

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	170,974,561	110,221,153	60,753,408
		Adjustments			
		Adjusted Net Operating Income (Loss)	170,974,561	110,221,153	60,753,408
E-APL		Electric Net Rate Base	2,598,297,587	1,748,426,826	849,870,761
		<b>RATE OF RETURN</b>	<b>6.580%</b>	<b>6.304%</b>	<b>7.149%</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 June 30, 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	6-01-2020 thru 06-30-2020	395,867 100.000%	259,056 65.440%	136,811 34.560%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2019 thru 06-30-2020	26,753,394 100.000%	18,134,361 67.783%	8,619,033 32.217%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

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

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

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2020  
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AVISTA UTILITIES

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

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

Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		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 Percent	6-01-2020 thru 06-30-2020	1,307,426,062	905,135,151	402,290,911	
		Percent		100.000%	69.230%	30.770%	
11		Book Depreciation Percent	07-01-2019 thru 06-30-2020	126,161,448	82,318,523	43,842,925	
		Percent		100.000%	65.249%	34.751%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	6-01-2020 thru 06-30-2020	3,198,339,912 100.000%	2,164,656,367 67.681%	1,033,683,545 32.319%
13	E-PLT	Net Electric General Plant Percent	6-01-2020 thru 06-30-2020	281,541,085 100.000%	194,102,537 68.943%	87,438,548 31.057%
14		Net Allocated Schedule M's Percent	07-01-2019 thru 06-30-2020	-142,422,212 100.000%	-96,560,592 67.799%	-45,861,620 32.201%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

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For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

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



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For Twelve Months Ended June 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	10,174,787	28,000,293	38,175,080	5,949,727	18,379,392	24,329,119	4,225,060	9,620,901
E-DEPX		Depreciation Expense-Transmission	1,491,108	15,344,392	16,835,500	506,896	10,072,059	10,578,955	984,212	5,272,333
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,135,025	1,135,025	0	745,031	745,031	0	389,994
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(62,696)	0	(62,696)	62,696	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,246,821)	0	(1,246,821)	(509,744)	0	(509,744)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	407,946	0	407,946	407,946	0	407,946	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	58,612	0	58,612	0	0	0	58,612	0
99	407327	Colstrip Reg. Asset Amortization	1,073,318	0	1,073,318	244,792	0	244,792	828,526	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(150,390)	0	(150,390)	0	0	0	(150,390)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	334,294	0	334,294	0	0	0	334,294	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	208,654	0	208,654	152,449	0	152,449	56,205	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(357,111)	0	(357,111)	(357,111)	0	(357,111)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,410,377)	0	(2,410,377)	(416,737)	0	(416,737)	(1,993,640)	0
99	407434	EIM Deferred O&M	(178,806)	0	(178,806)	0	0	0	(178,806)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(11,407,463)	0	(11,407,463)	(7,480,021)	0	(7,480,021)	(3,927,442)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(863,782)	0	(863,782)	0	0	0	(863,782)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	32,104	0	32,104	32,104	0	32,104	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,245,386	25,245,386	0	16,571,071	16,571,071	0	8,674,315
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,574,266)	70,833,486	68,259,220	(1,264,530)	46,495,100	45,230,570	(1,309,736)	24,338,386
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	16,912,381	416,587,031	433,499,412	7,717,115	273,447,726	281,164,841	9,195,266	143,139,305

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For Twelve Months Ended June 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

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

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended June 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	159,820	159,820	0	104,586	104,586	0	55,234
2	902000	Meter Reading Expenses	1,991,015	203,235	2,194,250	1,768,555	132,997	1,901,552	222,460	70,238
2	903XXX	Customer Records & Collection Expenses	2,118,122	7,069,085	9,187,207	1,418,182	4,626,009	6,044,191	699,940	2,443,076
2	904000	Uncollectible Accounts	0	3,474,210	3,474,210	0	2,273,523	2,273,523	0	1,200,687
2	905000	Misc Customer Accounts	0	198,432	198,432	0	129,854	129,854	0	68,578
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,109,137</b>	<b>11,104,782</b>	<b>15,213,919</b>	<b>3,186,737</b>	<b>7,266,969</b>	<b>10,453,706</b>	<b>922,400</b>	<b>3,837,813</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,828,379	171,968	34,000,347	23,544,038	112,536	23,656,574	10,284,341	59,432
2	909000	Advertising	119,282	1,009,522	1,128,804	119,282	660,631	779,913	0	348,891
2	910000	Misc Customer Service & Info Exp	0	292,011	292,011	0	191,092	191,092	0	100,919
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,947,661</b>	<b>1,473,501</b>	<b>35,421,162</b>	<b>23,663,320</b>	<b>964,259</b>	<b>24,627,579</b>	<b>10,284,341</b>	<b>509,242</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	633,825	32,840,298	33,474,123	518,115	22,721,874	23,239,989	115,710	10,118,424
4	921000	Office Supplies & Expenses	10,265	4,517,092	4,527,357	10,265	3,125,331	3,135,596	0	1,391,761
4	922000	Admin Exp Transferred--Credit	0	(100,045)	(100,045)	0	(69,220)	(69,220)	0	(30,825)
4	923000	Outside Services Employed	396,119	9,786,670	10,182,789	377,780	6,771,299	7,149,079	18,339	3,015,371
4	924000	Property Insurance Premium	0	1,624,563	1,624,563	0	1,124,019	1,124,019	0	500,544
4	925XXX	Injuries and Damages	18,824	3,629,130	3,647,954	13,942	2,510,959	2,524,901	4,882	1,118,171
4	926XXX	Employee Pensions and Benefits	2,296,856	15,072,630	17,369,486	1,664,955	10,428,602	12,093,557	631,901	4,644,028
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,045,079	3,555,279	6,600,358	2,006,915	2,333,685	4,340,600	1,038,164	1,221,594
4	930000	Miscellaneous General Expenses	110,281	6,422,759	6,533,040	86,945	4,443,843	4,530,788	23,336	1,978,916
4	931000	Rents	4,200	382,276	386,476	0	264,493	264,493	4,200	117,783
4	935000	Maintenance of General Plant	1,528,538	11,408,695	12,937,233	1,074,463	7,893,562	8,968,025	454,075	3,515,133
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>8,045,187</b>	<b>89,139,347</b>	<b>97,184,534</b>	<b>5,753,380</b>	<b>61,548,447</b>	<b>67,301,827</b>	<b>2,291,807</b>	<b>27,590,900</b>

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For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,243,462	19,617,867	22,861,329	2,403,755	13,573,406	15,977,161	839,707	6,044,461
E-AMTX		Amortization Expense-General Plant - 303000	0	344,828	344,828	0	238,316	238,316	0	106,512
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,096,806	25,701,681	28,798,487	3,090,813	17,782,736	20,873,549	5,993	7,918,945
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,255	47,255	0	32,695	32,695	0	14,560
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(4,506,879)	0	(4,506,879)	(5,858)	0	(5,858)	(4,501,021)	0
99	407311	Regulatory Debit - AFUDC Amortization	283,466	1,440,085	1,723,551	225,257	974,664	1,199,921	58,209	465,421
99	407314	Regulatory Debit - FISERVE Amortization	329,081	0	329,081	193,748	0	193,748	135,333	0
99	407319	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0
99	407332	Existing Meters Excess Deprec. Deferral	871,077	0	871,077	871,077	0	871,077	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(854,185)	0	(854,185)	(641,821)	0	(641,821)	(212,364)	0
99	407436	Regulatory Credit - AMI	(8,017,394)	0	(8,017,394)	(8,017,394)	0	(8,017,394)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(587,660)	0	(587,660)	0	0	0	(587,660)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,014,634)	0	(1,014,634)	(1,014,634)	0	(1,014,634)	0	0
E-OTX		Taxes Other Than FIT--A&G	542,329	3,597,112	4,139,441	374,587	2,488,806	2,863,393	167,742	1,108,306
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,894,424)	50,748,828	44,854,404	(1,951,013)	35,090,623	33,139,610	(3,943,411)	15,658,205
		TOTAL ADMIN & GENERAL EXPENSES	2,150,763	139,888,175	142,038,938	3,802,367	96,639,070	100,441,437	(1,651,604)	43,249,105
		TOTAL EXPENSES BEFORE FIT	185,092,340	578,441,691	763,534,031	135,093,948	384,681,632	519,775,580	49,998,392	193,760,059
		NET OPERATING INCOME (LOSS) BEFORE FIT			190,223,172			121,511,062		
E-FIT		FEDERAL INCOME TAX			4,047,809			744,720		
E-FIT		DEFERRED FEDERAL INCOME TAX			15,685,590			10,863,404		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,974,561			110,221,153		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.440%	34.560%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.783%	32.217%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

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

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

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



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,845,961
E-DEPX		Depreciation Expense-Transmission	6,256,545
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	389,994
99		Colstrip 3 AFUDC Reallocation Adj	62,696
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	58,612
99	407327	Colstrip Reg. Asset Amortization	828,526
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(150,390)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	334,294
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	56,205
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,993,640)
99	407434	EIM Deferred O&M	(178,806)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,927,442)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(863,782)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,674,315
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,028,650</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>152,334,571</u>

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

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

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	55,234
2	902000	Meter Reading Expenses	292,698
2	903XXX	Customer Records & Collection Expenses	3,143,016
2	904000	Uncollectible Accounts	1,200,687
2	905000	Misc Customer Accounts	68,578
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,760,213</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,343,773
2	909000	Advertising	348,891
2	910000	Misc Customer Service & Info Exp	100,919
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,793,583</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	10,234,134
4	921000	Office Supplies & Expenses	1,391,761
4	922000	Admin Exp Transferred--Credit	(30,825)
4	923000	Outside Services Employed	3,033,710
4	924000	Property Insurance Premium	500,544
4	925XXX	Injuries and Damages	1,123,053
4	926XXX	Employee Pensions and Benefits	5,275,929
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,259,758
4	930000	Miscellaneous General Expenses	2,002,252
4	931000	Rents	121,983
4	935000	Maintenance of General Plant	3,969,208
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>29,882,707</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,884,168
E-AMTX		Amortization Expense-General Plant - 303000	106,512
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,924,938
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,560
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(4,501,021)
99	407311	Regulatory Debit - AFUDC Amortization	523,630
99	407314	Regulatory Debit - FISERVE Amortization	135,333
99	407319	AFUDC Equity DFIT Deferral	150,650
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(212,364)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(587,660)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,276,048
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>11,714,794</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>41,597,501</u>
		TOTAL EXPENSES BEFORE FIT	<u>243,758,451</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	68,712,110
E-FIT		FEDERAL INCOME TAX	3,303,089
E-FIT		DEFERRED FEDERAL INCOME TAX	4,822,186
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,753,408</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,958	655,544	690,502	32,158	430,299	462,457	2,800	225,245	228,045
1	456010	Other Electric Rev-Financial	0	(6,906,074)	(6,906,074)	0	(4,533,147)	(4,533,147)	0	(2,372,927)	(2,372,927)
1	456015	Other Electric Rev-CT Fuel Sales	0	9,035,650	9,035,650	0	5,931,001	5,931,001	0	3,104,649	3,104,649
1	456016	Other Electric Rev-Resource Opt	0	2,709,248	2,709,248	0	1,778,350	1,778,350	0	930,898	930,898
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	249,208	249,208	0	163,580	163,580	0	85,628	85,628
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	153,656	153,656	0	100,860	100,860	0	52,796	52,796
1	456030	Other Electric Rev-Clearwater	(165,004)	1,238,671	1,073,667	0	813,064	813,064	(165,004)	425,607	260,603
1	456050	Other Electric Rev-Attachment Fees	932,935	878,170	1,811,105	870,093	576,431	1,446,524	62,842	301,739	364,581
1	456100	Transmission Revenue of Others	0	11,656,259	11,656,259	0	7,651,168	7,651,168	0	4,005,091	4,005,091
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,533,742	2,533,742	0	1,663,148	1,663,148	0	870,594	870,594
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	473,495	0	473,495	473,495	0	473,495	0	0	0
1	456328	Residential Decoupling Deferral	5,265,040	0	5,265,040	4,789,857	0	4,789,857	475,183	0	475,183
1	456329	Amortization Res Decoupling Deferral	(4,702,043)	0	(4,702,043)	(3,651,275)	0	(3,651,275)	(1,050,768)	0	(1,050,768)
1	456338	Non-res Decoupling Deferred Rev	12,500,002	0	12,500,002	10,690,961	0	10,690,961	1,809,041	0	1,809,041
1	456339	Amortization Non-res Decoupling	(6,217,586)	0	(6,217,586)	(4,951,065)	0	(4,951,065)	(1,266,521)	0	(1,266,521)
1	456380	Other Electric Revenue-Clearwater	315,992	0	315,992	0	0	0	315,992	0	315,992
1	456700	Other Electric Rev-Low Voltage	167,239	0	167,239	110,453	0	110,453	56,786	0	56,786
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,369,427)	(1,369,427)	0	(898,892)	(898,892)	0	(470,535)	(470,535)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,369,427	1,369,427	0	898,892	898,892	0	470,535	470,535
1	456730	Other Elec Rev-Intraco Thermal	0	37,180,578	37,180,578	0	24,405,331	24,405,331	0	12,775,247	12,775,247
TOTAL ACCOUNT 456			8,605,028	63,391,992	71,997,020	8,364,677	41,610,503	49,975,180	240,351	21,781,489	22,021,840

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	116,837,995	116,837,995	0	76,692,460	76,692,460	0	40,145,535	40,145,535
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,491,131	1,736,862	245,731	978,778	1,224,509	0	512,353	512,353
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,381,949	0	10,381,949	0	0	0	10,381,949	0	10,381,949
1	555550	Non Monetary - Exchange Power	0	842,337	842,337	0	552,910	552,910	0	289,427	289,427
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,452,520	2,452,520	0	1,609,834	1,609,834	0	842,686	842,686
1	555710	Intercompany Purchase	0	2,531,345	2,531,345	0	1,661,575	1,661,575	0	869,770	869,770
TOTAL ACCOUNT 555			10,627,680	124,155,328	134,783,008	245,731	81,495,557	81,741,288	10,381,949	42,659,771	53,041,720

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,910	6,329,737	6,347,647	17,910	4,154,839	4,172,749	0	2,174,898	2,174,898
1	557010	Other Power Supply Expense - Financial	0	(4,291,655)	(4,291,655)	0	(2,817,042)	(2,817,042)	0	(1,474,613)	(1,474,613)
1	557018	Merchandise Processing Fee	0	54,196	54,196	0	35,574	35,574	0	18,622	18,622
1	557150	Fuel - Economic Dispatch	0	(15,722,073)	(15,722,073)	0	(10,319,969)	(10,319,969)	0	(5,402,104)	(5,402,104)
1	557160	Power Supply Expense - Miscellaneous	0	145	145	0	95	95	0	50	50
99	557161	Unbilled Add-Ons	(353,213)	0	(353,213)	(712,098)	0	(712,098)	358,885	0	358,885
1	557165	Other Resource Costs-CAISO Charges	0	111,610	111,610	0	73,261	73,261	0	38,349	38,349
1	557170	Broker Fees - Power	0	287,128	287,128	0	188,471	188,471	0	98,657	98,657
1	557171	REC Broker Fees	0	52,319	52,319	0	34,342	34,342	0	17,977	17,977
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	6,110,231	0	6,110,231	6,110,231	0	6,110,231	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(3,699,132)	0	(3,699,132)	(3,699,132)	0	(3,699,132)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	889,389	0	889,389	889,389	0	889,389	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,349,912)	0	(1,349,912)	(1,349,912)	0	(1,349,912)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(181,538)	0	(181,538)	0	0	0	(181,538)	0	(181,538)
99	557390	Idaho PCA Amortization	(3,936,513)	0	(3,936,513)	0	0	0	(3,936,513)	0	(3,936,513)
1	557395	Optional Renewable Power Expense Offset	0	457	457	0	300	300	0	157	157
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,289,915	2,289,915	0	1,503,100	1,503,100	0	786,815	786,815
1	557711	Turbine Gas Bookout Offset	0	(2,289,915)	(2,289,915)	0	(1,503,100)	(1,503,100)	0	(786,815)	(786,815)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,188,409	59,188,409	0	38,851,272	38,851,272	0	20,337,137	20,337,137
TOTAL ACCOUNT 557			(1,434,907)	46,010,273	44,575,366	2,003,079	30,201,143	32,204,222	(3,437,986)	15,809,130	12,371,144

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	271,286	171,968	443,254	190,073	112,536	302,609	81,213	59,432	140,645
99	908600	Public Purpose Tariff Rider Expense Offset	33,664,045	0	33,664,045	23,504,162	0	23,504,162	10,159,883	0	10,159,883
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(283,825)	0	(283,825)	(327,070)	0	(327,070)	43,245	0	43,245
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,828,379	171,968	34,000,347	23,544,038	112,536	23,656,574	10,284,341	59,432	10,343,773

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.80%	53.80%
2	Cost of Debt		5.010%	4.997%
	Total Weighted Cost		2.695%	2.688%
E-APL	Net Rate Base	2,598,297,587	1,748,426,826	849,870,761
	Interest Deduction for FIT Calculation	69,964,629	47,120,103	22,844,526
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 June 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	953,757,203	641,286,642	312,470,561
E-OPS	Less: Operating & Maintenance Expense	549,122,957	362,762,173	186,360,784
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,948,582	90,366,554	41,582,028
E-OTX	Less: Taxes Other than FIT	82,462,492	66,646,853	15,815,639
	Net Operating Income Before FIT	190,223,172	121,511,062	68,712,110
E-INT	Less: Interest Expense	69,964,629	47,120,103	22,844,526
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(62,696)	62,696
E-OTX	Less: ID ITC Deferred & Amortization	(376,894)	0	(376,894)
E-SCM	Plus: Schedule M Adjustments	(100,606,368)	(70,907,368)	(29,699,000)
	Taxable Net Operating Income	19,275,281	3,546,287	15,728,994
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,047,809	744,720	3,303,089
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,047,809	744,720	3,303,089
E-DTE	Deferred FIT	15,685,590	10,863,404	4,822,186
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	19,248,611	11,289,909	7,958,702

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 June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		66,147,823	90,269,465	156,417,288	43,329,073	60,876,590	104,205,663	22,818,750	29,392,875	52,211,625
12	997001 Contributions In Aid of Construction		0	5,602,828	5,602,828	0	3,792,050	3,792,050	0	1,810,778	1,810,778
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	1,978,580	1,978,580	0	1,339,123	1,339,123	0	639,457	639,457
99	997007 Idaho PCA		(4,118,051)	0	(4,118,051)	0	0	0	(4,118,051)	0	(4,118,051)
12	997009 Rathdrum Turbine Lease		0	(19,729)	(19,729)	0	(13,353)	(13,353)	0	(6,376)	(6,376)
12	997016 Redemption Expense Amortization		0	942,795	942,795	0	638,093	638,093	0	304,702	304,702
99	997017 Amort - Invest in Exch Pwr (405.9)		407,946	0	407,946	407,946	0	407,946	0	0	0
99	997018 DSM Tariff Rider		7,197,390	0	7,197,390	3,491,572	0	3,491,572	3,705,818	0	3,705,818
12	997020 FAS87 Current Pension Accrual		0	413,754	413,754	0	280,033	280,033	0	133,721	133,721
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	1,796,577	1,796,577	0	1,215,941	1,215,941	0	580,636	580,636
99	997031 Decoupling Mechanism		(7,318,907)	0	(7,318,907)	(7,351,972)	0	(7,351,972)	33,065	0	33,065
12	997032 Interest Rate Swaps		0	(30,651,057)	(30,651,057)	0	(20,744,942)	(20,744,942)	0	(9,906,115)	(9,906,115)
99	997033 BPA Residential Exchange		(459,674)	0	(459,674)	(108,138)	0	(108,138)	(351,536)	0	(351,536)
99	997034 Montana Hydro Settlement		5,036,000	0	5,036,000	3,299,413	0	3,299,413	1,736,587	0	1,736,587
99	997035 Leases		0	130,311	130,311	0	90,161	90,161	0	40,150	40,150
99	997043 Washington Deferred Power Costs		2,129,292	0	2,129,292	2,129,292	0	2,129,292	0	0	0
12	997044 Non-Monetary Power Costs		0	842,337	842,337	0	570,102	570,102	0	272,235	272,235
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(189,078,213)	(189,078,213)	0	(127,970,025)	(127,970,025)	0	(61,108,188)	(61,108,188)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,086	1,067,179	152,118	598,358	750,476	30,975	285,728	316,703
99	997065 Amortization - Unbilled Revenue Add-Ins		(1,012,532)	0	(1,012,532)	(1,512,282)	0	(1,512,282)	499,750	0	499,750
12	997072 CDA Fund Settlement-Prepayment		0	(2,000,000)	(2,000,000)	0	(1,312,800)	(1,312,800)	0	(687,200)	(687,200)
12	997080 Book Transportation Depreciation		0	3,483,669	3,483,669	0	2,357,782	2,357,782	0	1,125,887	1,125,887
12	997081 Deferred Compensation		0	120,177	120,177	0	81,337	81,337	0	38,840	38,840
4	997082 Meal Disallowances		0	536,280	536,280	0	371,047	371,047	0	165,233	165,233
12	997083 Paid Time Off		0	1,259,708	1,259,708	0	852,583	852,583	0	407,125	407,125
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(1,014,352)	0	(1,014,352)	0	0	0	(1,014,352)	0	(1,014,352)
99	997095 WA REC Deferral		(460,523)	0	(460,523)	(460,523)	0	(460,523)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,145	22,145	0	10,575	10,575
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(93,403)	(93,403)	0	(63,216)	(63,216)	0	(30,187)	(30,187)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(35,747,708)	(35,747,708)	0	(24,194,406)	(24,194,406)	0	(11,553,302)	(11,553,302)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		334,294	0	334,294	0	0	0	334,294	0	334,294
99	997104 Spokane River TDG		58,612	0	58,612	0	0	0	58,612	0	58,612
99	997107 MDM System		(17,092,181)	0	(17,092,181)	(17,092,181)	0	(17,092,181)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(5,650,187)	0	(5,650,187)	(903,303)	0	(903,303)	(4,746,884)	0	(4,746,884)
99	997110	FISERVE	(501,997)	0	(501,997)	(448,081)	0	(448,081)	(53,916)	0	(53,916)
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,757)	(164,757)	0	(78,674)	(78,674)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,731	462,731	0	313,181	313,181	0	149,550	149,550
99	997115	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0	150,650
99	997117	Colstrip Plant Adjustment	(3,098,127)	0	(3,098,127)	(1,017,749)	0	(1,017,749)	(2,080,378)	0	(2,080,378)
99	997119	AFUDC Tax CPI	0	6,574,887	6,574,887	0	4,449,949	4,449,949	0	2,124,938	2,124,938
99	997120	Transportation Tax Disallowance	0	80,426	80,426	0	54,433	54,433	0	25,993	25,993
99	997123	EIM Deferred O&M	(178,806)	0	(178,806)	0	0	0	(178,806)	0	(178,806)
99	997124	Colstrip Recovery Offset	1,071,334	0	1,071,334	1,071,334	0	1,071,334	0	0	0
99	997125	COVID-19	(587,660)	0	(587,660)	0	0	0	(587,660)	0	(587,660)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>41,815,842</b>	<b>(142,422,210)</b>	<b>(100,606,368)</b>	<b>25,653,223</b>	<b>(96,560,591)</b>	<b>(70,907,368)</b>	<b>16,162,619</b>	<b>(45,861,619)</b>	<b>(29,699,000)</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%	67.681%	32.319%
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 June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	10,273,103	10,273,103	0	6,952,939	6,952,939	0	3,320,164	3,320,164
99	410100	Deferred Federal Income Tax Expense - Washin	5,101,548	0	5,101,548	5,101,548	0	5,101,548	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,716,787	0	1,716,787	0	0	0	1,716,787	0	1,716,787
	410100	Total	6,818,335	10,273,103	17,091,438	5,101,548	6,952,939	12,054,487	1,716,787	3,320,164	5,036,951
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(339,790)	(339,790)	0	(229,973)	(229,973)	0	(109,817)	(109,817)
99	411100	Deferred Federal Income Tax Expense - Washin	(961,110)	0	(961,110)	(961,110)	0	(961,110)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(104,948)	0	(104,948)	0	0	0	(104,948)	0	(104,948)
	411100	Total	(1,066,058)	(339,790)	(1,405,848)	(961,110)	(229,973)	(1,191,083)	(104,948)	(109,817)	(214,765)
Total Deferred Federal Income Tax Expense			5,752,277	9,933,313	15,685,590	4,140,438	6,722,966	10,863,404	1,611,839	3,210,347	4,822,186

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.681%	32.319%
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 June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	21,492	21,492	0	14,107	14,107	0	7,385	7,385
1	408140	State Kwh Generation Tax	0	1,355,717	1,355,717	0	889,893	889,893	0	465,824	465,824
1	408150	R&P Property Tax--Production	0	17,640,500	17,640,500	0	11,579,224	11,579,224	0	6,061,276	6,061,276
1	408180	R&P Property Tax--Transmission	0	6,258,024	6,258,024	0	4,107,767	4,107,767	0	2,150,257	2,150,257
1	409100	State Income Tax--Montana & Oregon	0	(30,347)	(30,347)	0	(19,920)	(19,920)	0	(10,427)	(10,427)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,245,386</b>	<b>25,245,386</b>	<b>0</b>	<b>16,571,071</b>	<b>16,571,071</b>	<b>0</b>	<b>8,674,315</b>	<b>8,674,315</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,043,639	0	21,043,639	21,043,639	0	21,043,639	0	0	0
99	408120	Municipal Occupation & License Tax	21,973,747	0	21,973,747	18,496,164	0	18,496,164	3,477,583	0	3,477,583
99	408160	Miscellaneous State or Local Tax--WA & ID	274	0	274	0	0	0	274	0	274
99	408170	R&P Property Tax--Distribution	10,817,859	0	10,817,859	7,672,364	0	7,672,364	3,145,495	0	3,145,495
99	409100	State Income Tax--Idaho	(381,281)	321	(380,960)	0	222	222	(381,281)	99	(381,182)
99	411410	State Income Tax--Idaho ITC Deferred	(347,745)	0	(347,745)	0	0	0	(347,745)	0	(347,745)
99	411420	State Income Tax--Idaho ITC Amortization	(29,149)	0	(29,149)	0	0	0	(29,149)	0	(29,149)
<b>TOTAL DISTRIBUTION</b>			<b>53,077,344</b>	<b>321</b>	<b>53,077,665</b>	<b>47,212,167</b>	<b>222</b>	<b>47,212,389</b>	<b>5,865,177</b>	<b>99</b>	<b>5,865,276</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	542,329	3,597,112	4,139,441	374,587	2,488,806	2,863,393	167,742	1,108,306	1,276,048
<b>TOTAL A&amp;G</b>			<b>542,329</b>	<b>3,597,112</b>	<b>4,139,441</b>	<b>374,587</b>	<b>2,488,806</b>	<b>2,863,393</b>	<b>167,742</b>	<b>1,108,306</b>	<b>1,276,048</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>53,619,673</b>	<b>28,842,819</b>	<b>82,462,492</b>	<b>47,586,754</b>	<b>19,060,099</b>	<b>66,646,853</b>	<b>6,032,919</b>	<b>9,782,720</b>	<b>15,815,639</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:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,850,000	7,850,000	0	5,152,740	5,152,740	0	2,697,260	2,697,260
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	1,097,465	1,097,465	0	720,376	720,376	0	377,089	377,089
1	182381	CDA Settlement Past Storage	0	29,653,705	29,653,705	0	19,464,692	19,464,692	0	10,189,013	10,189,013
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	105,430,302	105,379,539	(81,333)	72,946,172	72,864,839	30,570	32,484,130	32,514,700
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	125,520	125,520	0	86,846	86,846	0	38,674	38,674
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,006,924	974,313	15,981,237	15,006,924	674,117	15,681,041	0	300,196	300,196
TOTAL INTANGIBLE PLANT			15,600,513	296,790,202	312,390,715	15,569,943	201,966,837	217,536,780	30,570	94,823,365	94,853,935
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,198,657	28,586,572	139,785,229	72,669,213	18,764,226	91,433,439	38,529,444	9,822,346	48,351,790
1	312000	Boiler Plant	146,094,827	46,866,761	192,961,588	95,474,145	30,763,342	126,237,487	50,620,682	16,103,419	66,724,101
1	313000	Generators	250,887	0	250,887	164,725	0	164,725	86,162	0	86,162
1	314000	Turbogenerator Units	38,789,986	18,819,408	57,609,394	25,350,035	12,353,059	37,703,094	13,439,951	6,466,349	19,906,300
1	315000	Accessory Electric Equipment	17,731,161	12,476,178	30,207,339	11,588,172	8,189,363	19,777,535	6,142,989	4,286,815	10,429,804
1	316000	Miscellaneous Power Plant Equipment	14,334,644	2,504,682	16,839,326	9,368,457	1,644,073	11,012,530	4,966,187	860,609	5,826,796
TOTAL STEAM PRODUCTION PLANT			328,400,162	113,116,936	441,517,098	214,614,747	74,249,956	288,864,703	113,785,415	38,866,980	152,652,395
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,249,061	64,249,061	0	42,173,084	42,173,084	0	22,075,977	22,075,977
1	331XXX	Structures & Improvements	0	97,422,669	97,422,669	0	63,948,240	63,948,240	0	33,474,429	33,474,429
1	332XXX	Reservoirs, Dams, & Waterways	0	191,426,667	191,426,667	0	125,652,464	125,652,464	0	65,774,203	65,774,203
1	333000	Waterwheels, Turbines, & Generators	0	234,890,344	234,890,344	0	154,182,022	154,182,022	0	80,708,322	80,708,322
1	334000	Accessory Electric Equipment	0	74,936,935	74,936,935	0	49,188,604	49,188,604	0	25,748,331	25,748,331
1	335XXX	Miscellaneous Power Plant Equipment	0	15,257,025	15,257,025	0	10,014,711	10,014,711	0	5,242,314	5,242,314
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	681,832,625	681,832,625	0	447,554,935	447,554,935	0	234,277,690	234,277,690
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,171,197	17,171,197	0	11,271,174	11,271,174	0	5,900,023	5,900,023
1	342000	Fuel Holders, Producers, & Accessories	0	21,394,703	21,394,703	0	14,043,483	14,043,483	0	7,351,220	7,351,220
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	222,009,704	222,009,704	0	145,727,170	145,727,170	0	76,282,534	76,282,534
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	22,318,542	22,318,542	0	14,649,891	14,649,891	0	7,668,651	7,668,651
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	1,665,028	1,665,028	0	1,092,924	1,092,924	0	572,104	572,104
TOTAL OTHER PRODUCTION PLANT			0	309,177,075	309,177,075	0	202,943,832	202,943,832	0	106,233,243	106,233,243
TOTAL PRODUCTION PLANT			328,400,162	1,104,126,636	1,432,526,798	214,614,747	724,748,723	939,363,470	113,785,415	379,377,913	493,163,328

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

AVISTA UTILITIES

			*****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	29,135,559	29,763,917	410,632	19,124,581	19,535,213	217,726	10,010,978	10,228,704
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	35,146	27,228,152	27,263,298	19,995	17,872,559	17,892,554	15,151	9,355,593	9,370,744
1	353XXX	Station Equipment	12,111,543	278,930,526	291,042,069	7,910,800	183,089,997	191,000,797	4,200,743	95,840,529	100,041,272
1	354000	Towers & Fixtures	16,037,091	1,167,384	17,204,475	10,480,366	766,271	11,246,637	5,556,725	401,113	5,957,838
1	355000	Poles & Fixtures	4,595	286,855,518	286,860,113	2,718	188,291,962	188,294,680	1,877	98,563,556	98,565,433
1	356000	Overhead Conductors & Devices	12,564,525	150,410,921	162,975,446	8,210,441	98,729,729	106,940,170	4,354,084	51,681,192	56,035,276
1	357000	Underground Conduit	0	3,102,972	3,102,972	0	2,036,791	2,036,791	0	1,066,181	1,066,181
1	358000	Underground Conductors & Devices	0	2,451,633	2,451,633	0	1,609,252	1,609,252	0	842,381	842,381
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>41,460,092</b>	<b>781,311,436</b>	<b>822,771,528</b>	<b>27,086,470</b>	<b>512,852,827</b>	<b>539,939,297</b>	<b>14,373,622</b>	<b>268,458,609</b>	<b>282,832,231</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,834,700	0	7,834,700	6,364,146	0	6,364,146	1,470,554	0	1,470,554
99	360400	Land Easements	3,764,223	0	3,764,223	1,280,594	0	1,280,594	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	34,363,013	0	34,363,013	27,277,504	0	27,277,504	7,085,509	0	7,085,509
3	362000	Station Equipment	151,288,342	2,976,624	154,264,966	100,562,145	2,017,645	102,579,790	50,726,197	958,979	51,685,176
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	448,385,479	0	448,385,479	293,126,690	0	293,126,690	155,258,789	0	155,258,789
99	365000	Overhead Conductors & Devices	288,555,706	0	288,555,706	184,702,942	0	184,702,942	103,852,764	0	103,852,764
99	366000	Underground Conduit	126,544,296	0	126,544,296	82,237,115	0	82,237,115	44,307,181	0	44,307,181
99	367000	Underground Conductors & Devices	224,839,669	0	224,839,669	149,312,228	0	149,312,228	75,527,441	0	75,527,441
99	368000	Line Transformers	287,562,004	0	287,562,004	198,732,285	0	198,732,285	88,829,719	0	88,829,719
99	369XXX	Services	184,411,692	0	184,411,692	121,348,457	0	121,348,457	63,063,235	0	63,063,235
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	79,441,345	0	79,441,345	55,511,587	0	55,511,587	23,929,758	0	23,929,758
99	373XXX	Street Light & Signal Systems	67,470,173	0	67,470,173	43,599,018	0	43,599,018	23,871,155	0	23,871,155
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,909,411,041</b>	<b>2,976,624</b>	<b>1,912,387,665</b>	<b>1,268,637,260</b>	<b>2,017,645</b>	<b>1,270,654,905</b>	<b>640,773,781</b>	<b>958,979</b>	<b>641,732,760</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,243,311	101,935,812	121,179,123	10,525,443	70,528,369	81,053,812	8,717,868	31,407,443	40,125,311
4	391XXX	Office Furniture & Equipment	4,537,079	64,891,387	69,428,466	4,499,552	44,897,702	49,397,254	37,527	19,993,685	20,031,212
4	392XXX	Transportation Equipment	37,117,432	24,651,164	61,768,596	25,992,199	17,055,894	43,048,093	11,125,233	7,595,270	18,720,503
4	393000	Stores Equipment	469,830	3,725,818	4,195,648	274,216	2,577,856	2,852,072	195,614	1,147,962	1,343,576
4	394000	Tools, Shop & Garage Equipment	1,606,416	14,548,683	16,155,099	676,464	10,066,088	10,742,552	929,952	4,482,595	5,412,547
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	338,863	2,523,448	2,862,311	325,283	1,745,948	2,071,231	13,580	777,500	791,080
4	396XXX	Power Operated Equipment	24,163,581	9,293,544	33,457,125	14,265,247	6,430,110	20,695,357	9,898,334	2,863,434	12,761,768
4	397XXX	Communications Equipment	29,063,568	79,974,013	109,037,581	20,051,397	55,333,220	75,384,617	9,012,171	24,640,793	33,652,964
4	398000	Miscellaneous Equipment	13,474	749,603	763,077	0	518,643	518,643	13,474	230,960	244,434
<b>TOTAL GENERAL PLANT</b>			<b>118,062,581</b>	<b>311,273,202</b>	<b>429,335,783</b>	<b>77,418,500</b>	<b>215,366,815</b>	<b>292,785,315</b>	<b>40,644,081</b>	<b>95,906,387</b>	<b>136,550,468</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,412,934,389</b>	<b>2,496,478,100</b>	<b>4,909,412,489</b>	<b>1,603,326,920</b>	<b>1,656,952,847</b>	<b>3,260,279,767</b>	<b>809,607,469</b>	<b>839,525,253</b>	<b>1,649,132,722</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(248,925,817)	(72,510,457)	(321,436,274)	(161,641,678)	(47,595,864)	(209,237,542)	(87,284,139)	(24,914,593)	(112,198,732)
E-ADEP		Hydro Production Plant	0	(151,121,505)	(151,121,505)	0	(99,196,156)	(99,196,156)	0	(51,925,349)	(51,925,349)
E-ADEP		Other Production Plant	0	(143,948,589)	(143,948,589)	0	(94,487,854)	(94,487,854)	0	(49,460,735)	(49,460,735)
E-ADEP		Transmission Plant	(24,576,132)	(212,092,751)	(236,668,883)	(15,475,535)	(139,217,682)	(154,693,217)	(9,100,597)	(72,875,069)	(81,975,666)
E-ADEP		Distribution Plant	(604,676,725)	(284,878)	(604,961,603)	(365,326,655)	(193,099)	(365,519,754)	(239,350,070)	(91,779)	(239,441,849)
E-ADEP		General Plant	(43,531,825)	(104,262,873)	(147,794,698)	(26,544,339)	(72,138,439)	(98,682,778)	(16,987,486)	(32,124,434)	(49,111,920)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(921,710,499)</b>	<b>(684,221,053)</b>	<b>(1,605,931,552)</b>	<b>(568,988,207)</b>	<b>(452,829,094)</b>	<b>(1,021,817,301)</b>	<b>(352,722,292)</b>	<b>(231,391,959)</b>	<b>(584,114,251)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,540,029)	(15,540,029)	0	(10,200,475)	(10,200,475)	0	(5,339,554)	(5,339,554)
E-AAMT		Distribution-Franchises/Misc Intangibles	(255,582)	0	(255,582)	(255,582)	0	(255,582)	0	0	0
E-AAMT		General Plant - 303000	0	(2,887,321)	(2,887,321)	0	(1,994,386)	(1,994,386)	0	(892,935)	(892,935)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,086,843)	(81,155,608)	(86,242,451)	(5,055,703)	(56,150,754)	(61,206,457)	(31,140)	(25,004,854)	(25,035,994)
E-AAMT		General Plant - 390200, 396200	0	(215,641)	(215,641)	0	(149,200)	(149,200)	0	(66,441)	(66,441)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(5,342,425)</b>	<b>(99,798,599)</b>	<b>(105,141,024)</b>	<b>(5,311,285)</b>	<b>(68,494,815)</b>	<b>(73,806,100)</b>	<b>(31,140)</b>	<b>(31,303,784)</b>	<b>(31,334,924)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(927,052,924)</b>	<b>(784,019,652)</b>	<b>(1,711,072,576)</b>	<b>(574,299,492)</b>	<b>(521,323,909)</b>	<b>(1,095,623,401)</b>	<b>(352,753,432)</b>	<b>(262,695,743)</b>	<b>(615,449,175)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,485,881,465</b>	<b>1,712,458,448</b>	<b>3,198,339,913</b>	<b>1,029,027,428</b>	<b>1,135,628,938</b>	<b>2,164,656,366</b>	<b>456,854,037</b>	<b>576,829,510</b>	<b>1,033,683,547</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	139,525	139,525	0	91,584	91,584	0	47,941	47,941
12		ADFIT - Electric Plant In Service (282900)	0	(556,903,375)	(556,903,375)	0	(376,917,773)	(376,917,773)	0	(179,985,602)	(179,985,602)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,851,401)	(59,851,401)	0	(41,410,586)	(41,410,586)	0	(18,440,815)	(18,440,815)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,909,250)	(1,909,250)	0	(1,320,991)	(1,320,991)	0	(588,259)	(588,259)
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	(6,227,278)	(6,227,278)	0	(4,087,585)	(4,087,585)	0	(2,139,693)	(2,139,693)
1		ADFIT - CDA Settlement Costs (283333)	0	259,543	259,543	0	170,364	170,364	0	89,179	89,179
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,096,620)	(1,096,620)	0	(742,203)	(742,203)	0	(354,417)	(354,417)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(625,595,380)</b>	<b>(625,595,380)</b>	<b>0</b>	<b>(424,221,704)</b>	<b>(424,221,704)</b>	<b>0</b>	<b>(201,373,676)</b>	<b>(201,373,676)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,485,881,465</b>	<b>1,086,863,068</b>	<b>2,572,744,533</b>	<b>1,029,027,428</b>	<b>711,407,234</b>	<b>1,740,434,662</b>	<b>456,854,037</b>	<b>375,455,834</b>	<b>832,309,871</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.783%	32.217%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.681%	32.319%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended June 30, 2020  
 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	1,485,881,465	1,086,863,068	2,572,744,533	#####	711,407,234	1,740,434,662	456,854,037	375,455,834	832,309,871
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,405,561	31,067,485	37,473,046	5,034,830	21,495,282	26,530,112	1,370,731	9,572,203	10,942,934
4	Accumulated Amortization - AFUDC (182318)	(987,037)	(4,231,310)	(5,218,347)	(764,655)	(2,927,601)	(3,692,256)	(222,382)	(1,303,709)	(1,526,091)
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)	(3,318,070)	0	(3,318,070)	(1,063,384)	0	(1,063,384)	(2,254,686)	0	(2,254,686)
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)	1,935,675	0	1,935,675	0	0	0	1,935,675	0	1,935,675
99	ADFIT - Boulder Park Disallowed (190040)	139,508	0	139,508	0	0	0	139,508	0	139,508
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)	63,382	0	63,382	63,382	0	63,382	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(25,676,166)	0	(25,676,166)	(25,676,166)	0	(25,676,166)	0	0	0
99	CDA Lake Settlement - ID (186382)	7,744	0	7,744	0	0	0	7,744	0	7,744
99	ADFIT - CDA Lake Settlement - Direct (283382)	(14,937)	0	(14,937)	(13,311)	0	(13,311)	(1,626)	0	(1,626)
99	CDA CDR Fund - Direct (182324)	4,611	0	4,611	4,611	0	4,611	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	31,841	0	31,841	30,392	0	30,392	1,449	0	1,449
99	ADFIT - Spokane River Relicensing (283322)	(6,672)	0	(6,672)	(6,371)	0	(6,371)	(301)	0	(301)
99	Spokane River PM&Es (182323)	26,047	0	26,047	19,299	0	19,299	6,748	0	6,748
99	ADFIT - Spokane River PM&Es (283323)	(5,484)	0	(5,484)	(4,067)	0	(4,067)	(1,417)	0	(1,417)
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)	(2,241,502)	(6,121)	(2,247,623)	(954,259)	(4,235)	(958,494)	(1,287,243)	(1,886)	(1,289,129)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(16,742,434)	0	(16,742,434)	(11,214,358)	0	(11,214,358)	(5,528,076)	0	(5,528,076)
99	Colstrip-Regulatory Asset (182327)	6,361,790	0	6,361,790	3,260,314	0	3,260,314	3,101,476	0	3,101,476
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	3,177,684	0	3,177,684	2,318,848	0	2,318,848	858,836	0	858,836
99	Colstrip Reg Asset ADFIT (283376)	(1,007,937)	0	(1,007,937)	(658,687)	0	(658,687)	(349,250)	0	(349,250)
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542
99	Colstrip ARO A/D (317000A)	(1,497,570)	0	(1,497,570)	(978,662)	0	(978,662)	(518,908)	0	(518,908)
99	Colstrip ARO Liability (230027)	(17,921,311)	0	(17,921,311)	(11,711,577)	0	(11,711,577)	(6,209,734)	0	(6,209,734)
99	Colstrip ARO ADFIT (190376)	3,763,475	0	3,763,475	2,459,431	0	2,459,431	1,304,044	0	1,304,044
99	Colstrip ARO ADFIT (283377)	(2,863,530)	0	(2,863,530)	(1,871,317)	0	(1,871,317)	(992,213)	0	(992,213)
99	Customer Deposits (235199)	(1,986,332)	0	(1,986,332)	(1,986,332)	0	(1,986,332)	0	0	0
C-WKC	Working Capital	33,445,803	0	33,445,803	21,114,435	0	21,114,435	12,331,368	0	12,331,368
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(1,277,000)	26,830,054	25,553,054	(10,571,282)	18,563,446	7,992,164	9,294,282	8,266,608	17,560,890
	NET RATE BASE	1,484,604,465	1,113,693,122	2,598,297,587	#####	729,970,680	1,748,426,826	466,148,319	383,722,442	849,870,761

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 June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(72,510,457)	(72,510,457)			(72,510,457)	(72,510,457)		(47,595,864)	(47,595,864)		(24,914,593)	(24,914,593)	
	Steam (ED-ID)	(87,284,139)	(87,284,139)		(87,284,139)	(87,284,139)	(87,284,139)				(87,284,139)		(87,284,139)	
	Steam (ED-WA)	(161,641,678)	(161,641,678)		(161,641,678)	(161,641,678)	(161,641,678)			(161,641,678)				
1	Hydro (ED-AN)	(151,121,505)	(151,121,505)		(151,121,505)	(151,121,505)	(151,121,505)		(99,196,156)	(99,196,156)		(51,925,349)	(51,925,349)	
1	Other (ED-AN)	(143,948,589)	(143,948,589)		(143,948,589)	(143,948,589)	(143,948,589)		(94,487,854)	(94,487,854)		(49,460,735)	(49,460,735)	
<b>Total Electric Production</b>		<b>(616,506,368)</b>	<b>(616,506,368)</b>		<b>(248,925,817)</b>	<b>(367,580,551)</b>	<b>(616,506,368)</b>		<b>(161,641,678)</b>	<b>(241,279,874)</b>	<b>(402,921,552)</b>	<b>(87,284,139)</b>	<b>(126,300,677)</b>	<b>(213,584,816)</b>
<b>Electric Transmission</b>														
1	ED-AN	(212,092,751)	(212,092,751)			(212,092,751)	(212,092,751)		(139,217,682)	(139,217,682)		(72,875,069)	(72,875,069)	
	ED-ID	(9,100,597)	(9,100,597)		(9,100,597)	(9,100,597)	(9,100,597)				(9,100,597)		(9,100,597)	
	ED-WA	(15,475,535)	(15,475,535)		(15,475,535)	(15,475,535)	(15,475,535)		(15,475,535)	(15,475,535)				
<b>Total Electric Transmissic</b>		<b>(236,668,883)</b>	<b>(236,668,883)</b>		<b>(24,576,132)</b>	<b>(212,092,751)</b>	<b>(236,668,883)</b>		<b>(15,475,535)</b>	<b>(139,217,682)</b>	<b>(154,693,217)</b>	<b>(9,100,597)</b>	<b>(72,875,069)</b>	<b>(81,975,666)</b>
<b>Electric Distribution</b>														
3	ED-AN	(284,878)	(284,878)			(284,878)	(284,878)		(193,099)	(193,099)		(91,779)	(91,779)	
	ED-ID	(239,350,070)	(239,350,070)		(239,350,070)	(239,350,070)	(239,350,070)				(239,350,070)		(239,350,070)	
	ED-WA	(365,326,655)	(365,326,655)		(365,326,655)	(365,326,655)	(365,326,655)		(365,326,655)	(365,326,655)				
<b>Total Electric Distribution</b>		<b>(604,961,603)</b>	<b>(604,961,603)</b>		<b>(604,676,725)</b>	<b>(284,878)</b>	<b>(604,961,603)</b>		<b>(365,326,655)</b>	<b>(193,099)</b>	<b>(365,519,754)</b>	<b>(239,350,070)</b>	<b>(91,779)</b>	<b>(239,441,849)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,470,171)	(17,470,171)											
	GD-OR	(1,336,125)		(1,336,125)		(1,336,125)								
<b>Total Gas Underground S</b>		<b>(18,806,296)</b>		<b>(17,470,171)</b>	<b>(1,336,125)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,879,724)	(1,879,724)											
	GD-ID	(87,042,034)	(87,042,034)											
	GD-WA	(151,903,793)	(151,903,793)											
	GD-OR	(121,641,875)		(121,641,875)										
<b>Total Gas Distribution</b>		<b>(362,467,426)</b>		<b>(240,825,551)</b>	<b>(121,641,875)</b>									
<b>General Plant</b>														
4	ED-AN	(36,214,829)	(36,214,829)			(36,214,829)	(36,214,829)		(25,056,678)	(25,056,678)		(11,158,151)	(11,158,151)	
	ED-ID	(11,827,808)	(11,827,808)		(11,827,808)	(11,827,808)	(11,827,808)				(11,827,808)		(11,827,808)	
	ED-WA	(21,348,720)	(21,348,720)		(21,348,720)	(21,348,720)	(21,348,720)							
7,4	CD-AA	(88,784,432)	(61,991,954)	(18,539,077)	(8,253,401)	(61,991,954)	(61,991,954)		(42,891,613)	(42,891,613)		(19,100,341)	(19,100,341)	
9,4	CD-AN	(7,832,805)	(6,056,090)	(1,776,715)		(6,056,090)	(6,056,090)		(4,190,148)	(4,190,148)		(1,865,942)	(1,865,942)	
9	CD-ID	(6,673,407)	(5,159,678)	(1,513,729)		(5,159,678)	(5,159,678)				(5,159,678)		(5,159,678)	
9	CD-WA	(6,719,892)	(5,195,619)	(1,524,273)		(5,195,619)	(5,195,619)		(5,195,619)	(5,195,619)				
8	GD-AA	(1,968,885)		(1,359,161)	(609,724)									
	GD-AN	(3,500,038)		(3,500,038)										
	GD-ID	(2,208,169)		(2,208,169)										
	GD-WA	(9,786,864)		(9,786,864)										
	GD-OR	(5,169,987)		(5,169,987)										
<b>Total General Plant</b>		<b>(202,035,836)</b>	<b>(147,794,698)</b>	<b>(40,208,026)</b>	<b>(14,033,112)</b>	<b>(43,531,825)</b>	<b>(104,262,873)</b>	<b>(147,794,698)</b>	<b>(26,544,339)</b>	<b>(72,138,439)</b>	<b>(98,682,778)</b>	<b>(16,987,486)</b>	<b>(32,124,434)</b>	<b>(49,111,920)</b>
<b>Total Accumulated Depr</b>		<b>(2,041,446,412)</b>	<b>(1,605,931,552)</b>	<b>(298,503,748)</b>	<b>(137,011,112)</b>	<b>(921,710,499)</b>	<b>(684,221,053)</b>	<b>(1,605,931,552)</b>	<b>(568,988,207)</b>	<b>(452,829,094)</b>	<b>(1,021,817,301)</b>	<b>(352,722,292)</b>	<b>(231,391,959)</b>	<b>(584,114,251)</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(13,355,754)	(13,355,754)				(13,355,754)	(13,355,754)			(8,766,717)	(8,766,717)		(4,589,037)	(4,589,037)
1 Misc Intangible Plt (3030 ED-AN	(2,184,275)	(2,184,275)				(2,184,275)	(2,184,275)			(1,433,758)	(1,433,758)		(750,517)	(750,517)
<b>Total Production/Transmission</b>	<b>(15,540,029)</b>	<b>(15,540,029)</b>				<b>(15,540,029)</b>	<b>(15,540,029)</b>			<b>(10,200,475)</b>	<b>(10,200,475)</b>		<b>(5,339,554)</b>	<b>(5,339,554)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(204,110)	(204,110)				(204,110)	(204,110)		(204,110)		(204,110)			
Misc Intangible Plt (3030 ED-WA	(51,472)	(51,472)				(51,472)	(51,472)		(51,472)		(51,472)			
<b>Total Distribution</b>	<b>(255,582)</b>	<b>(255,582)</b>				<b>(255,582)</b>	<b>(255,582)</b>		<b>(255,582)</b>		<b>(255,582)</b>			
<b>General Plant - 303000</b>														
7.4 CD-AA	(4,001,113)	(2,793,697)	(835,473)	(371,943)		(2,793,697)	(2,793,697)		(1,932,931)	(1,932,931)			(860,766)	(860,766)
9.1 CD-AN	(121,091)	(93,624)	(27,467)			(93,624)	(93,624)		(61,455)	(61,455)			(32,169)	(32,169)
GD-ID	(122,567)		(122,567)											
GD-WA	(253,322)		(253,322)											
GD-OR	(104,971)			(104,971)										
<b>Total General Plant - 303000</b>	<b>(4,603,064)</b>	<b>(2,887,321)</b>	<b>(1,238,829)</b>	<b>(476,914)</b>		<b>(2,887,321)</b>	<b>(2,887,321)</b>		<b>(1,994,386)</b>	<b>(1,994,386)</b>			<b>(892,935)</b>	<b>(892,935)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7.4 CD-AA	(105,897,833)	(73,941,044)	(22,112,527)	(9,844,262)		(73,941,044)	(73,941,044)		(51,159,069)	(51,159,069)			(22,781,975)	(22,781,975)
9.4 CD-AN	(150,582)	(116,426)	(34,156)			(116,426)	(116,426)		(80,554)	(80,554)			(35,872)	(35,872)
9 CD-ID	(40,527)	(31,334)	(9,193)		(31,334)	(31,334)	(31,334)		0		(31,334)		(31,334)	(31,334)
9 CD-WA	(6,418,945)	(4,962,936)	(1,456,009)		(4,962,936)	(4,962,936)	(4,962,936)		(4,962,936)	(4,962,936)		0	0	0
4 ED-AN	(7,098,138)	(7,098,138)			(7,098,138)	(7,098,138)	(7,098,138)		(4,911,131)	(4,911,131)			(2,187,007)	(2,187,007)
ED-ID	194	194			194	194	194				194		194	194
ED-WA	(92,767)	(92,767)			(92,767)	(92,767)	(92,767)		(92,767)	(92,767)				
8 GD-AA	(45,767)		(31,594)	(14,173)										
GD-AN	0		0											
GD-OR	0			0										0
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(119,744,365)</b>	<b>(86,242,451)</b>	<b>(23,643,479)</b>	<b>(9,858,435)</b>		<b>(5,086,843)</b>	<b>(81,155,608)</b>	<b>(86,242,451)</b>	<b>(5,055,703)</b>	<b>(56,150,754)</b>	<b>(61,206,457)</b>	<b>(31,140)</b>	<b>(25,004,854)</b>	<b>(25,035,994)</b>
<b>Gas Underground Storage</b>														
GD-AN	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7.4 CD-AA	0	0	0	0		0	0		0	0			0	0
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	(215,641)	(215,641)			(215,641)	(215,641)	(215,641)		(149,200)	(149,200)			(66,441)	(66,441)
ED-WA	0	0			0	0	0		0	0				
GD-WA	0		0						0					
GD-OR	0			0										0
<b>Total General Plant - 390200, 396200</b>	<b>(215,641)</b>	<b>(215,641)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(215,641)</b>	<b>(215,641)</b>	<b>0</b>	<b>(149,200)</b>	<b>(149,200)</b>	<b>0</b>	<b>(66,441)</b>	<b>(66,441)</b>
<b>Total Accumulated Amortization</b>	<b>(140,358,681)</b>	<b>(105,141,024)</b>	<b>(24,882,308)</b>	<b>(10,335,349)</b>		<b>(5,342,425)</b>	<b>(99,798,599)</b>	<b>(105,141,024)</b>	<b>(5,311,285)</b>	<b>(68,494,815)</b>	<b>(73,806,100)</b>	<b>(31,140)</b>	<b>(31,303,784)</b>	<b>(31,334,924)</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%	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:
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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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,509,920	1,160,464	2,713,116	4,636,340	8,509,920	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,926,339	0	0	0	0	25,926,339	0	0	0	25,926,339	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,514,048	0	0	89,034,134	89,034,134	0	0	26,626,208	26,626,208	0	11,853,706	11,853,706
9	CD-WA / ID / AN	30,569,046	9,364,979	6,004,752	8,265,338	23,635,069	2,747,466	1,761,654	2,424,857	6,933,977	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>196,390,007</b>	<b>10,525,443</b>	<b>8,717,868</b>	<b>101,935,812</b>	<b>121,179,123</b>	<b>28,673,805</b>	<b>1,761,654</b>	<b>29,051,065</b>	<b>59,486,524</b>	<b>3,870,654</b>	<b>11,853,706</b>	<b>15,724,360</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,146,504	99,323	7,798	1,039,383	1,146,504	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,885	0	0	0	0	0	0	220,133	220,133	0	98,752	98,752
7	CD-AA	91,160,463	0	0	63,650,970	63,650,970	0	0	19,035,216	19,035,216	0	8,474,277	8,474,277
9	CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,766,230</b>	<b>4,499,553</b>	<b>37,527</b>	<b>64,891,387</b>	<b>69,428,467</b>	<b>1,429,575</b>	<b>8,722</b>	<b>19,314,328</b>	<b>20,752,625</b>	<b>12,109</b>	<b>8,573,029</b>	<b>8,585,138</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,033,371	24,110,136	10,251,731	16,671,504	51,033,371	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,193,592	0	0	0	0	9,182,574	2,720,918	2,290,100	14,193,592	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,147,608</b>	<b>25,992,200</b>	<b>11,125,232</b>	<b>24,651,164</b>	<b>61,768,596</b>	<b>9,734,728</b>	<b>2,977,183</b>	<b>4,727,648</b>	<b>17,439,559</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>

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AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,925,499	274,216	195,614	3,338,417	3,808,247	80,449	57,389	979,414	1,117,252	0	0	0	
		TOTAL ACCOUNT	5,398,163	274,216	195,614	3,725,817	4,195,647	144,921	57,389	979,414	1,181,724	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,891,005	665,325	186,234	5,039,446	5,891,005	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,778,704	0	0	0	0	1,989,902	286,001	502,801	2,778,704	0	0	0	
99		GD-OR / AS	928,838	0	0	0	0	0	0	0	0	928,838	0	928,838	
8		GD-AA	5,095,929	0	0	0	0	0	0	3,517,822	3,517,822	0	1,578,107	1,578,107	
7		CD-AA	13,234,911	0	0	9,241,012	9,241,012	0	0	2,763,582	2,763,582	0	1,230,317	1,230,317	
9		CD-WA / ID / AN	1,323,230	11,139	743,718	268,225	1,023,082	3,268	218,189	78,691	300,148	0	0	0	
		TOTAL ACCOUNT	29,252,617	676,464	929,952	14,548,683	16,155,099	1,993,170	504,190	6,862,896	9,360,256	928,838	2,808,424	3,737,262	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,767,127	325,283	13,580	1,428,264	1,767,127	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,646	0	0	0	0	73,729	0	94,917	168,646	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,728,045	325,283	13,580	2,523,448	2,862,311	73,729	0	564,073	637,802	18,586	209,346	227,932	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		TOTAL ACCOUNT	38,272,277	14,265,248	9,898,334	9,293,544	33,457,126	2,677,229	967,164	1,077,797	4,722,190	43,834	49,127	92,961	



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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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,472,500	12,253,216	6,124,018	32,095,266	50,472,500	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,063,047	0	0	0	0	707,390	353,704	1,953	1,063,047	0	0	
99		GD-OR / AS	1,007,083	0	0	0	0	0	0	0	1,007,083	0	1,007,083	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	0	158,872	158,872	
7		CD-AA	66,202,780	0	0	46,224,767	46,224,767	0	0	13,823,803	13,823,803	0	6,154,210	
9		CD-WA/ ID / AN	15,960,674	7,798,181	2,888,153	1,653,980	12,340,314	2,287,804	847,317	485,239	3,620,360	0	0	
		<b>TOTAL ACCOUNT</b>	<b>135,219,104</b>	<b>20,051,397</b>	<b>9,012,171</b>	<b>79,974,013</b>	<b>109,037,581</b>	<b>2,995,194</b>	<b>1,201,021</b>	<b>14,665,143</b>	<b>18,861,358</b>	<b>1,007,083</b>	<b>6,313,082</b>	<b>7,320,165</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,548	0	6,846	271,702	278,548	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	2,367	0	2,367	
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>973,936</b>	<b>0</b>	<b>13,475</b>	<b>749,604</b>	<b>763,079</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>610,605,040</b>	<b>77,418,503</b>	<b>40,644,081</b>	<b>311,273,201</b>	<b>429,335,785</b>	<b>50,997,106</b>	<b>7,578,444</b>	<b>80,026,063</b>	<b>138,601,613</b>	<b>10,969,324</b>	<b>31,698,318</b>	<b>42,667,642</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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<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended June 30, 2020	
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	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	16,035,620	(81,333)	(1,000)	16,117,953	16,035,620	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	386,505	0	0	0	0	0	0	266,812	266,812	0	119,693	119,693	
7		CD-AA	127,450,932	0	0	88,990,064	88,990,064	0	0	26,613,029	26,613,029	0	11,847,839	11,847,839	
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	144,330,725	(81,333)	30,570	#####	#####	0	9,262	26,974,392	26,983,654	0	11,967,532	11,967,532	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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Ending Balance Basis	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
9		CD-WA / ID / AN	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>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,521	694,521	0	0	694,521	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717
9		CD-WA / ID / AN	18,511,328	14,312,403	0	0	14,312,403	4,198,925	0	0	4,198,925	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,601,253</b>	<b>15,006,924</b>	<b>0</b>	<b>974,313</b>	<b>15,981,237</b>	<b>4,198,925</b>	<b>0</b>	<b>291,374</b>	<b>4,490,299</b>	<b>0</b>	<b>129,717</b>	<b>129,717</b>
		<b>TOTAL</b>	<b>314,361,332</b>	<b>15,245,307</b>	<b>30,570</b>	<b>212,139,814</b>	<b>227,415,691</b>	<b>5,220,839</b>	<b>781,463</b>	<b>55,769,826</b>	<b>61,772,128</b>	<b>406,156</b>	<b>24,767,357</b>	<b>25,173,513</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 June 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,818,103)	(59,222,544)	(17,710,868)	(7,884,691)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(813,349)	(628,857)	(184,492)	0
7	282919	CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,375,211)	(61,767,176)	(18,468,284)	(8,139,751)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended June 30, 2020  
 Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,988,402	3,988,402	0	0	0	0	3,988,402
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	13,062,606	10,144,640	0	23,207,246	21,114,435	12,331,368	(8,051,829)	(2,186,728)	0
<b>TOTAL</b>		<b>13,062,606</b>	<b>10,144,640</b>	<b>3,988,403</b>	<b>27,195,649</b>	<b>21,114,435</b>	<b>12,331,368</b>	<b>(8,051,829)</b>	<b>(2,186,728)</b>	<b>3,988,403</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						