OR	0			0										
Total General Plant - 390200, 396200			3,946	3,946	0	0		3,946	3,946	2,730	2,730		1,216	1,216		
Total Amortization Expense			3,670,403	2,695,891	697,285	277,227		260,226	2,435,665	2,695,891	259,724	1,681,813	1,941,537	502	753,852	754,354

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(72,376,846)	(72,376,846)			(72,376,846)	(72,376,846)		(47,508,162)	(47,508,162)		(24,868,684)	(24,868,684)
	Steam (ED-ID)	(87,107,399)	(87,107,399)		(87,107,399)	(87,107,399)	(87,107,399)				(87,107,399)		(87,107,399)
	Steam (ED-WA)	(161,171,276)	(161,171,276)		(161,171,276)	(161,171,276)	(161,171,276)	(161,171,276)			(161,171,276)		(161,171,276)
1	Hydro (ED-AN)	(150,617,424)	(150,617,424)			(150,617,424)	(150,617,424)		(98,865,277)	(98,865,277)		(51,752,147)	(51,752,147)
1	Other (ED-AN)	(143,511,536)	(143,511,536)			(143,511,536)	(143,511,536)		(94,200,972)	(94,200,972)		(49,310,564)	(49,310,564)
Total Electric Production		(614,784,481)	(614,784,481)		(248,278,675)	(366,505,806)	(614,784,481)	(161,171,276)	(240,574,411)	(401,745,687)	(87,107,399)	(125,931,395)	(213,038,794)
Electric Transmission													
1	ED-AN	(211,456,746)	(211,456,746)			(211,456,746)	(211,456,746)		(138,800,208)	(138,800,208)		(72,656,538)	(72,656,538)
	ED-ID	(9,059,424)	(9,059,424)		(9,059,424)	(9,059,424)	(9,059,424)				(9,059,424)		(9,059,424)
	ED-WA	(15,454,288)	(15,454,288)		(15,454,288)	(15,454,288)	(15,454,288)	(15,454,288)			(15,454,288)		(15,454,288)
Total Electric Transmissic		(235,970,458)	(235,970,458)		(24,513,712)	(211,456,746)	(235,970,458)	(15,454,288)	(138,800,208)	(154,254,496)	(9,059,424)	(72,656,538)	(81,715,962)
Electric Distribution													
3	ED-AN	(281,571)	(281,571)			(281,571)	(281,571)		(195,323)	(195,323)		(86,248)	(86,248)
	ED-ID	(238,748,754)	(238,748,754)		(238,748,754)	(238,748,754)	(238,748,754)				(238,748,754)		(238,748,754)
	ED-WA	(365,360,706)	(365,360,706)		(365,360,706)	(365,360,706)	(365,360,706)	(365,360,706)			(365,360,706)		(365,360,706)
Total Electric Distribution		(604,391,031)	(604,391,031)		(604,109,460)	(281,571)	(604,391,031)	(365,360,706)	(195,323)	(365,556,029)	(238,748,754)	(86,248)	(238,835,002)
Gas Underground Storage													
	GD-AN	(17,443,483)	(17,443,483)										
	GD-OR	(1,331,287)		(1,331,287)									
Total Gas Underground S		(18,774,770)		(17,443,483)	(1,331,287)								
Gas Distribution													
	GD-AN	(1,877,332)	(1,877,332)										
	GD-ID	(86,810,496)	(86,810,496)										
	GD-WA	(151,523,442)	(151,523,442)										
	GD-OR	(121,354,233)		(121,354,233)									
Total Gas Distribution		(361,565,503)		(240,211,270)	(121,354,233)								
General Plant													
4	ED-AN	(36,046,623)	(36,046,623)			(36,046,623)	(36,046,623)		(24,940,298)	(24,940,298)		(11,106,325)	(11,106,325)
	ED-ID	(11,755,279)	(11,755,279)		(11,755,279)	(11,755,279)	(11,755,279)				(11,755,279)		(11,755,279)
	ED-WA	(21,219,150)	(21,219,150)		(21,219,150)	(21,219,150)	(21,219,150)	(21,219,150)					
7,4	CD-AA	(87,768,954)	(61,282,916)	(18,327,036)	(8,159,002)	(61,282,916)	(61,282,916)		(42,401,037)	(42,401,037)		(18,881,879)	(18,881,879)
9,4	CD-AN	(7,801,613)	(6,031,973)	(1,769,640)		(6,031,973)	(6,031,973)		(4,173,462)	(4,173,462)		(1,858,511)	(1,858,511)
9	CD-ID	(6,651,796)	(5,142,969)	(1,508,827)		(5,142,969)	(5,142,969)				(5,142,969)		(5,142,969)
9	CD-WA	(6,628,197)	(5,124,723)	(1,503,474)		(5,124,723)	(5,124,723)	(5,124,723)			(5,124,723)		(5,124,723)
8	GD-AA	(1,953,303)		(1,348,404)	(604,899)								
	GD-AN	(3,492,895)		(3,492,895)									
	GD-ID	(2,198,904)		(2,198,904)									
	GD-WA	(9,714,696)		(9,714,696)									
	GD-OR	(5,149,043)		(5,149,043)									
Total General Plant		(200,380,453)	(146,603,633)	(39,863,876)	(13,912,944)	(43,242,121)	(103,361,512)	(146,603,633)	(26,343,873)	(71,514,797)	(97,858,670)	(16,898,248)	(31,846,715)
Total Accumulated Depr		(2,035,866,696)	(1,601,749,603)	(297,518,629)	(136,598,464)	(920,143,968)	(681,605,635)	(1,601,749,603)	(568,330,143)	(451,084,739)	(1,019,414,882)	(351,813,825)	(230,520,896)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio		65.640%				34.360%	
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense		69.369%				30.631%	
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio		69.189%				30.811%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,317,488)	(13,317,488)				(13,317,488)	(13,317,488)			(8,741,599)	(8,741,599)		(4,575,889)	(4,575,889)
1 Misc Intangible Plt (3030 ED-AN	(2,174,586)	(2,174,586)				(2,174,586)	(2,174,586)			(1,427,398)	(1,427,398)		(747,188)	(747,188)
Total Production/Transmission	(15,492,074)	(15,492,074)				(15,492,074)	(15,492,074)			(10,168,997)	(10,168,997)		(5,323,077)	(5,323,077)
Distribution														
Franchises (302000) ED-WA	(203,483)	(203,483)				(203,483)	(203,483)		(203,483)		(203,483)			
Misc Intangible Plt (3030 ED-WA	(51,228)	(51,228)				(51,228)	(51,228)		(51,228)		(51,228)			
Total Distribution	(254,711)	(254,711)				(254,711)	(254,711)		(254,711)		(254,711)			
General Plant - 303000														
7.4 CD-AA	(3,983,824)	(2,781,626)	(831,862)	(370,336)		(2,781,626)	(2,781,626)		(1,924,579)	(1,924,579)			(857,047)	(857,047)
9.1 CD-AN	(120,685)	(93,310)	(27,375)			(93,310)	(93,310)		(61,249)	(61,249)			(32,061)	(32,061)
GD-ID	(121,954)		(121,954)											
GD-WA	(252,287)		(252,287)											
GD-OR	(104,663)			(104,663)										
Total General Plant - 303000	(4,583,413)	(2,874,936)	(1,233,478)	(474,999)		(2,874,936)	(2,874,936)		(1,985,828)	(1,985,828)			(889,108)	(889,108)
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(104,446,801)	(72,927,891)	(21,809,536)	(9,709,374)		(72,927,891)	(72,927,891)		(50,458,078)	(50,458,078)			(22,469,813)	(22,469,813)
9.4 CD-AN	(146,820)	(113,517)	(33,303)			(113,517)	(113,517)		(78,541)	(78,541)			(34,976)	(34,976)
9 CD-ID	(40,200)	(31,081)	(9,119)			(31,081)	(31,081)		0			(31,081)		(31,081)
9 CD-WA	(6,263,205)	(4,842,522)	(1,420,683)			(4,842,522)	(4,842,522)		(4,842,522)	(4,842,522)		0		0
4 ED-AN	(6,964,117)	(6,964,117)				(6,964,117)	(6,964,117)		(4,818,403)	(4,818,403)			(2,145,714)	(2,145,714)
ED-ID	193	193				193	193					193		193
ED-WA	(84,571)	(84,571)				(84,571)	(84,571)		(84,571)	(84,571)				
8 GD-AA	(42,422)		(29,285)	(13,137)										
GD-AN	0		0											
GD-OR	0			0										0
Total Misc IT Intangible Plant - 3031XX	(117,987,943)	(84,963,506)	(23,301,926)	(9,722,511)		(4,957,981)	(80,005,525)	(84,963,506)	(4,927,093)	(55,355,022)	(60,282,115)		(30,888)	(24,650,503)
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7.4 CD-AA	0	0	0	0		0	0		0	0			0	0
9 CD-ID	0	0	0			0	0		0	0		0		0
9 CD-WA	0	0	0			0	0		0	0				
4 ED-AN	(213,668)	(213,668)				(213,668)	(213,668)		(147,835)	(147,835)			(65,833)	(65,833)
ED-WA	0	0				0	0		0	0				
GD-WA	0		0						0					
GD-OR	0			0										0
Total General Plant - 390200, 396200	(213,668)	(213,668)	0	0		0	(213,668)	(213,668)	0	(147,835)	(147,835)		0	(65,833)
Total Accumulated Amortization	(138,531,809)	(103,798,895)	(24,535,404)	(10,197,510)		(5,212,692)	(98,586,203)	(103,798,895)	(5,181,804)	(67,657,682)	(72,839,486)		(30,888)	(30,928,521)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	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
	TOTAL ACCOUNT	18,340,249	808,699	700,328	8,862,925	10,371,952	3,274,755	99,176	2,640,780	6,014,711	845,134	1,108,452	1,953,586
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,509,920	1,160,464	2,713,116	4,636,340	8,509,920	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,925,977	0	0	0	0	25,925,977	0	0	0	25,925,977	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,454,953	0	0	88,992,872	88,992,872	0	0	26,613,869	26,613,869	0	11,848,212	11,848,212
9	CD-WA / ID / AN	30,554,564	9,364,979	5,993,555	8,265,338	23,623,872	2,747,466	1,758,369	2,424,857	6,930,692	0	0	0
	TOTAL ACCOUNT	196,316,068	10,525,443	8,706,671	101,894,550	121,126,664	28,673,443	1,758,369	29,038,726	59,470,538	3,870,654	11,848,212	15,718,866
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,124,197	99,323	7,798	1,017,076	1,124,197	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	317,953	0	0	0	0	0	0	219,489	219,489	0	98,464	98,464
7	CD-AA	90,988,100	0	0	63,530,621	63,530,621	0	0	18,999,225	18,999,225	0	8,458,254	8,458,254
9	CD-WA / ID / AN	5,975,036	4,400,230	18,455	201,034	4,619,719	1,290,924	5,414	58,979	1,355,317	0	0	0
	TOTAL ACCOUNT	98,556,046	4,499,553	26,253	64,748,731	69,274,537	1,429,575	5,414	19,277,693	20,712,682	12,109	8,556,718	8,568,827
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,960,360	24,108,797	10,251,074	16,600,489	50,960,360	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,168,109	0	0	0	0	9,182,574	2,720,918	2,264,617	14,168,109	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
	TOTAL ACCOUNT	84,049,114	25,990,861	11,124,575	24,580,149	61,695,585	9,734,728	2,977,183	4,702,165	17,414,076	4,219,927	719,526	4,939,453

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,903,937	274,216	178,943	3,338,417	3,791,576	80,449	52,498	979,414	1,112,361	0	0	0	0
		TOTAL ACCOUNT	5,376,601	274,216	178,943	3,725,817	4,178,976	144,921	52,498	979,414	1,176,833	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,889,497	665,344	186,234	5,037,919	5,889,497	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,776,619	0	0	0	0	1,987,817	286,001	502,801	2,776,619	0	0	0	0
99		GD-OR / AS	925,300	0	0	0	0	0	0	0	0	925,300	0	925,300	
8		GD-AA	5,095,941	0	0	0	0	0	0	3,517,830	3,517,830	0	1,578,111	1,578,111	
7		CD-AA	13,222,319	0	0	9,232,220	9,232,220	0	0	2,760,952	2,760,952	0	1,229,147	1,229,147	
9		CD-WA / ID / AN	1,323,230	11,139	743,718	268,225	1,023,082	3,268	218,189	78,691	300,148	0	0	0	0
		TOTAL ACCOUNT	29,232,906	676,483	929,952	14,538,364	16,144,799	1,991,085	504,190	6,860,274	9,355,549	925,300	2,807,258	3,732,558	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,765,713	324,813	13,580	1,427,320	1,765,713	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	168,646	0	0	0	0	73,729	0	94,917	168,646	0	0	0	0
99		GD-OR / AS	13,773	0	0	0	0	0	0	0	0	13,773	0	13,773	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,721,818	324,813	13,580	2,522,504	2,860,897	73,729	0	564,073	637,802	13,773	209,346	223,119	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	0
		TOTAL ACCOUNT	38,272,277	14,265,248	9,898,334	9,293,544	33,457,126	2,677,229	967,164	1,077,797	4,722,190	43,834	49,127	92,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,248,242	12,232,288	6,094,316	31,921,638	50,248,242	0	0	0	0	0		
99		GD-WA / ID / AN	1,091,458	0	0	0	0	726,823	362,682	1,953	1,091,458	0		
99		GD-OR / AS	1,111,835	0	0	0	0	0	0	0	1,111,835	0		
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0		
7		CD-AA	66,086,491	0	0	46,143,571	46,143,571	0	0	13,799,520	13,799,520	0		
9		CD-WA/ ID / AN	15,901,551	7,752,469	2,888,153	1,653,980	12,294,602	2,274,393	847,317	485,239	3,606,949	0		
		TOTAL ACCOUNT	134,952,597	19,984,757	8,982,469	79,719,189	108,686,415	3,001,216	1,209,999	14,640,860	18,852,075	1,111,835	6,302,272	7,414,107
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,548	0	6,846	271,702	278,548	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0		
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0		
		TOTAL ACCOUNT	973,936	0	13,475	749,604	763,079	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	609,908,416	77,350,073	40,574,580	310,752,181	428,676,834	51,000,681	7,575,938	79,924,701	138,501,320	11,065,725	31,664,537	42,730,262

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,816,410	(81,333)	(1,000)	15,898,743	15,816,410	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	382,066	0	0	0	0	0	0	263,748	263,748	0	118,318	118,318	
7		CD-AA	125,825,385	0	0	87,855,058	87,855,058	0	0	26,273,599	26,273,599	0	11,696,728	11,696,728	
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	142,481,529	(81,333)	30,570	#####	#####	0	9,262	26,631,898	26,641,160	0	11,815,046	11,815,046	
	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	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	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
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	694,521	694,521	0	0	694,521	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,148	0	0	974,134	974,134	0	0	291,321	291,321	0	129,693	129,693	0
9		CD-WA / ID / AN	18,378,533	14,209,730	0	0	14,209,730	4,168,803	0	0	4,168,803	0	0	0	0
		TOTAL ACCOUNT	20,468,202	14,904,251	0	974,134	15,878,385	4,168,803	0	291,321	4,460,124	0	129,693	129,693	0
		TOTAL	312,379,085	15,142,634	30,570	210,785,419	225,958,623	5,190,717	781,463	55,427,279	61,399,459	406,156	24,614,847	25,021,003	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,916,624)	(59,291,335)	(17,731,440)	(7,893,849)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(812,017)	(627,827)	(184,190)	0
7	282919	CD-AA	(2,554,114)	(1,783,359)	(533,325)	(237,430)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,292,100)	(61,709,046)	(18,450,906)	(8,132,148)

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 Month Ended June 30, 2020
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,026,320	4,026,320	0	0	0	0	4,026,320
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(537)	(537)	0	0	0	0	(537)
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	19,900,516	11,854,345	0	31,754,861	26,837,354	13,851,064	(6,936,838)	(1,996,719)	0
TOTAL		19,900,516	11,854,345	4,025,787	35,780,648	26,837,354	13,851,064	(6,936,838)	(1,996,719)	4,025,787

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						