

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	179,490,762	118,298,366	61,192,396
	Adjustments			
	Adjusted Net Operating Income (Loss)	179,490,762	118,298,366	61,192,396
E-APL	Electric Net Rate Base	2,553,949,563	1,722,453,880	831,495,683
	RATE OF RETURN	7.028%	6.868%	7.359%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	03-01-2019 thru 02-29-2020	391,760 100.000%	256,855 65.564%	134,905 34.436%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2019 thru 02-29-2020	27,072,805 100.000%	18,846,842 69.615%	8,225,963 30.385%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2020
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	02-01-2019 thru 02-29-2020	1,232,664,610	846,913,488	385,751,122	
				100.000%	68.706%	31.294%	
11		Book Depreciation Percent	03-01-2019 thru 02-29-2020	122,244,127	79,084,927	43,159,200	
				100.000%	64.694%	35.306%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended February 29, 2020
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Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2019 thru 02-29-2020	3,113,914,672 100.000%	2,099,379,599 67.419%	1,014,535,073 32.581%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2019 thru 02-29-2020	272,960,477 100.000%	187,474,577 68.682%	85,485,900 31.318%
14		Net Allocated Schedule M's - AMA Percent	03-01-2019 thru 02-29-2020	-115,072,225 100.000%	-77,573,216 67.413%	-37,499,009 32.587%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2020
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	367,407,432	0	367,407,432	248,627,826	0	248,627,826	118,779,606	0
99	442200	Commercial - Firm & Int.	317,894,598	0	317,894,598	228,715,673	0	228,715,673	89,178,925	0
1	442300	Industrial	115,302,049	0	115,302,049	64,239,630	0	64,239,630	51,062,419	0
99	444000	Public Street & Highway Lighting	7,350,101	0	7,350,101	4,687,400	0	4,687,400	2,662,701	0
99	448000	Interdepartmental Revenue	1,494,371	0	1,494,371	1,224,136	0	1,224,136	270,235	0
99	499XXX	Unbilled Revenue	(1,194,434)	0	(1,194,434)	(1,505,281)	0	(1,505,281)	310,847	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	808,254,117	0	808,254,117	545,989,384	0	545,989,384	262,264,733	0
1	447XXX	Sales for Resale	0	85,440,861	85,440,861	0	56,083,381	56,083,381	0	29,357,480
		TOTAL SALES OF ELECTRICITY	808,254,117	85,440,861	893,694,978	545,989,384	56,083,381	602,072,765	262,264,733	29,357,480
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(206,672)	0	(206,672)	(128,334)	0	(128,334)	(78,338)	0
99	451000	Miscellaneous Service Revenue	384,026	0	384,026	252,487	0	252,487	131,539	0
1	453000	Sales of Water & Water Power	0	328,498	328,498	0	215,626	215,626	0	112,872
1	454000	Rent from Electric Property	2,720,741	122,582	2,843,323	1,660,586	80,463	1,741,049	1,060,155	42,119
1	454100	Rent from Transmission Joint Use	7,181	0	7,181	6,501	0	6,501	680	0
1	456XXX	Other Electric Revenues	9,077,448	66,440,355	75,517,803	8,406,774	43,611,449	52,018,223	670,674	22,828,906
		TOTAL OTHER OPERATING REVENUE	11,982,724	66,891,435	78,874,159	10,198,014	43,907,538	54,105,552	1,784,710	22,983,897
		TOTAL ELECTRIC REVENUE	820,236,841	152,332,296	972,569,137	556,187,398	99,990,919	656,178,317	264,049,443	52,341,377

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2020
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	425,630	425,630	0	279,384	279,384	0	146,246
1	501XXX	Fuel	0	33,025,650	33,025,650	0	21,678,037	21,678,037	0	11,347,613
1	502000	Steam Expense	0	3,861,484	3,861,484	0	2,534,678	2,534,678	0	1,326,806
1	505000	Electric Expense	0	992,930	992,930	0	651,759	651,759	0	341,171
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,802,288	3,802,288	0	2,495,822	2,495,822	0	1,306,466
1	507000	Rent	0	10,896	10,896	0	7,152	7,152	0	3,744
		MAINTENANCE								
1	510000	Supervision & Engineering	0	534,831	534,831	0	351,063	351,063	0	183,768
1	511000	Structures	0	781,242	781,242	0	512,807	512,807	0	268,435
1	512000	Boiler Plant	0	6,092,088	6,092,088	0	3,998,847	3,998,847	0	2,093,241
1	513000	Electric Plant	0	694,970	694,970	0	456,178	456,178	0	238,792
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,699,491	1,699,491	0	1,115,546	1,115,546	0	583,945
		TOTAL STEAM POWER GENERATION EXP	0	51,921,500	51,921,500	0	34,081,273	34,081,273	0	17,840,227
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	3,209,563	3,209,563	0	2,106,757	2,106,757	0	1,102,806
1	536000	Water for Power	0	912,300	912,300	0	598,834	598,834	0	313,466
1	537000	Hydraulic Expense	5,098,449	4,573,501	9,671,950	3,344,313	3,002,046	6,346,359	1,754,136	1,571,455
1	538000	Electric Expense	0	7,342,760	7,342,760	0	4,819,788	4,819,788	0	2,522,972
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,075,646	1,075,646	0	706,054	706,054	0	369,592
1	540000	Rent	0	1,388,940	1,388,940	0	911,700	911,700	0	477,240
1	540100	MT Trust Funds Land Settlement Rents	4,978,467	0	4,978,467	3,257,502	0	3,257,502	1,720,965	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	912,598	912,598	0	599,029	599,029	0	313,569
1	542000	Structures	0	846,769	846,769	0	555,819	555,819	0	290,950
1	543000	Reservoirs, Dams, & Waterways	0	1,747,127	1,747,127	0	1,146,814	1,146,814	0	600,313
1	544000	Electric Plant	0	3,536,481	3,536,481	0	2,321,346	2,321,346	0	1,215,135
1	545000	Miscellaneous Hydraulic Plant	0	1,163,408	1,163,408	0	763,661	763,661	0	399,747
		TOTAL HYDRO POWER GENERATION EXP	10,076,916	26,709,093	36,786,009	6,601,815	17,531,848	24,133,663	3,475,101	9,177,245
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	245,090	245,090	0	160,877	160,877	0	84,213
1	547XXX	Fuel	0	62,619,824	62,619,824	0	41,103,652	41,103,652	0	21,516,172
1	548000	Generation Expense	0	2,388,207	2,388,207	0	1,567,619	1,567,619	0	820,588
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,299,698	1,299,698	0	853,122	853,122	0	446,576
1	550000	Rent	0	62,565	62,565	0	41,068	41,068	0	21,497
		MAINTENANCE								
1	551000	Supervision & Engineering	0	774,095	774,095	0	508,116	508,116	0	265,979
1	552000	Structures	0	136,009	136,009	0	89,276	89,276	0	46,733
1	553000	Generating & Electric Equipment	0	6,633,440	6,633,440	0	4,354,190	4,354,190	0	2,279,250
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	533,338	533,338	0	350,083	350,083	0	183,255
		TOTAL OTHER POWER GENERATION EXP	0	74,692,266	74,692,266	0	49,028,003	49,028,003	0	25,664,263

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2020
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,797,269	133,767,068	144,564,337	245,731	87,804,704	88,050,435	10,551,538	45,962,364
1	556000	System Control & Load Dispatching	0	789,214	789,214	0	518,040	518,040	0	271,174
E-557	557XXX	Other Expense	(2,622,280)	48,631,169	46,008,889	1,952,009	31,921,500	33,873,509	(4,574,289)	16,709,669
TOTAL OTHER POWER SUPPLY EXPENSE			8,174,989	183,187,451	191,362,440	2,197,740	120,244,244	122,441,984	5,977,249	62,943,207
TOTAL PRODUCTION OPERATING EXP			18,251,905	336,510,310	354,762,215	8,799,555	220,885,368	229,684,923	9,452,350	115,624,942
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,361,136	2,361,136	0	1,549,850	1,549,850	0	811,286
1	561000	Load Dispatching	0	3,566,334	3,566,334	0	2,340,942	2,340,942	0	1,225,392
1	562000	Station Expense	0	516,400	516,400	0	338,965	338,965	0	177,435
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	433,463	433,463	0	284,525	284,525	0	148,938
1	565XXX	Transmission of Electricity by Others	0	17,020,536	17,020,536	0	11,172,280	11,172,280	0	5,848,256
1	566000	Miscellaneous Transmission Expense	0	1,994,712	1,994,712	0	1,309,329	1,309,329	0	685,383
1	567000	Rent	0	193,569	193,569	0	127,059	127,059	0	66,510
MAINTENANCE										
1	568000	Supervision & Engineering	492	627,718	628,210	0	412,034	412,034	492	215,684
1	569000	Structures	614	637,790	638,404	614	418,645	419,259	0	219,145
1	570000	Station Equipment	0	925,890	925,890	0	607,754	607,754	0	318,136
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,220	1,041,363	1,064,583	1,289	683,551	684,840	21,931	357,812
1	572000	Underground Lines	46	0	46	46	0	46	0	0
1	573000	Service Miscellaneous	0	74,844	74,844	0	49,128	49,128	0	25,716
TOTAL TRANSMISSION OPERATING EXP			24,372	29,393,755	29,418,127	1,949	19,294,062	19,296,011	22,423	10,099,693

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 29, 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	7,676,153	28,273,404	35,949,557	3,809,816	18,558,662	22,368,478	3,866,337	9,714,742
E-DEPX		Depreciation Expense-Transmission	1,363,759	14,908,649	16,272,408	463,393	9,786,037	10,249,430	900,366	5,122,612
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,139,301	1,139,301	0	747,837	747,837	0	391,464
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(128,614)	0	(128,614)	128,614	0
99	403027	Colstrip Plant Adjustment-Depreciation	(675,654)	0	(675,654)	0	0	0	(675,654)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,224,623	0	1,224,623	1,224,623	0	1,224,623	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	97,686	0	97,686	0	0	0	97,686	0
99	407327	Colstrip Reg. Asset Amortization	715,083	0	715,083	0	0	0	715,083	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(124,298)	0	(124,298)	0	0	0	(124,298)	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	557,159	0	557,159	0	0	0	557,159	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	204,106	0	204,106	153,514	0	153,514	50,592	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,788,197)	0	(1,788,197)	0	0	0	(1,788,197)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(7,823,013)	0	(7,823,013)	(5,097,122)	0	(5,097,122)	(2,725,891)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(341,830)	0	(341,830)	0	0	0	(341,830)	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	35,947	0	35,947	35,947	0	35,947	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,928,943	24,928,943	0	16,363,358	16,363,358	0	8,565,585
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,381,185	70,358,687	71,739,872	729,422	46,183,441	46,912,863	651,763	24,175,246
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	19,657,462	436,262,752	455,920,214	9,530,926	286,362,871	295,893,797	10,126,536	149,899,881

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended February 29, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	681,499	3,650,478	4,331,977	471,187	2,541,280	3,012,467	210,312	1,109,198
3	582000	Station Expense	848,963	44,408	893,371	519,681	30,915	550,596	329,282	13,493
3	583000	Overhead Line Expense	1,879,039	637,851	2,516,890	1,136,320	444,040	1,580,360	742,719	193,811
3	584000	Underground Line Expense	1,805,029	0	1,805,029	1,024,161	0	1,024,161	780,868	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,590	0	8,590	7,062	0	7,062	1,528	0
3	586000	Meter Expense	2,046,201	44,434	2,090,635	1,741,600	30,933	1,772,533	304,601	13,501
3	587000	Customer Installations Expense	784,244	136,890	921,134	548,685	95,296	643,981	235,559	41,594
3	588000	Miscellaneous Distribution Expense	4,177,774	4,039,528	8,217,302	2,945,056	2,812,117	5,757,173	1,232,718	1,227,411
3	589000	Rent	(1)	364,163	364,162	(1)	253,512	253,511	0	110,651
		MAINTENANCE:								
3	590000	Supervision & Engineering	601,877	904,042	1,505,919	481,741	629,349	1,111,090	120,136	274,693
3	591000	Structures	570,309	14,498	584,807	375,817	10,093	385,910	194,492	4,405
3	592000	Station Equipment	746,281	122,359	868,640	561,578	85,180	646,758	184,703	37,179
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,015,025	1,106	11,016,131	7,656,211	770	7,656,981	3,358,814	336
3	594000	Underground Lines	855,155	0	855,155	562,924	0	562,924	292,231	0
3	595000	Line Transformers	434,390	0	434,390	346,400	0	346,400	87,990	0
3	596000	Street Light & Signal System Maintenance Exp	179,422	0	179,422	157,665	0	157,665	21,757	0
3	597000	Meters	51,798	0	51,798	43,654	0	43,654	8,144	0
3	598000	Miscellaneous Distribution Expense	387,209	247,471	634,680	267,100	172,277	439,377	120,109	75,194
		TOTAL DISTRIBUTION OPERATING EXP	27,072,804	10,207,228	37,280,032	18,846,841	7,105,762	25,952,603	8,225,963	3,101,466
E-DEPX		Depreciation Expense-Distribution	47,382,690	73,581	47,456,271	30,709,970	51,223	30,761,193	16,672,720	22,358
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,801,973	321	54,802,294	47,297,622	222	47,297,844	7,504,351	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	102,214,682	73,902	102,288,584	78,037,611	51,445	78,089,056	24,177,071	22,457
		TOTAL DISTRIBUTION EXPENSES	129,287,486	10,281,130	139,568,616	96,884,452	7,157,207	104,041,659	32,403,034	3,123,923

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	173,300	173,300	0	113,622	113,622	0	59,678
2	902000	Meter Reading Expenses	2,364,632	212,229	2,576,861	2,131,411	139,146	2,270,557	233,221	73,083
2	903XXX	Customer Records & Collection Expenses	2,751,912	7,470,848	10,222,760	1,832,545	4,898,187	6,730,732	919,367	2,572,661
2	904000	Uncollectible Accounts	0	121,175	121,175	0	79,447	79,447	0	41,728
2	905000	Misc Customer Accounts	0	235,518	235,518	0	154,415	154,415	0	81,103
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,116,544	8,213,070	13,329,614	3,963,956	5,384,817	9,348,773	1,152,588	2,828,253
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	36,235,640	206,412	36,442,052	25,934,204	135,332	26,069,536	10,301,436	71,080
2	909000	Advertising	51,767	1,145,134	1,196,901	51,767	750,796	802,563	0	394,338
2	910000	Misc Customer Service & Info Exp	0	271,835	271,835	0	178,226	178,226	0	93,609
TOTAL CUSTOMER SERVICE & INFO EXP			36,287,407	1,623,381	37,910,788	25,985,971	1,064,354	27,050,325	10,301,436	559,027
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	735,635	31,252,240	31,987,875	590,157	21,623,112	22,213,269	145,478	9,629,128
4	921000	Office Supplies & Expenses	5,544	4,850,327	4,855,871	3,614	3,355,893	3,359,507	1,930	1,494,434
4	922000	Admin Exp Transferred--Credit	0	(100,744)	(100,744)	0	(69,704)	(69,704)	0	(31,040)
4	923000	Outside Services Employed	435,613	9,681,633	10,117,246	411,346	6,698,625	7,109,971	24,267	2,983,008
4	924000	Property Insurance Premium	0	1,507,874	1,507,874	0	1,043,283	1,043,283	0	464,591
4	925XXX	Injuries and Damages	6,994	3,385,535	3,392,529	5,246	2,342,418	2,347,664	1,748	1,043,117
4	926XXX	Employee Pensions and Benefits	831,009	6,897,913	7,728,922	590,198	4,772,597	5,362,795	240,811	2,125,316
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,459,510	3,518,117	6,977,627	2,272,324	2,309,292	4,581,616	1,187,186	1,208,825
4	930000	Miscellaneous General Expenses	122,172	4,895,803	5,017,975	89,965	3,387,357	3,477,322	32,207	1,508,446
4	931000	Rents	4,362	322,641	327,003	0	223,232	223,232	4,362	99,409
4	935000	Maintenance of General Plant	1,401,705	11,680,616	13,082,321	914,583	8,081,701	8,996,284	487,122	3,598,915
TOTAL ADMIN & GEN OPERATING EXP			7,003,744	77,891,955	84,895,699	4,877,433	53,767,806	58,645,239	2,126,311	24,124,149

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended February 29, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,065,874	19,400,970	22,466,844	2,250,745	13,423,337	15,674,082	815,129	5,977,633
E-AMTX		Amortization Expense-General Plant - 303000	0	425,984	425,984	0	294,467	294,467	0	131,517
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,129,498	24,348,866	27,478,364	3,123,484	16,846,737	19,970,221	6,014	7,502,129
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,326	47,326	0	32,744	32,744	0	14,582
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(7,174,755)	0	(7,174,755)	(1,915,117)	0	(1,915,117)	(5,259,638)	0
99	407311	Regulatory Debit - AFUDC Amortization	221,060	1,104,856	1,325,916	176,243	744,883	921,126	44,817	359,973
99	407314	Regulatory Debit - FISERVE Amortization	58,000	0	58,000	0	0	0	58,000	0
99	407319	AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0
99	407332	Existing Meters Excess Deprec. Deferral	850,409	0	850,409	850,409	0	850,409	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,040,381)	0	(1,040,381)	(713,928)	0	(713,928)	(326,453)	0
99	407436	Regulatory Credit - AMI	(7,172,558)	0	(7,172,558)	(7,172,558)	0	(7,172,558)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	235,418	1,212,636	1,448,054	158,463	839,011	997,474	76,955	373,625
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,705,790)	46,540,638	39,834,848	(2,463,393)	32,181,179	29,717,786	(4,242,397)	14,359,459
		TOTAL ADMIN & GENERAL EXPENSES	297,954	124,432,593	124,730,547	2,414,040	85,948,985	88,363,025	(2,116,086)	38,483,608
		TOTAL EXPENSES BEFORE FIT	190,646,853	580,812,926	771,459,779	138,779,345	385,918,234	524,697,579	51,867,508	194,894,692
		NET OPERATING INCOME (LOSS) BEFORE FIT			201,109,358			131,480,738		
E-FIT		FEDERAL INCOME TAX			10,667,753			5,471,583		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,435,631			8,029,004		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			179,490,762			118,298,366		

ALLOCATION RATIOS:

Ref	Basis	Description	System	Washington	Idaho
E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.564%	34.436%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.615%	30.385%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	118,779,606
99	442200	Commercial - Firm & Int.	89,178,925
1	442300	Industrial	51,062,419
99	444000	Public Street & Highway Lighting	2,662,701
99	448000	Interdepartmental Revenue	270,235
99	499XXX	Unbilled Revenue	310,847
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>262,264,733</u>
1	447XXX	Sales for Resale	29,357,480
		TOTAL SALES OF ELECTRICITY	<u>291,622,213</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(78,338)
99	451000	Miscellaneous Service Revenue	131,539
1	453000	Sales of Water & Water Power	112,872
1	454000	Rent from Electric Property	1,102,274
1	454100	Rent from Transmission Joint Use	680
1	456XXX	Other Electric Revenues	23,499,580
		TOTAL OTHER OPERATING REVENUE	<u>24,768,607</u>
		TOTAL ELECTRIC REVENUE	<u>316,390,820</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	146,246
1	501XXX	Fuel	11,347,613
1	502000	Steam Expense	1,326,806
1	505000	Electric Expense	341,171
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,306,466
1	507000	Rent	3,744
		MAINTENANCE	
1	510000	Supervision & Engineering	183,768
1	511000	Structures	268,435
1	512000	Boiler Plant	2,093,241
1	513000	Electric Plant	238,792
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	583,945
		TOTAL STEAM POWER GENERATION EXP	<u>17,840,227</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,102,806
1	536000	Water for Power	313,466
1	537000	Hydraulic Expense	3,325,591
1	538000	Electric Expense	2,522,972
1	539000	Miscellaneous Hydraulic Power Generation Exp	369,592
1	540000	Rent	477,240
1	540100	MT Trust Funds Land Settlement Rents	1,720,965
		MAINTENANCE	
1	541000	Supervision & Engineering	313,569
1	542000	Structures	290,950
1	543000	Reservoirs, Dams, & Waterways	600,313
1	544000	Electric Plant	1,215,135
1	545000	Miscellaneous Hydraulic Plant	399,747
		TOTAL HYDRO POWER GENERATION EXP	<u>12,652,346</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	84,213
1	547XXX	Fuel	21,516,172
1	548000	Generation Expense	820,588
1	549XXX	Miscellaneous Other Power Generation Op Exp	446,576
1	550000	Rent	21,497
		MAINTENANCE	
1	551000	Supervision & Engineering	265,979
1	552000	Structures	46,733
1	553000	Generating & Electric Equipment	2,279,250
1	554XXX	Miscellaneous Other Power Generation Maint Exp	183,255
		TOTAL OTHER POWER GENERATION EXP	<u>25,664,263</u>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	56,513,902
1	556000	System Control & Load Dispatching	271,174
E-557	557XXX	Other Expense	12,135,380
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>68,920,456</u>
		TOTAL PRODUCTION OPERATING EXP	<u>125,077,292</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	811,286
1	561000	Load Dispatching	1,225,392
1	562000	Station Expense	177,435
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	148,938
1	565XXX	Transmission of Electricity by Others	5,848,256
1	566000	Miscellaneous Transmission Expense	685,383
1	567000	Rent	66,510
		MAINTENANCE	
1	568000	Supervision & Engineering	216,176
1	569000	Structures	219,145
1	570000	Station Equipment	318,136
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	379,743
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	25,716
		TOTAL TRANSMISSION OPERATING EXP	<u>10,122,116</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,581,079
E-DEPX		Depreciation Expense-Transmission	6,022,978
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	391,464
99		Colstrip 3 AFUDC Reallocation Adj	128,614
99	403027	Colstrip Plant Adjustment-Depreciation	(675,654)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	97,686
99	407327	Colstrip Reg. Asset Amortization	715,083
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(124,298)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	557,159
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	50,592
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,788,197)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,725,891)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(341,830)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,565,585
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	24,827,009
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	160,026,417

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,319,510
3	582000	Station Expense	342,775
3	583000	Overhead Line Expense	936,530
3	584000	Underground Line Expense	780,868
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,528
3	586000	Meter Expense	318,102
3	587000	Customer Installations Expense	277,153
3	588000	Miscellaneous Distribution Expense	2,460,129
3	589000	Rent	110,651
		MAINTENANCE:	
3	590000	Supervision & Engineering	394,829
3	591000	Structures	198,897
3	592000	Station Equipment	221,882
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,359,150
3	594000	Underground Lines	292,231
3	595000	Line Transformers	87,990
3	596000	Street Light & Signal System Maintenance Exp	21,757
3	597000	Meters	8,144
3	598000	Miscellaneous Distribution Expense	195,303
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,327,429</u>
E-DEPX		Depreciation Expense-Distribution	16,695,078
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,504,450
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,199,528</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,526,957</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended February 29, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	59,678
2	902000	Meter Reading Expenses	306,304
2	903XXX	Customer Records & Collection Expenses	3,492,028
2	904000	Uncollectible Accounts	41,728
2	905000	Misc Customer Accounts	81,103
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,980,841
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,372,516
2	909000	Advertising	394,338
2	910000	Misc Customer Service & Info Exp	93,609
		TOTAL CUSTOMER SERVICE & INFO EXP	10,860,463
		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	9,774,606
4	921000	Office Supplies & Expenses	1,496,364
4	922000	Admin Exp Transferred--Credit	(31,040)
4	923000	Outside Services Employed	3,007,275
4	924000	Property Insurance Premium	464,591
4	925XXX	Injuries and Damages	1,044,865
4	926XXX	Employee Pensions and Benefits	2,366,127
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,396,011
4	930000	Miscellaneous General Expenses	1,540,653
4	931000	Rents	103,771
4	935000	Maintenance of General Plant	4,086,037
		TOTAL ADMIN & GEN OPERATING EXP	26,250,460

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,792,762
E-AMTX		Amortization Expense-General Plant - 303000	131,517
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,508,143
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,582
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(5,259,638)
99	407311	Regulatory Debit - AFUDC Amortization	404,790
99	407314	Regulatory Debit - FISERVE Amortization	58,000
99	407319	AFUDC Equity DFIT Deferral	342,779
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(326,453)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	450,580
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	10,117,062
		TOTAL ADMIN & GENERAL EXPENSES	36,367,522
		TOTAL EXPENSES BEFORE FIT	246,762,200
		NET OPERATING INCOME (LOSS) BEFORE FIT	69,628,620
E-FIT		FEDERAL INCOME TAX	5,196,170
E-FIT		DEFERRED FEDERAL INCOME TAX	3,406,627
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	61,192,396

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	35,735	867,343	903,078	33,935	569,324	603,259	1,800	298,019	299,819
1	456010	Other Electric Rev-Financial	0	(6,221,191)	(6,221,191)	0	(4,083,590)	(4,083,590)	0	(2,137,601)	(2,137,601)
1	456015	Other Electric Rev-CT Fuel Sales	0	10,718,929	10,718,929	0	7,035,905	7,035,905	0	3,683,024	3,683,024
1	456016	Other Electric Rev-Resource Opt	0	2,104,909	2,104,909	0	1,381,662	1,381,662	0	723,247	723,247
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	326,857	326,857	0	214,549	214,549	0	112,308	112,308
1	456019	Other Electric Rev-Specified	0	1,062,500	1,062,500	0	697,425	697,425	0	365,075	365,075
1	456020	Other Electric Rev-Sale of Excess	0	28,730	28,730	0	18,858	18,858	0	9,872	9,872
1	456030	Other Electric Rev-Clearwater	(123,713)	1,341,464	1,217,751	0	880,537	880,537	(123,713)	460,927	337,214
1	456050	Other Electric Rev-Attachment Fees	55,354	878,038	933,392	38,433	576,344	614,777	16,921	301,694	318,615
1	456100	Transmission Revenue of Others	0	12,349,080	12,349,080	0	8,105,936	8,105,936	0	4,243,144	4,243,144
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,564,951	2,564,951	0	1,683,634	1,683,634	0	881,317	881,317
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	1,193,677	0	1,193,677	1,193,677	0	1,193,677	0	0	0
1	456328	Residential Decoupling Deferral	4,302,413	0	4,302,413	3,696,540	0	3,696,540	605,873	0	605,873
1	456329	Amortization Res Decoupling Deferral	(783,290)	0	(783,290)	(926,211)	0	(926,211)	142,921	0	142,921
1	456338	Non-res Decoupling Deferred Rev	8,071,624	0	8,071,624	7,399,375	0	7,399,375	672,249	0	672,249
1	456339	Amortization Non-res Decoupling	(4,133,888)	0	(4,133,888)	(3,137,314)	0	(3,137,314)	(996,574)	0	(996,574)
1	456380	Other Electric Revenue-Clearwater	298,414	0	298,414	0	0	0	298,414	0	298,414
1	456700	Other Electric Rev-Low Voltage	161,122	0	161,122	108,339	0	108,339	52,783	0	52,783
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,830,588)	(1,830,588)	0	(1,201,598)	(1,201,598)	0	(628,990)	(628,990)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,830,588	1,830,588	0	1,201,598	1,201,598	0	628,990	628,990
1	456730	Other Elec Rev-Intraco Thermal	0	37,745,736	37,745,736	0	24,776,301	24,776,301	0	12,969,435	12,969,435
TOTAL ACCOUNT 456			9,077,448	66,440,356	75,517,804	8,406,774	43,611,449	52,018,223	670,674	22,828,907	23,499,581

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	124,208,129	124,208,129	0	81,530,216	81,530,216	0	42,677,913	42,677,913
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,442,774	1,688,505	245,731	947,037	1,192,768	0	495,737	495,737
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,551,538	0	10,551,538	0	0	0	10,551,538	0	10,551,538
1	555550	Non Monetary - Exchange Power	0	1,333,735	1,333,735	0	875,464	875,464	0	458,271	458,271
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,219,875	4,219,875	0	2,769,926	2,769,926	0	1,449,949	1,449,949
1	555710	Intercompany Purchase	0	2,562,555	2,562,555	0	1,682,061	1,682,061	0	880,494	880,494
TOTAL ACCOUNT 555			10,797,269	133,767,068	144,564,337	245,731	87,804,704	88,050,435	10,551,538	45,962,364	56,513,902

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,967	6,666,138	6,684,105	17,967	4,375,653	4,393,620	0	2,290,485	2,290,485
1	557010	Other Power Supply Expense - Financial	0	(3,682,177)	(3,682,177)	0	(2,416,981)	(2,416,981)	0	(1,265,196)	(1,265,196)
1	557018	Merchandise Processing Fee	0	50,102	50,102	0	32,887	32,887	0	17,215	17,215
1	557150	Fuel - Economic Dispatch	0	(13,006,230)	(13,006,230)	0	(8,537,289)	(8,537,289)	0	(4,468,941)	(4,468,941)
1	557160	Power Supply Expense - Miscellaneous	0	1,453,303	1,453,303	0	953,948	953,948	0	499,355	499,355
99	557161	Unbilled Add-Ons	456,027	0	456,027	0	0	0	456,027	0	456,027
1	557165	Other Resource Costs-CAISO Charges	0	228,865	228,865	0	150,227	150,227	0	78,638	78,638
1	557170	Broker Fees - Power	0	287,759	287,759	0	188,885	188,885	0	98,874	98,874
1	557171	REC Broker Fees	0	44,338	44,338	0	29,103	29,103	0	15,235	15,235
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	2,493,966	0	2,493,966	2,493,966	0	2,493,966	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	496,608	0	496,608	496,608	0	496,608	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,554,030)	0	(1,554,030)	(1,554,030)	0	(1,554,030)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,169,015	0	1,169,015	0	0	0	1,169,015	0	1,169,015
99	557390	Idaho PCA Amortization	(6,520,511)	0	(6,520,511)	0	0	0	(6,520,511)	0	(6,520,511)
1	557395	Optional Renewable Power Expense Offset	0	586	586	0	385	385	0	201	201
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,889,079	1,889,079	0	1,239,991	1,239,991	0	649,088	649,088
1	557711	Turbine Gas Bookout Offset	0	(1,889,079)	(1,889,079)	0	(1,239,991)	(1,239,991)	0	(649,088)	(649,088)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,588,485	56,588,485	0	37,144,682	37,144,682	0	19,443,803	19,443,803
TOTAL ACCOUNT 557			(2,622,280)	48,631,169	46,008,889	1,952,009	31,921,500	33,873,509	(4,574,289)	16,709,669	12,135,380

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended February 29, 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	303,678	206,412	510,090	224,787	135,332	360,119	78,891	71,080	149,971
99	908600	Public Purpose Tariff Rider Expense Offset	36,243,247	0	36,243,247	25,968,064	0	25,968,064	10,275,183	0	10,275,183
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(488,158)	0	(488,158)	(435,520)	0	(435,520)	(52,638)	0	(52,638)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	36,235,640	206,412	36,442,052	25,934,204	135,332	26,069,536	10,301,436	71,080	10,372,516

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.564%	34.436%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.28%	53.28%
2	Cost of Debt		5.136%	5.111%
	Total Weighted Cost		2.736%	2.723%
E-APL	Net Rate Base	2,553,949,563	1,722,453,880	831,495,683
	Interest Deduction for FIT Calculation	69,767,965	47,126,338	22,641,627
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	972,569,137	656,178,317	316,390,820
E-OPS	Less: Operating & Maintenance Expense	557,596,475	369,977,874	187,618,601
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,684,013	90,061,029	42,622,984
E-OTX	Less: Taxes Other than FIT	81,179,291	64,658,676	16,520,615
	Net Operating Income Before FIT	201,109,358	131,480,738	69,628,620
E-INT	Less: Interest Expense	69,767,965	47,126,338	22,641,627
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(128,614)	128,614
E-OTX	Less: ID ITC Deferred & Amortization	1,244,317	0	1,244,317
E-SCM	Plus: Schedule M Adjustments	(81,786,886)	(58,427,857)	(23,359,029)
	Taxable Net Operating Income	50,798,824	26,055,157	24,743,667
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	10,667,753	5,471,583	5,196,170
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	10,667,753	5,471,583	5,196,170
E-DTE	Deferred FIT	11,435,631	8,029,004	3,406,627
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	21,618,596	13,182,372	8,436,224

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months Ended February 29, 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	62,647,994	88,618,078	151,266,072	40,387,427	59,741,044	100,128,471	22,260,567	28,877,034	51,137,601	
12	997001 Contributions In Aid of Construction	0	6,707,013	6,707,013	0	4,521,801	4,521,801	0	2,185,212	2,185,212	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	1,206,235	1,206,235	0	813,232	813,232	0	393,003	393,003	
99	997007 Idaho PCA	(5,351,496)	0	(5,351,496)	0	0	0	(5,351,496)	0	(5,351,496)	
12	997009 Rathdrum Turbine Lease	0	(31,003)	(31,003)	0	(20,902)	(20,902)	0	(10,101)	(10,101)	
12	997016 Redemption Expense Amortization	0	945,324	945,324	0	637,328	637,328	0	307,996	307,996	
99	997017 Amort - Invest in Exch Pwr (405.9)	1,224,623	0	1,224,623	1,224,623	0	1,224,623	0	0	0	
99	997018 DSM Tariff Rider	7,206,443	0	7,206,443	3,972,294	0	3,972,294	3,234,149	0	3,234,149	
12	997020 FAS87 Current Pension Accrual	0	695,510	695,510	0	468,906	468,906	0	226,604	226,604	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	(2,174,583)	(2,174,583)	0	(1,466,082)	(1,466,082)	0	(708,501)	(708,501)	
99	997031 Decoupling Mechanism	(8,650,534)	0	(8,650,534)	(8,226,066)	0	(8,226,066)	(424,468)	0	(424,468)	
12	997032 Interest Rate Swaps	0	(7,357,241)	(7,357,241)	0	(4,960,178)	(4,960,178)	0	(2,397,063)	(2,397,063)	
99	997033 BPA Residential Exchange	(1,585,011)	0	(1,585,011)	(895,340)	0	(895,340)	(689,671)	0	(689,671)	
99	997034 Montana Hydro Settlement	4,978,467	0	4,978,467	3,257,502	0	3,257,502	1,720,965	0	1,720,965	
99	997035 Leases	0	30,063	30,063	0	20,800	20,800	0	9,263	9,263	
99	997043 Washington Deferred Power Costs	2,488,007	0	2,488,007	2,488,007	0	2,488,007	0	0	0	
12	997044 Non-Monetary Power Costs	0	1,333,735	1,333,735	0	899,191	899,191	0	434,544	434,544	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
12	997049 Tax Depreciation	0	(184,589,418)	(184,589,418)	0	(124,448,340)	(124,448,340)	0	(60,141,078)	(60,141,078)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	596,042	748,160	30,975	288,044	319,019	
99	997065 Amortization - Unbilled Revenue Add-Ins	(422,540)	0	(422,540)	(371,879)	0	(371,879)	(50,661)	0	(50,661)	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	5,420,876	5,420,876	0	3,654,700	3,654,700	0	1,766,176	1,766,176	
12	997081 Deferred Compensation	0	845,504	845,504	0	570,030	570,030	0	275,474	275,474	
4	997082 Meal Disallowances	0	631,277	631,277	0	436,774	436,774	0	194,503	194,503	
12	997083 Paid Time Off	0	594,082	594,082	0	400,524	400,524	0	193,558	193,558	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(466,128)	0	(466,128)	0	0	0	(466,128)	0	(466,128)	
99	997095 WA REC Deferral	(1,051,462)	0	(1,051,462)	(1,051,462)	0	(1,051,462)	0	0	0	
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,059	22,059	0	10,660	10,660	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	167,933	167,933	0	113,219	113,219	0	54,714	54,714	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(33,515,902)	(33,515,902)	0	(22,596,086)	(22,596,086)	0	(10,919,816)	(10,919,816)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	557,159	0	557,159	0	0	0	557,159	0	557,159	
99	997104 Spokane River TDG	97,686	0	97,686	0	0	0	97,686	0	97,686	
99	997107 MDM System	(19,585,031)	0	(19,585,031)	(19,585,031)	0	(19,585,031)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(7,079,253)	0	(7,079,253)	(2,179,013)	0	(2,179,013)	(4,900,240)	0	(4,900,240)
99	997110 FISERVE	(971,311)	0	(971,311)	(714,148)	0	(714,148)	(257,163)	0	(257,163)
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,119)	(164,119)	0	(79,312)	(79,312)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,730	462,730	0	311,968	311,968	0	150,762	150,762
99	997115 AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	997117 Colstrip Plant Adjustment	(2,039,183)	0	(2,039,183)	(189,786)	0	(189,786)	(1,849,397)	0	(1,849,397)
99	997119 AFUDC Tax CPI	0	4,201,507	4,201,507	0	2,832,614	2,832,614	0	1,368,893	1,368,893
99	997120 Transportation Tax Disallowance	0	62,681	62,681	0	42,259	42,259	0	20,422	20,422
	TOTAL SCHEDULE M ADJUSTMENTS	61,224,404	(115,072,225)	(81,786,886)	19,145,359	(77,573,216)	(58,427,857)	14,139,980	(37,499,009)	(23,359,029)

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%	67.419%	32.581%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,323,427	5,323,427	0	3,589,001	3,589,001	0	1,734,426	1,734,426
99	410100	Deferred Federal Income Tax Expense - Washin	4,941,582	0	4,941,582	4,941,582	0	4,941,582	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,836,655	0	1,836,655	0	0	0	1,836,655	0	1,836,655
	410100	Total	6,778,237	5,323,427	12,101,664	4,941,582	3,589,001	8,530,583	1,836,655	1,734,426	3,571,081
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(352,327)	(352,327)	0	(237,535)	(237,535)	0	(114,792)	(114,792)
99	411100	Deferred Federal Income Tax Expense - Washin	(264,044)	0	(264,044)	(264,044)	0	(264,044)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(49,662)	0	(49,662)	0	0	0	(49,662)	0	(49,662)
	411100	Total	(313,706)	(352,327)	(666,033)	(264,044)	(237,535)	(501,579)	(49,662)	(114,792)	(164,454)
Total Deferred Federal Income Tax Expense			6,464,531	4,971,100	11,435,631	4,677,538	3,351,466	8,029,004	1,786,993	1,619,634	3,406,627

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.419%	32.581%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended February 29, 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	50,146	50,146	0	32,916	32,916	0	17,230	17,230
1	408140	State Kwh Generation Tax	0	1,462,915	1,462,915	0	960,257	960,257	0	502,658	502,658
1	408150	R&P Property Tax--Production	0	17,424,389	17,424,389	0	11,437,369	11,437,369	0	5,987,020	5,987,020
1	408180	R&P Property Tax--Transmission	0	5,968,035	5,968,035	0	3,917,418	3,917,418	0	2,050,617	2,050,617
1	409100	State Income Tax--Montana & Oregon	0	23,458	23,458	0	15,398	15,398	0	8,060	8,060
TOTAL PRODUCTION & TRANSMISSION			0	24,928,943	24,928,943	0	16,363,358	16,363,358	0	8,565,585	8,565,585
DISTRIBUTION											
99	408110	State Excise Tax	21,485,530	0	21,485,530	21,485,530	0	21,485,530	0	0	0
99	408120	Municipal Occupation & License Tax	22,395,086	0	22,395,086	18,867,093	0	18,867,093	3,527,993	0	3,527,993
99	408160	Miscellaneous State or Local Tax--WA & ID	154	0	154	0	0	0	154	0	154
99	408170	R&P Property Tax--Distribution	10,043,299	0	10,043,299	6,944,999	0	6,944,999	3,098,300	0	3,098,300
99	409100	State Income Tax--Idaho	(366,413)	321	(366,092)	0	222	222	(366,413)	99	(366,314)
99	411410	State Income Tax--Idaho ITC Deferred	1,342,130	0	1,342,130	0	0	0	1,342,130	0	1,342,130
99	411420	State Income Tax--Idaho ITC Amortization	(97,813)	0	(97,813)	0	0	0	(97,813)	0	(97,813)
TOTAL DISTRIBUTION			54,801,973	321	54,802,294	47,297,622	222	47,297,844	7,504,351	99	7,504,450
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	235,418	1,212,636	1,448,054	158,463	839,011	997,474	76,955	373,625	450,580
TOTAL A&G			235,418	1,212,636	1,448,054	158,463	839,011	997,474	76,955	373,625	450,580
TOTAL TAXES OTHER THAN FIT			55,037,391	26,141,900	81,179,291	47,456,085	17,202,591	64,658,676	7,581,306	8,939,309	16,520,615

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 29, 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	8,016,667	8,016,667	0	5,262,140	5,262,140	0	2,754,527	2,754,527
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	1,124,730	1,124,730	0	738,273	738,273	0	386,457	386,457
1	182381	CDA Settlement Past Storage	0	30,390,443	30,390,443	0	19,948,287	19,948,287	0	10,442,156	10,442,156
1	302000	Franchises & Consents	544,773	44,049,218	44,593,991	544,773	28,913,907	29,458,680	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	16,904,183	17,383,626	479,443	11,318,701	11,798,144	0	5,585,482	5,585,482
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,173,874	90,012,346	91,186,220	1,141,775	62,278,642	63,420,417	32,099	27,733,704	27,765,803
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	150,459	150,459	0	104,101	104,101	0	46,358	46,358
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	20,992,704	20,992,704	0	14,524,642	14,524,642	0	6,468,062	6,468,062
4	303121	Misc Intangible Plant-AMI Software	14,738,509	1,348,089	16,086,598	14,738,509	932,729	15,671,238	0	415,360	415,360
		TOTAL INTANGIBLE PLANT	16,936,599	285,392,210	302,328,809	16,904,500	194,045,610	210,950,110	32,099	91,346,600	91,378,699
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,590,335	3,590,335	0	2,356,696	2,356,696	0	1,233,639	1,233,639
1	311XXX	Structures & Improvements	97,121,737	42,525,166	139,646,903	63,469,355	27,913,519	91,382,874	33,652,382	14,611,647	48,264,029
1	312000	Boiler Plant	127,509,955	64,267,272	191,777,227	83,329,842	42,185,037	125,514,879	44,180,113	22,082,235	66,262,348
1	313000	Generators	8,090	846	8,936	5,258	555	5,813	2,832	291	3,123
1	314000	Turbogenerator Units	33,781,980	23,159,599	56,941,579	22,074,408	15,201,961	37,276,369	11,707,572	7,957,638	19,665,210
1	315000	Accessory Electric Equipment	15,161,793	14,291,467	29,453,260	9,908,375	9,380,919	19,289,294	5,253,418	4,910,548	10,163,966
1	316000	Miscellaneous Power Plant Equipment	12,343,659	4,470,736	16,814,395	8,066,617	2,934,591	11,001,208	4,277,042	1,536,145	5,813,187
		TOTAL STEAM PRODUCTION PLANT	285,927,214	152,305,421	438,232,635	186,853,855	99,973,278	286,827,133	99,073,359	52,332,143	151,405,502
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,999,456	63,999,456	0	42,009,243	42,009,243	0	21,990,213	21,990,213
1	331XXX	Structures & Improvements	0	93,207,252	93,207,252	0	61,181,240	61,181,240	0	32,026,012	32,026,012
1	332XXX	Reservoirs, Dams, & Waterways	0	193,990,241	193,990,241	0	127,335,194	127,335,194	0	66,655,047	66,655,047
1	333000	Waterwheels, Turbines, & Generators	0	235,042,179	235,042,179	0	154,281,686	154,281,686	0	80,760,493	80,760,493
1	334000	Accessory Electric Equipment	0	69,927,383	69,927,383	0	45,900,334	45,900,334	0	24,027,049	24,027,049
1	335XXX	Miscellaneous Power Plant Equipment	0	14,664,005	14,664,005	0	9,625,453	9,625,453	0	5,038,552	5,038,552
1	336000	Roads, Railroads, & Bridges	0	4,199,339	4,199,339	0	2,756,446	2,756,446	0	1,442,893	1,442,893
		TOTAL HYDRAULIC PRODUCTION PLANT	0	675,029,855	675,029,855	0	443,089,596	443,089,596	0	231,940,259	231,940,259
		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	17,143,248	17,143,248	0	11,252,828	11,252,828	0	5,890,420	5,890,420
1	342000	Fuel Holders, Producers, & Accessories	0	21,389,232	21,389,232	0	14,039,892	14,039,892	0	7,349,340	7,349,340
1	343000	Prime Movers	0	23,507,917	23,507,917	0	15,430,597	15,430,597	0	8,077,320	8,077,320
1	344000	Generators	0	220,300,131	220,300,131	0	144,605,006	144,605,006	0	75,695,125	75,695,125
1	344010	Generators - Solar	0	171,214	171,214	0	112,385	112,385	0	58,829	58,829
1	345000	Accessory Electric Equipment	0	22,288,058	22,288,058	0	14,629,881	14,629,881	0	7,658,177	7,658,177
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	1,703,251	1,703,251	0	1,118,014	1,118,014	0	585,237	585,237
		TOTAL OTHER PRODUCTION PLANT	0	307,441,429	307,441,429	0	201,804,554	201,804,554	0	105,636,875	105,636,875
		TOTAL PRODUCTION PLANT	285,927,214	1,134,776,705	1,420,703,919	186,853,855	744,867,428	931,721,283	99,073,359	389,909,277	488,982,636

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended February 29, 2020
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	549,814	28,359,330	28,909,144	359,303	18,615,064	18,974,367	190,511	9,744,266	9,934,777
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(1,448)	25,709,347	25,707,899	(1,608)	16,875,615	16,874,007	160	8,833,732	8,833,892
1	353XXX	Station Equipment	10,476,518	268,867,184	279,343,702	6,845,560	176,484,420	183,329,980	3,630,958	92,382,764	96,013,722
1	354000	Towers & Fixtures	13,994,343	3,174,254	17,168,597	9,145,306	2,083,580	11,228,886	4,849,037	1,090,674	5,939,711
1	355000	Poles & Fixtures	4,569	272,861,913	272,866,482	2,926	179,106,560	179,109,486	1,643	93,755,353	93,756,996
1	356000	Overhead Conductors & Devices	10,958,864	142,405,884	153,364,748	7,161,503	93,475,222	100,636,725	3,797,361	48,930,662	52,728,023
1	357000	Underground Conduit	0	3,115,440	3,115,440	0	2,044,975	2,044,975	0	1,070,465	1,070,465
1	358000	Underground Conductors & Devices	0	2,464,476	2,464,476	0	1,617,682	1,617,682	0	846,794	846,794
1	359000	Roads & Trails	68,979	2,042,172	2,111,151	45,078	1,340,482	1,385,560	23,901	701,690	725,591
TOTAL TRANSMISSION PLANT			36,051,639	749,000,000	785,051,639	23,558,068	491,643,600	515,201,668	12,493,571	257,356,400	269,849,971
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,750,857	0	7,750,857	6,280,303	0	6,280,303	1,470,554	0	1,470,554
99	360400	Land Easements	3,014,397	0	3,014,397	683,478	0	683,478	2,330,919	0	2,330,919
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,130,249	0	34,130,249	27,296,304	0	27,296,304	6,833,945	0	6,833,945
3	362000	Station Equipment	139,473,265	3,030,299	142,503,564	94,189,461	2,109,543	96,299,004	45,283,804	920,756	46,204,560
99	363000	Energy Storage Equipment	2,570,582	0	2,570,582	2,570,582	0	2,570,582	0	0	0
99	364000	Poles, Towers, & Fixtures	427,109,295	0	427,109,295	277,833,144	0	277,833,144	149,276,151	0	149,276,151
99	365000	Overhead Conductors & Devices	275,526,295	0	275,526,295	176,274,369	0	176,274,369	99,251,926	0	99,251,926
99	366000	Underground Conduit	121,866,658	0	121,866,658	79,607,774	0	79,607,774	42,258,884	0	42,258,884
99	367000	Underground Conductors & Devices	215,565,285	0	215,565,285	142,895,268	0	142,895,268	72,670,017	0	72,670,017
99	368000	Line Transformers	277,182,368	0	277,182,368	191,239,374	0	191,239,374	85,942,994	0	85,942,994
99	369XXX	Services	177,538,223	0	177,538,223	116,792,444	0	116,792,444	60,745,779	0	60,745,779
99	371XXX	Installations on Customers' Premises	1,815,759	0	1,815,759	1,815,759	0	1,815,759	0	0	0
99	370XXX	Meters	69,409,500	0	69,409,500	46,126,063	0	46,126,063	23,283,437	0	23,283,437
99	373XXX	Street Light & Signal Systems	64,489,190	0	64,489,190	41,787,842	0	41,787,842	22,701,348	0	22,701,348
TOTAL DISTRIBUTION PLANT			1,817,809,773	3,030,299	1,820,840,072	1,205,392,165	2,109,543	1,207,501,708	612,417,608	920,756	613,338,364
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,516,936	7,863,129	9,380,065	816,608	5,440,420	6,257,028	700,328	2,422,709	3,123,037
4	390XXX	Structures & Improvements	19,063,436	93,565,457	112,628,893	10,690,957	64,737,004	75,427,961	8,372,479	28,828,453	37,200,932
4	391XXX	Office Furniture & Equipment	4,415,831	63,017,235	67,433,066	4,377,331	43,600,995	47,978,326	38,500	19,416,240	19,454,740
4	392XXX	Transportation Equipment	35,384,375	22,987,897	58,372,272	24,924,982	15,905,096	40,830,078	10,459,393	7,082,801	17,542,194
4	393000	Stores Equipment	420,851	3,828,079	4,248,930	247,509	2,648,610	2,896,119	173,342	1,179,469	1,352,811
4	394000	Tools, Shop & Garage Equipment	1,699,634	14,161,703	15,861,337	735,384	9,798,341	10,533,725	964,250	4,363,362	5,327,612
4	394100	Electric Charging Stations	0	116,153	116,153	0	80,365	80,365	0	35,788	35,788
4	395XXX	Laboratory Equipment	374,854	2,305,291	2,680,145	361,274	1,595,008	1,956,282	13,580	710,283	723,863
4	396XXX	Power Operated Equipment	24,088,333	9,330,685	33,419,018	14,212,729	6,455,808	20,668,537	9,875,604	2,874,877	12,750,481
4	397XXX	Communications Equipment	27,103,827	77,798,078	104,901,905	17,745,338	53,827,712	71,573,050	9,358,489	23,970,366	33,328,855
4	398000	Miscellaneous Equipment	13,474	615,637	629,111	0	425,953	425,953	13,474	189,684	203,158
TOTAL GENERAL PLANT			114,081,551	295,589,344	409,670,895	74,112,112	204,515,312	278,627,424	39,969,439	91,074,032	131,043,471
TOTAL PLANT IN SERVICE			2,270,806,776	2,467,788,558	4,738,595,334	1,506,820,700	1,637,181,493	3,144,002,193	763,986,076	830,607,065	1,594,593,141

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 29, 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	(210,945,148)	(100,170,925)	(311,116,073)	(137,298,121)	(65,752,195)	(203,050,316)	(73,647,027)	(34,418,730)	(108,065,757)
E-ADEP		Hydro Production Plant	0	(142,493,268)	(142,493,268)	0	(93,532,581)	(93,532,581)	0	(48,960,687)	(48,960,687)
E-ADEP		Other Production Plant	0	(135,163,854)	(135,163,854)	0	(88,721,554)	(88,721,554)	0	(46,442,300)	(46,442,300)
E-ADEP		Transmission Plant	(20,537,516)	(205,682,941)	(226,220,457)	(13,225,227)	(135,010,282)	(148,235,509)	(7,312,289)	(70,672,659)	(77,984,948)
E-ADEP		Distribution Plant	(587,949,343)	(226,119)	(588,175,462)	(360,430,807)	(157,413)	(360,588,220)	(227,518,536)	(68,706)	(227,587,242)
E-ADEP		General Plant	(39,692,991)	(97,017,427)	(136,710,418)	(24,027,460)	(67,125,387)	(91,152,847)	(15,665,531)	(29,892,040)	(45,557,571)
		TOTAL ACCUMULATED DEPRECIATION	(859,124,998)	(680,754,534)	(1,539,879,532)	(534,981,615)	(450,299,412)	(985,281,027)	(324,143,383)	(230,455,122)	(554,598,505)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,592,968)	(14,592,968)	0	(9,578,824)	(9,578,824)	0	(5,014,144)	(5,014,144)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(271,552)	0	(271,552)	(271,552)	0	(271,552)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,605,695)	(2,605,695)	0	(1,799,754)	(1,799,754)	0	(805,941)	(805,941)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,674,650)	(63,479,669)	(67,154,319)	(3,648,302)	(43,920,948)	(47,569,250)	(26,348)	(19,558,721)	(19,585,069)
E-AAAMT		General Plant - 390200, 396200	0	(176,596)	(176,596)	0	(122,185)	(122,185)	0	(54,411)	(54,411)
		TOTAL ACCUMULATED AMORTIZATION	(3,946,202)	(80,854,928)	(84,801,130)	(3,919,854)	(55,421,711)	(59,341,565)	(26,348)	(25,433,217)	(25,459,565)
		TOTAL ACCUMULATED DEPR/AMORT	(863,071,200)	(761,609,462)	(1,624,680,662)	(538,901,469)	(505,721,123)	(1,044,622,592)	(324,169,731)	(255,888,339)	(580,058,070)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,407,735,576	1,706,179,096	3,113,914,672	967,919,231	1,131,460,370	2,099,379,601	439,816,345	574,718,726	1,014,535,071
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	97,846	97,846	0	64,226	64,226	0	33,620	33,620
12		ADFIT - Electric Plant In Service (282900)	0	(551,652,479)	(551,652,479)	0	(371,918,585)	(371,918,585)	0	(179,733,894)	(179,733,894)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,584,198)	(60,584,198)	0	(41,917,601)	(41,917,601)	0	(18,666,597)	(18,666,597)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,134,605)	(1,134,605)	0	(785,022)	(785,022)	0	(349,583)	(349,583)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(127,630)	(127,630)	0	(88,306)	(88,306)	0	(39,324)	(39,324)
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	(6,381,993)	(6,381,993)	0	(4,189,140)	(4,189,140)	0	(2,192,853)	(2,192,853)
1		ADFIT - CDA Settlement Costs (283333)	0	253,818	253,818	0	166,606	166,606	0	87,212	87,212
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,219,268)	(1,219,268)	0	(822,018)	(822,018)	0	(397,250)	(397,250)
		TOTAL ACCUMULATED DFIT	0	(620,748,509)	(620,748,509)	0	(419,489,840)	(419,489,840)	0	(201,258,669)	(201,258,669)
		NET ELECTRIC UTILITY PLANT	1,407,735,576	1,085,430,587	2,493,166,163	967,919,231	711,970,530	1,679,889,761	439,816,345	373,460,057	813,276,402

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.615%	30.385%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.419%	32.581%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,407,735,576	1,085,430,587	2,493,166,163	967,919,231	711,970,530	1,679,889,761	439,816,345	373,460,057	813,276,402	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	1,711,858	7,528,513	9,240,371	1,403,435	5,208,903	6,612,338	308,423	2,319,610	2,628,033	
4	Accumulated Amortization - AFUDC (182318)	(201,366)	(836,710)	(1,038,076)	(157,735)	(578,911)	(736,646)	(43,631)	(257,799)	(301,430)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(41,932)	0	(41,932)	41,932	0	41,932	
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)	(3,235,531)	0	(3,235,531)	(1,036,932)	0	(1,036,932)	(2,198,599)	0	(2,198,599)	
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)	1,842,108	0	1,842,108	0	0	0	1,842,108	0	1,842,108	
99	ADFIT - Boulder Park Disallowed (190040)	159,157	0	159,157	0	0	0	159,157	0	159,157	
99	Investment in WNP3 Exchange Power (124900, 12493)	306,041	0	306,041	306,041	0	306,041	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(55,032)	0	(55,032)	(55,032)	0	(55,032)	0	0	0	
99	CDA Lake Settlement - WA (182382)	190,147	0	190,147	190,147	0	190,147	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(4,298,417)	0	(4,298,417)	(4,298,417)	0	(4,298,417)	0	0	0	
99	CDA Lake Settlement - ID (186382)	33,556	0	33,556	0	0	0	33,556	0	33,556	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(46,979)	0	(46,979)	(39,932)	0	(39,932)	(7,047)	0	(7,047)	
99	CDA CDR Fund - Direct (182324)	13,831	0	13,831	13,831	0	13,831	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	97,454	0	97,454	91,174	0	91,174	6,280	0	6,280	
99	ADFIT - Spokane River Relicensing (283322)	(20,451)	0	(20,451)	(19,135)	0	(19,135)	(1,316)	0	(1,316)	
99	Spokane River PM&Es (182323)	87,140	0	87,140	57,895	0	57,895	29,245	0	29,245	
99	ADFIT - Spokane River PM&Es (283323)	(18,314)	0	(18,314)	(12,173)	0	(12,173)	(6,141)	0	(6,141)	
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)	(2,083,074)	(12,284)	(2,095,358)	(897,567)	(8,499)	(906,066)	(1,185,507)	(3,785)	(1,189,292)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(4,796,118)	0	(4,796,118)	0	0	0	(4,796,118)	0	(4,796,118)	
99	Colstrip-Regulatory Asset (182327)	1,436,575	0	1,436,575	0	0	0	1,436,575	0	1,436,575	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,018,438	0	1,018,438	0	0	0	1,018,438	0	1,018,438	
99	Colstrip Reg Asset ADFIT (283376)	(200,069)	0	(200,069)	0	0	0	(200,069)	0	(200,069)	
99	Colstrip ARO (317000P)	3,609,897	0	3,609,897	0	0	0	3,609,897	0	3,609,897	
99	Colstrip ARO A/D (317000A)	(261,104)	0	(261,104)	0	0	0	(261,104)	0	(261,104)	
99	Colstrip ARO Liability (230027)	(4,041,468)	0	(4,041,468)	0	0	0	(4,041,468)	0	(4,041,468)	
99	Colstrip ARO ADFIT (190376)	848,708	0	848,708	0	0	0	848,708	0	848,708	
99	Colstrip ARO ADFIT (283377)	(649,520)	0	(649,520)	0	0	0	(649,520)	0	(649,520)	
99	Customer Deposits (235199)	(2,013,561)	0	(2,013,561)	(2,013,561)	0	(2,013,561)	0	0	0	
C-WKC	Working Capital	64,281,541	0	64,281,541	43,341,520	0	43,341,520	20,940,021	0	20,940,021	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	54,103,881	6,679,519	60,783,400	37,942,626	4,621,493	42,564,119	16,161,255	2,058,026	18,219,281	
	NET RATE BASE	1,461,839,457	1,092,110,106	2,553,949,563	#####	716,592,023	1,722,453,880	455,977,600	375,518,083	831,495,683	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended February 29, 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)	3,603,367	3,603,367			3,603,367	3,603,367		2,365,250	2,365,250		1,238,117	1,238,117	
	Steam (ED-ID)	3,866,337	3,866,337		3,866,337	3,866,337	3,866,337				3,866,337		3,866,337	
	Steam (ED-WA)	3,809,816	3,809,816		3,809,816	3,809,816	3,809,816	3,809,816						
1	Hydro (ED-AN)	13,895,701	13,895,701			13,895,701	13,895,701		9,121,138	9,121,138		4,774,563	4,774,563	
1	Other (ED-AN)	10,774,336	10,774,336			10,774,336	10,774,336		7,072,274	7,072,274		3,702,062	3,702,062	
Total Electric Production		35,949,557	35,949,557			7,676,153	28,273,404	35,949,557	3,809,816	18,558,662	22,368,478	3,866,337	9,714,742	13,581,079
Electric Transmission														
1	ED-AN	14,908,649	14,908,649			14,908,649	14,908,649		9,786,037	9,786,037		5,122,612	5,122,612	
	ED-ID	900,366	900,366		900,366	900,366	900,366				900,366		900,366	
	ED-WA	463,393	463,393		463,393	463,393	463,393	463,393			463,393			
Total Electric Transmissic		16,272,408	16,272,408			1,363,759	14,908,649	16,272,408	463,393	9,786,037	10,249,430	900,366	5,122,612	6,022,978
Electric Distribution														
3	ED-AN	73,581	73,581			73,581	73,581		51,223	51,223		22,358	22,358	
	ED-ID	16,672,720	16,672,720		16,672,720	16,672,720	16,672,720				16,672,720		16,672,720	
	ED-WA	30,709,970	30,709,970		30,709,970	30,709,970	30,709,970	30,709,970			30,709,970			
Total Electric Distribution		47,456,271	47,456,271			47,382,690	73,581	47,456,271	30,709,970	51,223	30,761,193	16,672,720	22,358	16,695,078
Gas Underground Storage														
	GD-AN	656,345	656,345											
	GD-OR	114,908		114,908			114,908							
Total Gas Underground St		771,253		656,345			114,908							
Gas Distribution														
	GD-AN	57,624	57,624											
	GD-ID	5,879,959	5,879,959		5,879,959									
	GD-WA	12,556,311	12,556,311		12,556,311									
	GD-OR	8,728,370		8,728,370			8,728,370							
Total Gas Distribution		27,222,264		18,493,894			8,728,370							
General Plant														
4	ED-AN	2,950,358	2,950,358			2,950,358	2,950,358		2,041,323	2,041,323		909,035	909,035	
	ED-ID	462,402	462,402		462,402	462,402	462,402				462,402		462,402	
	ED-WA	810,841	810,841		810,841	810,841	810,841	810,841			810,841			
7,4	CD-AA	22,622,557	15,795,748	4,723,816	2,102,993	15,795,748	15,795,748		10,928,920	10,928,920		4,866,828	4,866,828	
9,4	CD-AN	846,986	654,864	192,122		654,864	654,864		453,094	453,094		201,770	201,770	
9	CD-ID	456,209	352,727	103,482		352,727	352,727				352,727		352,727	
9	CD-WA	1,862,338	1,439,904	422,434		1,439,904	1,439,904	1,439,904			1,439,904			
8	GD-AA	361,880		249,813	112,067									
	GD-AN	29,522		29,522										
	GD-ID	33,823		33,823										
	GD-WA	1,136,525		1,136,525										
	GD-OR	216,017			216,017									
Total General Plant		31,789,458	22,466,844	6,891,537	2,431,077	3,065,874	19,400,970	22,466,844	2,250,745	13,423,337	15,674,082	815,129	5,977,633	6,792,762
Total Depreciation Expense		159,461,211	122,145,080	26,041,776	11,274,355	59,488,476	62,656,604	122,145,080	37,233,924	41,819,259	79,053,183	22,254,552	20,837,345	43,091,897

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 Expe	69.615%	30.385%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	908,065	908,065			908,065	908,065		596,054	596,054		312,011	312,011	
1	Misc Intangible Plt (303000) ED-AN	231,236	231,236			231,236	231,236		151,783	151,783		79,453	79,453	
Total Production/Transmission		1,139,301	1,139,301			1,139,301	1,139,301		747,837	747,837		391,464	391,464	
Distribution														
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000) ED-WA	5,866	5,866			5,866	5,866		5,866	5,866				
Total Distribution		30,019	30,019			30,019	30,019		30,019	30,019				
General Plant - 303000														
7,4	CD-AA	599,316	418,461	125,143	55,712	418,461	418,461		289,529	289,529		128,932	128,932	
9,1	CD-AN	9,730	7,523	2,207		7,523	7,523		4,938	4,938		2,585	2,585	
	GD-ID	14,667		14,667										
	GD-WA	24,836		24,836										
	GD-OR	7,325			7,325									
Total General Plant - 303000		655,874	425,984	166,853	63,037	425,984	425,984		294,467	294,467		131,517	131,517	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	30,783,979	21,494,297	6,428,003	2,861,679	21,494,297	21,494,297		14,871,689	14,871,689		6,622,608	6,622,608	
9,4	CD-AN	89,040	68,843	20,197		68,843	68,843		47,632	47,632		21,211	21,211	
9,4	CD-ID	7,828	6,052	1,776		6,052	6,052				6,052		6,052	
9,4	CD-WA	3,785,940	2,927,175	858,765		2,927,175	2,927,175		2,927,175	2,927,175			0	
4	ED-AN	2,785,726	2,785,726			2,785,726	2,785,726		1,927,416	1,927,416		858,310	858,310	
	ED-ID	(38)	(38)			(38)	(38)				(38)		(38)	
	ED-WA	196,309	196,309			196,309	196,309		196,309	196,309				
8	GD-AA	115,185		79,515	35,670									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		37,763,969	27,478,364	7,388,256	2,897,349	3,129,498	24,348,866	27,478,364	3,123,484	16,846,737	19,970,221	6,014	7,502,129	7,508,143
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	(39)	(27)	(8)	(4)	(27)	(27)		(19)	(19)		(8)	(8)	
4	ED-AN	47,353	47,353			47,353	47,353		32,763	32,763		14,590	14,590	
	GD-OR	0			0									
Total General Plant - 390200, 396200		47,314	47,326	(8)	(4)	47,326	47,326		32,744	32,744		14,582	14,582	
Total Amortization Expense		39,636,477	29,120,994	7,555,101	2,960,382	3,159,517	25,961,477	29,120,994	3,153,503	17,921,785	21,075,288	6,014	8,039,692	8,045,706

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended February 29, 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)	(100,170,925)	(100,170,925)			(100,170,925)	(100,170,925)		(65,752,195)	(65,752,195)		(34,418,730)	(34,418,730)	
	Steam (ED-ID)	(73,647,027)	(73,647,027)		(73,647,027)		(73,647,027)				(73,647,027)		(73,647,027)	
	Steam (ED-WA)	(137,298,121)	(137,298,121)		(137,298,121)		(137,298,121)	(137,298,121)		(137,298,121)				
1	Hydro (ED-AN)	(142,493,268)	(142,493,268)			(142,493,268)	(142,493,268)		(93,532,581)	(93,532,581)		(48,960,687)	(48,960,687)	
1	Other (ED-AN)	(135,163,854)	(135,163,854)			(135,163,854)	(135,163,854)		(88,721,554)	(88,721,554)		(46,442,300)	(46,442,300)	
Total Electric Production		(588,773,195)	(588,773,195)		(210,945,148)	(377,828,047)	(588,773,195)		(137,298,121)	(248,006,330)	(385,304,451)	(73,647,027)	(129,821,717)	(203,468,744)
Electric Transmission														
1	ED-AN	(205,682,941)	(205,682,941)			(205,682,941)	(205,682,941)		(135,010,282)	(135,010,282)		(70,672,659)	(70,672,659)	
	ED-ID	(7,312,289)	(7,312,289)		(7,312,289)		(7,312,289)				(7,312,289)		(7,312,289)	
	ED-WA	(13,225,227)	(13,225,227)		(13,225,227)		(13,225,227)	(13,225,227)		(13,225,227)				
Total Electric Transmissic		(226,220,457)	(226,220,457)		(20,537,516)	(205,682,941)	(226,220,457)		(13,225,227)	(135,010,282)	(148,235,509)	(7,312,289)	(70,672,659)	(77,984,948)
Electric Distribution														
3	ED-AN	(226,119)	(226,119)			(226,119)	(226,119)		(157,413)	(157,413)		(68,706)	(68,706)	
	ED-ID	(227,518,536)	(227,518,536)		(227,518,536)		(227,518,536)				(227,518,536)		(227,518,536)	
	ED-WA	(360,430,807)	(360,430,807)		(360,430,807)		(360,430,807)	(360,430,807)		(360,430,807)				
Total Electric Distribution		(588,175,462)	(588,175,462)		(587,949,343)	(226,119)	(588,175,462)		(360,430,807)	(157,413)	(360,588,220)	(227,518,536)	(68,706)	(227,587,242)
Gas Underground Storage														
	GD-AN	(16,954,004)		(16,954,004)										
	GD-OR	(1,240,143)		(1,240,143)										
Total Gas Underground S		(18,194,147)		(16,954,004)			(1,240,143)							
Gas Distribution														
	GD-AN	(1,832,015)		(1,832,015)										
	GD-ID	(82,784,210)		(82,784,210)										
	GD-WA	(150,171,980)		(150,171,980)										
	GD-OR	(116,324,297)		(116,324,297)										
Total Gas Distribution		(351,112,502)		(234,788,205)			(116,324,297)							
General Plant														
4	ED-AN	(37,256,268)	(37,256,268)			(37,256,268)	(37,256,268)		(25,777,239)	(25,777,239)		(11,479,029)	(11,479,029)	
	ED-ID	(10,782,540)	(10,782,540)		(10,782,540)		(10,782,540)				(10,782,540)		(10,782,540)	
	ED-WA	(19,994,505)	(19,994,505)		(19,994,505)		(19,994,505)	(19,994,505)		(19,994,505)				
7,4	CD-AA	(74,549,302)	(52,052,559)	(15,566,640)	(6,930,103)	(52,052,559)	(52,052,559)		(36,014,645)	(36,014,645)		(16,037,914)	(16,037,914)	
9,4	CD-AN	(9,970,123)	(7,708,600)	(2,261,523)		(7,708,600)	(7,708,600)		(5,333,503)	(5,333,503)		(2,375,097)	(2,375,097)	
9	CD-ID	(6,315,546)	(4,882,991)	(1,432,555)		(4,882,991)	(4,882,991)				(4,882,991)		(4,882,991)	
9	CD-WA	(5,216,130)	(4,032,955)	(1,183,175)		(4,032,955)	(4,032,955)							
8	GD-AA	(1,903,206)		(1,313,821)	(589,385)									
	GD-AN	(3,279,144)		(3,279,144)										
	GD-ID	(2,051,238)		(2,051,238)										
	GD-WA	(8,512,076)		(8,512,076)										
	GD-OR	(4,843,174)		(4,843,174)										
Total General Plant		(184,673,252)	(136,710,418)	(35,600,172)	(12,362,662)	(39,692,991)	(97,017,427)	(136,710,418)	(24,027,460)	(67,125,387)	(91,152,847)	(15,665,531)	(29,892,040)	(45,557,571)
Total Accumulated Depr		(1,957,149,015)	(1,539,879,532)	(287,342,381)	(129,927,102)	(859,124,998)	(680,754,534)	(1,539,879,532)	(534,981,615)	(450,299,412)	(985,281,027)	(324,143,383)	(230,455,122)	(554,598,505)
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		69.615%	30.385%				
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio		69.189%	30.811%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(12,590,421)	(12,590,421)				(12,590,421)	(12,590,421)			(8,264,352)	(8,264,352)		(4,326,069)	(4,326,069)
1 Misc Intangible Plt (3030 ED-AN	(2,002,547)	(2,002,547)				(2,002,547)	(2,002,547)			(1,314,472)	(1,314,472)		(688,075)	(688,075)
Total Production/Transmission	(14,592,968)	(14,592,968)				(14,592,968)	(14,592,968)			(9,578,824)	(9,578,824)		(5,014,144)	(5,014,144)
Distribution														
Franchises (302000) ED-WA	(224,242)	(224,242)				(224,242)	(224,242)		(224,242)		(224,242)			
Misc Intangible Plt (3030 ED-WA	(47,310)	(47,310)				(47,310)	(47,310)		(47,310)		(47,310)			
Total Distribution	(271,552)	(271,552)				(271,552)	(271,552)		(271,552)		(271,552)			
General Plant - 303000														
7.4 CD-AA	(3,606,748)	(2,518,340)	(753,125)	(335,283)		(2,518,340)	(2,518,340)		(1,742,414)	(1,742,414)		(775,926)	(775,926)	
9.1 CD-AN	(112,983)	(87,355)	(25,628)			(87,355)	(87,355)		(57,340)	(57,340)		(30,015)	(30,015)	
GD-ID	(111,068)		(111,068)											
GD-WA	(232,704)		(232,704)											
GD-OR	(101,384)			(101,384)										
Total General Plant - 303000	(4,164,887)	(2,605,695)	(1,122,525)	(436,667)		(2,605,695)	(2,605,695)		(1,799,754)	(1,799,754)		(805,941)	(805,941)	
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(83,062,105)	(57,996,453)	(17,344,198)	(7,721,454)		(57,996,453)	(57,996,453)		(40,127,166)	(40,127,166)		(17,869,287)	(17,869,287)	
9.4 CD-AN	(75,522)	(58,391)	(17,131)			(58,391)	(58,391)		(40,400)	(40,400)		(17,991)	(17,991)	
9 CD-ID	(34,126)	(26,385)	(7,741)		(26,381)	(26,381)	(26,381)				(26,385)	(26,385)	(26,385)	
9 CD-WA	(3,305,902)	(2,556,024)	(749,878)		(2,556,024)	(2,556,024)	(2,556,024)				0	0	0	
4 ED-AN	(5,424,825)	(5,424,825)			(5,424,825)	(5,424,825)	(5,424,825)		(3,753,382)	(3,753,382)		(1,671,443)	(1,671,443)	
ED-ID	37	37			37	37	37				37	37	37	
ED-WA	(1,092,282)	(1,092,282)			(1,092,282)	(1,092,282)	(1,092,282)							
8 GD-AA	(560,201)		(386,718)	(173,483)										
GD-AN	0		0											
GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX	(93,554,926)	(67,154,323)	(18,505,666)	(7,894,937)		(63,479,669)	(67,154,319)		(3,648,302)	(43,920,948)		(26,348)	(19,558,721)	(19,585,069)
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7.4 CD-AA	13	9	3	1		9	9		6	6		3	3	
9 CD-ID	0	0	0		0	0	0				0		0	
9 CD-WA	0	0	0		0	0	0		0	0				
4 ED-AN	(176,605)	(176,605)			(176,605)	(176,605)	(176,605)		(122,191)	(122,191)		(54,414)	(54,414)	
ED-WA	0	0			0	0	0		0	0				
GD-WA	0		0											
GD-OR	0			0										
Total General Plant - 390200, 396200	(176,592)	(176,596)	3	1		0	(176,596)	(176,596)	0	(122,185)	(122,185)	0	(54,411)	(54,411)
Total Accumulated Amortization	(112,760,925)	(84,801,134)	(19,628,188)	(8,331,603)		(3,946,202)	(80,854,928)	(84,801,130)	(3,919,854)	(55,421,711)	(59,341,569)	(26,348)	(25,433,217)	(25,459,565)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 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	504,829	119,776	362,279	22,774	504,829	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,824,154	0	0	0	0	2,824,154	0	0	2,824,154	0	0	0
99	GD-OR / AS	847,833	0	0	0	0	0	0	0	0	847,833	0	847,833
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,487,435	0	0	7,322,642	7,322,642	0	0	2,189,881	2,189,881	0	974,912	974,912
9	CD-WA / ID / AN	2,008,088	696,832	338,049	517,712	1,552,593	204,434	99,176	151,885	455,495	0	0	0
	TOTAL ACCOUNT	16,672,339	816,608	700,328	7,863,128	9,380,064	3,028,588	99,176	2,341,766	5,469,530	847,833	974,912	1,822,745
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,425,865	1,111,856	2,667,291	4,646,718	8,425,865	0	0	0	0	0	0	0
99	GD-WA / ID / AN	22,961,184	0	0	0	0	22,961,184	0	0	22,961,184	0	0	0
99	GD-OR / AS	3,793,552	0	0	0	0	0	0	0	0	3,793,552	0	3,793,552
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	115,549,079	0	0	80,679,834	80,679,834	0	0	24,127,803	24,127,803	0	10,741,442	10,741,442
9	CD-WA / ID / AN	30,424,349	9,579,101	5,705,188	8,238,905	23,523,194	2,810,284	1,673,769	2,417,102	6,901,155	0	0	0
	TOTAL ACCOUNT	181,154,029	10,690,957	8,372,479	93,565,457	112,628,893	25,771,468	1,673,769	26,544,905	53,990,142	3,793,552	10,741,442	14,534,994
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,948,474	158,203	4,249	1,786,022	1,948,474	0	0	0	0	0	0	0
99	GD-WA / ID / AN	882,287	0	0	0	0	882,287	0	0	882,287	0	0	0
99	GD-OR / AS	7,903	0	0	0	0	0	0	0	0	7,903	0	7,903
8	GD-AA	285,397	0	0	0	0	0	0	197,015	197,015	0	88,382	88,382
7	CD-AA	87,392,407	0	0	61,020,000	61,020,000	0	0	18,248,409	18,248,409	0	8,123,998	8,123,998
9	CD-WA / ID / AN	5,774,399	4,219,128	34,251	211,213	4,464,592	1,237,794	10,048	61,965	1,309,807	0	0	0
	TOTAL ACCOUNT	96,290,867	4,377,331	38,500	63,017,235	67,433,066	2,120,081	10,048	18,507,389	20,637,518	7,903	8,212,380	8,220,283
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	48,007,803	23,002,334	9,658,219	15,347,250	48,007,803	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,699,264	0	0	0	0	9,291,541	2,552,571	1,855,152	13,699,264	0	0	0
99	GD-OR / AS	3,992,705	0	0	0	0	0	0	0	0	3,992,705	0	3,992,705
8	GD-AA	53,230	0	0	0	0	0	0	36,746	36,746	0	16,484	16,484
7	CD-AA	7,325,979	0	0	5,115,218	5,115,218	0	0	1,529,738	1,529,738	0	681,023	681,023
9	CD-WA / ID / AN	6,789,259	1,922,648	801,174	2,525,429	5,249,251	564,060	235,046	740,902	1,540,008	0	0	0
	TOTAL ACCOUNT	79,868,240	24,924,982	10,459,393	22,987,897	58,372,272	9,855,601	2,787,617	4,162,538	16,805,756	3,992,705	697,507	4,690,212

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	391,329	858	1,178	389,293	391,329	0	0	0	0	0
99		GD-WA / ID / AN	85,199	0	0	0	85,199	0	0	0	0	0
99		GD-OR / AS	24,161	0	0	0	0	0	0	24,161	0	24,161
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,989,332	246,651	172,165	3,438,786	3,857,602	72,362	50,509	1,008,859	1,131,730	0
		TOTAL ACCOUNT	5,490,021	247,509	173,343	3,828,079	4,248,931	157,561	50,509	1,008,859	1,216,929	24,161
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,793,748	726,903	214,581	4,852,264	5,793,748	0	0	0	0	0
99		GD-WA / ID / AN	2,637,469	0	0	0	2,637,469	1,898,002	286,403	453,064	2,637,469	0
99		GD-OR / AS	891,300	0	0	0	891,300	0	0	0	891,300	0
8		GD-AA	5,008,866	0	0	0	5,008,866	0	0	3,457,720	3,457,720	1,551,146
7		CD-AA	13,100,030	0	0	9,146,834	9,146,834	0	0	2,735,417	2,735,417	1,217,779
9		CD-WA / ID / AN	1,190,886	8,481	749,670	162,606	920,757	2,488	219,936	47,705	270,129	0
		TOTAL ACCOUNT	28,622,299	735,384	964,251	14,161,704	15,861,339	1,900,490	506,339	6,693,906	9,100,735	891,300
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,153	0	0	116,153	116,153	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,153	0	0	116,153	116,153	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,584,961	361,274	13,580	1,210,107	1,584,961	0	0	0	0	0
99		GD-WA / ID / AN	136,859	0	0	0	136,859	41,942	0	94,917	136,859	0
99		GD-OR / AS	38,610	0	0	0	38,610	0	0	0	38,610	0
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,568,515	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,534,116	361,274	13,580	2,305,291	2,680,145	41,942	0	564,073	606,015	38,610
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,940,233	13,962,157	9,493,453	8,484,623	31,940,233	0	0	0	0	0
99		GD-WA / ID / AN	4,091,413	0	0	0	4,091,413	2,423,139	847,685	820,589	4,091,413	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	528,479	49,127
9		CD-WA / ID / AN	1,435,371	250,572	382,152	477,062	1,109,786	73,512	112,114	139,959	325,585	0
		TOTAL ACCOUNT	38,039,330	14,212,729	9,875,605	9,330,685	33,419,019	2,496,651	959,799	1,070,900	4,527,350	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 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	51,770,026	11,165,310	6,465,033	34,139,683	51,770,026	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,088,674	0	0	0	0	767,497	320,607	570	1,088,674	0	0	
99		GD-OR / AS	1,127,083	0	0	0	0	0	0	0	0	1,127,083	0	
8		GD-AA	641,490	0	0	0	0	0	0	442,833	442,833	0	198,657	
7		CD-AA	56,636,800	0	0	39,545,513	39,545,513	0	0	11,826,330	11,826,330	0	5,264,957	
9		CD-WA/ ID / AN	17,572,287	6,580,028	2,893,456	4,112,882	13,586,366	1,930,426	848,872	1,206,623	3,985,921	0	0	
		TOTAL ACCOUNT	128,836,360	17,745,338	9,358,489	77,798,078	104,901,905	2,697,923	1,169,479	13,476,356	17,343,758	1,127,083	5,463,614	6,590,697
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,542	0	6,846	186,696	193,542	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	614,327	0	0	428,941	428,941	0	0	128,278	128,278	0	57,108	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	818,810	0	13,475	615,637	629,112	0	1,945	128,278	130,223	2,367	57,108	59,475
		TOTAL GENERAL PLANT	579,442,564	74,112,112	39,969,443	295,589,344	409,670,899	48,070,305	7,258,681	74,498,970	129,827,956	10,769,348	29,174,361	39,943,709

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended February 29, 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	10,955,898	479,443	0	10,476,455	10,955,898	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,800,516	0	0	0	0	1,022,453	778,063	0	1,800,516	0	0	0	0
99		GD-OR / AS	421,963	0	0	0	0	0	0	0	0	421,963	0	421,963	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,990,859	0	0	6,277,688	6,277,688	0	0	1,877,381	1,877,381	0	835,790	835,790	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	22,363,294	479,443	0	16,904,183	17,383,626	1,022,453	778,063	1,921,399	3,721,915	421,963	835,790	1,257,753	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,244,926	1,141,807	(208)	14,103,327	15,244,926	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	664,652	0	0	0	0	0	0	458,823	458,823	0	205,829	205,829	
7		CD-AA	108,259,135	0	0	75,589,776	75,589,776	0	0	22,605,590	22,605,590	0	10,063,769	10,063,769	
9		CD-WA / ID / AN	454,645	(32)	32,307	319,243	351,518	(9)	9,478	93,658	103,127	0	0	0	
		TOTAL ACCOUNT	124,623,358	1,141,775	32,099	90,012,346	91,186,220	(9)	9,478	23,158,071	23,167,540	0	10,269,598	10,269,598	
	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	215,488	0	0	150,460	150,460	0	0	44,996	44,996	0	20,032	20,032	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	215,488	0	0	150,460	150,460	0	0	44,996	44,996	0	20,032	20,032	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,065,599	0	0	20,992,703	20,992,703	0	0	6,277,998	6,277,998	0	2,794,898	2,794,898
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,065,599	0	0	20,992,703	20,992,703	0	0	6,277,998	6,277,998	0	2,794,898	2,794,898
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	201,064	201,064	0	0	201,064	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,930,723	0	0	1,348,089	1,348,089	0	0	403,154	403,154	0	179,480	179,480
9		CD-WA / ID / AN	18,802,392	14,537,445	0	0	14,537,445	4,264,947	0	0	4,264,947	0	0	0
		TOTAL ACCOUNT	20,934,179	14,738,509	0	1,348,089	16,086,598	4,264,947	0	403,154	4,668,101	0	179,480	179,480
		TOTAL	299,033,122	16,359,727	32,099	199,811,152	216,202,978	5,287,391	787,541	52,860,182	58,935,114	421,963	23,473,067	23,895,030

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,897,107)	(59,975,937)	(17,936,175)	(7,984,995)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(786,712)	(608,262)	(178,450)	0
7	282919	CD-AA	(1,624,974)	(1,134,605)	(339,311)	(151,058)
7	283750	CD-AA	(182,789)	(127,629)	(38,168)	(16,992)
		Total	(88,491,582)	(61,846,433)	(18,492,104)	(8,153,045)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,864,245	3,864,245	0	0	0	0	3,864,245
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	211	211	0	0	0	0	211
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,292)	(3,292)	0	0	0	0	(3,292)
7/4	154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	45,934,970	22,289,935	0	68,224,905	43,341,520	20,940,021	2,593,450	1,349,914	0
TOTAL		45,934,970	22,289,935	3,861,208	72,086,113	43,341,520	20,940,021	2,593,450	1,349,914	3,861,208

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						