

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	179,911,503	118,721,857	61,189,646
	Adjustments			
	Adjusted Net Operating Income (Loss)	179,911,503	118,721,857	61,189,646
E-APL	Electric Net Rate Base	2,627,272,165	1,775,846,892	851,425,273
	<b>RATE OF RETURN</b>	<b>6.848%</b>	<b>6.685%</b>	<b>7.187%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 29, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	2-01-2020 thru 02-29-2020	393,859 100.000%	257,800 65.455%	136,059 34.545%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2019 thru 02-29-2020	27,072,805 100.000%	18,846,842 69.615%	8,225,963 30.385%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 29, 2020  
Ending Balance Basis

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

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		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%

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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**  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant	2-01-2020 thru 02-29-2020	1,275,117,460	883,788,488	391,328,972	
		Percent		100.000%	69.310%	30.690%	
11		Book Depreciation	03-01-2019 thru 02-29-2020	122,244,127	79,084,927	43,159,200	
		Percent		100.000%	64.694%	35.306%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 29, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	2-01-2020 thru 02-29-2020	3,165,225,952 100.000%	2,143,220,002 67.711%	1,022,005,950 32.289%
13	E-PLT	Net Electric General Plant Percent	2-01-2020 thru 02-29-2020	282,234,137 100.000%	194,515,599 68.920%	87,718,538 31.080%
14		Net Allocated Schedule M's Percent	03-01-2019 thru 02-29-2020	-115,072,225 100.000%	-78,169,923 67.931%	-36,902,302 32.069%
99	Input	Not Allocated		0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended February 29, 2020  
Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	
<b>ELECTRIC OPERATING STATEMENT</b>	
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	425,630	425,630	0	279,384	279,384	0	146,246
1	501XXX	Fuel	0	33,025,650	33,025,650	0	21,678,037	21,678,037	0	11,347,613
1	502000	Steam Expense	0	3,861,484	3,861,484	0	2,534,678	2,534,678	0	1,326,806
1	505000	Electric Expense	0	992,930	992,930	0	651,759	651,759	0	341,171
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,802,288	3,802,288	0	2,495,822	2,495,822	0	1,306,466
1	507000	Rent	0	10,896	10,896	0	7,152	7,152	0	3,744
		MAINTENANCE								
1	510000	Supervision & Engineering	0	534,831	534,831	0	351,063	351,063	0	183,768
1	511000	Structures	0	781,242	781,242	0	512,807	512,807	0	268,435
1	512000	Boiler Plant	0	6,092,088	6,092,088	0	3,998,847	3,998,847	0	2,093,241
1	513000	Electric Plant	0	694,970	694,970	0	456,178	456,178	0	238,792
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,699,491	1,699,491	0	1,115,546	1,115,546	0	583,945
		TOTAL STEAM POWER GENERATION EXP	0	51,921,500	51,921,500	0	34,081,273	34,081,273	0	17,840,227
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	3,209,563	3,209,563	0	2,106,757	2,106,757	0	1,102,806
1	536000	Water for Power	0	912,300	912,300	0	598,834	598,834	0	313,466
1	537000	Hydraulic Expense	5,098,449	4,573,501	9,671,950	3,344,313	3,002,046	6,346,359	1,754,136	1,571,455
1	538000	Electric Expense	0	7,342,760	7,342,760	0	4,819,788	4,819,788	0	2,522,972
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,075,646	1,075,646	0	706,054	706,054	0	369,592
1	540000	Rent	0	1,388,940	1,388,940	0	911,700	911,700	0	477,240
1	540100	MT Trust Funds Land Settlement Rents	4,978,467	0	4,978,467	3,257,502	0	3,257,502	1,720,965	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	912,598	912,598	0	599,029	599,029	0	313,569
1	542000	Structures	0	846,769	846,769	0	555,819	555,819	0	290,950
1	543000	Reservoirs, Dams, & Waterways	0	1,747,127	1,747,127	0	1,146,814	1,146,814	0	600,313
1	544000	Electric Plant	0	3,536,481	3,536,481	0	2,321,346	2,321,346	0	1,215,135
1	545000	Miscellaneous Hydraulic Plant	0	1,163,408	1,163,408	0	763,661	763,661	0	399,747
		TOTAL HYDRO POWER GENERATION EXP	10,076,916	26,709,093	36,786,009	6,601,815	17,531,848	24,133,663	3,475,101	9,177,245
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	245,090	245,090	0	160,877	160,877	0	84,213
1	547XXX	Fuel	0	62,619,824	62,619,824	0	41,103,652	41,103,652	0	21,516,172
1	548000	Generation Expense	0	2,388,207	2,388,207	0	1,567,619	1,567,619	0	820,588
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,299,698	1,299,698	0	853,122	853,122	0	446,576
1	550000	Rent	0	62,565	62,565	0	41,068	41,068	0	21,497
		MAINTENANCE								
1	551000	Supervision & Engineering	0	774,095	774,095	0	508,116	508,116	0	265,979
1	552000	Structures	0	136,009	136,009	0	89,276	89,276	0	46,733
1	553000	Generating & Electric Equipment	0	6,633,440	6,633,440	0	4,354,190	4,354,190	0	2,279,250
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	533,338	533,338	0	350,083	350,083	0	183,255
		TOTAL OTHER POWER GENERATION EXP	0	74,692,266	74,692,266	0	49,028,003	49,028,003	0	25,664,263



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For Twelve Months Ended February 29, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	7,676,153	28,273,404	35,949,557	3,809,816	18,558,662	22,368,478	3,866,337	9,714,742
E-DEPX		Depreciation Expense-Transmission	1,363,759	14,908,649	16,272,408	463,393	9,786,037	10,249,430	900,366	5,122,612
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,139,301	1,139,301	0	747,837	747,837	0	391,464
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(128,614)	0	(128,614)	128,614	0
99	403027	Colstrip Plant Adjustment-Depreciation	(675,654)	0	(675,654)	0	0	0	(675,654)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,224,623	0	1,224,623	1,224,623	0	1,224,623	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	97,686	0	97,686	0	0	0	97,686	0
99	407327	Colstrip Reg. Asset Amortization	715,083	0	715,083	0	0	0	715,083	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(124,298)	0	(124,298)	0	0	0	(124,298)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	557,159	0	557,159	0	0	0	557,159	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	204,106	0	204,106	153,514	0	153,514	50,592	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,788,197)	0	(1,788,197)	0	0	0	(1,788,197)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(7,823,013)	0	(7,823,013)	(5,097,122)	0	(5,097,122)	(2,725,891)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(341,830)	0	(341,830)	0	0	0	(341,830)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	35,947	0	35,947	35,947	0	35,947	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,928,943	24,928,943	0	16,363,358	16,363,358	0	8,565,585
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,381,185	70,358,687	71,739,872	729,422	46,183,441	46,912,863	651,763	24,175,246
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	19,657,462	436,262,752	455,920,214	9,530,926	286,362,871	295,893,797	10,126,536	149,899,881

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 29, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended February 29, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	173,301	173,301	0	113,434	113,434	0	59,867
2	902000	Meter Reading Expenses	2,364,632	212,230	2,576,862	2,131,411	138,915	2,270,326	233,221	73,315
2	903XXX	Customer Records & Collection Expenses	2,751,912	7,470,847	10,222,759	1,832,545	4,890,043	6,722,588	919,367	2,580,804
2	904000	Uncollectible Accounts	0	121,175	121,175	0	79,315	79,315	0	41,860
2	905000	Misc Customer Accounts	0	235,517	235,517	0	154,158	154,158	0	81,359
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,116,544</b>	<b>8,213,070</b>	<b>13,329,614</b>	<b>3,963,956</b>	<b>5,375,865</b>	<b>9,339,821</b>	<b>1,152,588</b>	<b>2,837,205</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	36,235,640	206,412	36,442,052	25,934,204	135,107	26,069,311	10,301,436	71,305
2	909000	Advertising	51,767	1,145,133	1,196,900	51,767	749,547	801,314	0	395,586
2	910000	Misc Customer Service & Info Exp	0	271,834	271,834	0	177,929	177,929	0	93,905
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>36,287,407</b>	<b>1,623,379</b>	<b>37,910,786</b>	<b>25,985,971</b>	<b>1,062,583</b>	<b>27,048,554</b>	<b>10,301,436</b>	<b>560,796</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	735,635	31,252,240	31,987,875	590,157	21,623,112	22,213,269	145,478	9,629,128
4	921000	Office Supplies & Expenses	5,544	4,850,327	4,855,871	3,614	3,355,893	3,359,507	1,930	1,494,434
4	922000	Admin Exp Transferred--Credit	0	(100,744)	(100,744)	0	(69,704)	(69,704)	0	(31,040)
4	923000	Outside Services Employed	435,613	9,681,633	10,117,246	411,346	6,698,625	7,109,971	24,267	2,983,008
4	924000	Property Insurance Premium	0	1,507,874	1,507,874	0	1,043,283	1,043,283	0	464,591
4	925XXX	Injuries and Damages	6,994	3,385,535	3,392,529	5,246	2,342,418	2,347,664	1,748	1,043,117
4	926XXX	Employee Pensions and Benefits	831,009	6,897,913	7,728,922	590,198	4,772,597	5,362,795	240,811	2,125,316
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,459,510	3,518,117	6,977,627	2,272,324	2,309,292	4,581,616	1,187,186	1,208,825
4	930000	Miscellaneous General Expenses	122,172	4,895,803	5,017,975	89,965	3,387,357	3,477,322	32,207	1,508,446
4	931000	Rents	4,362	322,641	327,003	0	223,232	223,232	4,362	99,409
4	935000	Maintenance of General Plant	1,401,705	11,680,616	13,082,321	914,583	8,081,701	8,996,284	487,122	3,598,915
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>7,003,744</b>	<b>77,891,955</b>	<b>84,895,699</b>	<b>4,877,433</b>	<b>53,767,806</b>	<b>58,645,239</b>	<b>2,126,311</b>	<b>24,124,149</b>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended February 29, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,065,874	19,400,970	22,466,844	2,250,745	13,423,337	15,674,082	815,129	5,977,633
E-AMTX		Amortization Expense-General Plant - 303000	0	425,984	425,984	0	294,467	294,467	0	131,517
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,129,498	24,348,866	27,478,364	3,123,484	16,846,737	19,970,221	6,014	7,502,129
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,326	47,326	0	32,744	32,744	0	14,582
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(7,174,755)	0	(7,174,755)	(1,915,117)	0	(1,915,117)	(5,259,638)	0
99	407311	Regulatory Debit - AFUDC Amortization	221,060	1,104,857	1,325,917	176,243	748,110	924,353	44,817	356,747
99	407314	Regulatory Debit - FISERVE Amortization	58,000	0	58,000	0	0	0	58,000	0
99	407319	AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0
99	407332	Existing Meters Excess Deprec. Deferral	850,409	0	850,409	850,409	0	850,409	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,040,381)	0	(1,040,381)	(713,928)	0	(713,928)	(326,453)	0
99	407436	Regulatory Credit - AMI	(7,172,558)	0	(7,172,558)	(7,172,558)	0	(7,172,558)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	235,418	1,212,636	1,448,054	158,463	839,011	997,474	76,955	373,625
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,705,790)	46,540,639	39,834,849	(2,463,393)	32,184,406	29,721,013	(4,242,397)	14,356,233
		TOTAL ADMIN & GENERAL EXPENSES	297,954	124,432,594	124,730,548	2,414,040	85,952,212	88,366,252	(2,116,086)	38,480,382
		TOTAL EXPENSES BEFORE FIT	190,646,853	580,812,925	771,459,778	138,779,345	385,910,738	524,690,083	51,867,508	194,902,187
		NET OPERATING INCOME (LOSS) BEFORE FIT			201,109,359			131,488,234		
E-FIT		FEDERAL INCOME TAX			10,247,014			5,041,073		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,435,630			8,043,519		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			179,911,503			118,721,857		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.455%	34.545%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.615%	30.385%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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For Twelve Months Ended February 29, 2020	
Ending Balance Basis	*****

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

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For Twelve Months Ended February 29, 2020	
Ending Balance Basis	*****

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

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Ending Balance Basis	*****

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



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For Twelve Months Ended February 29, 2020	
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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,581,079
E-DEPX		Depreciation Expense-Transmission	6,022,978
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	391,464
99		Colstrip 3 AFUDC Reallocation Adj	128,614
99	403027	Colstrip Plant Adjustment-Depreciation	(675,654)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicence	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	97,686
99	407327	Colstrip Reg. Asset Amortization	715,083
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(124,298)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	557,159
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	50,592
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,788,197)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,725,891)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(341,830)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,565,585
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	24,827,009
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	160,026,417

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 29, 2020		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	59,867
2	902000	Meter Reading Expenses	306,536
2	903XXX	Customer Records & Collection Expenses	3,500,171
2	904000	Uncollectible Accounts	41,860
2	905000	Misc Customer Accounts	81,359
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,989,793</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,372,741
2	909000	Advertising	395,586
2	910000	Misc Customer Service & Info Exp	93,905
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,862,232</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	9,774,606
4	921000	Office Supplies & Expenses	1,496,364
4	922000	Admin Exp Transferred--Credit	(31,040)
4	923000	Outside Services Employed	3,007,275
4	924000	Property Insurance Premium	464,591
4	925XXX	Injuries and Damages	1,044,865
4	926XXX	Employee Pensions and Benefits	2,366,127
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,396,011
4	930000	Miscellaneous General Expenses	1,540,653
4	931000	Rents	103,771
4	935000	Maintenance of General Plant	4,086,037
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>26,250,460</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,792,762
E-AMTX		Amortization Expense-General Plant - 303000	131,517
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,508,143
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,582
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(5,259,638)
99	407311	Regulatory Debit - AFUDC Amortization	401,564
99	407314	Regulatory Debit - FISERVE Amortization	58,000
99	407319	AFUDC Equity DFIT Deferral	342,779
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(326,453)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	450,580
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>10,113,836</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>36,364,296</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>246,769,695</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>69,621,125</b>
E-FIT		FEDERAL INCOME TAX	5,205,941
E-FIT		DEFERRED FEDERAL INCOME TAX	3,392,111
E-FIT		AMORTIZED ITC	(166,573)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>61,189,646</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	124,208,129	124,208,129	0	81,530,216	81,530,216	0	42,677,913	42,677,913
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,442,774	1,688,505	245,731	947,037	1,192,768	0	495,737	495,737
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,551,538	0	10,551,538	0	0	0	10,551,538	0	10,551,538
1	555550	Non Monetary - Exchange Power	0	1,333,735	1,333,735	0	875,464	875,464	0	458,271	458,271
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,219,875	4,219,875	0	2,769,926	2,769,926	0	1,449,949	1,449,949
1	555710	Intercompany Purchase	0	2,562,555	2,562,555	0	1,682,061	1,682,061	0	880,494	880,494
TOTAL ACCOUNT 555			10,797,269	133,767,068	144,564,337	245,731	87,804,704	88,050,435	10,551,538	45,962,364	56,513,902

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	303,678	206,412	510,090	224,787	135,107	359,894	78,891	71,305	150,196
99	908600	Public Purpose Tariff Rider Expense Offset	36,243,247	0	36,243,247	25,968,064	0	25,968,064	10,275,183	0	10,275,183
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(488,158)	0	(488,158)	(435,520)	0	(435,520)	(52,638)	0	(52,638)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	36,235,640	206,412	36,442,052	25,934,204	135,107	26,069,311	10,301,436	71,305	10,372,741

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.455%	34.545%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.28%	53.28%
2	Cost of Debt		5.136%	5.111%
	Total Weighted Cost		2.736%	2.723%
E-APL	Net Rate Base	2,627,272,165	1,775,846,892	851,425,273
	Interest Deduction for FIT Calculation	71,771,481	48,587,171	23,184,310
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	972,569,137	656,178,317	316,390,820
E-OPS	Less: Operating & Maintenance Expense	557,596,473	369,967,151	187,629,322
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,684,014	90,064,256	42,619,758
E-OTX	Less: Taxes Other than FIT	81,179,291	64,658,676	16,520,615
	Net Operating Income Before FIT	201,109,359	131,488,234	69,621,125
E-INT	Less: Interest Expense	71,771,481	48,587,171	23,184,310
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(128,614)	128,614
E-OTX	Less: ID ITC Deferred & Amortization	1,244,317	0	1,244,317
E-SCM	Plus: Schedule M Adjustments	(81,786,887)	(59,024,566)	(22,762,321)
	Taxable Net Operating Income	48,795,308	24,005,111	24,790,197
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	10,247,014	5,041,073	5,205,941
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	10,247,014	5,041,073	5,205,941
E-DTE	Deferred FIT	11,435,630	8,043,519	3,392,111
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	21,197,856	12,766,377	8,431,479

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		62,647,994	88,618,078	151,266,072	40,387,427	59,741,044	100,128,471	22,260,567	28,877,034	51,137,601
12	997001 Contributions In Aid of Construction		0	6,707,012	6,707,012	0	4,541,385	4,541,385	0	2,165,627	2,165,627
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	1,206,235	1,206,235	0	816,754	816,754	0	389,481	389,481
99	997007 Idaho PCA		(5,351,496)	0	(5,351,496)	0	0	0	(5,351,496)	0	(5,351,496)
12	997009 Rathdrum Turbine Lease		0	(31,004)	(31,004)	0	(20,993)	(20,993)	0	(10,011)	(10,011)
12	997016 Redemption Expense Amortization		0	945,325	945,325	0	640,089	640,089	0	305,236	305,236
99	997017 Amort - Invest in Exch Pwr (405.9)		1,224,623	0	1,224,623	1,224,623	0	1,224,623	0	0	0
99	997018 DSM Tariff Rider		7,206,443	0	7,206,443	3,972,294	0	3,972,294	3,234,149	0	3,234,149
12	997020 FAS87 Current Pension Accrual		0	695,509	695,509	0	470,936	470,936	0	224,573	224,573
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(2,174,583)	(2,174,583)	0	(1,472,432)	(1,472,432)	0	(702,151)	(702,151)
99	997031 Decoupling Mechanism		(8,650,534)	0	(8,650,534)	(8,226,066)	0	(8,226,066)	(424,468)	0	(424,468)
12	997032 Interest Rate Swaps		0	(7,357,240)	(7,357,240)	0	(4,981,661)	(4,981,661)	0	(2,375,579)	(2,375,579)
99	997033 BPA Residential Exchange		(1,585,011)	0	(1,585,011)	(895,340)	0	(895,340)	(689,671)	0	(689,671)
99	997034 Montana Hydro Settlement		4,978,467	0	4,978,467	3,257,502	0	3,257,502	1,720,965	0	1,720,965
99	997035 Leases		0	30,063	30,063	0	20,800	20,800	0	9,263	9,263
99	997043 Washington Deferred Power Costs		2,488,007	0	2,488,007	2,488,007	0	2,488,007	0	0	0
12	997044 Non-Monetary Power Costs		0	1,333,736	1,333,736	0	903,086	903,086	0	430,650	430,650
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(184,589,418)	(184,589,418)	0	(124,987,341)	(124,987,341)	0	(59,602,077)	(59,602,077)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	598,623	750,741	30,975	285,462	316,437
99	997065 Amortization - Unbilled Revenue Add-Ins		(422,540)	0	(422,540)	(371,879)	0	(371,879)	(50,661)	0	(50,661)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	5,420,876	5,420,876	0	3,670,529	3,670,529	0	1,750,347	1,750,347
12	997081 Deferred Compensation		0	845,504	845,504	0	572,499	572,499	0	273,005	273,005
4	997082 Meal Disallowances		0	631,277	631,277	0	436,774	436,774	0	194,503	194,503
12	997083 Paid Time Off		0	594,082	594,082	0	402,259	402,259	0	191,823	191,823
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(466,128)	0	(466,128)	0	0	0	(466,128)	0	(466,128)
99	997095 WA REC Deferral		(1,051,462)	0	(1,051,462)	(1,051,462)	0	(1,051,462)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,155	22,155	0	10,565	10,565
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	167,933	167,933	0	113,709	113,709	0	54,224	54,224
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(33,515,903)	(33,515,903)	0	(22,693,953)	(22,693,953)	0	(10,821,950)	(10,821,950)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		557,159	0	557,159	0	0	0	557,159	0	557,159
99	997104 Spokane River TDG		97,686	0	97,686	0	0	0	97,686	0	97,686
99	997107 MDM System		(19,585,031)	0	(19,585,031)	(19,585,031)	0	(19,585,031)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(7,079,253)	0	(7,079,253)	(2,179,013)	0	(2,179,013)	(4,900,240)	0	(4,900,240)
99	997110 FISERVE	(971,311)	0	(971,311)	(714,148)	0	(714,148)	(257,163)	0	(257,163)
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,830)	(164,830)	0	(78,601)	(78,601)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,730	462,730	0	313,319	313,319	0	149,411	149,411
99	997115 AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	997117 Colstrip Plant Adjustment	(2,039,183)	0	(2,039,183)	(189,786)	0	(189,786)	(1,849,397)	0	(1,849,397)
99	997119 AFUDC Tax CPI	0	4,201,507	4,201,507	0	2,844,882	2,844,882	0	1,356,625	1,356,625
99	997120 Transportation Tax Disallowance	0	62,681	62,681	0	42,442	42,442	0	20,239	20,239
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>61,224,404</b>	<b>(115,072,226)</b>	<b>(81,786,887)</b>	<b>19,145,359</b>	<b>(78,169,925)</b>	<b>(59,024,566)</b>	<b>14,139,980</b>	<b>(36,902,301)</b>	<b>(22,762,321)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.711%	32.289%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,323,426	5,323,426	0	3,604,545	3,604,545	0	1,718,881	1,718,881
99	410100	Deferred Federal Income Tax Expense - Washin	4,941,582	0	4,941,582	4,941,582	0	4,941,582	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,836,655	0	1,836,655	0	0	0	1,836,655	0	1,836,655
	410100	Total	6,778,237	5,323,426	12,101,663	4,941,582	3,604,545	8,546,127	1,836,655	1,718,881	3,555,536
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(352,327)	(352,327)	0	(238,564)	(238,564)	0	(113,763)	(113,763)
99	411100	Deferred Federal Income Tax Expense - Washin	(264,044)	0	(264,044)	(264,044)	0	(264,044)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(49,662)	0	(49,662)	0	0	0	(49,662)	0	(49,662)
	411100	Total	(313,706)	(352,327)	(666,033)	(264,044)	(238,564)	(502,608)	(49,662)	(113,763)	(163,425)
Total Deferred Federal Income Tax Expense			6,464,531	4,971,099	11,435,630	4,677,538	3,365,981	8,043,519	1,786,993	1,605,118	3,392,111

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.711%	32.289%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	50,146	50,146	0	32,916	32,916	0	17,230	17,230
1	408140	State Kwh Generation Tax	0	1,462,915	1,462,915	0	960,257	960,257	0	502,658	502,658
1	408150	R&P Property Tax--Production	0	17,424,389	17,424,389	0	11,437,369	11,437,369	0	5,987,020	5,987,020
1	408180	R&P Property Tax--Transmission	0	5,968,035	5,968,035	0	3,917,418	3,917,418	0	2,050,617	2,050,617
1	409100	State Income Tax--Montana & Oregon	0	23,458	23,458	0	15,398	15,398	0	8,060	8,060
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,928,943</b>	<b>24,928,943</b>	<b>0</b>	<b>16,363,358</b>	<b>16,363,358</b>	<b>0</b>	<b>8,565,585</b>	<b>8,565,585</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,485,530	0	21,485,530	21,485,530	0	21,485,530	0	0	0
99	408120	Municipal Occupation & License Tax	22,395,086	0	22,395,086	18,867,093	0	18,867,093	3,527,993	0	3,527,993
99	408160	Miscellaneous State or Local Tax--WA & ID	154	0	154	0	0	0	154	0	154
99	408170	R&P Property Tax--Distribution	10,043,299	0	10,043,299	6,944,999	0	6,944,999	3,098,300	0	3,098,300
99	409100	State Income Tax--Idaho	(366,413)	321	(366,092)	0	222	222	(366,413)	99	(366,314)
99	411410	State Income Tax--Idaho ITC Deferred	1,342,130	0	1,342,130	0	0	0	1,342,130	0	1,342,130
99	411420	State Income Tax--Idaho ITC Amortization	(97,813)	0	(97,813)	0	0	0	(97,813)	0	(97,813)
<b>TOTAL DISTRIBUTION</b>			<b>54,801,973</b>	<b>321</b>	<b>54,802,294</b>	<b>47,297,622</b>	<b>222</b>	<b>47,297,844</b>	<b>7,504,351</b>	<b>99</b>	<b>7,504,450</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	235,418	1,212,636	1,448,054	158,463	839,011	997,474	76,955	373,625	450,580
<b>TOTAL A&amp;G</b>			<b>235,418</b>	<b>1,212,636</b>	<b>1,448,054</b>	<b>158,463</b>	<b>839,011</b>	<b>997,474</b>	<b>76,955</b>	<b>373,625</b>	<b>450,580</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,037,391</b>	<b>26,141,900</b>	<b>81,179,291</b>	<b>47,456,085</b>	<b>17,202,591</b>	<b>64,658,676</b>	<b>7,581,306</b>	<b>8,939,309</b>	<b>16,520,615</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,916,667	7,916,667	0	5,196,500	5,196,500	0	2,720,167	2,720,167
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	1,108,371	1,108,371	0	727,535	727,535	0	380,836	380,836
1	182381	CDA Settlement Past Storage	0	29,948,401	29,948,401	0	19,658,130	19,658,130	0	10,290,271	10,290,271
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,874,977	15,194,693	319,716	9,918,133	10,237,849	0	4,956,844	4,956,844
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	97,881,045	97,830,282	(81,333)	67,722,916	67,641,583	30,570	30,158,129	30,188,699
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	141,856	141,856	0	98,149	98,149	0	43,707	43,707
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,396,148	971,548	16,367,696	15,396,148	672,204	16,068,352	0	299,344	299,344
TOTAL INTANGIBLE PLANT			15,989,737	289,587,932	305,577,669	15,959,167	196,971,825	212,930,992	30,570	92,616,107	92,646,677
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,863,189	3,863,189	0	2,535,797	2,535,797	0	1,327,392	1,327,392
1	311XXX	Structures & Improvements	110,995,882	28,591,007	139,586,889	72,536,111	18,767,137	91,303,248	38,459,771	9,823,870	48,283,641
1	312000	Boiler Plant	145,892,051	46,561,688	192,453,739	95,341,043	30,563,092	125,904,135	50,551,008	15,998,596	66,549,604
1	313000	Generators	48,111	0	48,111	31,623	0	31,623	16,488	0	16,488
1	314000	Turbogenerator Units	38,587,210	18,564,397	57,151,607	25,216,933	12,185,670	37,402,603	13,370,277	6,378,727	19,749,004
1	315000	Accessory Electric Equipment	17,528,380	12,229,593	29,757,973	11,455,064	8,027,505	19,482,569	6,073,316	4,202,088	10,275,404
1	316000	Miscellaneous Power Plant Equipment	14,131,864	2,504,682	16,636,546	9,235,355	1,644,073	10,879,428	4,896,509	860,609	5,757,118
TOTAL STEAM PRODUCTION PLANT			327,183,498	112,314,556	439,498,054	213,816,129	73,723,274	287,539,403	113,367,369	38,591,282	151,958,651
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,248,385	64,248,385	0	42,172,640	42,172,640	0	22,075,745	22,075,745
1	331XXX	Structures & Improvements	0	97,406,946	97,406,946	0	63,937,919	63,937,919	0	33,469,027	33,469,027
1	332XXX	Reservoirs, Dams, & Waterways	0	192,043,295	192,043,295	0	126,057,219	126,057,219	0	65,986,076	65,986,076
1	333000	Waterwheels, Turbines, & Generators	0	234,172,849	234,172,849	0	153,711,058	153,711,058	0	80,461,791	80,461,791
1	334000	Accessory Electric Equipment	0	70,615,424	70,615,424	0	46,351,964	46,351,964	0	24,263,460	24,263,460
1	335XXX	Miscellaneous Power Plant Equipment	0	15,201,865	15,201,865	0	9,978,504	9,978,504	0	5,223,361	5,223,361
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	677,338,688	677,338,688	0	444,605,114	444,605,114	0	232,733,574	232,733,574
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,169,750	17,169,750	0	11,270,224	11,270,224	0	5,899,526	5,899,526
1	342000	Fuel Holders, Producers, & Accessories	0	21,391,182	21,391,182	0	14,041,172	14,041,172	0	7,350,010	7,350,010
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,505,522	221,505,522	0	145,396,225	145,396,225	0	76,109,297	76,109,297
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,318,169	22,318,169	0	14,649,646	14,649,646	0	7,668,523	7,668,523
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,703,335	1,703,335	0	1,118,069	1,118,069	0	585,266	585,266
TOTAL OTHER PRODUCTION PLANT			0	308,705,859	308,705,859	0	202,634,526	202,634,526	0	106,071,333	106,071,333
TOTAL PRODUCTION PLANT			327,183,498	1,098,359,103	1,425,542,601	213,816,129	720,962,914	934,779,043	113,367,369	377,396,189	490,763,558

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,104,729	29,733,087	410,632	19,104,344	19,514,976	217,726	10,000,385	10,218,111
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(5,188)	25,911,731	25,906,543	(6,480)	17,008,460	17,001,980	1,292	8,903,271	8,904,563
1	353XXX	Station Equipment	12,071,211	275,100,647	287,171,858	7,884,326	180,576,065	188,460,391	4,186,885	94,524,582	98,711,467
1	354000	Towers & Fixtures	15,996,758	1,167,384	17,164,142	10,453,892	766,271	11,220,163	5,542,866	401,113	5,943,979
1	355000	Poles & Fixtures	4,595	283,114,104	283,118,699	2,718	185,836,098	185,838,816	1,877	97,278,006	97,279,883
1	356000	Overhead Conductors & Devices	12,524,193	146,321,962	158,846,155	8,183,967	96,045,736	104,229,703	4,340,226	50,276,226	54,616,452
1	357000	Underground Conduit	0	3,001,761	3,001,761	0	1,970,356	1,970,356	0	1,031,405	1,031,405
1	358000	Underground Conductors & Devices	0	2,351,706	2,351,706	0	1,543,660	1,543,660	0	808,046	808,046
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,298,761</b>	<b>768,102,795</b>	<b>809,401,556</b>	<b>26,980,573</b>	<b>504,182,675</b>	<b>531,163,248</b>	<b>14,318,188</b>	<b>263,920,120</b>	<b>278,238,308</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,724,244	0	3,724,244	1,240,615	0	1,240,615	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,399,046	0	34,399,046	27,411,895	0	27,411,895	6,987,151	0	6,987,151
3	362000	Station Equipment	144,693,225	2,969,472	147,662,697	98,818,731	2,067,198	100,885,929	45,874,494	902,274	46,776,768
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	438,939,910	0	438,939,910	286,844,621	0	286,844,621	152,095,289	0	152,095,289
99	365000	Overhead Conductors & Devices	282,604,162	0	282,604,162	181,565,419	0	181,565,419	101,038,743	0	101,038,743
99	366000	Underground Conduit	124,320,863	0	124,320,863	80,944,218	0	80,944,218	43,376,645	0	43,376,645
99	367000	Underground Conductors & Devices	220,833,446	0	220,833,446	146,532,368	0	146,532,368	74,301,078	0	74,301,078
99	368000	Line Transformers	282,843,694	0	282,843,694	195,331,695	0	195,331,695	87,511,999	0	87,511,999
99	369XXX	Services	181,285,678	0	181,285,678	119,272,104	0	119,272,104	62,013,574	0	62,013,574
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	77,092,612	0	77,092,612	53,128,397	0	53,128,397	23,964,215	0	23,964,215
99	373XXX	Street Light & Signal Systems	66,287,962	0	66,287,962	42,854,280	0	42,854,280	23,433,682	0	23,433,682
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,869,735,296</b>	<b>2,969,472</b>	<b>1,872,704,768</b>	<b>1,244,816,393</b>	<b>2,067,198</b>	<b>1,246,883,591</b>	<b>624,918,903</b>	<b>902,274</b>	<b>625,821,177</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,793,983	10,303,010	808,699	6,084,469	6,893,168	700,328	2,709,514	3,409,842
4	390XXX	Structures & Improvements	19,211,267	101,210,773	120,422,040	10,512,055	70,026,722	80,538,777	8,699,212	31,184,051	39,883,263
4	391XXX	Office Furniture & Equipment	4,226,870	62,772,455	66,999,325	4,202,165	43,431,634	47,633,799	24,705	19,340,821	19,365,526
4	392XXX	Transportation Equipment	36,799,842	24,240,716	61,040,558	25,838,861	16,771,909	42,610,770	10,960,981	7,468,807	18,429,788
4	393000	Stores Equipment	411,565	3,725,818	4,137,383	249,293	2,577,856	2,827,149	162,272	1,147,962	1,310,234
4	394000	Tools, Shop & Garage Equipment	1,571,453	14,297,637	15,869,090	646,634	9,892,392	10,539,026	924,819	4,405,245	5,330,064
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	332,185	2,473,559	2,805,744	318,605	1,711,431	2,030,036	13,580	762,128	775,708
4	396XXX	Power Operated Equipment	24,163,581	9,218,701	33,382,282	14,265,247	6,378,327	20,643,574	9,898,334	2,840,374	12,738,708
4	397XXX	Communications Equipment	28,706,802	77,739,701	106,446,503	19,772,022	53,787,322	73,559,344	8,934,780	23,952,379	32,887,159
4	398000	Miscellaneous Equipment	13,474	664,407	677,881	0	459,697	459,697	13,474	204,710	218,184
<b>TOTAL GENERAL PLANT</b>			<b>116,946,066</b>	<b>305,254,555</b>	<b>422,200,621</b>	<b>76,613,581</b>	<b>211,202,575</b>	<b>287,816,156</b>	<b>40,332,485</b>	<b>94,051,980</b>	<b>134,384,465</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,371,153,358</b>	<b>2,464,273,857</b>	<b>4,835,427,215</b>	<b>1,578,185,843</b>	<b>1,635,387,187</b>	<b>3,213,573,030</b>	<b>792,967,515</b>	<b>828,886,670</b>	<b>1,621,854,185</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(244,348,159)	(71,454,718)	(315,802,877)	(158,474,983)	(46,902,877)	(205,377,860)	(85,873,176)	(24,551,841)	(110,425,017)
E-ADEP		Hydro Production Plant	0	(147,089,243)	(147,089,243)	0	(96,549,379)	(96,549,379)	0	(50,539,864)	(50,539,864)
E-ADEP		Other Production Plant	0	(140,448,767)	(140,448,767)	0	(92,190,571)	(92,190,571)	0	(48,258,196)	(48,258,196)
E-ADEP		Transmission Plant	(24,077,802)	(208,632,200)	(232,710,002)	(15,305,926)	(136,946,176)	(152,252,102)	(8,771,876)	(71,686,024)	(80,457,900)
E-ADEP		Distribution Plant	(597,328,842)	(258,466)	(597,587,308)	(362,915,172)	(179,931)	(363,095,103)	(234,413,670)	(78,535)	(234,492,205)
E-ADEP		General Plant	(41,301,055)	(98,665,429)	(139,966,484)	(25,034,933)	(68,265,624)	(93,300,557)	(16,266,122)	(30,399,805)	(46,665,927)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(907,055,858)</b>	<b>(666,548,823)</b>	<b>(1,573,604,681)</b>	<b>(561,731,014)</b>	<b>(441,034,558)</b>	<b>(1,002,765,572)</b>	<b>(345,324,844)</b>	<b>(225,514,265)</b>	<b>(570,839,109)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,156,545)	(15,156,545)	0	(9,948,756)	(9,948,756)	0	(5,207,789)	(5,207,789)
E-AAMT		Distribution-Franchises/Misc Intangibles	(248,616)	0	(248,616)	(248,616)	0	(248,616)	0	0	0
E-AAMT		General Plant - 303000	0	(2,788,238)	(2,788,238)	0	(1,925,920)	(1,925,920)	0	(862,318)	(862,318)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,046,985)	(74,156,331)	(78,203,316)	(4,017,853)	(51,308,023)	(55,325,876)	(29,132)	(22,848,308)	(22,877,440)
E-AAMT		General Plant - 390200, 396200	0	(199,857)	(199,857)	0	(138,279)	(138,279)	0	(61,578)	(61,578)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(4,295,601)</b>	<b>(92,300,971)</b>	<b>(96,596,572)</b>	<b>(4,266,469)</b>	<b>(63,320,978)</b>	<b>(67,587,447)</b>	<b>(29,132)</b>	<b>(28,979,993)</b>	<b>(29,009,125)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(911,351,459)</b>	<b>(758,849,794)</b>	<b>(1,670,201,253)</b>	<b>(565,997,483)</b>	<b>(504,355,536)</b>	<b>(1,070,353,019)</b>	<b>(345,353,976)</b>	<b>(254,494,258)</b>	<b>(599,848,234)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,459,801,899</b>	<b>1,705,424,063</b>	<b>3,165,225,962</b>	<b>1,012,188,360</b>	<b>1,131,031,651</b>	<b>2,143,220,011</b>	<b>447,613,539</b>	<b>574,392,412</b>	<b>1,022,005,951</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	122,853	122,853	0	80,641	80,641	0	42,212	42,212
12		ADFIT - Electric Plant In Service (282900)	0	(555,966,199)	(555,966,199)	0	(376,450,273)	(376,450,273)	0	(179,515,926)	(179,515,926)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,393,490)	(60,393,490)	0	(41,785,652)	(41,785,652)	0	(18,607,838)	(18,607,838)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,405,686)	(1,405,686)	0	(972,580)	(972,580)	0	(433,106)	(433,106)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,289,164)	(6,289,164)	0	(4,128,207)	(4,128,207)	0	(2,160,957)	(2,160,957)
1		ADFIT - CDA Settlement Costs (283333)	0	257,253	257,253	0	168,861	168,861	0	88,392	88,392
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,145,679)	(1,145,679)	0	(775,751)	(775,751)	0	(369,928)	(369,928)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(624,826,636)</b>	<b>(624,826,636)</b>	<b>0</b>	<b>(423,867,475)</b>	<b>(423,867,475)</b>	<b>0</b>	<b>(200,959,161)</b>	<b>(200,959,161)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,459,801,899</b>	<b>1,080,597,427</b>	<b>2,540,399,326</b>	<b>1,012,188,360</b>	<b>707,164,176</b>	<b>1,719,352,536</b>	<b>447,613,539</b>	<b>373,433,251</b>	<b>821,046,790</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.615%	30.385%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.711%	32.289%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended February 29, 2020  
 Ending Balance Basis

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,459,801,899	1,080,597,427	2,540,399,326	#####	707,164,176	1,719,352,536	447,613,539	373,433,251	821,046,790
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,230,872	30,409,821	36,640,693	4,959,508	21,040,251	25,999,759	1,271,364	9,369,570	10,640,934
4	Accumulated Amortization - AFUDC (182318)	(916,819)	(3,873,950)	(4,790,769)	(708,478)	(2,680,347)	(3,388,825)	(208,341)	(1,193,603)	(1,401,944)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,285,055)	0	(3,285,055)	(1,052,804)	0	(1,052,804)	(2,232,251)	0	(2,232,251)
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)	1,898,248	0	1,898,248	0	0	0	1,898,248	0	1,898,248
99	ADFIT - Boulder Park Disallowed (190040)	147,368	0	147,368	0	0	0	147,368	0	147,368
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	114,088	0	114,088	114,088	0	114,088	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(13,262,882)	0	(13,262,882)	(13,262,882)	0	(13,262,882)	0	0	0
99	CDA Lake Settlement - ID (186382)	18,069	0	18,069	0	0	0	18,069	0	18,069
99	ADFIT - CDA Lake Settlement - Direct (283382)	(27,754)	0	(27,754)	(23,959)	0	(23,959)	(3,795)	0	(3,795)
99	CDA CDR Fund - Direct (182324)	8,299	0	8,299	8,299	0	8,299	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	58,087	0	58,087	54,705	0	54,705	3,382	0	3,382
99	ADFIT - Spokane River Relicensing (283322)	(12,184)	0	(12,184)	(11,477)	0	(11,477)	(707)	0	(707)
99	Spokane River PM&Es (182323)	50,484	0	50,484	34,737	0	34,737	15,747	0	15,747
99	ADFIT - Spokane River PM&Es (283323)	(10,616)	0	(10,616)	(7,309)	0	(7,309)	(3,307)	0	(3,307)
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)	(2,120,470)	0	(2,120,470)	(823,672)	0	(823,672)	(1,296,798)	0	(1,296,798)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,773,769)	0	(5,773,769)	0	0	0	(5,773,769)	0	(5,773,769)
99	Colstrip-Regulatory Asset (182327)	2,567,709	0	2,567,709	0	0	0	2,567,709	0	2,567,709
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	987,137	0	987,137	0	0	0	987,137	0	987,137
99	Colstrip Reg Asset ADFIT (283376)	(313,865)	0	(313,865)	0	0	0	(313,865)	0	(313,865)
99	Colstrip ARO (317000P)	5,787,542	0	5,787,542	0	0	0	5,787,542	0	5,787,542
99	Colstrip ARO A/D (317000A)	(433,239)	0	(433,239)	0	0	0	(433,239)	0	(433,239)
99	Colstrip ARO Liability (230027)	(6,204,459)	0	(6,204,459)	0	0	0	(6,204,459)	0	(6,204,459)
99	Colstrip ARO ADFIT (190376)	1,302,936	0	1,302,936	0	0	0	1,302,936	0	1,302,936
99	Colstrip ARO ADFIT (283377)	(1,010,204)	0	(1,010,204)	0	0	0	(1,010,204)	0	(1,010,204)
99	Customer Deposits (235199)	(2,160,592)	0	(2,160,592)	(2,160,592)	0	(2,160,592)	0	0	0
C-WKC	Working Capital	75,772,041	0	75,772,041	49,903,289	0	49,903,289	25,868,752	0	25,868,752
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	60,336,968	26,535,871	86,872,839	38,134,452	18,359,904	56,494,356	22,202,516	8,175,967	30,378,483
	NET RATE BASE	1,520,138,867	1,107,133,298	2,627,272,165	#####	725,524,080	1,775,846,892	469,816,055	381,609,218	851,425,273

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3 Direct Distribution Operating Expe	69.615%	30.385%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS
<b>ELECTRIC AMORTIZATION EXPENSE</b>
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID: <b>E-AMTX-12E</b>
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AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	908,065	908,065			908,065	908,065		596,054	596,054		312,011	312,011	
1	Misc Intangible Plt (30300) ED-AN	231,236	231,236			231,236	231,236		151,783	151,783		79,453	79,453	
<b>Total Production/Transmission</b>		<b>1,139,301</b>	<b>1,139,301</b>			<b>1,139,301</b>	<b>1,139,301</b>		<b>747,837</b>	<b>747,837</b>		<b>391,464</b>	<b>391,464</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153		24,153	24,153				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866		5,866	5,866				
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>			<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	599,316	418,461	125,143	55,712	418,461	418,461		289,529	289,529		128,932	128,932	
9,1	CD-AN	9,730	7,523	2,207		7,523	7,523		4,938	4,938		2,585	2,585	
	GD-ID	14,667		14,667										
	GD-WA	24,836		24,836										
	GD-OR	7,325			7,325									
<b>Total General Plant - 303000</b>		<b>655,874</b>	<b>425,984</b>	<b>166,853</b>	<b>63,037</b>	<b>425,984</b>	<b>425,984</b>		<b>294,467</b>	<b>294,467</b>		<b>131,517</b>	<b>131,517</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	30,783,979	21,494,297	6,428,003	2,861,679	21,494,297	21,494,297		14,871,689	14,871,689		6,622,608	6,622,608	
9,4	CD-AN	89,040	68,843	20,197		68,843	68,843		47,632	47,632		21,211	21,211	
9,4	CD-ID	7,828	6,052	1,776		6,052	6,052				6,052		6,052	
9,4	CD-WA	3,785,940	2,927,175	858,765		2,927,175	2,927,175		2,927,175	2,927,175			0	
4	ED-AN	2,785,726	2,785,726			2,785,726	2,785,726		1,927,416	1,927,416		858,310	858,310	
	ED-ID	(38)	(38)			(38)	(38)				(38)		(38)	
	ED-WA	196,309	196,309			196,309	196,309		196,309	196,309				
8	GD-AA	115,185		79,515	35,670									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>37,763,969</b>	<b>27,478,364</b>	<b>7,388,256</b>	<b>2,897,349</b>	<b>3,129,498</b>	<b>24,348,866</b>	<b>27,478,364</b>	<b>3,123,484</b>	<b>16,846,737</b>	<b>19,970,221</b>	<b>6,014</b>	<b>7,502,129</b>	<b>7,508,143</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(39)	(27)	(8)	(4)	(27)	(27)		(19)	(19)		(8)	(8)	
4	ED-AN	47,353	47,353			47,353	47,353		32,763	32,763		14,590	14,590	
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>47,314</b>	<b>47,326</b>	<b>(8)</b>	<b>(4)</b>	<b>47,326</b>	<b>47,326</b>		<b>32,744</b>	<b>32,744</b>		<b>14,582</b>	<b>14,582</b>	
<b>Total Amortization Expense</b>		<b>39,636,477</b>	<b>29,120,994</b>	<b>7,555,101</b>	<b>2,960,382</b>	<b>3,159,517</b>	<b>25,961,477</b>	<b>29,120,994</b>	<b>3,153,503</b>	<b>17,921,785</b>	<b>21,075,288</b>	<b>6,014</b>	<b>8,039,692</b>	<b>8,045,706</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	(71,454,718)	(71,454,718)			(71,454,718)	(71,454,718)		(46,902,877)	(46,902,877)		(24,551,841)	(24,551,841)		
	Steam (ED-ID)	(85,873,176)	(85,873,176)		(85,873,176)		(85,873,176)				(85,873,176)		(85,873,176)		
	Steam (ED-WA)	(158,474,983)	(158,474,983)		(158,474,983)		(158,474,983)	(158,474,983)		(158,474,983)					
1	Hydro (ED-AN)	(147,089,243)	(147,089,243)		(147,089,243)		(147,089,243)		(96,549,379)	(96,549,379)		(50,539,864)	(50,539,864)		
1	Other (ED-AN)	(140,448,767)	(140,448,767)		(140,448,767)		(140,448,767)		(92,190,571)	(92,190,571)		(48,258,196)	(48,258,196)		
<b>Total Electric Production</b>		<b>(603,340,887)</b>	<b>(603,340,887)</b>		<b>(244,348,159)</b>	<b>(358,992,728)</b>	<b>(603,340,887)</b>		<b>(158,474,983)</b>	<b>(235,642,827)</b>	<b>(394,117,810)</b>	<b>(85,873,176)</b>	<b>(123,349,901)</b>	<b>(209,223,077)</b>	
<b>Electric Transmission</b>															
1	ED-AN	(208,632,200)	(208,632,200)			(208,632,200)	(208,632,200)		(136,946,176)	(136,946,176)		(71,686,024)	(71,686,024)		
	ED-ID	(8,771,876)	(8,771,876)		(8,771,876)		(8,771,876)				(8,771,876)		(8,771,876)		
	ED-WA	(15,305,926)	(15,305,926)		(15,305,926)		(15,305,926)	(15,305,926)		(15,305,926)					
<b>Total Electric Transmissic</b>		<b>(232,710,002)</b>	<b>(232,710,002)</b>		<b>(24,077,802)</b>	<b>(208,632,200)</b>	<b>(232,710,002)</b>		<b>(15,305,926)</b>	<b>(136,946,176)</b>	<b>(152,252,102)</b>	<b>(8,771,876)</b>	<b>(71,686,024)</b>	<b>(80,457,900)</b>	
<b>Electric Distribution</b>															
3	ED-AN	(258,466)	(258,466)			(258,466)	(258,466)		(179,931)	(179,931)		(78,535)	(78,535)		
	ED-ID	(234,413,670)	(234,413,670)		(234,413,670)		(234,413,670)				(234,413,670)		(234,413,670)		
	ED-WA	(362,915,172)	(362,915,172)		(362,915,172)		(362,915,172)	(362,915,172)		(362,915,172)					
<b>Total Electric Distribution</b>		<b>(597,587,308)</b>	<b>(597,587,308)</b>		<b>(597,328,842)</b>	<b>(258,466)</b>	<b>(597,587,308)</b>		<b>(362,915,172)</b>	<b>(179,931)</b>	<b>(363,095,103)</b>	<b>(234,413,670)</b>	<b>(78,535)</b>	<b>(234,492,205)</b>	
<b>Gas Underground Storage</b>															
	GD-AN	(17,263,952)		(17,263,952)											
	GD-OR	(1,297,615)		(1,297,615)			(1,297,615)								
<b>Total Gas Underground S</b>		<b>(18,561,567)</b>		<b>(17,263,952)</b>		<b>(1,297,615)</b>									
<b>Gas Distribution</b>															
	GD-AN	(1,860,592)		(1,860,592)											
	GD-ID	(85,225,839)		(85,225,839)											
	GD-WA	(150,061,155)		(150,061,155)											
	GD-OR	(119,452,752)		(119,452,752)			(119,452,752)								
<b>Total Gas Distribution</b>		<b>(356,600,338)</b>		<b>(237,147,586)</b>		<b>(119,452,752)</b>									
<b>General Plant</b>															
4	ED-AN	(36,112,977)	(36,112,977)			(36,112,977)	(36,112,977)		(24,986,208)	(24,986,208)		(11,126,769)	(11,126,769)		
	ED-ID	(11,227,733)	(11,227,733)		(11,227,733)		(11,227,733)				(11,227,733)		(11,227,733)		
	ED-WA	(20,405,555)	(20,405,555)		(20,405,555)		(20,405,555)	(20,405,555)		(20,405,555)					
7,4	CD-AA	(81,185,305)	(56,686,015)	(16,952,304)	(7,546,986)	(56,686,015)	(56,686,015)		(39,220,487)	(39,220,487)		(17,465,528)	(17,465,528)		
9,4	CD-AN	(7,587,512)	(5,866,437)	(1,721,075)		(5,866,437)	(5,866,437)		(4,058,929)	(4,058,929)		(1,807,508)	(1,807,508)		
9	CD-ID	(6,516,535)	(5,038,389)	(1,478,146)		(5,038,389)	(5,038,389)				(5,038,389)		(5,038,389)		
9	CD-WA	(5,987,529)	(4,629,378)	(1,358,151)		(4,629,378)	(4,629,378)		(4,629,378)	(4,629,378)					
8	GD-AA	(1,970,728)		(1,360,433)	(610,295)										
	GD-AN	(3,416,516)		(3,416,516)											
	GD-ID	(2,130,546)		(2,130,546)											
	GD-WA	(9,208,152)		(9,208,152)											
	GD-OR	(5,033,854)		(5,033,854)			(5,033,854)								
<b>Total General Plant</b>		<b>(190,782,942)</b>	<b>(139,966,484)</b>	<b>(37,625,323)</b>	<b>(13,191,135)</b>		<b>(41,301,055)</b>	<b>(98,665,429)</b>	<b>(139,966,484)</b>	<b>(25,034,933)</b>	<b>(68,265,624)</b>	<b>(93,300,557)</b>	<b>(16,266,122)</b>	<b>(30,399,805)</b>	<b>(46,665,927)</b>
<b>Total Accumulated Depr</b>		<b>(1,999,583,044)</b>	<b>(1,573,604,681)</b>	<b>(292,036,861)</b>	<b>(133,941,502)</b>		<b>(907,055,858)</b>	<b>(666,548,823)</b>	<b>(1,573,604,681)</b>	<b>(561,731,014)</b>	<b>(441,034,558)</b>	<b>(1,002,765,572)</b>	<b>(345,324,844)</b>	<b>(225,514,265)</b>	<b>(570,839,109)</b>
<b>Allocation Ratios:</b>															
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%	1	Production/Transmission Ratio		65.640%	34.360%					
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense		69.615%	30.385%					
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio		69.189%	30.811%					

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(13,049,621)	(13,049,621)		(13,049,621)	(13,049,621)		(8,565,771)	(8,565,771)		(4,483,850)	(4,483,850)	
1	Misc Intangible Plt (3030)	ED-AN	(2,106,924)	(2,106,924)		(2,106,924)	(2,106,924)		(1,382,985)	(1,382,985)		(723,939)	(723,939)	
<b>Total Production/Transmission</b>			<b>(15,156,545)</b>	<b>(15,156,545)</b>		<b>(15,156,545)</b>	<b>(15,156,545)</b>		<b>(9,948,756)</b>	<b>(9,948,756)</b>		<b>(5,207,789)</b>	<b>(5,207,789)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(199,099)	(199,099)		(199,099)	(199,099)	(199,099)		(199,099)				
	Misc Intangible Plt (3030)	ED-WA	(49,517)	(49,517)		(49,517)	(49,517)	(49,517)		(49,517)				
<b>Total Distribution</b>			<b>(248,616)</b>	<b>(248,616)</b>		<b>(248,616)</b>	<b>(248,616)</b>	<b>(248,616)</b>		<b>(248,616)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(3,862,797)	(2,697,121)	(806,590)	(359,086)	(2,697,121)	(2,697,121)	(1,866,111)	(1,866,111)		(831,010)	(831,010)	
9,1		CD-AN	(117,848)	(91,117)	(26,731)		(91,117)	(91,117)	(59,809)	(59,809)		(31,308)	(31,308)	
		GD-ID	(117,666)		(117,666)									
		GD-WA	(245,042)		(245,042)									
		GD-OR	(102,502)			(102,502)								
<b>Total General Plant - 303000</b>			<b>(4,445,855)</b>	<b>(2,788,238)</b>	<b>(1,196,029)</b>	<b>(461,588)</b>	<b>(2,788,238)</b>	<b>(2,788,238)</b>	<b>(1,925,920)</b>	<b>(1,925,920)</b>		<b>(862,318)</b>	<b>(862,318)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	(96,999,527)	(67,727,981)	(20,254,470)	(9,017,076)	(67,727,981)	(67,727,981)	(46,860,312)	(46,860,312)		(20,867,669)	(20,867,669)	
9,4		CD-AN	(120,484)	(93,155)	(27,329)		(93,155)	(93,155)	(64,453)	(64,453)		(28,702)	(28,702)	
9		CD-ID	(37,914)	(29,314)	(8,600)		(29,314)	(29,314)	0	0	(29,314)	0	(29,314)	
9		CD-WA	(5,174,810)	(4,001,008)	(1,173,802)		(4,001,008)	(4,001,008)	(4,001,008)	(4,001,008)	0	0	0	
4		ED-AN	(6,335,195)	(6,335,195)			(6,335,195)	(6,335,195)	(4,383,258)	(4,383,258)		(1,951,937)	(1,951,937)	
		ED-ID	182	182			182	182			182		182	
		ED-WA	(16,845)	(16,845)			(16,845)	(16,845)	(16,845)	(16,845)				
8		GD-AA	(212,044)		(146,378)	(65,666)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(108,896,637)</b>	<b>(78,203,316)</b>	<b>(21,610,579)</b>	<b>(9,082,742)</b>	<b>(4,046,985)</b>	<b>(74,156,331)</b>	<b>(78,203,316)</b>	<b>(4,017,853)</b>	<b>(51,308,023)</b>	<b>(55,325,876)</b>	<b>(29,132)</b>	<b>(22,848,308)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA	0	0	0	0	0	0	0	0	0	0	0	
4		ED-AN	(199,857)	(199,857)			(199,857)	(199,857)	(138,279)	(138,279)		(61,578)	(61,578)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0				0	0				
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(199,857)</b>	<b>(199,857)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(199,857)</b>	<b>(199,857)</b>	<b>0</b>	<b>(138,279)</b>	<b>(138,279)</b>	<b>0</b>	<b>(61,578)</b>
<b>Total Accumulated Amortization</b>			<b>(128,947,510)</b>	<b>(96,596,572)</b>	<b>(22,806,608)</b>	<b>(9,544,330)</b>	<b>(4,295,601)</b>	<b>(92,300,971)</b>	<b>(96,596,572)</b>	<b>(4,266,469)</b>	<b>(63,320,978)</b>	<b>(67,587,447)</b>	<b>(29,132)</b>	<b>(28,979,993)</b>

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

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AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,225	0	0	8,256,727	8,256,727	0	0	2,469,225	2,469,225	0	1,099,273	1,099,273
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,241,510</b>	<b>808,699</b>	<b>700,328</b>	<b>8,793,983</b>	<b>10,303,010</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,620,162</b>	<b>5,994,093</b>	<b>845,134</b>	<b>1,099,273</b>	<b>1,944,407</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,493,320	1,139,436	2,717,544	4,636,340	8,493,320	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,797,265	0	0	0	0	25,797,265	0	0	0	25,797,265	0	0
99	GD-OR / AS	3,924,768	0	0	0	0	0	0	0	0	3,924,768	0	3,924,768
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,471,371	0	0	88,306,105	88,306,105	0	0	26,408,487	26,408,487	0	11,756,779	11,756,779
9	CD-WA / ID / AN	30,552,938	9,372,618	5,981,669	8,268,328	23,622,615	2,749,707	1,754,882	2,425,734	6,930,323	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>195,239,662</b>	<b>10,512,054</b>	<b>8,699,213</b>	<b>101,210,773</b>	<b>120,422,040</b>	<b>28,546,972</b>	<b>1,754,882</b>	<b>28,834,221</b>	<b>59,136,075</b>	<b>3,924,768</b>	<b>11,756,779</b>	<b>15,681,547</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,575,352	(198,066)	7,798	1,765,620	1,575,352	0	0	0	0	0	0	0
99	GD-WA / ID / AN	135,198	0	0	0	0	135,198	0	0	0	135,198	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	513,706	0	0	0	0	0	0	354,622	354,622	0	159,084	159,084
7	CD-AA	87,085,634	0	0	60,805,802	60,805,802	0	0	18,184,351	18,184,351	0	8,095,481	8,095,481
9	CD-WA / ID / AN	5,973,036	4,400,230	16,908	201,034	4,618,172	1,290,925	4,960	58,979	1,354,864	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>95,295,035</b>	<b>4,202,164</b>	<b>24,706</b>	<b>62,772,456</b>	<b>66,999,326</b>	<b>1,426,123</b>	<b>4,960</b>	<b>18,597,952</b>	<b>20,029,035</b>	<b>12,109</b>	<b>8,254,565</b>	<b>8,266,674</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,436,934	23,956,797	10,122,561	16,357,576	50,436,934	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0
99	GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444
9	CD-WA / ID / AN	7,055,625	1,882,064	838,419	2,734,714	5,455,197	552,154	245,973	802,301	1,600,428	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,056,539</b>	<b>25,838,861</b>	<b>10,960,980</b>	<b>24,240,716</b>	<b>61,040,557</b>	<b>9,717,361</b>	<b>2,966,891</b>	<b>4,393,265</b>	<b>17,077,517</b>	<b>4,222,924</b>	<b>715,541</b>	<b>4,938,465</b>



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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,850,140	249,293	162,272	3,338,417	3,749,982	73,137	47,607	979,414	1,100,158	0
		TOTAL ACCOUNT	5,322,804	249,293	162,272	3,725,817	4,137,382	137,609	47,607	979,414	1,164,630	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,647,269	643,134	181,101	4,823,034	5,647,269	0	0	0	0	0
99		GD-WA / ID / AN	2,693,736	0	0	0	2,693,736	1,917,695	274,016	502,025	2,693,736	0
99		GD-OR / AS	917,486	0	0	0	917,486	0	0	0	917,486	0
8		GD-AA	5,020,672	0	0	0	5,020,672	0	0	3,465,870	3,465,870	1,554,802
7		CD-AA	13,185,308	0	0	9,206,378	9,206,378	0	0	2,753,224	2,753,224	1,225,706
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0
		TOTAL ACCOUNT	28,777,821	646,634	924,819	14,297,637	15,869,090	1,918,722	492,205	6,799,810	9,210,737	917,486
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,710,560	318,605	13,580	1,378,375	1,710,560	0	0	0	0	0
99		GD-WA / ID / AN	164,171	0	0	0	164,171	69,254	0	94,917	164,171	0
99		GD-OR / AS	7,487	0	0	0	7,487	0	0	0	7,487	0
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,568,515	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,655,904	318,605	13,580	2,473,559	2,805,744	69,254	0	564,073	633,327	7,487
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,854,885	14,014,676	9,491,081	8,349,128	31,854,885	0	0	0	0	0
99		GD-WA / ID / AN	4,156,155	0	0	0	4,156,155	2,487,881	847,685	820,589	4,156,155	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0
		TOTAL ACCOUNT	38,081,598	14,265,248	9,898,334	9,218,701	33,382,283	2,561,393	967,164	1,077,797	4,606,354	43,834



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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,696,640	12,051,612	6,046,626	31,598,402	49,696,640	0	0	0	0	0	0	
99		GD-WA / ID / AN	934,294	0	0	0	0	649,301	283,040	1,953	934,294	0	0	
99		GD-OR / AS	1,107,989	0	0	0	0	0	0	0	0	1,107,989	0	
8		GD-AA	1,257,633	0	0	0	0	0	0	868,169	868,169	0	389,464	
7		CD-AA	63,716,753	0	0	44,488,949	44,488,949	0	0	13,304,695	13,304,695	0	5,923,109	
9		CD-WA/ ID / AN	15,857,978	7,720,409	2,888,153	1,652,350	12,260,912	2,264,988	847,317	484,761	3,597,066	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,571,287</b>	<b>19,772,021</b>	<b>8,934,779</b>	<b>77,739,701</b>	<b>106,446,501</b>	<b>2,914,289</b>	<b>1,130,357</b>	<b>14,659,578</b>	<b>18,704,224</b>	<b>1,107,989</b>	<b>6,312,573</b>	<b>7,420,562</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>888,739</b>	<b>0</b>	<b>13,475</b>	<b>664,407</b>	<b>677,882</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>601,247,703</b>	<b>76,613,579</b>	<b>40,332,486</b>	<b>305,254,554</b>	<b>422,200,619</b>	<b>50,566,478</b>	<b>7,465,187</b>	<b>78,669,191</b>	<b>136,700,856</b>	<b>11,104,890</b>	<b>31,241,338</b>	<b>42,346,228</b>

ALLOCATION RATIOS:

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

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Ending Balance Basis	

AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	14,305,498	(81,333)	(1,000)	14,387,831	14,305,498	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	285,793	0	0	0	0	0	0	197,289	197,289	0	88,504	88,504	
7		CD-AA	119,116,809	0	0	83,170,929	83,170,929	0	0	24,872,781	24,872,781	0	11,073,099	11,073,099	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	134,165,768	(81,333)	30,570	97,881,045	97,830,282	0	9,262	25,164,621	25,173,883	0	11,161,603	11,161,603	
	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	203,165	0	0	141,856	141,856	0	0	42,423	42,423	0	18,886	18,886	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	203,165	0	0	141,856	141,856	0	0	42,423	42,423	0	18,886	18,886	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	933,378	933,378	0	0	933,378	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	1,391,444	0	0	971,548	971,548	0	0	290,547	290,547	0	129,349	129,349	0
9		CD-WA / ID / AN	18,705,808	14,462,770	0	0	14,462,770	4,243,038	0	0	4,243,038	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,030,630</b>	<b>15,396,148</b>	<b>0</b>	<b>971,548</b>	<b>16,367,696</b>	<b>4,243,038</b>	<b>0</b>	<b>290,547</b>	<b>4,533,585</b>	<b>0</b>	<b>129,349</b>	<b>129,349</b>	<b>0</b>
		<b>TOTAL</b>	<b>304,610,295</b>	<b>15,634,531</b>	<b>30,570</b>	<b>204,565,275</b>	<b>220,230,376</b>	<b>5,264,952</b>	<b>781,463</b>	<b>53,964,113</b>	<b>60,010,528</b>	<b>406,156</b>	<b>23,963,235</b>	<b>24,369,391</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,606,279)	(59,772,872)	(17,875,447)	(7,957,960)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(802,693)	(620,618)	(182,075)	0
7	282919	CD-AA	(2,013,213)	(1,405,686)	(420,379)	(187,148)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,431,530)	(61,805,701)	(18,479,852)	(8,145,977)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,972,052	3,972,052	0	0	0	0	3,972,052
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	4,380	4,380	0	0	0	0	4,380
7/4	154550 Supply Chain Average Cost Variance	0	0	(64)	(64)	0	0	0	0	(64)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,850,719	29,619,039	0	87,469,758	49,903,289	25,868,752	7,947,430	3,750,287	0
<b>TOTAL</b>		<b>57,850,719</b>	<b>29,619,039</b>	<b>3,976,368</b>	<b>91,446,126</b>	<b>49,903,289</b>	<b>25,868,752</b>	<b>7,947,430</b>	<b>3,750,287</b>	<b>3,976,368</b>

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