

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	170,890,073	110,147,979	60,742,094
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,890,073	110,147,979	60,742,094
E-APL	Electric Net Rate Base	2,583,342,488	1,743,539,732	839,802,756
	RATE OF RETURN	6.615%	6.317%	7.233%

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 June 30, 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	07-01-2019 thru 06-30-2020	393,183 100.000%	257,454 65.479%	135,729 34.521%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2019 thru 06-30-2020	26,753,394 100.000%	18,134,361 67.783%	8,619,033 32.217%
	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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2020 Average of Monthly Averages Basis			

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		0	0	0	0
		Total		150,378,462	117,434,624	23,050,240	9,893,598
		Percentage		100.000%	78.093%	15.328%	6.579%
		Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
		Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
		Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	0
		Total		98,616,201	72,878,077	17,328,929	8,409,195
		Percentage		100.000%	73.901%	17.572%	8.527%
		Number of Customers at		754,633	392,987	257,344	104,302
		Percentage		100.000%	52.076%	34.102%	13.822%
		Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
		Percentage		100.000%	75.220%	16.524%	8.256%
		Total Percentages		400.000%	279.291%	83.526%	37.184%
		Average (CD AA)		100.000%	69.822%	20.882%	9.296%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

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	06-01-2019 thru 06-30-2020	1,261,702,937	870,880,983	390,821,954	
				100.000%	69.024%	30.976%	
11		Book Depreciation Percent	07-01-2019 thru 06-30-2020	126,161,448	82,318,523	43,842,925	
				100.000%	65.249%	34.751%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2019 thru 06-30-2020	3,151,566,683 100.000%	2,129,515,149 67.570%	1,022,051,534 32.430%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2019 thru 06-30-2020	276,925,976 100.000%	190,542,173 68.806%	86,383,803 31.194%
14		Net Allocated Schedule M's - AMA Percent	07-01-2019 thru 06-30-2020	-142,422,212 100.000%	-96,303,784 67.619%	-46,118,428 32.381%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	365,852,270	0	365,852,270	246,588,920	0	246,588,920	119,263,350	0
99	442200	Commercial - Firm & Int.	309,793,448	0	309,793,448	223,111,678	0	223,111,678	86,681,770	0
1	442300	Industrial	115,089,298	0	115,089,298	62,839,587	0	62,839,587	52,249,711	0
99	444000	Public Street & Highway Lighting	7,277,281	0	7,277,281	4,599,022	0	4,599,022	2,678,259	0
99	448000	Interdepartmental Revenue	1,482,576	0	1,482,576	1,223,823	0	1,223,823	258,753	0
99	499XXX	Unbilled Revenue	645,617	0	645,617	(766,896)	0	(766,896)	1,412,513	0
TOTAL SALES TO ULTIMATE CUSTOMERS			800,140,490	0	800,140,490	537,596,134	0	537,596,134	262,544,356	0
1	447XXX	Sales for Resale	0	78,409,199	78,409,199	0	51,467,798	51,467,798	0	26,941,401
TOTAL SALES OF ELECTRICITY			800,140,490	78,409,199	878,549,689	537,596,134	51,467,798	589,063,932	262,544,356	26,941,401
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	306,650	0	306,650	215,496	0	215,496	91,154	0
1	453000	Sales of Water & Water Power	0	296,830	296,830	0	194,839	194,839	0	101,991
1	454000	Rent from Electric Property	2,489,777	130,155	2,619,932	1,754,973	85,434	1,840,407	734,804	44,721
1	454100	Rent from Trnsmission Joint Use	(12,915)	0	(12,915)	(3,210)	0	(3,210)	(9,705)	0
1	456XXX	Other Electric Revenues	8,605,027	63,391,990	71,997,017	8,364,676	41,610,502	49,975,178	240,351	21,781,488
TOTAL OTHER OPERATING REVENUE			11,388,539	63,818,975	75,207,514	10,331,935	41,890,775	52,222,710	1,056,604	21,928,200
TOTAL ELECTRIC REVENUE			811,529,029	142,228,174	953,757,203	547,928,069	93,358,573	641,286,642	263,600,960	48,869,601

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	379,648	379,648	0	249,201	249,201	0	130,447
1	501XXX	Fuel	0	32,162,862	32,162,862	0	21,111,703	21,111,703	0	11,051,159
1	502000	Steam Expense	0	3,791,881	3,791,881	0	2,488,991	2,488,991	0	1,302,890
1	505000	Electric Expense	0	908,138	908,138	0	596,102	596,102	0	312,036
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,347,188	4,347,188	0	2,853,494	2,853,494	0	1,493,694
1	507000	Rent	0	3,076	3,076	0	2,019	2,019	0	1,057
		MAINTENANCE								
1	510000	Supervision & Engineering	0	561,684	561,684	0	368,689	368,689	0	192,995
1	511000	Structures	0	791,694	791,694	0	519,668	519,668	0	272,026
1	512000	Boiler Plant	0	6,026,665	6,026,665	0	3,955,903	3,955,903	0	2,070,762
1	513000	Electric Plant	0	(27,663)	(27,663)	0	(18,158)	(18,158)	0	(9,505)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,387,151	1,387,151	0	910,526	910,526	0	476,625
		TOTAL STEAM POWER GENERATION EXP	0	50,332,324	50,332,324	0	33,038,138	33,038,138	0	17,294,186
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,742,975	2,742,975	0	1,800,489	1,800,489	0	942,486
1	536000	Water for Power	0	871,342	871,342	0	571,949	571,949	0	299,393
1	537000	Hydraulic Expense	5,231,637	4,481,018	9,712,655	3,431,725	2,941,340	6,373,065	1,799,912	1,539,678
1	538000	Electric Expense	0	6,671,195	6,671,195	0	4,378,972	4,378,972	0	2,292,223
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	915,725	915,725	0	601,082	601,082	0	314,643
1	540000	Rent	0	1,473,987	1,473,987	0	967,525	967,525	0	506,462
1	540100	MT Trust Funds Land Settlement Rents	5,036,000	0	5,036,000	3,299,413	0	3,299,413	1,736,587	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	834,883	834,883	0	548,017	548,017	0	286,866
1	542000	Structures	0	980,408	980,408	0	643,540	643,540	0	336,868
1	543000	Reservoirs, Dams, & Waterways	0	1,500,843	1,500,843	0	985,153	985,153	0	515,690
1	544000	Electric Plant	0	3,315,322	3,315,322	0	2,176,177	2,176,177	0	1,139,145
1	545000	Miscellaneous Hydraulic Plant	0	950,600	950,600	0	623,974	623,974	0	326,626
		TOTAL HYDRO POWER GENERATION EXP	10,267,637	24,738,298	35,005,935	6,731,138	16,238,218	22,969,356	3,536,499	8,500,080
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	305,075	305,075	0	200,251	200,251	0	104,824
1	547XXX	Fuel	0	60,055,193	60,055,193	0	39,420,229	39,420,229	0	20,634,964
1	548000	Generation Expense	0	2,410,207	2,410,207	0	1,582,060	1,582,060	0	828,147
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,134,462	1,134,462	0	744,661	744,661	0	389,801
1	550000	Rent	0	61,138	61,138	0	40,131	40,131	0	21,007
		MAINTENANCE								
1	551000	Supervision & Engineering	0	683,111	683,111	0	448,394	448,394	0	234,717
1	552000	Structures	0	157,914	157,914	0	103,655	103,655	0	54,259
1	553000	Generating & Electric Equipment	0	6,216,132	6,216,132	0	4,080,269	4,080,269	0	2,135,863
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	622,142	622,142	0	408,374	408,374	0	213,768
		TOTAL OTHER POWER GENERATION EXP	0	71,645,374	71,645,374	0	47,028,024	47,028,024	0	24,617,350

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,627,680	124,155,328	134,783,008	245,731	81,495,557	81,741,288	10,381,949	42,659,771
1	556000	System Control & Load Dispatching	0	759,165	759,165	0	498,316	498,316	0	260,849
E-557	557XXX	Other Expense	(1,434,907)	46,010,273	44,575,366	2,003,079	30,201,143	32,204,222	(3,437,986)	15,809,130
TOTAL OTHER POWER SUPPLY EXPENSE			9,192,773	170,924,766	180,117,539	2,248,810	112,195,016	114,443,826	6,943,963	58,729,750
TOTAL PRODUCTION OPERATING EXP			19,460,410	317,640,762	337,101,172	8,979,948	208,499,396	217,479,344	10,480,462	109,141,366
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,181,188	2,181,188	0	1,431,732	1,431,732	0	749,456
1	561000	Load Dispatching	0	3,229,053	3,229,053	0	2,119,550	2,119,550	0	1,109,503
1	562000	Station Expense	0	529,302	529,302	0	347,434	347,434	0	181,868
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	414,846	414,846	0	272,305	272,305	0	142,541
1	565XXX	Transmission of Electricity by Others	0	16,457,019	16,457,019	0	10,802,387	10,802,387	0	5,654,632
1	566000	Miscellaneous Transmission Expense	0	1,857,456	1,857,456	0	1,219,234	1,219,234	0	638,222
1	567000	Rent	0	178,146	178,146	0	116,935	116,935	0	61,211
MAINTENANCE										
1	568000	Supervision & Engineering	492	536,653	537,145	0	352,259	352,259	492	184,394
1	569000	Structures	614	581,432	582,046	614	381,652	382,266	0	199,780
1	570000	Station Equipment	0	778,333	778,333	0	510,898	510,898	0	267,435
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	25,102	1,326,030	1,351,132	1,083	870,406	871,489	24,019	455,624
1	572000	Underground Lines	0	(1)	(1)	0	(1)	(1)	0	0
1	573000	Service Miscellaneous	29	43,326	43,355	0	28,439	28,439	29	14,887
TOTAL TRANSMISSION OPERATING EXP			26,237	28,112,783	28,139,020	1,697	18,453,230	18,454,927	24,540	9,659,553

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	10,174,787	28,000,293	38,175,080	5,949,727	18,379,392	24,329,119	4,225,060	9,620,901
E-DEPX		Depreciation Expense-Transmission	1,491,108	15,344,392	16,835,500	506,896	10,072,059	10,578,955	984,212	5,272,333
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,135,025	1,135,025	0	745,031	745,031	0	389,994
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(62,696)	0	(62,696)	62,696	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,246,821)	0	(1,246,821)	(509,744)	0	(509,744)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	407,946	0	407,946	407,946	0	407,946	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	58,612	0	58,612	0	0	0	58,612	0
99	407327	Colstrip Reg. Asset Amortization	1,073,318	0	1,073,318	244,792	0	244,792	828,526	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	(150,390)	0	(150,390)	0	0	0	(150,390)	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	334,294	0	334,294	0	0	0	334,294	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	208,654	0	208,654	152,449	0	152,449	56,205	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(357,111)	0	(357,111)	(357,111)	0	(357,111)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,410,377)	0	(2,410,377)	(416,737)	0	(416,737)	(1,993,640)	0
99	407434	EIM Deferred O&M	(178,806)	0	(178,806)	0	0	0	(178,806)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(11,407,463)	0	(11,407,463)	(7,480,021)	0	(7,480,021)	(3,927,442)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(863,782)	0	(863,782)	0	0	0	(863,782)	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	32,104	0	32,104	32,104	0	32,104	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,245,386	25,245,386	0	16,571,071	16,571,071	0	8,674,315
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,574,266)	70,833,486	68,259,220	(1,264,530)	46,495,100	45,230,570	(1,309,736)	24,338,386
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	16,912,381	416,587,031	433,499,412	7,717,115	273,447,726	281,164,841	9,195,266	143,139,305

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	585,537	3,457,652	4,043,189	404,797	2,343,700	2,748,497	180,740	1,113,952
3	582000	Station Expense	696,735	40,907	737,642	435,600	27,728	463,328	261,135	13,179
3	583000	Overhead Line Expense	1,836,363	660,291	2,496,654	1,139,979	447,565	1,587,544	696,384	212,726
3	584000	Underground Line Expense	1,805,435	0	1,805,435	1,015,585	0	1,015,585	789,850	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	37,475	0	37,475	35,947	0	35,947	1,528	0
3	586000	Meter Expense	1,768,949	66,283	1,835,232	1,524,966	44,929	1,569,895	243,983	21,354
3	587000	Customer Installations Expense	651,505	128,832	780,337	436,246	87,326	523,572	215,259	41,506
3	588000	Miscellaneous Distribution Expense	3,150,462	3,340,630	6,491,092	2,114,301	2,264,379	4,378,680	1,036,161	1,076,251
3	589000	Rent	(1)	327,237	327,236	(1)	221,811	221,810	0	105,426
		MAINTENANCE:								
3	590000	Supervision & Engineering	615,225	913,815	1,529,040	465,353	619,411	1,084,764	149,872	294,404
3	591000	Structures	420,748	21,199	441,947	276,516	14,369	290,885	144,232	6,830
3	592000	Station Equipment	648,512	104,637	753,149	508,541	70,926	579,467	139,971	33,711
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	12,655,138	518	12,655,656	8,361,124	351	8,361,475	4,294,014	167
3	594000	Underground Lines	671,857	0	671,857	423,119	0	423,119	248,738	0
3	595000	Line Transformers	407,980	0	407,980	329,930	0	329,930	78,050	0
3	596000	Street Light & Signal System Maintenance Exp	175,377	0	175,377	161,186	0	161,186	14,191	0
3	597000	Meters	51,357	0	51,357	44,566	0	44,566	6,791	0
3	598000	Miscellaneous Distribution Expense	574,741	247,754	822,495	456,605	167,935	624,540	118,136	79,819
		TOTAL DISTRIBUTION OPERATING EXP	26,753,395	9,309,755	36,063,150	18,134,360	6,310,430	24,444,790	8,619,035	2,999,325
E-DEPX		Depreciation Expense-Distribution	48,112,366	78,126	48,190,492	31,348,589	52,956	31,401,545	16,763,777	25,170
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,293	0	29,293	29,293	0	29,293	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,077,344	321	53,077,665	47,212,167	222	47,212,389	5,865,177	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	101,219,003	78,447	101,297,450	78,590,049	53,178	78,643,227	22,628,954	25,269
		TOTAL DISTRIBUTION EXPENSES	127,972,398	9,388,202	137,360,600	96,724,409	6,363,608	103,088,017	31,247,989	3,024,594

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	159,819	159,819	0	104,648	104,648	0	55,171	
2	902000	Meter Reading Expenses	1,991,015	203,235	2,194,250	1,768,555	133,076	1,901,631	222,460	70,159	
2	903XXX	Customer Records & Collection Expenses	2,118,122	7,069,085	9,187,207	1,418,182	4,628,766	6,046,948	699,940	2,440,319	
2	904000	Uncollectible Accounts	0	3,474,210	3,474,210	0	2,274,878	2,274,878	0	1,199,332	
2	905000	Misc Customer Accounts	0	198,432	198,432	0	129,931	129,931	0	68,501	
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,109,137	11,104,781	15,213,918	3,186,737	7,271,299	10,458,036	922,400	3,833,482	
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,828,379	171,968	34,000,347	23,544,038	112,603	23,656,641	10,284,341	59,365	
2	909000	Advertising	119,282	1,009,522	1,128,804	119,282	661,025	780,307	0	348,497	
2	910000	Misc Customer Service & Info Exp	0	292,011	292,011	0	191,206	191,206	0	100,805	
TOTAL CUSTOMER SERVICE & INFO EXP			33,947,661	1,473,501	35,421,162	23,663,320	964,834	24,628,154	10,284,341	508,667	
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	633,825	32,840,298	33,474,123	518,115	22,721,874	23,239,989	115,710	10,118,424	
4	921000	Office Supplies & Expenses	10,265	4,517,092	4,527,357	10,265	3,125,331	3,135,596	0	1,391,761	
4	922000	Admin Exp Transferred--Credit	0	(100,045)	(100,045)	0	(69,220)	(69,220)	0	(30,825)	
4	923000	Outside Services Employed	396,119	9,786,670	10,182,789	377,780	6,771,299	7,149,079	18,339	3,015,371	
4	924000	Property Insurance Premium	0	1,624,563	1,624,563	0	1,124,019	1,124,019	0	500,544	
4	925XXX	Injuries and Damages	18,824	3,629,130	3,647,954	13,942	2,510,959	2,524,901	4,882	1,118,171	
4	926XXX	Employee Pensions and Benefits	2,296,856	15,072,630	17,369,486	1,664,955	10,428,602	12,093,557	631,901	4,644,028	
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	
1	928000	Regulatory Commission Expenses	3,045,079	3,555,279	6,600,358	2,006,915	2,333,685	4,340,600	1,038,164	1,221,594	
4	930000	Miscellaneous General Expenses	110,281	6,422,759	6,533,040	86,945	4,443,843	4,530,788	23,336	1,978,916	
4	931000	Rents	4,200	382,276	386,476	0	264,493	264,493	4,200	117,783	
4	935000	Maintenance of General Plant	1,528,538	11,408,695	12,937,233	1,074,463	7,893,562	8,968,025	454,075	3,515,133	
TOTAL ADMIN & GEN OPERATING EXP			8,045,187	89,139,347	97,184,534	5,753,380	61,548,447	67,301,827	2,291,807	27,590,900	

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,243,462	19,617,867	22,861,329	2,403,755	13,573,406	15,977,161	839,707	6,044,461
E-AMTX		Amortization Expense-General Plant - 303000	0	344,828	344,828	0	238,316	238,316	0	106,512
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,096,806	25,701,681	28,798,487	3,090,813	17,782,736	20,873,549	5,993	7,918,945
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,255	47,255	0	32,695	32,695	0	14,560
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(4,506,879)	0	(4,506,879)	(5,858)	0	(5,858)	(4,501,021)	0
99	407311	Regulatory Debit - AFUDC Amortization	283,466	1,440,084	1,723,550	225,257	973,065	1,198,322	58,209	467,019
99	407314	Regulatory Debit - FISERVE Amortization	329,081	0	329,081	193,748	0	193,748	135,333	0
99	407319	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0
99	407332	Existing Meters Excess Deprec. Deferral	871,077	0	871,077	871,077	0	871,077	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(854,185)	0	(854,185)	(641,821)	0	(641,821)	(212,364)	0
99	407436	Regulatory Credit - AMI	(8,017,394)	0	(8,017,394)	(8,017,394)	0	(8,017,394)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(587,660)	0	(587,660)	0	0	0	(587,660)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,014,634)	0	(1,014,634)	(1,014,634)	0	(1,014,634)	0	0
E-OTX		Taxes Other Than FIT--A&G	542,329	3,597,112	4,139,441	374,587	2,488,806	2,863,393	167,742	1,108,306
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,894,424)	50,748,827	44,854,403	(1,951,013)	35,089,024	33,138,011	(3,943,411)	15,659,803
		TOTAL ADMIN & GENERAL EXPENSES	2,150,763	139,888,174	142,038,937	3,802,367	96,637,471	100,439,838	(1,651,604)	43,250,703
		TOTAL EXPENSES BEFORE FIT	185,092,340	578,441,689	763,534,029	135,093,948	384,684,938	519,778,886	49,998,392	193,756,751
		NET OPERATING INCOME (LOSS) BEFORE FIT			190,223,174			121,507,756		
E-FIT		FEDERAL INCOME TAX			4,132,299			825,614		
E-FIT		DEFERRED FEDERAL INCOME TAX			15,685,590			10,852,378		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,890,073			110,147,979		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.479%	34.521%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.783%	32.217%
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 June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	119,263,350
99	442200	Commercial - Firm & Int.	86,681,770
1	442300	Industrial	52,249,711
99	444000	Public Street & Highway Lighting	2,678,259
99	448000	Interdepartmental Revenue	258,753
99	499XXX	Unbilled Revenue	1,412,513
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>262,544,356</u>
1	447XXX	Sales for Resale	26,941,401
		TOTAL SALES OF ELECTRICITY	<u>289,485,757</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	91,154
1	453000	Sales of Water & Water Power	101,991
1	454000	Rent from Electric Property	779,525
1	454100	Rent from Trnsmission Joint Use	(9,705)
1	456XXX	Other Electric Revenues	22,021,839
		TOTAL OTHER OPERATING REVENUE	<u>22,984,804</u>
		TOTAL ELECTRIC REVENUE	<u>312,470,561</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	130,447
1	501XXX	Fuel	11,051,159
1	502000	Steam Expense	1,302,890
1	505000	Electric Expense	312,036
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,493,694
1	507000	Rent	1,057
		MAINTENANCE	
1	510000	Supervision & Engineering	192,995
1	511000	Structures	272,026
1	512000	Boiler Plant	2,070,762
1	513000	Electric Plant	(9,505)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	476,625
		TOTAL STEAM POWER GENERATION EXP	<u>17,294,186</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	942,486
1	536000	Water for Power	299,393
1	537000	Hydraulic Expense	3,339,590
1	538000	Electric Expense	2,292,223
1	539000	Miscellaneous Hydraulic Power Generation Exp	314,643
1	540000	Rent	506,462
1	540100	MT Trust Funds Land Settlement Rents	1,736,587
		MAINTENANCE	
1	541000	Supervision & Engineering	286,866
1	542000	Structures	336,868
1	543000	Reservoirs, Dams, & Waterways	515,690
1	544000	Electric Plant	1,139,145
1	545000	Miscellaneous Hydraulic Plant	326,626
		TOTAL HYDRO POWER GENERATION EXP	<u>12,036,579</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	104,824
1	547XXX	Fuel	20,634,964
1	548000	Generation Expense	828,147
1	549XXX	Miscellaneous Other Power Generation Op Exp	389,801
1	550000	Rent	21,007
		MAINTENANCE	
1	551000	Supervision & Engineering	234,717
1	552000	Structures	54,259
1	553000	Generating & Electric Equipment	2,135,863
1	554XXX	Miscellaneous Other Power Generation Maint Exp	213,768
		TOTAL OTHER POWER GENERATION EXP	<u>24,617,350</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	53,041,720
1	556000	System Control & Load Dispatching	260,849
E-557	557XXX	Other Expense	12,371,144
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>65,673,713</u>
		TOTAL PRODUCTION OPERATING EXP	<u>119,621,828</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	749,456
1	561000	Load Dispatching	1,109,503
1	562000	Station Expense	181,868
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	142,541
1	565XXX	Transmission of Electricity by Others	5,654,632
1	566000	Miscellaneous Transmission Expense	638,222
1	567000	Rent	61,211
		MAINTENANCE	
1	568000	Supervision & Engineering	184,886
1	569000	Structures	199,780
1	570000	Station Equipment	267,435
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	479,643
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	14,916
		TOTAL TRANSMISSION OPERATING EXP	<u>9,684,093</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,845,961
E-DEPX		Depreciation Expense-Transmission	6,256,545
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	389,994
99		Colstrip 3 AFUDC Reallocation Adj	62,696
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	58,612
99	407327	Colstrip Reg. Asset Amortization	828,526
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	(150,390)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	334,294
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	56,205
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,993,640)
99	407434	EIM Deferred O&M	(178,806)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,927,442)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(863,782)
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	8,674,315
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,028,650</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>152,334,571</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,294,692
3	582000	Station Expense	274,314
3	583000	Overhead Line Expense	909,110
3	584000	Underground Line Expense	789,850
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,528
3	586000	Meter Expense	265,337
3	587000	Customer Installations Expense	256,765
3	588000	Miscellaneous Distribution Expense	2,112,412
3	589000	Rent	105,426
		MAINTENANCE:	
3	590000	Supervision & Engineering	444,276
3	591000	Structures	151,062
3	592000	Station Equipment	173,682
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,294,181
3	594000	Underground Lines	248,738
3	595000	Line Transformers	78,050
3	596000	Street Light & Signal System Maintenance Exp	14,191
3	597000	Meters	6,791
3	598000	Miscellaneous Distribution Expense	197,955
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,618,360</u>
E-DEPX		Depreciation Expense-Distribution	16,788,947
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	5,865,276
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>22,654,223</u>
		TOTAL DISTRIBUTION EXPENSES	<u>34,272,583</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	55,171
2	902000	Meter Reading Expenses	292,619
2	903XXX	Customer Records & Collection Expenses	3,140,259
2	904000	Uncollectible Accounts	1,199,332
2	905000	Misc Customer Accounts	68,501
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,755,882
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,343,706
2	909000	Advertising	348,497
2	910000	Misc Customer Service & Info Exp	100,805
		TOTAL CUSTOMER SERVICE & INFO EXP	10,793,008
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,234,134
4	921000	Office Supplies & Expenses	1,391,761
4	922000	Admin Exp Transferred--Credit	(30,825)
4	923000	Outside Services Employed	3,033,710
4	924000	Property Insurance Premium	500,544
4	925XXX	Injuries and Damages	1,123,053
4	926XXX	Employee Pensions and Benefits	5,275,929
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,259,758
4	930000	Miscellaneous General Expenses	2,002,252
4	931000	Rents	121,983
4	935000	Maintenance of General Plant	3,969,208
		TOTAL ADMIN & GEN OPERATING EXP	29,882,707

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,884,168
E-AMTX		Amortization Expense-General Plant - 303000	106,512
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,924,938
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,560
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(4,501,021)
99	407311	Regulatory Debit - AFUDC Amortization	525,228
99	407314	Regulatory Debit - FISERVE Amortization	135,333
99	407319	AFUDC Equity DFIT Deferral	150,650
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(212,364)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(587,660)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,276,048
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>11,716,392</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>41,599,099</u>
		TOTAL EXPENSES BEFORE FIT	<u>243,755,143</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	68,715,418
E-FIT		FEDERAL INCOME TAX	3,306,685
E-FIT		DEFERRED FEDERAL INCOME TAX	4,833,212
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,742,094</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,958	655,544	690,502	32,158	430,299	462,457	2,800	225,245	228,045
1	456010	Other Electric Rev-Financial	0	(6,906,074)	(6,906,074)	0	(4,533,147)	(4,533,147)	0	(2,372,927)	(2,372,927)
1	456015	Other Electric Rev-CT Fuel Sales	0	9,035,650	9,035,650	0	5,931,001	5,931,001	0	3,104,649	3,104,649
1	456016	Other Electric Rev-Resource Opt	0	2,709,248	2,709,248	0	1,778,350	1,778,350	0	930,898	930,898
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	249,208	249,208	0	163,580	163,580	0	85,628	85,628
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	153,656	153,656	0	100,860	100,860	0	52,796	52,796
1	456030	Other Electric Rev-Clearwater	(165,004)	1,238,671	1,073,667	0	813,064	813,064	(165,004)	425,607	260,603
1	456050	Other Electric Rev-Attachment Fees	932,935	878,170	1,811,105	870,093	576,431	1,446,524	62,842	301,739	364,581
1	456100	Transmission Revenue of Others	0	11,656,259	11,656,259	0	7,651,168	7,651,168	0	4,005,091	4,005,091
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	2,533,742	2,533,742	0	1,663,148	1,663,148	0	870,594	870,594
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	473,495	0	473,495	473,495	0	473,495	0	0	0
1	456328	Residential Decoupling Deferral	5,265,040	0	5,265,040	4,789,857	0	4,789,857	475,183	0	475,183
1	456329	Amortization Res Decoupling Deferral	(4,702,043)	0	(4,702,043)	(3,651,275)	0	(3,651,275)	(1,050,768)	0	(1,050,768)
1	456338	Non-res Decoupling Deferred Rev	12,500,002	0	12,500,002	10,690,961	0	10,690,961	1,809,041	0	1,809,041
1	456339	Amortization Non-res Decoupling	(6,217,586)	0	(6,217,586)	(4,951,065)	0	(4,951,065)	(1,266,521)	0	(1,266,521)
1	456380	Other Electric Revenue-Clearwater	315,992	0	315,992	0	0	0	315,992	0	315,992
1	456700	Other Electric Rev-Low Voltage	167,239	0	167,239	110,453	0	110,453	56,786	0	56,786
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	(1,369,427)	(1,369,427)	0	(898,892)	(898,892)	0	(470,535)	(470,535)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,369,427	1,369,427	0	898,892	898,892	0	470,535	470,535
1	456730	Other Elec Rev-Intraco Thermal	0	37,180,578	37,180,578	0	24,405,331	24,405,331	0	12,775,247	12,775,247
TOTAL ACCOUNT 456			8,605,028	63,391,992	71,997,020	8,364,677	41,610,503	49,975,180	240,351	21,781,489	22,021,840

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	116,837,995	116,837,995	0	76,692,460	76,692,460	0	40,145,535	40,145,535
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,491,131	1,736,862	245,731	978,778	1,224,509	0	512,353	512,353
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	10,381,949	0	10,381,949	0	0	0	10,381,949	0	10,381,949
1	555550	Non Monetary - Exchange Power	0	842,337	842,337	0	552,910	552,910	0	289,427	289,427
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,452,520	2,452,520	0	1,609,834	1,609,834	0	842,686	842,686
1	555710	Intercompany Purchase	0	2,531,345	2,531,345	0	1,661,575	1,661,575	0	869,770	869,770
TOTAL ACCOUNT 555			10,627,680	124,155,328	134,783,008	245,731	81,495,557	81,741,288	10,381,949	42,659,771	53,041,720

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,910	6,329,737	6,347,647	17,910	4,154,839	4,172,749	0	2,174,898	2,174,898
1	557010	Other Power Supply Expense - Financial	0	(4,291,655)	(4,291,655)	0	(2,817,042)	(2,817,042)	0	(1,474,613)	(1,474,613)
1	557018	Merchandise Processing Fee	0	54,196	54,196	0	35,574	35,574	0	18,622	18,622
1	557150	Fuel - Economic Dispatch	0	(15,722,073)	(15,722,073)	0	(10,319,969)	(10,319,969)	0	(5,402,104)	(5,402,104)
1	557160	Power Supply Expense - Miscellaneous	0	145	145	0	95	95	0	50	50
99	557161	Unbilled Add-Ons	(353,213)	0	(353,213)	(712,098)	0	(712,098)	358,885	0	358,885
1	557165	Other Resource Costs-CAISO Charges	0	111,610	111,610	0	73,261	73,261	0	38,349	38,349
1	557170	Broker Fees - Power	0	287,128	287,128	0	188,471	188,471	0	98,657	98,657
1	557171	REC Broker Fees	0	52,319	52,319	0	34,342	34,342	0	17,977	17,977
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	6,110,231	0	6,110,231	6,110,231	0	6,110,231	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	(3,699,132)	0	(3,699,132)	(3,699,132)	0	(3,699,132)	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	889,389	0	889,389	889,389	0	889,389	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,349,912)	0	(1,349,912)	(1,349,912)	0	(1,349,912)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(181,538)	0	(181,538)	0	0	0	(181,538)	0	(181,538)
99	557390	Idaho PCA Amortization	(3,936,513)	0	(3,936,513)	0	0	0	(3,936,513)	0	(3,936,513)
1	557395	Optional Renewable Power Expense Offset	0	457	457	0	300	300	0	157	157
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,289,915	2,289,915	0	1,503,100	1,503,100	0	786,815	786,815
1	557711	Turbine Gas Bookout Offset	0	(2,289,915)	(2,289,915)	0	(1,503,100)	(1,503,100)	0	(786,815)	(786,815)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,188,409	59,188,409	0	38,851,272	38,851,272	0	20,337,137	20,337,137
TOTAL ACCOUNT 557			(1,434,907)	46,010,273	44,575,366	2,003,079	30,201,143	32,204,222	(3,437,986)	15,809,130	12,371,144

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	271,286	171,968	443,254	190,073	112,603	302,676	81,213	59,365	140,578
99	908600	Public Purpose Tariff Rider Expense Offset	33,664,045	0	33,664,045	23,504,162	0	23,504,162	10,159,883	0	10,159,883
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	(283,825)	0	(283,825)	(327,070)	0	(327,070)	43,245	0	43,245
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,828,379	171,968	34,000,347	23,544,038	112,603	23,656,641	10,284,341	59,365	10,343,706

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.479%	34.521%
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 June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.80%	53.80%
2	Cost of Debt		5.010%	4.997%
	Total Weighted Cost		2.695%	2.688%
E-APL	Net Rate Base	2,583,342,488	1,743,539,732	839,802,756
	Interest Deduction for FIT Calculation	69,562,294	46,988,396	22,573,898
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 June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	953,757,203	641,286,642	312,470,561
E-OPS	Less: Operating & Maintenance Expense	549,122,956	362,767,078	186,355,878
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,948,581	90,364,955	41,583,626
E-OTX	Less: Taxes Other than FIT	82,462,492	66,646,853	15,815,639
	Net Operating Income Before FIT	190,223,174	121,507,756	68,715,418
E-INT	Less: Interest Expense	69,562,294	46,988,396	22,573,898
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(62,696)	62,696
E-OTX	Less: ID ITC Deferred & Amortization	(376,894)	0	(376,894)
E-SCM	Plus: Schedule M Adjustments	(100,606,369)	(70,650,560)	(29,955,809)
	Taxable Net Operating Income	19,677,617	3,931,496	15,746,121
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,132,299	825,614	3,306,685
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,132,299	825,614	3,306,685
E-DTE	Deferred FIT	15,685,590	10,852,378	4,833,212
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	19,333,101	11,359,777	7,973,324

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	66,147,823	90,269,465	156,417,288	43,329,073	60,876,590	104,205,663	22,818,750	29,392,875	52,211,625	
12	997001 Contributions In Aid of Construction	0	5,602,828	5,602,828	0	3,785,831	3,785,831	0	1,816,997	1,816,997	
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	1,978,579	1,978,579	0	1,336,926	1,336,926	0	641,653	641,653	
99	997007 Idaho PCA	(4,118,051)	0	(4,118,051)	0	0	0	(4,118,051)	0	(4,118,051)	
12	997009 Rathdrum Turbine Lease	0	(19,729)	(19,729)	0	(13,331)	(13,331)	0	(6,398)	(6,398)	
12	997016 Redemption Expense Amortization	0	942,795	942,795	0	637,047	637,047	0	305,748	305,748	
99	997017 Amort - Invest in Exch Pwr (405.9)	407,946	0	407,946	407,946	0	407,946	0	0	0	
99	997018 DSM Tariff Rider	7,197,390	0	7,197,390	3,491,572	0	3,491,572	3,705,818	0	3,705,818	
12	997020 FAS87 Current Pension Accrual	0	413,755	413,755	0	279,574	279,574	0	134,181	134,181	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	1,796,577	1,796,577	0	1,213,947	1,213,947	0	582,630	582,630	
99	997031 Decoupling Mechanism	(7,318,907)	0	(7,318,907)	(7,351,972)	0	(7,351,972)	33,065	0	33,065	
12	997032 Interest Rate Swaps	0	(30,651,057)	(30,651,057)	0	(20,710,919)	(20,710,919)	0	(9,940,138)	(9,940,138)	
99	997033 BPA Residential Exchange	(459,674)	0	(459,674)	(108,138)	0	(108,138)	(351,536)	0	(351,536)	
99	997034 Montana Hydro Settlement	5,036,000	0	5,036,000	3,299,413	0	3,299,413	1,736,587	0	1,736,587	
99	997035 Leases	0	130,311	130,311	0	90,161	90,161	0	40,150	40,150	
99	997043 Washington Deferred Power Costs	2,129,292	0	2,129,292	2,129,292	0	2,129,292	0	0	0	
12	997044 Non-Monetary Power Costs	0	842,337	842,337	0	569,167	569,167	0	273,170	273,170	
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	(189,078,213)	(189,078,213)	0	(127,760,149)	(127,760,149)	0	(61,318,064)	(61,318,064)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	597,377	749,495	30,975	286,709	317,684	
99	997065 Amortization - Unbilled Revenue Add-Ins	(1,012,532)	0	(1,012,532)	(1,512,282)	0	(1,512,282)	499,750	0	499,750	
12	997072 CDA Fund Settlement-Prepayment	0	(2,000,000)	(2,000,000)	0	(1,312,800)	(1,312,800)	0	(687,200)	(687,200)	
12	997080 Book Transportation Depreciation	0	3,483,669	3,483,669	0	2,353,915	2,353,915	0	1,129,754	1,129,754	
12	997081 Deferred Compensation	0	120,176	120,176	0	81,203	81,203	0	38,973	38,973	
4	997082 Meal Disallowances	0	536,280	536,280	0	371,047	371,047	0	165,233	165,233	
12	997083 Paid Time Off	0	1,259,707	1,259,707	0	851,184	851,184	0	408,523	408,523	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(1,014,352)	0	(1,014,352)	0	0	0	(1,014,352)	0	(1,014,352)	
99	997095 WA REC Deferral	(460,523)	0	(460,523)	(460,523)	0	(460,523)	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,109	22,109	0	10,611	10,611	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(93,402)	(93,402)	0	(63,112)	(63,112)	0	(30,290)	(30,290)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(35,747,708)	(35,747,708)	0	(24,154,726)	(24,154,726)	0	(11,592,982)	(11,592,982)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	334,294	0	334,294	0	0	0	334,294	0	334,294	
99	997104 Spokane River TDG	58,612	0	58,612	0	0	0	58,612	0	58,612	
99	997107 MDM System	(17,092,181)	0	(17,092,181)	(17,092,181)	0	(17,092,181)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months Ended June 30, 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	(5,650,187)	0	(5,650,187)	(903,303)	0	(903,303)	(4,746,884)	0	(4,746,884)
99	997110	FISERVE	(501,997)	0	(501,997)	(448,081)	0	(448,081)	(53,916)	0	(53,916)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,486)	(164,486)	0	(78,945)	(78,945)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,731	462,731	0	312,667	312,667	0	150,064	150,064
99	997115	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0	150,650
99	997117	Colstrip Plant Adjustment	(3,098,127)	0	(3,098,127)	(1,017,749)	0	(1,017,749)	(2,080,378)	0	(2,080,378)
99	997119	AFUDC Tax CPI	0	6,574,887	6,574,887	0	4,442,651	4,442,651	0	2,132,236	2,132,236
99	997120	Transportation Tax Disallowance	0	80,426	80,426	0	54,344	54,344	0	26,082	26,082
99	997123	EIM Deferred O&M	(178,806)	0	(178,806)	0	0	0	(178,806)	0	(178,806)
99	997124	Colstrip Recovery Offset	1,071,334	0	1,071,334	1,071,334	0	1,071,334	0	0	0
99	997125	COVID-19	(587,660)	0	(587,660)	0	0	0	(587,660)	0	(587,660)
		TOTAL SCHEDULE M ADJUSTMENTS	41,815,842	(142,422,211)	(100,606,369)	25,653,223	(96,303,783)	(70,650,560)	16,162,619	(46,118,428)	(29,955,809)

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%	67.570%	32.430%
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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	10,273,103	10,273,103	0	6,941,536	6,941,536	0	3,331,567	3,331,567
99	410100	Deferred Federal Income Tax Expense - Washin	5,101,548	0	5,101,548	5,101,548	0	5,101,548	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,716,787	0	1,716,787	0	0	0	1,716,787	0	1,716,787
	410100	Total	6,818,335	10,273,103	17,091,438	5,101,548	6,941,536	12,043,084	1,716,787	3,331,567	5,048,354
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(339,790)	(339,790)	0	(229,596)	(229,596)	0	(110,194)	(110,194)
99	411100	Deferred Federal Income Tax Expense - Washin	(961,110)	0	(961,110)	(961,110)	0	(961,110)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(104,948)	0	(104,948)	0	0	0	(104,948)	0	(104,948)
	411100	Total	(1,066,058)	(339,790)	(1,405,848)	(961,110)	(229,596)	(1,190,706)	(104,948)	(110,194)	(215,142)
Total Deferred Federal Income Tax Expense			5,752,277	9,933,313	15,685,590	4,140,438	6,711,940	10,852,378	1,611,839	3,221,373	4,833,212

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.570%	32.430%
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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	21,492	21,492	0	14,107	14,107	0	7,385	7,385
1	408140	State Kwh Generation Tax	0	1,355,717	1,355,717	0	889,893	889,893	0	465,824	465,824
1	408150	R&P Property Tax--Production	0	17,640,500	17,640,500	0	11,579,224	11,579,224	0	6,061,276	6,061,276
1	408180	R&P Property Tax--Transmission	0	6,258,024	6,258,024	0	4,107,767	4,107,767	0	2,150,257	2,150,257
1	409100	State Income Tax--Montana & Oregon	0	(30,347)	(30,347)	0	(19,920)	(19,920)	0	(10,427)	(10,427)
TOTAL PRODUCTION & TRANSMISSION			0	25,245,386	25,245,386	0	16,571,071	16,571,071	0	8,674,315	8,674,315
DISTRIBUTION											
99	408110	State Excise Tax	21,043,639	0	21,043,639	21,043,639	0	21,043,639	0	0	0
99	408120	Municipal Occupation & License Tax	21,973,747	0	21,973,747	18,496,164	0	18,496,164	3,477,583	0	3,477,583
99	408160	Miscellaneous State or Local Tax--WA & ID	274	0	274	0	0	0	274	0	274
99	408170	R&P Property Tax--Distribution	10,817,859	0	10,817,859	7,672,364	0	7,672,364	3,145,495	0	3,145,495
99	409100	State Income Tax--Idaho	(381,281)	321	(380,960)	0	222	222	(381,281)	99	(381,182)
99	411410	State Income Tax--Idaho ITC Deferred	(347,745)	0	(347,745)	0	0	0	(347,745)	0	(347,745)
99	411420	State Income Tax--Idaho ITC Amortization	(29,149)	0	(29,149)	0	0	0	(29,149)	0	(29,149)
TOTAL DISTRIBUTION			53,077,344	321	53,077,665	47,212,167	222	47,212,389	5,865,177	99	5,865,276
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	542,329	3,597,112	4,139,441	374,587	2,488,806	2,863,393	167,742	1,108,306	1,276,048
TOTAL A&G			542,329	3,597,112	4,139,441	374,587	2,488,806	2,863,393	167,742	1,108,306	1,276,048
TOTAL TAXES OTHER THAN FIT			53,619,673	28,842,819	82,462,492	47,586,754	19,060,099	66,646,853	6,032,919	9,782,720	15,815,639

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,950,000	7,950,000	0	5,218,380	5,218,380	0	2,731,620	2,731,620
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	1,113,824	1,113,824	0	731,114	731,114	0	382,710	382,710
1	182381	CDA Settlement Past Storage	0	30,095,748	30,095,748	0	19,754,849	19,754,849	0	10,340,899	10,340,899
1	302000	Franchises & Consents	452,084	44,049,218	44,501,302	452,084	28,913,907	29,365,991	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	439,511	15,650,774	16,090,285	439,511	10,452,747	10,892,258	0	5,198,027	5,198,027
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	559,128	96,140,567	96,699,695	527,674	66,518,697	67,046,371	31,454	29,621,870	29,653,324
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	138,612	138,612	0	95,904	95,904	0	42,708	42,708
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	20,697,871	20,697,871	0	14,320,650	14,320,650	0	6,377,221	6,377,221
4	303121	Misc Intangible Plant-AMI Software	14,935,020	1,075,617	16,010,637	14,935,020	744,209	15,679,229	0	331,408	331,408
		TOTAL INTANGIBLE PLANT	16,385,743	289,315,602	305,701,345	16,354,289	196,774,645	213,128,934	31,454	92,540,957	92,572,411
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,685,283	3,685,283	0	2,419,020	2,419,020	0	1,266,263	1,266,263
1	311XXX	Structures & Improvements	111,045,802	28,603,802	139,649,604	72,568,882	18,775,536	91,344,418	38,476,920	9,828,266	48,305,186
1	312000	Boiler Plant	145,891,465	46,672,136	192,563,601	95,342,215	30,635,590	125,977,805	50,549,250	16,036,546	66,585,796
1	313000	Generators	50,077	0	50,077	32,841	0	32,841	17,236	0	17,236
1	314000	Turbogenerator Units	38,636,472	18,534,177	57,170,649	25,247,191	12,165,834	37,413,025	13,389,281	6,368,343	19,757,624
1	315000	Accessory Electric Equipment	17,438,211	12,111,171	29,549,382	11,396,170	7,949,773	19,345,943	6,042,041	4,161,398	10,203,439
1	316000	Miscellaneous Power Plant Equipment	14,144,589	2,581,385	16,725,974	9,243,662	1,694,421	10,938,083	4,900,927	886,964	5,787,891
		TOTAL STEAM PRODUCTION PLANT	327,206,616	112,187,954	439,394,570	213,830,961	73,640,174	287,471,135	113,375,655	38,547,780	151,923,435
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,120,110	64,120,110	0	42,088,440	42,088,440	0	22,031,670	22,031,670
1	331XXX	Structures & Improvements	0	95,781,590	95,781,590	0	62,871,036	62,871,036	0	32,910,554	32,910,554
1	332XXX	Reservoirs, Dams, & Waterways	0	193,296,542	193,296,542	0	126,879,850	126,879,850	0	66,416,692	66,416,692
1	333000	Waterwheels, Turbines, & Generators	0	235,568,364	235,568,364	0	154,627,074	154,627,074	0	80,941,290	80,941,290
1	334000	Accessory Electric Equipment	0	71,164,250	71,164,250	0	46,712,214	46,712,214	0	24,452,036	24,452,036
1	335XXX	Miscellaneous Power Plant Equipment	0	14,961,500	14,961,500	0	9,820,729	9,820,729	0	5,140,771	5,140,771
1	336000	Roads, Railroads, & Bridges	0	3,968,001	3,968,001	0	2,604,596	2,604,596	0	1,363,405	1,363,405
		TOTAL HYDRAULIC PRODUCTION PLANT	0	678,860,357	678,860,357	0	445,603,939	445,603,939	0	233,256,418	233,256,418
		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	17,156,440	17,156,440	0	11,261,487	11,261,487	0	5,894,953	5,894,953
1	342000	Fuel Holders, Producers, & Accessories	0	21,391,077	21,391,077	0	14,041,103	14,041,103	0	7,349,974	7,349,974
1	343000	Prime Movers	0	23,507,688	23,507,688	0	15,430,446	15,430,446	0	8,077,242	8,077,242
1	344000	Generators	0	221,032,478	221,032,478	0	145,085,719	145,085,719	0	75,946,759	75,946,759
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,331,682	22,331,682	0	14,658,516	14,658,516	0	7,673,166	7,673,166
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	1,687,901	1,687,901	0	1,107,938	1,107,938	0	579,963	579,963
		TOTAL OTHER PRODUCTION PLANT	0	308,217,795	308,217,795	0	202,314,160	202,314,160	0	105,903,635	105,903,635
		TOTAL PRODUCTION PLANT	327,206,616	1,099,266,106	1,426,472,722	213,830,961	721,558,273	935,389,234	113,375,655	377,707,833	491,083,488

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	28,717,483	29,345,841	410,632	18,850,156	19,260,788	217,726	9,867,327	10,085,053
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	1,217	25,779,621	25,780,838	(883)	16,921,743	16,920,860	2,100	8,857,878	8,859,978
1	353XXX	Station Equipment	12,038,586	273,080,862	285,119,448	7,864,980	179,250,278	187,115,258	4,173,606	93,830,584	98,004,190
1	354000	Towers & Fixtures	15,999,113	1,167,384	17,166,497	10,455,439	766,271	11,221,710	5,543,674	401,113	5,944,787
1	355000	Poles & Fixtures	4,972	279,838,629	279,843,601	3,095	183,686,076	183,689,171	1,877	96,152,553	96,154,430
1	356000	Overhead Conductors & Devices	12,529,167	145,038,259	157,567,426	8,187,511	95,203,113	103,390,624	4,341,656	49,835,146	54,176,802
1	357000	Underground Conduit	0	3,119,753	3,119,753	0	2,047,806	2,047,806	0	1,071,947	1,071,947
1	358000	Underground Conductors & Devices	0	2,469,163	2,469,163	0	1,620,759	1,620,759	0	848,404	848,404
1	359000	Roads & Trails	78,834	2,031,310	2,110,144	51,518	1,333,352	1,384,870	27,316	697,958	725,274
TOTAL TRANSMISSION PLANT			41,280,247	761,242,464	802,522,711	26,972,292	499,679,554	526,651,846	14,307,955	261,562,910	275,870,865
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,775,429	0	7,775,429	6,304,875	0	6,304,875	1,470,554	0	1,470,554
99	360400	Land Easements	3,379,032	0	3,379,032	966,810	0	966,810	2,412,222	0	2,412,222
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,153,464	0	34,153,464	27,230,976	0	27,230,976	6,922,488	0	6,922,488
3	362000	Station Equipment	143,436,847	3,002,235	146,439,082	97,315,649	2,035,005	99,350,654	46,121,198	967,230	47,088,428
99	363000	Energy Storage Equipment	2,526,961	0	2,526,961	2,526,961	0	2,526,961	0	0	0
99	364000	Poles, Towers, & Fixtures	435,531,761	0	435,531,761	283,896,534	0	283,896,534	151,635,227	0	151,635,227
99	365000	Overhead Conductors & Devices	280,576,044	0	280,576,044	179,682,529	0	179,682,529	100,893,515	0	100,893,515
99	366000	Underground Conduit	123,494,611	0	123,494,611	80,435,990	0	80,435,990	43,058,621	0	43,058,621
99	367000	Underground Conductors & Devices	219,409,910	0	219,409,910	145,542,330	0	145,542,330	73,867,580	0	73,867,580
99	368000	Line Transformers	281,213,281	0	281,213,281	194,189,588	0	194,189,588	87,023,693	0	87,023,693
99	369XXX	Services	180,162,771	0	180,162,771	118,546,897	0	118,546,897	61,615,874	0	61,615,874
99	371XXX	Installations on Customers' Premises	1,987,970	0	1,987,970	1,987,970	0	1,987,970	0	0	0
99	370XXX	Meters	74,100,608	0	74,100,608	50,538,673	0	50,538,673	23,561,935	0	23,561,935
99	373XXX	Street Light & Signal Systems	65,623,619	0	65,623,619	42,484,313	0	42,484,313	23,139,306	0	23,139,306
TOTAL DISTRIBUTION PLANT			1,853,740,158	3,002,235	1,856,742,393	1,231,650,095	2,035,005	1,233,685,100	622,090,063	967,230	623,057,293
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,511,876	8,319,575	9,831,451	811,548	5,756,231	6,567,779	700,328	2,563,344	3,263,672
4	390XXX	Structures & Improvements	19,005,707	96,929,642	115,935,349	10,523,890	67,064,650	77,588,540	8,481,817	29,864,992	38,346,809
4	391XXX	Office Furniture & Equipment	4,269,924	63,576,102	67,846,026	4,246,043	43,987,669	48,233,712	23,881	19,588,433	19,612,314
4	392XXX	Transportation Equipment	36,130,894	23,587,989	59,718,883	25,421,591	16,320,294	41,741,885	10,709,303	7,267,695	17,976,998
4	393000	Stores Equipment	425,264	3,798,757	4,224,021	254,750	2,628,322	2,883,072	170,514	1,170,435	1,340,949
4	394000	Tools, Shop & Garage Equipment	1,671,582	14,370,832	16,042,414	717,058	9,943,035	10,660,093	954,524	4,427,797	5,382,321
4	394100	Electric Charging Stations	0	117,000	117,000	0	80,951	80,951	0	36,049	36,049
4	395XXX	Laboratory Equipment	368,293	2,432,326	2,800,619	354,713	1,682,902	2,037,615	13,580	749,424	763,004
4	396XXX	Power Operated Equipment	24,068,529	9,299,371	33,367,900	14,178,178	6,434,142	20,612,320	9,890,351	2,865,229	12,755,580
4	397XXX	Communications Equipment	27,783,497	77,218,842	105,002,339	18,647,605	53,426,945	72,074,550	9,135,892	23,791,897	32,927,789
4	398000	Miscellaneous Equipment	13,474	654,384	667,858	0	452,762	452,762	13,474	201,622	215,096
TOTAL GENERAL PLANT			115,249,040	300,304,820	415,553,860	75,155,376	207,777,903	282,933,279	40,093,664	92,526,917	132,620,581
TOTAL PLANT IN SERVICE			2,353,861,804	2,453,131,227	4,806,993,031	1,563,963,013	1,627,825,380	3,191,788,393	789,898,791	825,305,847	1,615,204,638

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(243,430,975)	(71,072,197)	(314,503,172)	(158,170,933)	(46,651,790)	(204,822,723)	(85,260,042)	(24,420,407)	(109,680,449)
E-ADEP		Hydro Production Plant	0	(145,687,102)	(145,687,102)	0	(95,629,014)	(95,629,014)	0	(50,058,088)	(50,058,088)
E-ADEP		Other Production Plant	0	(138,698,512)	(138,698,512)	0	(91,041,703)	(91,041,703)	0	(47,656,809)	(47,656,809)
E-ADEP		Transmission Plant	(23,856,015)	(206,384,516)	(230,240,531)	(15,239,441)	(135,470,796)	(150,710,237)	(8,616,574)	(70,913,720)	(79,530,294)
E-ADEP		Distribution Plant	(594,790,203)	(249,253)	(595,039,456)	(362,635,166)	(168,951)	(362,804,117)	(232,155,037)	(80,302)	(232,235,339)
E-ADEP		General Plant	(40,638,016)	(97,989,868)	(138,627,884)	(24,592,896)	(67,798,210)	(92,391,106)	(16,045,120)	(30,191,658)	(46,236,778)
		TOTAL ACCUMULATED DEPRECIATION	(902,715,209)	(660,081,448)	(1,562,796,657)	(560,638,436)	(436,760,464)	(997,398,900)	(342,076,773)	(223,320,984)	(565,397,757)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,971,822)	(14,971,822)	0	(9,827,504)	(9,827,504)	0	(5,144,318)	(5,144,318)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(265,410)	0	(265,410)	(265,410)	0	(265,410)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,734,095)	(2,734,095)	0	(1,888,504)	(1,888,504)	0	(845,591)	(845,591)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,108,302)	(70,357,848)	(74,466,150)	(4,080,038)	(48,679,891)	(52,759,929)	(28,264)	(21,677,957)	(21,706,221)
E-AAAMT		General Plant - 390200, 396200	0	(192,212)	(192,212)	0	(132,990)	(132,990)	0	(59,222)	(59,222)
		TOTAL ACCUMULATED AMORTIZATION	(4,373,712)	(88,255,977)	(92,629,689)	(4,345,448)	(60,528,889)	(64,874,337)	(28,264)	(27,727,088)	(27,755,352)
		TOTAL ACCUMULATED DEPR/AMORT	(907,088,921)	(748,337,425)	(1,655,426,346)	(564,983,884)	(497,289,353)	(1,062,273,237)	(342,105,037)	(251,048,072)	(593,153,109)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,446,772,883	1,704,793,802	3,151,566,685	998,979,129	1,130,536,027	2,129,515,156	447,793,754	574,257,775	1,022,051,529
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	114,517	114,517	0	75,169	75,169	0	39,348	39,348
12		ADFIT - Electric Plant In Service (282900)	0	(553,757,807)	(553,757,807)	0	(374,174,150)	(374,174,150)	0	(179,583,657)	(179,583,657)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,226,637)	(60,226,637)	0	(41,670,208)	(41,670,208)	0	(18,556,429)	(18,556,429)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,383,126)	(1,383,126)	0	(956,971)	(956,971)	0	(426,155)	(426,155)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(67,894)	(67,894)	0	(46,975)	(46,975)	0	(20,919)	(20,919)
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	(6,320,107)	(6,320,107)	0	(4,148,518)	(4,148,518)	0	(2,171,589)	(2,171,589)
1		ADFIT - CDA Settlement Costs (283333)	0	256,108	256,108	0	168,109	168,109	0	87,999	87,999
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,170,209)	(1,170,209)	0	(790,710)	(790,710)	0	(379,499)	(379,499)
		TOTAL ACCUMULATED DFIT	0	(622,555,155)	(622,555,155)	0	(421,544,254)	(421,544,254)	0	(201,010,901)	(201,010,901)
		NET ELECTRIC UTILITY PLANT	1,446,772,883	1,082,238,647	2,529,011,530	998,979,129	708,991,773	1,707,970,902	447,793,754	373,246,874	821,040,628
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.640%			34.360%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			67.783%			32.217%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			69.189%			30.811%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			67.570%			32.430%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended June 30, 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	1,446,772,883	1,082,238,647	2,529,011,530	998,979,129	708,991,773	1,707,970,902	447,793,754	373,246,874	821,040,628	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	3,652,734	17,377,375	21,030,109	2,921,955	12,023,232	14,945,187	730,779	5,354,143	6,084,922	
4	Accumulated Amortization - AFUDC (182318)	(514,279)	(2,171,391)	(2,685,670)	(399,163)	(1,502,364)	(1,901,527)	(115,116)	(669,027)	(784,143)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(9,265)	0	(9,265)	9,265	0	9,265	
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)	(3,268,547)	0	(3,268,547)	(1,047,513)	0	(1,047,513)	(2,221,034)	0	(2,221,034)	
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)	1,879,535	0	1,879,535	0	0	0	1,879,535	0	1,879,535	
99	ADFIT - Boulder Park Disallowed (190040)	151,297	0	151,297	0	0	0	151,297	0	151,297	
99	Investment in WNP3 Exchange Power (124900, 12493)	33,946	0	33,946	33,946	0	33,946	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(6,114)	0	(6,114)	(6,114)	0	(6,114)	0	0	0	
99	CDA Lake Settlement - WA (182382)	139,441	0	139,441	139,441	0	139,441	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(10,893,059)	0	(10,893,059)	(10,893,059)	0	(10,893,059)	0	0	0	
99	CDA Lake Settlement - ID (186382)	23,231	0	23,231	0	0	0	23,231	0	23,231	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(34,162)	0	(34,162)	(29,283)	0	(29,283)	(4,879)	0	(4,879)	
99	CDA CDR Fund - Direct (182324)	10,143	0	10,143	10,143	0	10,143	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	71,209	0	71,209	66,861	0	66,861	4,348	0	4,348	
99	ADFIT - Spokane River Relicensing (283322)	(14,940)	0	(14,940)	(14,030)	0	(14,030)	(910)	0	(910)	
99	Spokane River PM&Es (182323)	62,703	0	62,703	42,457	0	42,457	20,246	0	20,246	
99	ADFIT - Spokane River PM&Es (283323)	(13,182)	0	(13,182)	(8,930)	0	(8,930)	(4,252)	0	(4,252)	
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)	(2,097,909)	(12,538)	(2,110,447)	(871,650)	(8,675)	(880,325)	(1,226,259)	(3,863)	(1,230,122)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,275,418)	0	(8,275,418)	(2,378,803)	0	(2,378,803)	(5,896,615)	0	(5,896,615)	
99	Colstrip-Regulatory Asset (182327)	5,004,206	0	5,004,206	2,707,755	0	2,707,755	2,296,451	0	2,296,451	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,550,616	0	1,550,616	494,804	0	494,804	1,055,812	0	1,055,812	
99	Colstrip Reg Asset ADFIT (283376)	(865,158)	0	(865,158)	(565,381)	0	(565,381)	(299,777)	0	(299,777)	
99	Colstrip ARO (317000P)	15,407,594	0	15,407,594	10,068,863	0	10,068,863	5,338,731	0	5,338,731	
99	Colstrip ARO A/D (317000A)	(1,171,390)	0	(1,171,390)	(765,503)	0	(765,503)	(405,887)	0	(405,887)	
99	Colstrip ARO Liability (230027)	(16,972,216)	0	(16,972,216)	(11,091,343)	0	(11,091,343)	(5,880,873)	0	(5,880,873)	
99	Colstrip ARO ADFIT (190376)	3,564,165	0	3,564,165	2,329,182	0	2,329,182	1,234,983	0	1,234,983	
99	Colstrip ARO ADFIT (283377)	(2,726,242)	0	(2,726,242)	(1,781,599)	0	(1,781,599)	(944,643)	0	(944,643)	
99	Customer Deposits (235199)	(2,078,082)	0	(2,078,082)	(2,078,082)	0	(2,078,082)	0	0	0	
C-WKC	Working Capital	55,591,394	0	55,591,394	37,069,949	0	37,069,949	18,521,445	0	18,521,445	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	39,137,512	15,193,446	54,330,958	25,056,637	10,512,193	35,568,830	14,080,875	4,681,253	18,762,128	
	NET RATE BASE	1,485,910,395	1,097,432,093	2,583,342,488	#####	719,503,966	1,743,539,732	461,874,629	377,928,127	839,802,756	

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio
 E-ALL 99 Not Allocated

100.000%
 0.000%

69.189%
 0.000%

30.811%
 0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	3,183,792				3,183,792	3,183,792		2,089,841	2,089,841		1,093,951	1,093,951		
	Steam (ED-ID)	4,225,060			4,225,060		4,225,060				4,225,060		4,225,060		
	Steam (ED-WA)	5,949,727			5,949,727		5,949,727	5,949,727			5,949,727		5,949,727		
1	Hydro (ED-AN)	14,064,083				14,064,083	14,064,083		9,231,664	9,231,664		4,832,419	4,832,419		
1	Other (ED-AN)	10,752,418				10,752,418	10,752,418		7,057,887	7,057,887		3,694,531	3,694,531		
Total Electric Production		38,175,080	38,175,080			10,174,787	28,000,293	38,175,080	5,949,727	18,379,392	24,329,119	4,225,060	9,620,901	13,845,961	
Electric Transmission															
1	ED-AN	15,344,392				15,344,392	15,344,392		10,072,059	10,072,059		5,272,333	5,272,333		
	ED-ID	984,212			984,212		984,212				984,212		984,212		
	ED-WA	506,896			506,896		506,896	506,896			506,896		506,896		
Total Electric Transmissic		16,835,500	16,835,500			1,491,108	15,344,392	16,835,500	506,896	10,072,059	10,578,955	984,212	5,272,333	6,256,545	
Electric Distribution															
3	ED-AN	78,126				78,126	78,126		52,956	52,956		25,170	25,170		
	ED-ID	16,763,777			16,763,777		16,763,777				16,763,777		16,763,777		
	ED-WA	31,348,589			31,348,589		31,348,589	31,348,589			31,348,589		31,348,589		
Total Electric Distribution		48,190,492	48,190,492			48,112,366	78,126	48,190,492	31,348,589	52,956	31,401,545	16,763,777	25,170	16,788,947	
Gas Underground Storage															
	GD-AN	621,815		621,815											
	GD-OR	115,384				115,384									
Total Gas Underground St		737,199		621,815		115,384									
Gas Distribution															
	GD-AN	57,380		57,380											
	GD-ID	5,966,902		5,966,902											
	GD-WA	12,943,624		12,943,624											
	GD-OR	8,918,821				8,918,821									
Total Gas Distribution		27,886,727		18,967,906		8,918,821									
General Plant															
4	ED-AN	2,945,778		2,945,778			2,945,778	2,945,778	2,038,154	2,038,154		907,624	907,624		
	ED-ID	476,802		476,802		476,802	476,802				476,802		476,802		
	ED-WA	855,622		855,622		855,622	855,622	855,622			855,622		855,622		
7,4	CD-AA	23,092,160	16,123,639	4,821,874	2,146,647		16,123,639	16,123,639	11,155,785	11,155,785		4,967,854	4,967,854		
9,4	CD-AN	709,352	548,450	160,902			548,450	548,450	379,467	379,467		168,983	168,983		
9	CD-ID	469,373	362,905	106,468		362,905	362,905	362,905			362,905		362,905		
9	CD-WA	2,002,319	1,548,133	454,186		1,548,133	1,548,133	1,548,133			1,548,133		1,548,133		
8	GD-AA	368,392		254,308	114,084										
	GD-AN	31,423		31,423											
	GD-ID	35,477		35,477											
	GD-WA	1,166,928		1,166,928											
	GD-OR	220,079			220,079										
Total General Plant		32,373,705	22,861,329	7,031,566	2,480,810		3,243,462	19,617,867	22,861,329	2,403,755	13,573,406	15,977,161	839,707	6,044,461	6,884,168
Total Depreciation Expens		164,198,703	126,062,401	26,621,287	11,515,015		63,021,723	63,040,678	126,062,401	40,208,967	42,077,813	82,286,780	22,812,756	20,962,865	43,775,621

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	67.783%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%
							34.360%
							32.217%
							30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	905,024	905,024			905,024	905,024		594,058	594,058		310,966	310,966	
1	Misc Intangible Plt (30300) ED-AN	230,001	230,001			230,001	230,001		150,973	150,973		79,028	79,028	
Total Production/Transmission		1,135,025	1,135,025			1,135,025	1,135,025		745,031	745,031		389,994	389,994	
Distribution														
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300) ED-WA	5,140	5,140			5,140	5,140	5,140		5,140				
Total Distribution		29,293	29,293			29,293	29,293	29,293		29,293				
General Plant - 303000														
7,4	CD-AA	483,086	337,305	100,873	44,908	337,305	337,305		233,378	233,378		103,927	103,927	
9,1	CD-AN	9,730	7,523	2,207		7,523	7,523		4,938	4,938		2,585	2,585	
	GD-ID	14,587		14,587										
	GD-WA	24,828		24,828										
	GD-OR	7,105			7,105									
Total General Plant - 303000		539,336	344,828	142,495	52,013	344,828	344,828		238,316	238,316		106,512	106,512	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	32,571,838	22,742,635	6,801,325	3,027,878	22,742,635	22,742,635		15,735,402	15,735,402		7,007,233	7,007,233	
9,4	CD-AN	90,269	69,793	20,476		69,793	69,793		48,289	48,289		21,504	21,504	
9,4	CD-ID	7,816	6,043	1,773		6,043	6,043	6,043			6,043		6,043	
9,4	CD-WA	3,768,487	2,913,681	854,806		2,913,681	2,913,681	2,913,681					0	
4	ED-AN	2,889,253	2,889,253			2,889,253	2,889,253		1,999,045	1,999,045		890,208	890,208	
	ED-ID	(50)	(50)			(50)	(50)				(50)		(50)	
	ED-WA	177,132	177,132			177,132	177,132	177,132		177,132				
8	GD-AA	94,082		64,947	29,135									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		39,598,827	28,798,487	7,743,327	3,057,013	3,096,806	25,701,681	28,798,487	3,090,813	17,782,736	20,873,549	5,993	7,918,945	7,924,938
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	47,282	47,282			47,282	47,282		32,714	32,714		14,568	14,568	
	GD-OR	0			0									
Total General Plant - 390200, 396200		47,243	47,255	(8)	(4)	47,255	47,255		32,695	32,695		14,560	14,560	
Total Amortization Expense		41,349,724	30,354,888	7,885,814	3,109,022	3,126,099	27,228,789	30,354,888	3,120,106	18,798,778	21,918,884	5,993	8,430,011	8,436,004

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(71,072,197)	(71,072,197)			(71,072,197)	(71,072,197)		(46,651,790)	(46,651,790)		(24,420,407)	(24,420,407)	
	Steam (ED-ID)	(85,260,042)	(85,260,042)		(85,260,042)	(85,260,042)	(85,260,042)				(85,260,042)		(85,260,042)	
	Steam (ED-WA)	(158,170,933)	(158,170,933)		(158,170,933)	(158,170,933)	(158,170,933)	(158,170,933)		(158,170,933)				
1	Hydro (ED-AN)	(145,687,102)	(145,687,102)		(145,687,102)	(145,687,102)	(145,687,102)		(95,629,014)	(95,629,014)		(50,058,088)	(50,058,088)	
1	Other (ED-AN)	(138,698,512)	(138,698,512)		(138,698,512)	(138,698,512)	(138,698,512)		(91,041,703)	(91,041,703)		(47,656,809)	(47,656,809)	
Total Electric Production		(598,888,786)	(598,888,786)		(243,430,975)	(355,457,811)	(598,888,786)		(158,170,933)	(233,322,507)	(391,493,440)	(85,260,042)	(122,135,304)	(207,395,346)
Electric Transmission														
1	ED-AN	(206,384,516)	(206,384,516)			(206,384,516)	(206,384,516)		(135,470,796)	(135,470,796)		(70,913,720)	(70,913,720)	
	ED-ID	(8,616,574)	(8,616,574)		(8,616,574)	(8,616,574)	(8,616,574)				(8,616,574)		(8,616,574)	
	ED-WA	(15,239,441)	(15,239,441)		(15,239,441)	(15,239,441)	(15,239,441)	(15,239,441)		(15,239,441)				
Total Electric Transmissic		(230,240,531)	(230,240,531)		(23,856,015)	(206,384,516)	(230,240,531)		(15,239,441)	(135,470,796)	(150,710,237)	(8,616,574)	(70,913,720)	(79,530,294)
Electric Distribution														
3	ED-AN	(249,253)	(249,253)			(249,253)	(249,253)		(168,951)	(168,951)		(80,302)	(80,302)	
	ED-ID	(232,155,037)	(232,155,037)		(232,155,037)	(232,155,037)	(232,155,037)				(232,155,037)		(232,155,037)	
	ED-WA	(362,635,166)	(362,635,166)		(362,635,166)	(362,635,166)	(362,635,166)	(362,635,166)		(362,635,166)				
Total Electric Distribution		(595,039,456)	(595,039,456)		(594,790,203)	(249,253)	(595,039,456)		(362,635,166)	(168,951)	(362,804,117)	(232,155,037)	(80,302)	(232,235,339)
Gas Underground Storage														
	GD-AN	(17,162,591)		(17,162,591)										
	GD-OR	(1,278,496)			(1,278,496)									
Total Gas Underground S		(18,441,087)		(17,162,591)	(1,278,496)									
Gas Distribution														
	GD-AN	(1,851,105)		(1,851,105)										
	GD-ID	(84,453,085)		(84,453,085)										
	GD-WA	(150,154,217)		(150,154,217)										
	GD-OR	(118,458,851)			(118,458,851)									
Total Gas Distribution		(354,917,258)		(236,458,407)	(118,458,851)									
General Plant														
4	ED-AN	(35,948,115)	(35,948,115)			(35,948,115)	(35,948,115)		(24,872,141)	(24,872,141)		(11,075,974)	(11,075,974)	
	ED-ID	(11,064,419)	(11,064,419)		(11,064,419)	(11,064,419)	(11,064,419)				(11,064,419)		(11,064,419)	
	ED-WA	(20,186,140)	(20,186,140)		(20,186,140)	(20,186,140)	(20,186,140)	(20,186,140)		(20,186,140)				
7,4	CD-AA	(79,135,891)	(55,255,053)	(16,524,366)	(7,356,472)	(55,255,053)	(55,255,053)		(38,230,419)	(38,230,419)		(17,024,634)	(17,024,634)	
9,4	CD-AN	(8,777,760)	(6,786,700)	(1,991,060)		(6,786,700)	(6,786,700)		(4,695,650)	(4,695,650)		(2,091,050)	(2,091,050)	
9	CD-ID	(6,441,922)	(4,980,701)	(1,461,221)		(4,980,701)	(4,980,701)				(4,980,701)		(4,980,701)	
9	CD-WA	(5,699,595)	(4,406,756)	(1,292,839)		(4,406,756)	(4,406,756)	(4,406,756)		(4,406,756)				
8	GD-AA	(1,892,573)		(1,306,481)	(586,092)									
	GD-AN	(3,363,187)		(3,363,187)										
	GD-ID	(2,099,012)		(2,099,012)										
	GD-WA	(9,011,662)		(9,011,662)										
	GD-OR	(4,970,343)			(4,970,343)									
Total General Plant		(188,590,619)	(138,627,884)	(37,049,828)	(12,912,907)	(40,638,016)	(97,989,868)	(138,627,884)	(24,592,896)	(67,798,210)	(92,391,106)	(16,045,120)	(30,191,658)	(46,236,778)
Total Accumulated Depr		(1,986,117,737)	(1,562,796,657)	(290,670,826)	(132,650,254)	(902,715,209)	(660,081,448)	(1,562,796,657)	(560,638,436)	(436,760,464)	(997,398,900)	(342,076,773)	(223,320,984)	(565,397,757)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	67.783%		32.217%
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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	(12,896,554)	(12,896,554)			(12,896,554)	(12,896,554)		(8,465,298)	(8,465,298)		(4,431,256)	(4,431,256)	
1 Misc Intangible Plt (3030 ED-AN	(2,075,268)	(2,075,268)			(2,075,268)	(2,075,268)		(1,362,206)	(1,362,206)		(713,062)	(713,062)	
Total Production/Transmission	(14,971,822)	(14,971,822)			(14,971,822)	(14,971,822)		(9,827,504)	(9,827,504)		(5,144,318)	(5,144,318)	
Distribution													
Franchises (302000) ED-WA	(216,195)	(216,195)			(216,195)	(216,195)	(216,195)		(216,195)				
Misc Intangible Plt (3030 ED-WA	(49,215)	(49,215)			(49,215)	(49,215)	(49,215)		(49,215)				
Total Distribution	(265,410)	(265,410)			(265,410)	(265,410)	(265,410)		(265,410)				
General Plant - 303000													
7.4 CD-AA	(3,787,050)	(2,644,232)	(790,774)	(352,044)	(2,644,232)	(2,644,232)		(1,829,518)	(1,829,518)		(814,714)	(814,714)	
9.1 CD-AN	(116,226)	(89,863)	(26,363)		(89,863)	(89,863)		(58,986)	(58,986)		(30,877)	(30,877)	
GD-ID	(115,670)		(115,670)										
GD-WA	(240,951)		(240,951)										
GD-OR	(102,814)			(102,814)									
Total General Plant - 303000	(4,362,711)	(2,734,095)	(1,173,758)	(454,858)	(2,734,095)	(2,734,095)		(1,888,504)	(1,888,504)		(845,591)	(845,591)	
Miscellaneous IT Intangible Plant - 3031XX													
7.4 CD-AA	(92,032,429)	(64,259,802)	(19,217,292)	(8,555,335)	(64,259,802)	(64,259,802)		(44,460,714)	(44,460,714)		(19,799,088)	(19,799,088)	
9.4 CD-AN	(105,516)	(81,581)	(23,935)		(81,581)	(81,581)		(56,445)	(56,445)		(25,136)	(25,136)	
9 CD-ID	(36,685)	(28,364)	(8,321)		(28,360)	(28,360)				(28,364)		(28,364)	
9 CD-WA	(4,555,752)	(3,522,371)	(1,033,381)		(3,522,371)	(3,522,371)	(3,522,371)			0		0	
4 ED-AN	(6,016,465)	(6,016,465)			(6,016,465)	(6,016,465)		(4,162,732)	(4,162,732)		(1,853,733)	(1,853,733)	
ED-ID	100	100			100	100				100		100	
ED-WA	(557,671)	(557,671)			(557,671)	(557,671)	(557,671)		(557,671)				
8 GD-AA	(424,709)		(293,185)	(131,524)									
GD-AN	0		0										
GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX	(103,729,127)	(74,466,154)	(20,576,114)	(8,686,859)	(4,108,302)	(70,357,848)	(74,466,150)	(4,080,038)	(48,679,891)	(52,759,933)	(28,264)	(21,677,957)	(21,706,221)
Gas Underground Storage													
GD-AN	0		0										
Total Gas Underground Storage	0		0										
General Plant - 390200, 396200													
7.4 CD-AA	13	9	3	1	9	9		6	6		3	3	
9 CD-ID	0	0	0		0	0				0		0	
9 CD-WA	0	0	0		0	0		0	0				
4 ED-AN	(192,221)	(192,221)			(192,221)	(192,221)		(132,996)	(132,996)		(59,225)	(59,225)	
ED-WA	0	0			0	0		0	0				
GD-WA	0		0										
GD-OR	0			0									
Total General Plant - 390200, 396200	(192,208)	(192,212)	3	1	0	(192,212)	(192,212)	0	(132,990)	(132,990)	0	(59,222)	(59,222)
Total Accumulated Amortization	(123,521,278)	(92,629,693)	(21,749,869)	(9,141,716)	(4,373,712)	(88,255,977)	(92,629,689)	(4,345,448)	(60,528,889)	(64,874,341)	(28,264)	(27,727,088)	(27,755,352)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,929,090	0	0	0	0	2,929,090	0	0	0	2,929,090	0	0
99	GD-OR / AS	846,697	0	0	0	0	0	0	0	0	846,697	0	846,697
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,145,783	0	0	7,782,320	7,782,320	0	0	2,327,351	2,327,351	0	1,036,112	1,036,112
9	CD-WA / ID / AN	1,994,084	689,235	338,049	514,482	1,541,766	202,205	99,176	150,937	452,318	0	0	0
	TOTAL ACCOUNT	17,423,020	811,548	700,328	8,319,576	9,831,452	3,131,295	99,176	2,478,288	5,708,759	846,697	1,036,112	1,882,809
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,453,649	1,125,963	2,685,468	4,642,218	8,453,649	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,130,595	0	0	0	0	25,130,595	0	0	0	25,130,595	0	0
99	GD-OR / AS	3,835,855	0	0	0	0	0	0	0	0	3,835,855	0	3,835,855
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	120,352,833	0	0	84,033,959	84,033,959	0	0	25,130,875	25,130,875	0	11,187,999	11,187,999
9	CD-WA / ID / AN	30,326,760	9,397,926	5,796,349	8,253,466	23,447,741	2,757,132	1,700,513	2,421,374	6,879,019	0	0	0
	TOTAL ACCOUNT	188,099,692	10,523,889	8,481,817	96,929,643	115,935,349	27,887,727	1,700,513	27,552,249	57,140,489	3,835,855	11,187,999	15,023,854
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,584,157	(20,384)	6,774	1,597,767	1,584,157	0	0	0	0	0	0	0
99	GD-WA / ID / AN	655,836	0	0	0	0	655,836	0	0	0	655,836	0	0
99	GD-OR / AS	11,565	0	0	0	0	0	0	0	0	11,565	0	11,565
8	GD-AA	315,804	0	0	0	0	0	0	218,006	218,006	0	97,798	97,798
7	CD-AA	88,457,563	0	0	61,763,724	61,763,724	0	0	18,470,824	18,470,824	0	8,223,015	8,223,015
9	CD-WA / ID / AN	5,817,795	4,266,427	17,107	214,610	4,498,144	1,251,670	5,019	62,962	1,319,651	0	0	0
	TOTAL ACCOUNT	96,842,720	4,246,043	23,881	63,576,101	67,846,025	1,907,506	5,019	18,751,792	20,664,317	11,565	8,320,813	8,332,378
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	49,223,209	23,525,476	9,879,499	15,818,234	49,223,209	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,817,288	0	0	0	0	9,258,689	2,618,039	1,940,560	13,817,288	0	0	0
99	GD-OR / AS	4,103,862	0	0	0	0	0	0	0	0	4,103,862	0	4,103,862
8	GD-AA	69,976	0	0	0	0	0	0	48,306	48,306	0	21,670	21,670
7	CD-AA	7,365,208	0	0	5,142,609	5,142,609	0	0	1,537,929	1,537,929	0	684,670	684,670
9	CD-WA / ID / AN	6,923,529	1,896,114	829,805	2,627,146	5,353,065	556,276	243,445	770,743	1,570,464	0	0	0
	TOTAL ACCOUNT	81,503,072	25,421,590	10,709,304	23,587,989	59,718,883	9,814,965	2,861,484	4,297,538	16,973,987	4,103,862	706,340	4,810,202

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	389,830	531	729	388,570	389,830	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	77,303	0	0	0	0	77,303	0	0	0	77,303	0	0	0
99		GD-OR / AS	22,877	0	0	0	0	0	0	0	0	22,877	0	22,877	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,959,053	254,219	169,785	3,410,187	3,834,191	74,582	49,811	1,000,469	1,124,862	0	0	0	
		TOTAL ACCOUNT	5,449,063	254,750	170,514	3,798,757	4,224,021	151,885	49,811	1,000,469	1,202,165	22,877	0	22,877	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,890,569	709,519	207,351	4,973,699	5,890,569	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,747,144	0	0	0	0	1,958,290	288,643	500,211	2,747,144	0	0	0	
99		GD-OR / AS	913,617	0	0	0	0	0	0	0	0	913,617	0	913,617	
8		GD-AA	5,038,124	0	0	0	0	0	0	3,477,918	3,477,918	0	1,560,206	1,560,206	
7		CD-AA	13,157,415	0	0	9,186,902	9,186,902	0	0	2,747,400	2,747,400	0	1,223,113	1,223,113	
9		CD-WA / ID / AN	1,248,034	7,538	747,173	210,231	964,942	2,212	219,203	61,677	283,092	0	0	0	
		TOTAL ACCOUNT	28,994,903	717,057	954,524	14,370,832	16,042,413	1,960,502	507,846	6,787,206	9,255,554	913,617	2,783,319	3,696,936	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,999	0	0	116,999	116,999	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	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,999	0	0	116,999	116,999	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,705,434	354,713	13,580	1,337,141	1,705,434	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	151,516	0	0	0	0	56,599	0	94,917	151,516	0	0	0	
99		GD-OR / AS	28,297	0	0	0	0	0	0	0	0	28,297	0	28,297	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,658,933	354,713	13,580	2,432,325	2,800,618	56,599	0	564,073	620,672	28,297	209,346	237,643	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,859,790	13,927,606	9,489,939	8,442,245	31,859,790	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,140,422	0	0	0	0	2,472,148	847,685	820,589	4,140,422	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,473,299	250,572	400,412	488,126	1,139,110	73,512	117,472	143,205	334,189	0	0	0	
		TOTAL ACCOUNT	38,045,824	14,178,178	9,890,351	9,299,371	33,367,900	2,545,660	965,157	1,074,146	4,584,963	43,834	49,127	92,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,686,608	11,383,136	6,247,495	32,055,977	49,686,608	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,073,627	0	0	0	0	755,713	316,693	1,221	1,073,627	0	0	
99		GD-OR / AS	1,141,670	0	0	0	0	0	0	0	0	1,141,670	0	
8		GD-AA	649,735	0	0	0	0	0	0	448,525	448,525	0	201,210	
7		CD-AA	60,820,824	0	0	42,466,924	42,466,924	0	0	12,699,996	12,699,996	0	5,653,904	
9		CD-WA/ ID / AN	16,618,345	7,264,469	2,888,397	2,695,940	12,848,806	2,131,225	847,388	790,926	3,769,539	0	0	
		TOTAL ACCOUNT	129,990,809	18,647,605	9,135,892	77,218,841	105,002,338	2,886,938	1,164,081	13,940,668	17,991,687	1,141,670	5,855,114	6,996,784
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	212,768	0	6,846	205,922	212,768	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	642,284	0	0	448,462	448,462	0	0	134,115	134,115	0	59,707	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	865,993	0	13,475	654,384	667,859	0	1,945	134,115	136,060	2,367	59,707	62,074
		TOTAL GENERAL PLANT	590,991,028	75,155,373	40,093,666	300,304,818	415,553,857	50,343,077	7,355,032	76,580,544	134,278,653	10,950,641	30,207,877	41,158,518

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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,880,254	439,511	0	10,440,743	10,880,254	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,797,821	0	0	0	0	1,022,226	775,595	0	1,797,821	0	0	0
99		GD-OR / AS	415,307	0	0	0	0	0	0	0	0	415,307	0	415,307
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,246,881	0	0	5,059,990	5,059,990	0	0	1,513,221	1,513,221	0	673,670	673,670
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	20,534,321	439,511	0	15,650,773	16,090,284	1,022,226	775,595	1,557,239	3,355,060	415,307	673,670	1,088,977
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,153,432	527,706	(542)	14,626,268	15,153,432	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	583,241	0	0	0	0	0	0	402,623	402,623	0	180,618	180,618
7		CD-AA	116,281,877	0	0	81,191,495	81,191,495	0	0	24,280,819	24,280,819	0	10,809,563	10,809,563
9		CD-WA / ID / AN	458,848	(32)	31,996	322,803	354,767	(9)	9,387	94,703	104,081	0	0	0
		TOTAL ACCOUNT	132,477,398	527,674	31,454	96,140,566	96,699,694	(9)	9,387	24,778,145	24,787,523	0	10,990,181	10,990,181
	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	198,519	0	0	138,612	138,612	0	0	41,453	41,453	0	18,454	18,454
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	198,519	0	0	138,612	138,612	0	0	41,453	41,453	0	18,454	18,454
	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 June 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,643,344	0	0	20,697,872	20,697,872	0	0	6,189,827	6,189,827	0	2,755,645	2,755,645	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,643,344	0	0	20,697,872	20,697,872	0	0	6,189,827	6,189,827	0	2,755,645	2,755,645	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	491,540	491,540	0	0	491,540	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,540,491	0	0	1,075,617	1,075,617	0	0	321,670	321,670	0	143,204	143,204	0
9		CD-WA / ID / AN	18,680,859	14,443,480	0	0	14,443,480	4,237,379	0	0	4,237,379	0	0	0	0
		TOTAL ACCOUNT	20,712,890	14,935,020	0	1,075,617	16,010,637	4,237,379	0	321,670	4,559,049	0	143,204	143,204	0
		TOTAL	304,397,676	15,902,205	31,454	204,106,811	220,040,470	5,259,596	784,982	53,942,898	59,987,476	415,307	23,954,423	24,369,730	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,373,212)	(59,610,138)	(17,826,780)	(7,936,294)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(797,365)	(616,499)	(180,866)	0
7	282919	CD-AA	(1,980,902)	(1,383,125)	(413,632)	(184,145)
7	283750	CD-AA	(97,236)	(67,893)	(20,304)	(9,039)
		Total	(88,248,715)	(61,677,655)	(18,441,582)	(8,129,478)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,919,506	3,919,506	0	0	0	0	3,919,506
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(197)	(197)	0	0	0	0	(197)
7/4	154560 Supply Chain Invoice Price Variance	0	0	34	34	0	0	0	0	34
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	38,041,232	19,370,503	0	57,411,735	37,069,949	18,521,445	971,283	849,058	0
TOTAL		38,041,232	19,370,503	3,919,824	61,331,559	37,069,949	18,521,445	971,283	849,058	3,919,824

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						