

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,044,353	4,715,781	4,328,572
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,044,353	4,715,781	4,328,572
E-APL	Electric Net Rate Base	2,616,160,557	1,766,964,801	849,195,756
	<b>RATE OF RETURN</b>	<b>0.346%</b>	<b>0.267%</b>	<b>0.510%</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			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended March 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	3-01-2020 thru 03-31-2020	395,091 100.000%	258,642 65.464%	136,449 34.536%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2020 thru 03-31-2020	3,596,660 100.000%	2,521,018 70.093%	1,075,642 29.907%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended March 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended March 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Month Ended March 31, 2020			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2020 thru 03-31-2020	1,279,728,659	887,132,078	392,596,581	
		Percent		100.000%	69.322%	30.678%	
11		Book Depreciation	3-01-2020 thru 03-31-2020	10,530,619	6,839,263	3,691,356	
		Percent		100.000%	64.946%	35.054%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended March 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2020 thru 03-31-2020	3,169,484,442 100.000%	2,146,307,966 67.718%	1,023,176,476 32.282%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2020 thru 03-31-2020	282,172,716 100.000%	194,481,224 68.923%	87,691,492 31.077%
14		Net Allocated Schedule M's - AMA Percent	3-01-2020 thru 03-31-2020	-5,254,144 100.000%	-3,581,910 68.173%	-1,672,234 31.827%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	33,822,235	0	33,822,235	22,768,859	0	22,768,859	11,053,376	0
99	442200	Commercial - Firm & Int.	25,705,625	0	25,705,625	18,536,055	0	18,536,055	7,169,570	0
1	442300	Industrial	8,941,412	0	8,941,412	4,702,362	0	4,702,362	4,239,050	0
99	444000	Public Street & Highway Lighting	615,767	0	615,767	387,078	0	387,078	228,689	0
99	448000	Interdepartmental Revenue	134,987	0	134,987	110,689	0	110,689	24,298	0
99	499XXX	Unbilled Revenue	45,866	0	45,866	8,353	0	8,353	37,513	0
TOTAL SALES TO ULTIMATE CUSTOMERS			69,265,892	0	69,265,892	46,513,396	0	46,513,396	22,752,496	0
1	447XXX	Sales for Resale	0	7,244,736	7,244,736	0	4,755,445	4,755,445	0	2,489,291
TOTAL SALES OF ELECTRICITY			69,265,892	7,244,736	76,510,628	46,513,396	4,755,445	51,268,841	22,752,496	2,489,291
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	24,904	0	24,904	17,856	0	17,856	7,048	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,567	20,567	0	10,766
1	454000	Rent from Electric Property	(76,284)	18,996	(57,288)	158,051	12,469	170,520	(234,335)	6,527
1	454100	Rent from Trnsmission Joint Use	1,446	0	1,446	643	0	643	803	0
1	456XXX	Other Electric Revenues	(254,382)	3,582,773	3,328,391	(519,708)	2,351,732	1,832,024	265,326	1,231,041
TOTAL OTHER OPERATING REVENUE			(304,316)	3,633,102	3,328,786	(343,158)	2,384,768	2,041,610	38,842	1,248,334
TOTAL ELECTRIC REVENUE			68,961,576	10,877,838	79,839,414	46,170,238	7,140,213	53,310,451	22,791,338	3,737,625

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	33,161	33,161	0	21,767	21,767	0	11,394
1	501XXX	Fuel	0	3,003,207	3,003,207	0	1,971,305	1,971,305	0	1,031,902
1	502000	Steam Expense	0	311,043	311,043	0	204,169	204,169	0	106,874
1	505000	Electric Expense	0	50,209	50,209	0	32,957	32,957	0	17,252
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	469,863	469,863	0	308,418	308,418	0	161,445
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	48,406	48,406	0	31,774	31,774	0	16,632
1	511000	Structures	0	63,780	63,780	0	41,865	41,865	0	21,915
1	512000	Boiler Plant	0	449,182	449,182	0	294,843	294,843	0	154,339
1	513000	Electric Plant	0	29,755	29,755	0	19,531	19,531	0	10,224
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,225	1,225	0	804	804	0	421
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>0</b>	<b>4,459,831</b>	<b>4,459,831</b>	<b>0</b>	<b>2,927,433</b>	<b>2,927,433</b>	<b>0</b>	<b>1,532,398</b>
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	212,917	212,917	0	139,759	139,759	0	73,158
1	536000	Water for Power	0	88,795	88,795	0	58,285	58,285	0	30,510
1	537000	Hydraulic Expense	358,027	380,981	739,008	234,823	250,076	484,899	123,204	130,905
1	538000	Electric Expense	0	471,278	471,278	0	309,347	309,347	0	161,931
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	100,603	100,603	0	66,036	66,036	0	34,567
1	540000	Rent	0	185,941	185,941	0	122,052	122,052	0	63,889
1	540100	MT Trust Funds Land Settlement Rents	441,500	0	441,500	289,801	0	289,801	151,699	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	60,064	60,064	0	39,426	39,426	0	20,638
1	542000	Structures	0	90,245	90,245	0	59,237	59,237	0	31,008
1	543000	Reservoirs, Dams, & Waterways	0	19,228	19,228	0	12,621	12,621	0	6,607
1	544000	Electric Plant	0	166,869	166,869	0	109,533	109,533	0	57,336
1	545000	Miscellaneous Hydraulic Plant	0	176,554	176,554	0	115,890	115,890	0	60,664
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>799,527</b>	<b>1,953,475</b>	<b>2,753,002</b>	<b>524,624</b>	<b>1,282,262</b>	<b>1,806,886</b>	<b>274,903</b>	<b>671,213</b>
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	23,380	23,380	0	15,347	15,347	0	8,033
1	547XXX	Fuel	0	5,475,172	5,475,172	0	3,593,903	3,593,903	0	1,881,269
1	548000	Generation Expense	0	194,276	194,276	0	127,523	127,523	0	66,753
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	22,369	22,369	0	14,683	14,683	0	7,686
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
		MAINTENANCE								
1	551000	Supervision & Engineering	0	83,370	83,370	0	54,724	54,724	0	28,646
1	552000	Structures	0	4,035	4,035	0	2,649	2,649	0	1,386
1	553000	Generating & Electric Equipment	0	974,934	974,934	0	639,947	639,947	0	334,987
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(182,712)	(182,712)	0	(119,932)	(119,932)	0	(62,780)
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>6,601,175</b>	<b>6,601,175</b>	<b>0</b>	<b>4,333,013</b>	<b>4,333,013</b>	<b>0</b>	<b>2,268,162</b>





RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	700,312	2,363,166	3,063,478	348,208	1,551,182	1,899,390	352,104	811,984
E-DEPX		Depreciation Expense-Transmission	124,374	1,302,084	1,426,458	42,302	854,688	896,990	82,072	447,396
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,087	95,087	0	62,415	62,415	0	32,672
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	92,685	0	92,685	0	0	0	92,685	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,199	0	18,199	12,749	0	12,749	5,450	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(175,275)	0	(175,275)	0	0	0	(175,275)	0
99	407434	EIM Deferred O&M	(104,491)	0	(104,491)	0	0	0	(104,491)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,331,710)	0	(1,331,710)	(898,660)	0	(898,660)	(433,050)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(64,469)	0	(64,469)	0	0	0	(64,469)	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	715	0	715	715	0	715	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,191,349	2,191,349	0	1,438,401	1,438,401	0	752,948
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(795,239)	6,044,052	5,248,813	(472,364)	3,967,315	3,494,951	(322,875)	2,076,737
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,274,701	33,303,007	36,577,708	2,516,499	21,860,095	24,376,594	758,202	11,442,912

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	44,759	262,705	307,464	29,475	184,138	213,613	15,284	78,567
3	582000	Station Expense	69,906	3,466	73,372	44,514	2,429	46,943	25,392	1,037
3	583000	Overhead Line Expense	119,035	56,626	175,661	82,634	39,691	122,325	36,401	16,935
3	584000	Underground Line Expense	140,715	0	140,715	90,478	0	90,478	50,237	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	72	0	72	72	0	72	0	0
3	586000	Meter Expense	120,296	2,626	122,922	102,380	1,841	104,221	17,916	785
3	587000	Customer Installations Expense	39,105	9,432	48,537	27,898	6,611	34,509	11,207	2,821
3	588000	Miscellaneous Distribution Expense	471,519	314,325	785,844	280,295	220,320	500,615	191,224	94,005
3	589000	Rent	0	17,344	17,344	0	12,157	12,157	0	5,187
		MAINTENANCE:								
3	590000	Supervision & Engineering	46,597	140,712	187,309	5,443	98,629	104,072	41,154	42,083
3	591000	Structures	28,908	5,109	34,017	21,466	3,581	25,047	7,442	1,528
3	592000	Station Equipment	35,582	9,997	45,579	20,095	7,007	27,102	15,487	2,990
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,380,005	(2)	2,380,003	1,732,709	(1)	1,732,708	647,296	(1)
3	594000	Underground Lines	29,464	0	29,464	26,110	0	26,110	3,354	0
3	595000	Line Transformers	34,055	0	34,055	23,884	0	23,884	10,171	0
3	596000	Street Light & Signal System Maintenance Exp	16,779	0	16,779	16,431	0	16,431	348	0
3	597000	Meters	2,548	0	2,548	2,132	0	2,132	416	0
3	598000	Miscellaneous Distribution Expense	17,316	11,087	28,403	15,002	7,771	22,773	2,314	3,316
		TOTAL DISTRIBUTION OPERATING EXP	3,596,661	833,427	4,430,088	2,521,018	584,174	3,105,192	1,075,643	249,253
E-DEPX		Depreciation Expense-Distribution	4,089,481	6,597	4,096,078	2,678,828	4,624	2,683,452	1,410,653	1,973
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,809,287	0	4,809,287	4,112,151	0	4,112,151	697,136	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,901,270	6,597	8,907,867	6,793,481	4,624	6,798,105	2,107,789	1,973
		TOTAL DISTRIBUTION EXPENSES	12,497,931	840,024	13,337,955	9,314,499	588,798	9,903,297	3,183,432	251,226

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2020		
Average of Monthly Averages 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	17,702	17,702	0	11,588	11,588	0	6,114
2	902000	Meter Reading Expenses	370,074	18,708	388,782	356,569	12,247	368,816	13,505	6,461
2	903XXX	Customer Records & Collection Expenses	182,113	469,204	651,317	119,843	307,160	427,003	62,270	162,044
2	904000	Uncollectible Accounts	0	1,186,344	1,186,344	0	776,628	776,628	0	409,716
2	905000	Misc Customer Accounts	0	13,270	13,270	0	8,687	8,687	0	4,583
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>552,187</b>	<b>1,705,228</b>	<b>2,257,415</b>	<b>476,412</b>	<b>1,116,310</b>	<b>1,592,722</b>	<b>75,775</b>	<b>588,918</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,853,108	14,147	2,867,255	1,956,206	9,261	1,965,467	896,902	4,886
2	909000	Advertising	2,541	71,875	74,416	2,541	47,052	49,593	0	24,823
2	910000	Misc Customer Service & Info Exp	0	1,092	1,092	0	715	715	0	377
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,855,649</b>	<b>87,114</b>	<b>2,942,763</b>	<b>1,958,747</b>	<b>57,028</b>	<b>2,015,775</b>	<b>896,902</b>	<b>30,086</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	43,237	3,068,788	3,112,025	35,209	2,123,264	2,158,473	8,028	945,524
4	921000	Office Supplies & Expenses	5,021	324,945	329,966	5,021	224,826	229,847	0	100,119
4	922000	Admin Exp Transferred--Credit	0	(9,402)	(9,402)	0	(6,505)	(6,505)	0	(2,897)
4	923000	Outside Services Employed	63,614	949,363	1,012,977	63,497	656,855	720,352	117	292,508
4	924000	Property Insurance Premium	0	138,297	138,297	0	95,686	95,686	0	42,611
4	925XXX	Injuries and Damages	3,837	447,062	450,899	2,721	309,318	312,039	1,116	137,744
4	926XXX	Employee Pensions and Benefits	497,804	2,772,805	3,270,609	352,213	1,918,476	2,270,689	145,591	854,329
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	166,435	291,799	458,234	103,571	191,537	295,108	62,864	100,262
4	930000	Miscellaneous General Expenses	38,285	668,611	706,896	37,502	462,605	500,107	783	206,006
4	931000	Rents	700	37,307	38,007	0	25,812	25,812	700	11,495
4	935000	Maintenance of General Plant	159,340	932,057	1,091,397	115,991	644,881	760,872	43,349	287,176
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>978,373</b>	<b>9,621,632</b>	<b>10,600,005</b>	<b>715,725</b>	<b>6,646,755</b>	<b>7,362,480</b>	<b>262,648</b>	<b>2,974,877</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	282,334	1,654,018	1,936,352	212,388	1,144,398	1,356,786	69,946	509,620
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	264,643	2,192,839	2,457,482	264,141	1,517,204	1,781,345	502	675,635
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,946	3,946	0	2,730	2,730	0	1,216
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(505,355)	0	(505,355)	0	0	0	(505,355)	0
99	407311	Regulatory Debit - AFUDC Amortization	17,438	88,095	105,533	13,979	59,656	73,635	3,459	28,439
99	407314	Regulatory Debit - FISERVE Amortization	19,333	0	19,333	0	0	0	19,333	0
99	407319	AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0
99	407332	Existing Meters Excess Deprec. Deferral	100,720	0	100,720	100,720	0	100,720	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(139,302)	0	(139,302)	(127,576)	0	(127,576)	(11,726)	0
99	407436	Regulatory Credit - AMI	(726,826)	0	(726,826)	(726,826)	0	(726,826)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	119,270	904,180	1,023,450	84,660	625,593	710,253	34,610	278,587
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(383,720)	4,867,848	4,484,128	5,511	3,366,697	3,372,208	(389,231)	1,501,151
		TOTAL ADMIN & GENERAL EXPENSES	594,653	14,489,480	15,084,133	721,236	10,013,452	10,734,688	(126,583)	4,476,028
		TOTAL EXPENSES BEFORE FIT	19,775,121	50,424,853	70,199,974	14,987,393	33,635,683	48,623,076	4,787,728	16,789,170
		NET OPERATING INCOME (LOSS) BEFORE FIT			9,639,440			4,687,375		
E-FIT		FEDERAL INCOME TAX			1,810,362			1,246,156		
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,174,876)			(1,248,044)		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			9,044,353			4,715,781		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.464%	34.536%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.093%	29.907%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	11,053,376
99	442200	Commercial - Firm & Int.	7,169,570
1	442300	Industrial	4,239,050
99	444000	Public Street & Highway Lighting	228,689
99	448000	Interdepartmental Revenue	24,298
99	499XXX	Unbilled Revenue	37,513
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>22,752,496</u>
1	447XXX	Sales for Resale	2,489,291
		TOTAL SALES OF ELECTRICITY	<u>25,241,787</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	7,048
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	(227,808)
1	454100	Rent from Transmission Joint Use	803
1	456XXX	Other Electric Revenues	1,496,367
		TOTAL OTHER OPERATING REVENUE	<u>1,287,176</u>
		TOTAL ELECTRIC REVENUE	<u>26,528,963</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,394
1	501XXX	Fuel	1,031,902
1	502000	Steam Expense	106,874
1	505000	Electric Expense	17,252
1	506XXX	Miscellaneous Steam Power Generation Op Exp	161,445
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	16,632
1	511000	Structures	21,915
1	512000	Boiler Plant	154,339
1	513000	Electric Plant	10,224
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	421
		TOTAL STEAM POWER GENERATION EXP	<u>1,532,398</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	73,158
1	536000	Water for Power	30,510
1	537000	Hydraulic Expense	254,109
1	538000	Electric Expense	161,931
1	539000	Miscellaneous Hydraulic Power Generation Exp	34,567
1	540000	Rent	63,889
1	540100	MT Trust Funds Land Settlement Rents	151,699
		MAINTENANCE	
1	541000	Supervision & Engineering	20,638
1	542000	Structures	31,008
1	543000	Reservoirs, Dams, & Waterways	6,607
1	544000	Electric Plant	57,336
1	545000	Miscellaneous Hydraulic Plant	60,664
		TOTAL HYDRO POWER GENERATION EXP	<u>946,116</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	8,033
1	547XXX	Fuel	1,881,269
1	548000	Generation Expense	66,753
1	549XXX	Miscellaneous Other Power Generation Op Exp	7,686
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	28,646
1	552000	Structures	1,386
1	553000	Generating & Electric Equipment	334,987
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(62,780)
		TOTAL OTHER POWER GENERATION EXP	<u>2,268,162</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,115,972
1	556000	System Control & Load Dispatching	19,255
E-557	557XXX	Other Expense	797,517
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>4,932,744</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,679,420</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	71,165
1	561000	Load Dispatching	76,678
1	562000	Station Expense	9,336
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	(1,632)
1	565XXX	Transmission of Electricity by Others	481,674
1	566000	Miscellaneous Transmission Expense	32,374
1	567000	Rent	2,325
		MAINTENANCE	
1	568000	Supervision & Engineering	12,136
1	569000	Structures	23,897
1	570000	Station Equipment	36,113
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	23,434
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	332
		TOTAL TRANSMISSION OPERATING EXP	<u>767,832</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,164,088
E-DEPX		Depreciation Expense-Transmission	529,468
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,672
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	92,685
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,450
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(175,275)
99	407434	EIM Deferred O&M	(104,491)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(433,050)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(64,469)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	752,948
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,753,862
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,201,114

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	93,851
3	582000	Station Expense	26,429
3	583000	Overhead Line Expense	53,336
3	584000	Underground Line Expense	50,237
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	18,701
3	587000	Customer Installations Expense	14,028
3	588000	Miscellaneous Distribution Expense	285,229
3	589000	Rent	5,187
		MAINTENANCE:	
3	590000	Supervision & Engineering	83,237
3	591000	Structures	8,970
3	592000	Station Equipment	18,477
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	647,295
3	594000	Underground Lines	3,354
3	595000	Line Transformers	10,171
3	596000	Street Light & Signal System Maintenance Exp	348
3	597000	Meters	416
3	598000	Miscellaneous Distribution Expense	5,630
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,324,896</u>
E-DEPX		Depreciation Expense-Distribution	1,412,626
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	697,136
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,109,762</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,434,658</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	6,114
2	902000	Meter Reading Expenses	19,966
2	903XXX	Customer Records & Collection Expenses	224,314
2	904000	Uncollectible Accounts	409,716
2	905000	Misc Customer Accounts	4,583
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>664,693</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	901,788
2	909000	Advertising	24,823
2	910000	Misc Customer Service & Info Exp	377
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>926,988</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	953,552
4	921000	Office Supplies & Expenses	100,119
4	922000	Admin Exp Transferred--Credit	(2,897)
4	923000	Outside Services Employed	292,625
4	924000	Property Insurance Premium	42,611
4	925XXX	Injuries and Damages	138,860
4	926XXX	Employee Pensions and Benefits	999,920
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	163,126
4	930000	Miscellaneous General Expenses	206,789
4	931000	Rents	12,195
4	935000	Maintenance of General Plant	330,525
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,237,525</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	579,566
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	676,137
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(505,355)
99	407311	Regulatory Debit - AFUDC Amortization	31,898
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(11,726)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	313,197
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,111,920</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>4,349,445</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>21,576,898</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>4,952,065</b>
E-FIT		FEDERAL INCOME TAX	564,206
E-FIT		DEFERRED FEDERAL INCOME TAX	73,168
E-FIT		AMORTIZED ITC	(13,881)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>4,328,572</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,100	28,446	29,546	600	18,672	19,272	500	9,774	10,274
1	456010	Other Electric Rev-Financial	0	(266,446)	(266,446)	0	(174,895)	(174,895)	0	(91,551)	(91,551)
1	456015	Other Electric Rev-CT Fuel Sales	0	18,180	18,180	0	11,933	11,933	0	6,247	6,247
1	456016	Other Electric Rev-Resource Opt	0	273,452	273,452	0	179,494	179,494	0	93,958	93,958
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	16,974	16,974	0	11,142	11,142	0	5,832	5,832
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,434)	102,858	92,424	0	67,516	67,516	(10,434)	35,342	24,908
1	456050	Other Electric Rev-Attachment Fees	151,937	132	152,069	143,989	87	144,076	7,948	45	7,993
1	456100	Transmission Revenue of Others	0	748,908	748,908	0	491,583	491,583	0	257,325	257,325
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	217,561	217,561	0	142,807	142,807	0	74,754	74,754
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	265,286	0	265,286	(190,476)	0	(190,476)	455,762	0	455,762
1	456329	Amortization Res Decoupling Deferral	(752,544)	0	(752,544)	(581,445)	0	(581,445)	(171,099)	0	(171,099)
1	456338	Non-res Decoupling Deferred Rev	763,121	0	763,121	684,917	0	684,917	78,204	0	78,204
1	456339	Amortization Non-res Decoupling	(713,357)	0	(713,357)	(586,672)	0	(586,672)	(126,685)	0	(126,685)
1	456380	Other Electric Revenue-Clearwater	25,897	0	25,897	0	0	0	25,897	0	25,897
1	456700	Other Electric Rev-Low Voltage	14,611	0	14,611	9,378	0	9,378	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,219,956	2,219,956	0	1,457,179	1,457,179	0	762,777	762,777
TOTAL ACCOUNT 456			(254,383)	3,582,772	3,328,389	(519,709)	2,351,732	1,832,023	265,326	1,231,040	1,496,366

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	8,705,390	8,705,390	0	5,714,218	5,714,218	0	2,991,172	2,991,172
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	157,450	157,450	0	103,350	103,350	0	54,100	54,100
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	936,831	0	936,831	0	0	0	936,831	0	936,831
1	555550	Non Monetary - Exchange Power	0	(27,808)	(27,808)	0	(18,253)	(18,253)	0	(9,555)	(9,555)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	199,854	199,854	0	131,184	131,184	0	68,670	68,670
1	555710	Intercompany Purchase	0	217,561	217,561	0	142,807	142,807	0	74,754	74,754
<b>TOTAL ACCOUNT 555</b>			<b>936,831</b>	<b>9,252,447</b>	<b>10,189,278</b>	<b>0</b>	<b>6,073,306</b>	<b>6,073,306</b>	<b>936,831</b>	<b>3,179,141</b>	<b>4,115,972</b>

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	538	515,553	516,091	538	338,409	338,947	0	177,144	177,144
1	557010	Other Power Supply Expense - Financial	0	(25,599)	(25,599)	0	(16,803)	(16,803)	0	(8,796)	(8,796)
1	557018	Merchandise Processing Fee	0	4,133	4,133	0	2,713	2,713	0	1,420	1,420
1	557150	Fuel - Economic Dispatch	0	(3,228,749)	(3,228,749)	0	(2,119,351)	(2,119,351)	0	(1,109,398)	(1,109,398)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(115)	0	(115)	0	0	0	(115)	0	(115)
1	557165	Other Resource Costs-CAISO Charges	0	12,354	12,354	0	8,109	8,109	0	4,245	4,245
1	557170	Broker Fees - Power	0	29,019	29,019	0	19,048	19,048	0	9,971	9,971
1	557171	REC Broker Fees	0	7,689	7,689	0	5,047	5,047	0	2,642	2,642
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	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	2,111,511	0	2,111,511	2,111,511	0	2,111,511	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	174,686	0	174,686	174,686	0	174,686	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(113,147)	0	(113,147)	(113,147)	0	(113,147)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,208)	0	(11,208)	0	0	0	(11,208)	0	(11,208)
99	557390	Idaho PCA Amortization	(147,726)	0	(147,726)	0	0	0	(147,726)	0	(147,726)
1	557395	Optional Renewable Power Expense Offset	0	38	38	0	25	25	0	13	13
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	148,027	148,027	0	97,165	97,165	0	50,862	50,862
1	557711	Turbine Gas Bookout Offset	0	(148,027)	(148,027)	0	(97,165)	(97,165)	0	(50,862)	(50,862)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,391,618	5,391,618	0	3,539,058	3,539,058	0	1,852,560	1,852,560
TOTAL ACCOUNT 557			2,331,955	2,706,056	5,038,011	2,464,239	1,776,255	4,240,494	(132,284)	929,801	797,517

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-908-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,093	14,147	34,240	13,333	9,261	22,594	6,760	4,886	11,646
99	908600	Public Purpose Tariff Rider Expense Offset	2,847,421	0	2,847,421	1,954,262	0	1,954,262	893,159	0	893,159
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(14,406)	0	(14,406)	(11,389)	0	(11,389)	(3,017)	0	(3,017)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,853,108</b>	<b>14,147</b>	<b>2,867,255</b>	<b>1,956,206</b>	<b>9,261</b>	<b>1,965,467</b>	<b>896,902</b>	<b>4,886</b>	<b>901,788</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.464%	34.536%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.38%	53.38%
2	Cost of Debt		5.116%	5.093%
	Total Weighted Cost		2.731%	2.719%
E-APL	Net Rate Base	2,616,160,557	1,766,964,801	849,195,756
	Interest Deduction for FIT Calculation	71,345,442	48,255,809	23,089,633
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	79,839,414	53,310,451	26,528,963
E-OPS	Less: Operating & Maintenance Expense	51,559,166	34,957,812	16,601,354
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,616,722	7,404,459	3,212,263
E-OTX	Less: Taxes Other than FIT	8,024,086	6,260,805	1,763,281
	Net Operating Income Before FIT	9,639,440	4,687,375	4,952,065
E-INT	Less: Monthly Interest Expense	5,945,453	4,021,317	1,924,136
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	56,417	0	56,417
E-SCM	Plus: Schedule M Adjustments	4,870,370	5,268,019	(397,649)
	Taxable Net Operating Income	8,620,774	5,934,077	2,686,697
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,810,362	1,246,156	564,206
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,810,362	1,246,156	564,206
E-DTE	Deferred FIT	(1,174,876)	(1,248,044)	73,168
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	595,087	(28,406)	623,493

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-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		5,463,645	7,642,508	13,106,153	3,548,368	5,154,358	8,702,726	1,915,277	2,488,150	4,403,427
12	997001 Contributions In Aid of Construction		0	439,419	439,419	0	297,566	297,566	0	141,853	141,853
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual		0	345,780	345,780	0	234,155	234,155	0	111,625	111,625
99	997007 Idaho PCA		(158,934)	0	(158,934)	0	0	0	(158,934)	0	(158,934)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	78,250	78,250	0	52,989	52,989	0	25,261	25,261
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		374,560	0	374,560	141,257	0	141,257	233,303	0	233,303
12	997020 FAS87 Current Pension Accrual		0	763,274	763,274	0	516,874	516,874	0	246,400	246,400
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	1,400,571	1,400,571	0	948,439	948,439	0	452,132	452,132
99	997031 Decoupling Mechanism		437,492	0	437,492	673,675	0	673,675	(236,183)	0	(236,183)
12	997032 Interest Rate Swaps		0	188,452	188,452	0	127,616	127,616	0	60,836	60,836
99	997033 BPA Residential Exchange		492,272	0	492,272	337,365	0	337,365	154,907	0	154,907
99	997034 Montana Hydro Settlement		441,500	0	441,500	289,801	0	289,801	151,699	0	151,699
99	997035 Leases		0	(2,080)	(2,080)	0	(1,439)	(1,439)	0	(641)	(641)
99	997043 Washington Deferred Power Costs		2,360,704	0	2,360,704	2,360,704	0	2,360,704	0	0	0
12	997044 Non-Monetary Power Costs		0	(27,807)	(27,807)	0	(18,830)	(18,830)	0	(8,977)	(8,977)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(14,615,817)	(14,615,817)	0	(9,897,539)	(9,897,539)	0	(4,718,278)	(4,718,278)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME		6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement		0	33,334	33,334	0	22,573	22,573	0	10,761	10,761
12	997063 CDA Lake Settlement		15,258	73,673	88,931	12,677	49,890	62,567	2,581	23,783	26,364
99	997065 Amortization - Unbilled Revenue Add-Ins		5,265	0	5,265	547	0	547	4,718	0	4,718
12	997072 CDA Fund Settlement-Prepayment		0	166,667	166,667	0	109,400	109,400	0	57,267	57,267
12	997080 Book Transportation Depreciation		0	503,537	503,537	0	340,985	340,985	0	162,552	162,552
12	997081 Deferred Compensation		0	(547,305)	(547,305)	0	(370,624)	(370,624)	0	(176,681)	(176,681)
4	997082 Meal Disallowances		0	39,500	39,500	0	27,330	27,330	0	12,170	12,170
12	997083 Paid Time Off		0	433,019	433,019	0	293,232	293,232	0	139,787	139,787
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(80,263)	0	(80,263)	0	0	0	(80,263)	0	(80,263)
99	997095 WA REC Deferral		61,539	0	61,539	61,539	0	61,539	0	0	0
12	997096 CDA Settlement Costs		0	2,726	2,726	0	1,846	1,846	0	880	880
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(69,628)	(69,628)	0	(47,151)	(47,151)	0	(22,477)	(22,477)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(2,700,000)	(2,700,000)	0	(1,828,386)	(1,828,386)	0	(871,614)	(871,614)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		1,309,579	0	1,309,579	1,309,579	0	1,309,579	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-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(506,974)	0	(506,974)	0	0	0	(506,974)	0	(506,974)
99	997110 FISERVE	(108,243)	0	(108,243)	(127,576)	0	(127,576)	19,333	0	19,333
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0	0
99	997117 Colstrip Plant Adjustment	(133,955)	0	(133,955)	6,573	0	6,573	(140,528)	0	(140,528)
99	997119 AFUDC Tax CPI	0	593,345	593,345	0	401,801	401,801	0	191,544	191,544
99	997120 Transportation Tax Disallowance	0	4,436	4,436	0	3,004	3,004	0	1,432	1,432
99	997123 EIM Deferred O&M	(104,491)	0	(104,491)	0	0	0	(104,491)	0	(104,491)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>10,124,516</b>	<b>(5,254,146)</b>	<b>4,870,370</b>	<b>8,849,930</b>	<b>(3,581,911)</b>	<b>5,268,019</b>	<b>1,274,586</b>	<b>(1,672,235)</b>	<b>(397,649)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.718%	32.282%
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-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(308,640)	(308,640)	0	(209,005)	(209,005)	0	(99,635)	(99,635)
99	410100	Deferred Federal Income Tax Expense - Washin	463,645	0	463,645	463,645	0	463,645	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	167,392	0	167,392	0	0	0	167,392	0	167,392
	410100	Total	631,037	(308,640)	322,397	463,645	(209,005)	254,640	167,392	(99,635)	67,757
12	411100	Deferred Federal Income Tax Expense - Allocate	0	19,832	19,832	0	13,430	13,430	0	6,402	6,402
99	411100	Deferred Federal Income Tax Expense - Washin	(1,516,114)	0	(1,516,114)	(1,516,114)	0	(1,516,114)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(991)	0	(991)	0	0	0	(991)	0	(991)
	411100	Total	(1,517,105)	19,832	(1,497,273)	(1,516,114)	13,430	(1,502,684)	(991)	6,402	5,411
Total Deferred Federal Income Tax Expense			(886,068)	(288,808)	(1,174,876)	(1,052,469)	(195,575)	(1,248,044)	166,401	(93,233)	73,168

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.718%	32.282%
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-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages 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	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	97,985	97,985	0	64,317	64,317	0	33,668	33,668
1	408150	R&P Property Tax--Production	0	1,496,089	1,496,089	0	982,033	982,033	0	514,056	514,056
1	408180	R&P Property Tax--Transmission	0	543,222	543,222	0	356,571	356,571	0	186,651	186,651
1	409100	State Income Tax--Montana & Oregon	0	50,471	50,471	0	33,129	33,129	0	17,342	17,342
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,191,349</b>	<b>2,191,349</b>	<b>0</b>	<b>1,438,401</b>	<b>1,438,401</b>	<b>0</b>	<b>752,948</b>	<b>752,948</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,842,254	0	1,842,254	1,842,254	0	1,842,254	0	0	0
99	408120	Municipal Occupation & License Tax	1,902,066	0	1,902,066	1,603,028	0	1,603,028	299,038	0	299,038
99	408160	Miscellaneous State or Local Tax--WA & ID	128	0	128	0	0	0	128	0	128
99	408170	R&P Property Tax--Distribution	949,422	0	949,422	666,869	0	666,869	282,553	0	282,553
99	409100	State Income Tax--Idaho	59,000	0	59,000	0	0	0	59,000	0	59,000
99	411410	State Income Tax--Idaho ITC Deferred	59,000	0	59,000	0	0	0	59,000	0	59,000
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
<b>TOTAL DISTRIBUTION</b>			<b>4,809,287</b>	<b>0</b>	<b>4,809,287</b>	<b>4,112,151</b>	<b>0</b>	<b>4,112,151</b>	<b>697,136</b>	<b>0</b>	<b>697,136</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	119,270	904,180	1,023,450	84,660	625,593	710,253	34,610	278,587	313,197
<b>TOTAL A&amp;G</b>			<b>119,270</b>	<b>904,180</b>	<b>1,023,450</b>	<b>84,660</b>	<b>625,593</b>	<b>710,253</b>	<b>34,610</b>	<b>278,587</b>	<b>313,197</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,928,557</b>	<b>3,095,529</b>	<b>8,024,086</b>	<b>4,196,811</b>	<b>2,063,994</b>	<b>6,260,805</b>	<b>731,746</b>	<b>1,031,535</b>	<b>1,763,281</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,908,333	7,908,333	0	5,191,030	5,191,030	0	2,717,303	2,717,303
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	1,107,008	1,107,008	0	726,640	726,640	0	380,368	380,368
1	182381	CDA Settlement Past Storage	0	29,911,564	29,911,564	0	19,633,951	19,633,951	0	10,277,613	10,277,613
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,874,977	15,194,693	319,716	9,918,133	10,237,849	0	4,956,844	4,956,844
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	98,045,431	97,994,668	(81,333)	67,836,653	67,755,320	30,570	30,208,778	30,239,348
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	133,688	133,688	0	92,497	92,497	0	41,191	41,191
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	15,245,103	972,143	16,217,246	15,245,103	672,616	15,917,719	0	299,527	299,527
		TOTAL INTANGIBLE PLANT	15,838,692	289,698,211	305,536,903	15,808,122	197,049,778	212,857,900	30,570	92,648,433	92,679,003
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,262	3,863,262	0	2,535,845	2,535,845	0	1,327,417	1,327,417
1	311XXX	Structures & Improvements	111,009,689	28,587,405	139,597,094	72,545,174	18,764,773	91,309,947	38,464,515	9,822,632	48,287,147
1	312000	Boiler Plant	145,905,858	46,561,688	192,467,546	95,350,106	30,563,092	125,913,198	50,555,752	15,998,596	66,554,348
1	313000	Generators	61,919	0	61,919	40,686	0	40,686	21,233	0	21,233
1	314000	Turbogenerator Units	38,601,017	18,564,397	57,165,414	25,225,996	12,185,670	37,411,666	13,375,021	6,378,727	19,753,748
1	315000	Accessory Electric Equipment	17,542,187	12,229,600	29,771,787	11,464,127	8,027,509	19,491,636	6,078,060	4,202,091	10,280,151
1	316000	Miscellaneous Power Plant Equipment	14,145,672	2,504,682	16,650,354	9,244,418	1,644,073	10,888,491	4,901,254	860,609	5,761,863
		TOTAL STEAM PRODUCTION PLANT	327,266,342	112,311,034	439,577,376	213,870,507	73,720,962	287,591,469	113,395,835	38,590,072	151,985,907
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,248,385	64,248,385	0	42,172,640	42,172,640	0	22,075,745	22,075,745
1	331XXX	Structures & Improvements	0	97,056,315	97,056,315	0	63,707,765	63,707,765	0	33,348,550	33,348,550
1	332XXX	Reservoirs, Dams, & Waterways	0	191,960,442	191,960,442	0	126,002,834	126,002,834	0	65,957,608	65,957,608
1	333000	Waterwheels, Turbines, & Generators	0	234,767,509	234,767,509	0	154,101,393	154,101,393	0	80,666,116	80,666,116
1	334000	Accessory Electric Equipment	0	72,056,079	72,056,079	0	47,297,610	47,297,610	0	24,758,469	24,758,469
1	335XXX	Miscellaneous Power Plant Equipment	0	15,208,336	15,208,336	0	9,982,752	9,982,752	0	5,225,584	5,225,584
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	678,946,990	678,946,990	0	445,660,804	445,660,804	0	233,286,186	233,286,186
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,169,860	17,169,860	0	11,270,296	11,270,296	0	5,899,564	5,899,564
1	342000	Fuel Holders, Producers, & Accessories	0	21,391,450	21,391,450	0	14,041,348	14,041,348	0	7,350,102	7,350,102
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,534,065	221,534,065	0	145,414,960	145,414,960	0	76,119,105	76,119,105
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	22,318,197	22,318,197	0	14,649,665	14,649,665	0	7,668,532	7,668,532
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	1,683,432	1,683,432	0	1,105,005	1,105,005	0	578,427	578,427
		TOTAL OTHER PRODUCTION PLANT	0	308,714,905	308,714,905	0	202,640,464	202,640,464	0	106,074,441	106,074,441
		TOTAL PRODUCTION PLANT	327,266,342	1,099,972,929	1,427,239,271	213,870,507	722,022,230	935,892,737	113,395,835	377,950,699	491,346,534

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages 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	29,120,144	29,748,502	410,632	19,114,463	19,525,095	217,726	10,005,681	10,223,407
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(3,715)	25,887,311	25,883,596	(5,513)	16,992,431	16,986,918	1,798	8,894,880	8,896,678
1	353XXX	Station Equipment	12,072,684	275,069,968	287,142,652	7,885,293	180,555,927	188,441,220	4,187,391	94,514,041	98,701,432
1	354000	Towers & Fixtures	15,998,230	1,167,384	17,165,614	10,454,858	766,271	11,221,129	5,543,372	401,113	5,944,485
1	355000	Poles & Fixtures	4,595	282,866,248	282,870,843	2,718	185,673,405	185,676,123	1,877	97,192,843	97,194,720
1	356000	Overhead Conductors & Devices	12,525,665	146,211,955	158,737,620	8,184,933	95,973,527	104,158,460	4,340,732	50,238,428	54,579,160
1	357000	Underground Conduit	0	3,011,292	3,011,292	0	1,976,612	1,976,612	0	1,034,680	1,034,680
1	358000	Underground Conductors & Devices	0	2,361,236	2,361,236	0	1,549,915	1,549,915	0	811,321	811,321
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>41,304,651</b>	<b>767,724,309</b>	<b>809,028,960</b>	<b>26,984,439</b>	<b>503,934,236</b>	<b>530,918,675</b>	<b>14,320,212</b>	<b>263,790,073</b>	<b>278,110,285</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,724,747	0	3,724,747	1,241,118	0	1,241,118	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	34,063,679	0	34,063,679	27,076,528	0	27,076,528	6,987,151	0	6,987,151
3	362000	Station Equipment	145,747,286	2,969,472	148,716,758	99,230,298	2,081,392	101,311,690	46,516,988	888,080	47,405,068
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	440,304,520	0	440,304,520	287,769,474	0	287,769,474	152,535,046	0	152,535,046
99	365000	Overhead Conductors & Devices	283,447,233	0	283,447,233	182,004,453	0	182,004,453	101,442,780	0	101,442,780
99	366000	Underground Conduit	124,543,188	0	124,543,188	81,118,049	0	81,118,049	43,425,139	0	43,425,139
99	367000	Underground Conductors & Devices	221,205,657	0	221,205,657	146,830,299	0	146,830,299	74,375,358	0	74,375,358
99	368000	Line Transformers	283,759,124	0	283,759,124	196,063,057	0	196,063,057	87,696,067	0	87,696,067
99	369XXX	Services	181,563,451	0	181,563,451	119,465,666	0	119,465,666	62,097,785	0	62,097,785
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	77,003,907	0	77,003,907	53,040,802	0	53,040,802	23,963,105	0	23,963,105
99	373XXX	Street Light & Signal Systems	66,377,867	0	66,377,867	42,927,047	0	42,927,047	23,450,820	0	23,450,820
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,874,451,113</b>	<b>2,969,472</b>	<b>1,877,420,585</b>	<b>1,247,638,841</b>	<b>2,081,392</b>	<b>1,249,720,233</b>	<b>626,812,272</b>	<b>888,080</b>	<b>627,700,352</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,828,454	10,337,481	808,699	6,108,319	6,917,018	700,328	2,720,135	3,420,463
4	390XXX	Structures & Improvements	19,209,126	101,376,610	120,585,736	10,512,055	70,141,463	80,653,518	8,697,071	31,235,147	39,932,218
4	391XXX	Office Furniture & Equipment	4,222,795	63,147,990	67,370,785	4,202,953	43,691,463	47,894,416	19,842	19,456,527	19,476,369
4	392XXX	Transportation Equipment	36,877,479	24,288,537	61,166,016	25,898,957	16,804,996	42,703,953	10,978,522	7,483,541	18,462,063
4	393000	Stores Equipment	416,894	3,725,818	4,142,712	254,622	2,577,856	2,832,478	162,272	1,147,962	1,310,234
4	394000	Tools, Shop & Garage Equipment	1,571,453	14,392,107	15,963,560	646,634	9,957,755	10,604,389	924,819	4,434,352	5,359,171
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	333,964	2,478,618	2,812,582	320,384	1,714,931	2,035,315	13,580	763,687	777,267
4	396XXX	Power Operated Equipment	24,163,581	9,218,701	33,382,282	14,265,247	6,378,327	20,643,574	9,898,334	2,840,374	12,738,708
4	397XXX	Communications Equipment	28,735,100	77,605,663	106,340,763	19,796,923	53,694,582	73,491,505	8,938,177	23,911,081	32,849,258
4	398000	Miscellaneous Equipment	13,474	684,853	698,327	0	473,843	473,843	13,474	211,010	224,484
<b>TOTAL GENERAL PLANT</b>			<b>117,052,893</b>	<b>305,864,156</b>	<b>422,917,049</b>	<b>76,706,474</b>	<b>211,624,351</b>	<b>288,330,825</b>	<b>40,346,419</b>	<b>94,239,805</b>	<b>134,586,224</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,375,913,691</b>	<b>2,466,229,077</b>	<b>4,842,142,768</b>	<b>1,581,008,383</b>	<b>1,636,711,987</b>	<b>3,217,720,370</b>	<b>794,905,308</b>	<b>829,517,090</b>	<b>1,624,422,398</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(244,698,315)	(71,584,068)	(316,282,383)	(158,649,087)	(46,987,782)	(205,636,869)	(86,049,228)	(24,596,286)	(110,645,514)
E-ADEP		Hydro Production Plant	0	(147,403,760)	(147,403,760)	0	(96,755,828)	(96,755,828)	0	(50,647,932)	(50,647,932)
E-ADEP		Other Production Plant	0	(140,888,159)	(140,888,159)	0	(92,478,988)	(92,478,988)	0	(48,409,171)	(48,409,171)
E-ADEP		Transmission Plant	(24,139,989)	(208,346,283)	(232,486,272)	(15,327,077)	(136,758,500)	(152,085,577)	(8,812,912)	(71,587,783)	(80,400,695)
E-ADEP		Distribution Plant	(597,430,162)	(261,764)	(597,691,926)	(362,404,677)	(183,478)	(362,588,155)	(235,025,485)	(78,286)	(235,103,771)
E-ADEP		General Plant	(41,570,223)	(99,174,110)	(140,744,333)	(25,232,026)	(68,617,575)	(93,849,601)	(16,338,197)	(30,556,535)	(46,894,732)
TOTAL ACCUMULATED DEPRECIATION			(907,838,689)	(667,658,144)	(1,575,496,833)	(561,612,867)	(441,782,151)	(1,003,395,018)	(346,225,822)	(225,875,993)	(572,101,815)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,204,468)	(15,204,468)	0	(9,980,213)	(9,980,213)	0	(5,224,255)	(5,224,255)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(249,486)	0	(249,486)	(249,486)	0	(249,486)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,800,622)	(2,800,622)	0	(1,934,478)	(1,934,478)	0	(866,144)	(866,144)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,179,306)	(74,525,768)	(78,705,074)	(4,149,923)	(51,563,634)	(55,713,557)	(29,383)	(22,962,134)	(22,991,517)
E-AAAMT		General Plant - 390200, 396200	0	(201,830)	(201,830)	0	(139,644)	(139,644)	0	(62,186)	(62,186)
TOTAL ACCUMULATED AMORTIZATION			(4,428,792)	(92,732,688)	(97,161,480)	(4,399,409)	(63,617,969)	(68,017,378)	(29,383)	(29,114,719)	(29,144,102)
TOTAL ACCUMULATED DEPR/AMORT			(912,267,481)	(760,390,832)	(1,672,658,313)	(566,012,276)	(505,400,120)	(1,071,412,396)	(346,255,205)	(254,990,712)	(601,245,917)
NET ELECTRIC UTILITY PLANT before ADFIT			1,463,646,210	1,705,838,245	3,169,484,455	1,014,996,107	1,131,311,867	2,146,307,974	448,650,103	574,526,378	1,023,176,481
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	124,937	124,937	0	82,009	82,009	0	42,928	42,928
12		ADFIT - Electric Plant In Service (282900)	0	(556,083,346)	(556,083,346)	0	(376,568,520)	(376,568,520)	0	(179,514,826)	(179,514,826)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,325,728)	(60,325,728)	0	(41,738,768)	(41,738,768)	0	(18,586,960)	(18,586,960)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,531,577)	(1,531,577)	0	(1,059,683)	(1,059,683)	0	(471,894)	(471,894)
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	(6,281,429)	(6,281,429)	0	(4,123,130)	(4,123,130)	0	(2,158,299)	(2,158,299)
1		ADFIT - CDA Settlement Costs (283333)	0	257,540	257,540	0	169,049	169,049	0	88,491	88,491
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,139,546)	(1,139,546)	0	(771,678)	(771,678)	0	(367,868)	(367,868)
TOTAL ACCUMULATED DFIT			0	(624,985,673)	(624,985,673)	0	(424,015,235)	(424,015,235)	0	(200,970,438)	(200,970,438)
NET ELECTRIC UTILITY PLANT			1,463,646,210	1,080,852,572	2,544,498,782	1,014,996,107	707,296,632	1,722,292,739	448,650,103	373,555,940	822,206,043

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.093%	29.907%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.718%	32.282%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended March 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,463,646,210	1,080,852,572	2,544,498,782	#####	707,296,632	1,722,292,739	448,650,103	373,555,940	822,206,043	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,246,296	30,498,579	36,744,875	4,959,904	21,101,662	26,061,566	1,286,392	9,396,917	10,683,309	
4	Accumulated Amortization - AFUDC (182318)	(925,538)	(3,918,734)	(4,844,272)	(715,467)	(2,711,333)	(3,426,800)	(210,071)	(1,207,401)	(1,417,472)	
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)	(3,289,182)	0	(3,289,182)	(1,054,126)	0	(1,054,126)	(2,235,056)	0	(2,235,056)	
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)	1,902,927	0	1,902,927	0	0	0	1,902,927	0	1,902,927	
99	ADFIT - Boulder Park Disallowed (190040)	146,385	0	146,385	0	0	0	146,385	0	146,385	
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)	107,750	0	107,750	107,750	0	107,750	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(16,228,629)	0	(16,228,629)	(16,228,629)	0	(16,228,629)	0	0	0	
99	CDA Lake Settlement - ID (186382)	16,778	0	16,778	0	0	0	16,778	0	16,778	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(26,152)	0	(26,152)	(22,628)	0	(22,628)	(3,524)	0	(3,524)	
99	CDA CDR Fund - Direct (182324)	7,838	0	7,838	7,838	0	7,838	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	54,806	0	54,806	51,666	0	51,666	3,140	0	3,140	
99	ADFIT - Spokane River Relicensing (283322)	(11,494)	0	(11,494)	(10,838)	0	(10,838)	(656)	0	(656)	
99	Spokane River PM&Es (182323)	47,430	0	47,430	32,808	0	32,808	14,622	0	14,622	
99	ADFIT - Spokane River PM&Es (283323)	(9,975)	0	(9,975)	(6,904)	0	(6,904)	(3,071)	0	(3,071)	
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)	(2,170,929)	0	(2,170,929)	(877,190)	0	(877,190)	(1,293,739)	0	(1,293,739)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,743,057)	0	(5,743,057)	0	0	0	(5,743,057)	0	(5,743,057)	
99	Colstrip-Regulatory Asset (182327)	2,630,036	0	2,630,036	0	0	0	2,630,036	0	2,630,036	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	972,016	0	972,016	0	0	0	972,016	0	972,016	
99	Colstrip Reg Asset ADFIT (283376)	(318,282)	0	(318,282)	0	0	0	(318,282)	0	(318,282)	
99	Colstrip ARO (317000P)	5,787,542	0	5,787,542	0	0	0	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(443,948)	0	(443,948)	0	0	0	(443,948)	0	(443,948)	
99	Colstrip ARO Liability (230027)	(6,216,526)	0	(6,216,526)	0	0	0	(6,216,526)	0	(6,216,526)	
99	Colstrip ARO ADFIT (190376)	1,305,470	0	1,305,470	0	0	0	1,305,470	0	1,305,470	
99	Colstrip ARO ADFIT (283377)	(1,007,955)	0	(1,007,955)	0	0	0	(1,007,955)	0	(1,007,955)	
99	Customer Deposits (235199)	(2,220,796)	0	(2,220,796)	(2,220,796)	0	(2,220,796)	0	0	0	
C-WKC	Working Capital	63,543,123	0	63,543,123	41,147,346	0	41,147,346	22,395,777	0	22,395,777	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	45,081,930	26,579,845	71,661,775	26,281,733	18,390,329	44,672,062	18,800,197	8,189,516	26,989,713	
	NET RATE BASE	1,508,728,140	1,107,432,417	2,616,160,557	#####	725,686,961	1,766,964,801	467,450,300	381,745,456	849,195,756	

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	266,077	266,077			266,077	266,077		174,653	174,653		91,424	91,424
	Steam (ED-ID)	352,104	352,104		352,104		352,104				352,104		352,104
	Steam (ED-WA)	348,208	348,208		348,208		348,208	348,208		348,208			
1	Hydro (ED-AN)	1,199,586	1,199,586			1,199,586	1,199,586		787,408	787,408		412,178	412,178
1	Other (ED-AN)	897,503	897,503			897,503	897,503		589,121	589,121		308,382	308,382
<b>Total Electric Production</b>		<b>3,063,478</b>	<b>3,063,478</b>		<b>700,312</b>	<b>2,363,166</b>	<b>3,063,478</b>	<b>348,208</b>	<b>1,551,182</b>	<b>1,899,390</b>	<b>352,104</b>	<b>811,984</b>	<b>1,164,088</b>
<b>Electric Transmission</b>													
1	ED-AN	1,302,084	1,302,084			1,302,084	1,302,084		854,688	854,688		447,396	447,396
	ED-ID	82,072	82,072		82,072		82,072				82,072		82,072
	ED-WA	42,302	42,302			42,302	42,302	42,302		42,302			
<b>Total Electric Transmissic</b>		<b>1,426,458</b>	<b>1,426,458</b>		<b>124,374</b>	<b>1,302,084</b>	<b>1,426,458</b>	<b>42,302</b>	<b>854,688</b>	<b>896,990</b>	<b>82,072</b>	<b>447,396</b>	<b>529,468</b>
<b>Electric Distribution</b>													
3	ED-AN	6,597	6,597			6,597	6,597		4,624	4,624		1,973	1,973
	ED-ID	1,410,653	1,410,653		1,410,653		1,410,653				1,410,653		1,410,653
	ED-WA	2,678,828	2,678,828		2,678,828		2,678,828	2,678,828		2,678,828			
<b>Total Electric Distribution</b>		<b>4,096,078</b>	<b>4,096,078</b>		<b>4,089,481</b>	<b>6,597</b>	<b>4,096,078</b>	<b>2,678,828</b>	<b>4,624</b>	<b>2,683,452</b>	<b>1,410,653</b>	<b>1,973</b>	<b>1,412,626</b>
<b>Gas Underground Storage</b>													
	GD-AN	49,777		49,777									
	GD-OR	9,576				9,576							
<b>Total Gas Underground St</b>		<b>59,353</b>		<b>49,777</b>		<b>9,576</b>							
<b>Gas Distribution</b>													
	GD-AN	4,783		4,783									
	GD-ID	503,280		503,280									
	GD-WA	1,100,683		1,100,683									
	GD-OR	754,303				754,303							
<b>Total Gas Distribution</b>		<b>2,363,049</b>		<b>1,608,746</b>		<b>754,303</b>							
<b>General Plant</b>													
4	ED-AN	244,698	244,698			244,698	244,698		169,304	169,304		75,394	75,394
	ED-ID	39,351	39,351		39,351		39,351				39,351		39,351
	ED-WA	76,306	76,306		76,306		76,306	76,306		76,306			
7,4	CD-AA	1,962,283	1,370,124	409,745	182,414	1,370,124	1,370,124		947,975	947,975		422,149	422,149
9,4	CD-AN	50,696	39,196	11,500		39,196	39,196		27,119	27,119		12,077	12,077
9	CD-ID	39,571	30,595	8,976		30,595	30,595				30,595		30,595
9	CD-WA	176,005	136,082	39,923		136,082	136,082	136,082		136,082			
8	GD-AA	38,504		26,580	11,924								
	GD-AN	2,632		2,632									
	GD-ID	2,988		2,988									
	GD-WA	89,870		89,870									
	GD-OR	18,585			18,585								
<b>Total General Plant</b>		<b>2,741,489</b>	<b>1,936,352</b>	<b>592,214</b>	<b>212,923</b>	<b>282,334</b>	<b>1,654,018</b>	<b>1,936,352</b>	<b>212,388</b>	<b>1,144,398</b>	<b>1,356,786</b>	<b>69,946</b>	<b>509,620</b>
<b>Total Depreciation Expense</b>		<b>13,749,905</b>	<b>10,522,366</b>	<b>2,250,737</b>	<b>976,802</b>	<b>5,196,501</b>	<b>5,325,865</b>	<b>10,522,366</b>	<b>3,281,726</b>	<b>3,554,892</b>	<b>6,836,618</b>	<b>1,914,775</b>	<b>1,770,973</b>
<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%	1	Production/Transmission Ratio		65.640%	34.360%			
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe		70.093%	29.907%			
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 AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,313	19,313		19,313	19,313		12,677	12,677		6,636	6,636			
<b>Total Production/Transmission</b>			<b>95,087</b>	<b>95,087</b>		<b>95,087</b>	<b>95,087</b>		<b>62,415</b>	<b>62,415</b>		<b>32,672</b>	<b>32,672</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,770</b>	<b>10,700</b>	<b>3,831</b>		<b>24,770</b>	<b>24,770</b>	<b>17,116</b>	<b>17,116</b>		<b>7,654</b>	<b>7,654</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	2,780,731	1,941,590	580,644	258,497				1,343,367	1,343,367		598,223	598,223		
9,4		CD-AN	7,524	5,817	1,707				5,817	4,025			1,792	1,792		
9,4		CD-ID	653	505	148			505				505				
9,4		CD-WA	314,112	242,862	71,250			242,862	242,862							
4		ED-AN	245,432	245,432					245,432	169,812			75,620	75,620		
		ED-ID	(3)	(3)				(3)	(3)			(3)	(3)			
		ED-WA	21,279	21,279				21,279	21,279							
8		GD-AA	5,870		4,052	1,818										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>3,375,598</b>	<b>2,457,482</b>	<b>657,801</b>	<b>260,315</b>		<b>264,643</b>	<b>2,192,839</b>	<b>2,457,482</b>	<b>264,141</b>	<b>1,517,204</b>	<b>1,781,345</b>	<b>502</b>	<b>675,635</b>	<b>676,137</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0				0	0		0	0		
4		ED-AN	3,946	3,946					3,946	2,730			1,216	1,216		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>3,946</b>	<b>3,946</b>	<b>0</b>	<b>0</b>		<b>3,946</b>	<b>3,946</b>	<b>2,730</b>	<b>2,730</b>		<b>1,216</b>	<b>1,216</b>		
<b>Total Amortization Expense</b>			<b>3,516,434</b>	<b>2,583,787</b>	<b>668,501</b>	<b>264,146</b>		<b>267,145</b>	<b>2,316,642</b>	<b>2,583,787</b>	<b>266,643</b>	<b>1,599,465</b>	<b>1,866,108</b>	<b>502</b>	<b>717,177</b>	<b>717,679</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(71,584,068)	(71,584,068)			(71,584,068)	(71,584,068)		(46,987,782)	(46,987,782)		(24,596,286)	(24,596,286)	
	Steam (ED-ID)	(86,049,228)	(86,049,228)		(86,049,228)		(86,049,228)				(86,049,228)		(86,049,228)	
	Steam (ED-WA)	(158,649,087)	(158,649,087)		(158,649,087)		(158,649,087)	(158,649,087)		(158,649,087)			(158,649,087)	
1	Hydro (ED-AN)	(147,403,760)	(147,403,760)		(147,403,760)	(147,403,760)	(147,403,760)		(96,755,828)	(96,755,828)		(50,647,932)	(50,647,932)	
1	Other (ED-AN)	(140,888,159)	(140,888,159)		(140,888,159)	(140,888,159)	(140,888,159)		(92,478,988)	(92,478,988)		(48,409,171)	(48,409,171)	
<b>Total Electric Production</b>		<b>(604,574,302)</b>	<b>(604,574,302)</b>		<b>(244,698,315)</b>	<b>(359,875,987)</b>	<b>(604,574,302)</b>		<b>(158,649,087)</b>	<b>(236,222,598)</b>	<b>(394,871,685)</b>	<b>(86,049,228)</b>	<b>(123,653,389)</b>	<b>(209,702,617)</b>
<b>Electric Transmission</b>														
1	ED-AN	(208,346,283)	(208,346,283)			(208,346,283)	(208,346,283)		(136,758,500)	(136,758,500)		(71,587,783)	(71,587,783)	
	ED-ID	(8,812,912)	(8,812,912)		(8,812,912)		(8,812,912)				(8,812,912)		(8,812,912)	
	ED-WA	(15,327,077)	(15,327,077)		(15,327,077)		(15,327,077)	(15,327,077)		(15,327,077)			(15,327,077)	
<b>Total Electric Transmissic</b>		<b>(232,486,272)</b>	<b>(232,486,272)</b>		<b>(24,139,989)</b>	<b>(208,346,283)</b>	<b>(232,486,272)</b>		<b>(15,327,077)</b>	<b>(136,758,500)</b>	<b>(152,085,577)</b>	<b>(8,812,912)</b>	<b>(71,587,783)</b>	<b>(80,400,695)</b>
<b>Electric Distribution</b>														
3	ED-AN	(261,764)	(261,764)			(261,764)	(261,764)		(183,478)	(183,478)		(78,286)	(78,286)	
	ED-ID	(235,025,485)	(235,025,485)		(235,025,485)		(235,025,485)				(235,025,485)		(235,025,485)	
	ED-WA	(362,404,677)	(362,404,677)		(362,404,677)		(362,404,677)	(362,404,677)		(362,404,677)			(362,404,677)	
<b>Total Electric Distribution</b>		<b>(597,691,926)</b>	<b>(597,691,926)</b>		<b>(597,430,162)</b>	<b>(261,764)</b>	<b>(597,691,926)</b>		<b>(362,404,677)</b>	<b>(183,478)</b>	<b>(362,588,155)</b>	<b>(235,025,485)</b>	<b>(78,286)</b>	<b>(235,103,771)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,288,841)		(17,288,841)										
	GD-OR	(1,302,403)		(1,302,403)			(1,302,403)							
<b>Total Gas Underground S</b>		<b>(18,591,244)</b>		<b>(17,288,841)</b>			<b>(1,302,403)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,862,983)		(1,862,983)										
	GD-ID	(85,441,266)		(85,441,266)										
	GD-WA	(149,864,814)		(149,864,814)										
	GD-OR	(119,683,384)		(119,683,384)			(119,683,384)							
<b>Total Gas Distribution</b>		<b>(356,852,447)</b>		<b>(237,169,063)</b>			<b>(119,683,384)</b>							
<b>General Plant</b>														
4	ED-AN	(35,911,450)	(35,911,450)			(35,911,450)	(35,911,450)		(24,846,773)	(24,846,773)		(11,064,677)	(11,064,677)	
	ED-ID	(11,289,025)	(11,289,025)		(11,289,025)		(11,289,025)				(11,289,025)		(11,289,025)	
	ED-WA	(20,531,844)	(20,531,844)		(20,531,844)		(20,531,844)	(20,531,844)		(20,531,844)			(20,531,844)	
7,4	CD-AA	(82,170,203)	(57,373,701)	(17,157,960)	(7,638,542)	(57,373,701)	(57,373,701)		(39,696,290)	(39,696,290)		(17,677,411)	(17,677,411)	
9,4	CD-AN	(7,616,642)	(5,888,959)	(1,727,683)		(5,888,959)	(5,888,959)		(4,074,512)	(4,074,512)		(1,814,447)	(1,814,447)	
9	CD-ID	(6,530,481)	(5,049,172)	(1,481,309)		(5,049,172)	(5,049,172)				(5,049,172)		(5,049,172)	
9	CD-WA	(6,079,106)	(4,700,182)	(1,378,924)		(4,700,182)	(4,700,182)		(4,700,182)	(4,700,182)				
8	GD-AA	(1,990,188)		(1,373,867)	(616,321)									
	GD-AN	(3,437,764)		(3,437,764)										
	GD-ID	(2,140,307)		(2,140,307)										
	GD-WA	(9,280,247)		(9,280,247)										
	GD-OR	(5,038,545)		(5,038,545)										
<b>Total General Plant</b>		<b>(192,015,802)</b>	<b>(140,744,333)</b>	<b>(37,978,061)</b>	<b>(13,293,408)</b>	<b>(41,570,223)</b>	<b>(99,174,110)</b>	<b>(140,744,333)</b>	<b>(25,232,026)</b>	<b>(68,617,575)</b>	<b>(93,849,601)</b>	<b>(16,338,197)</b>	<b>(30,556,535)</b>	<b>(46,894,732)</b>
<b>Total Accumulated Depr</b>		<b>(2,002,211,993)</b>	<b>(1,575,496,833)</b>	<b>(292,435,965)</b>	<b>(134,279,195)</b>	<b>(907,838,689)</b>	<b>(667,658,144)</b>	<b>(1,575,496,833)</b>	<b>(561,612,867)</b>	<b>(441,782,151)</b>	<b>(1,003,395,018)</b>	<b>(346,225,822)</b>	<b>(225,875,993)</b>	<b>(572,101,815)</b>
<b>Allocation Ratios:</b>														
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%	1	Production/Transmission Ratio		65.640%	34.360%				
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense		70.093%	29.907%				
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-AAAMT-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(13,087,887)	(13,087,887)			(13,087,887)	(13,087,887)			(8,590,889)	(8,590,889)			(4,496,998)	(4,496,998)
1 Misc Intangible Plt (3030 ED-AN	(2,116,581)	(2,116,581)			(2,116,581)	(2,116,581)			(1,389,324)	(1,389,324)			(727,257)	(727,257)
<b>Total Production/Transmission</b>	<b>(15,204,468)</b>	<b>(15,204,468)</b>			<b>(15,204,468)</b>	<b>(15,204,468)</b>			<b>(9,980,213)</b>	<b>(9,980,213)</b>			<b>(5,224,255)</b>	<b>(5,224,255)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(199,725)	(199,725)			(199,725)	(199,725)		(199,725)	(199,725)	(199,725)				
Misc Intangible Plt (3030 ED-WA	(49,761)	(49,761)			(49,761)	(49,761)		(49,761)	(49,761)	(49,761)				
<b>Total Distribution</b>	<b>(249,486)</b>	<b>(249,486)</b>			<b>(249,486)</b>	<b>(249,486)</b>		<b>(249,486)</b>	<b>(249,486)</b>	<b>(249,486)</b>				
<b>General Plant - 303000</b>														
7,4 CD-AA	(3,880,087)	(2,709,193)	(810,201)	(360,693)		(2,709,193)	(2,709,193)		(1,874,464)	(1,874,464)			(834,729)	(834,729)
9,1 CD-AN	(118,252)	(91,429)	(26,823)			(91,429)	(91,429)		(60,014)	(60,014)			(31,415)	(31,415)
GD-ID	(118,279)		(118,279)											
GD-WA	(246,077)		(246,077)											
GD-OR	(102,811)			(102,811)										
<b>Total General Plant - 303000</b>	<b>(4,465,506)</b>	<b>(2,800,622)</b>	<b>(1,201,380)</b>	<b>(463,504)</b>		<b>(2,800,622)</b>	<b>(2,800,622)</b>		<b>(1,934,478)</b>	<b>(1,934,478)</b>			<b>(866,144)</b>	<b>(866,144)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(97,348,715)	(67,971,793)	(20,327,385)	(9,049,537)		(67,971,793)	(67,971,793)		(47,029,004)	(47,029,004)			(20,942,789)	(20,942,789)
9,4 CD-AN	(124,247)	(96,064)	(28,183)			(96,064)	(96,064)		(66,466)	(66,466)			(29,598)	(29,598)
9 CD-ID	(38,241)	(29,567)	(8,674)		(29,567)	(29,567)		0			(29,567)		(29,567)	
9 CD-WA	(5,331,866)	(4,122,439)	(1,209,427)		(4,122,439)	(4,122,439)		(4,122,439)			0		0	0
4 ED-AN	(6,457,911)	(6,457,911)			(6,457,911)	(6,457,911)			(4,468,164)	(4,468,164)			(1,989,747)	(1,989,747)
ED-ID	184	184			184	184					184		184	184
ED-WA	(27,484)	(27,484)			(27,484)	(27,484)		(27,484)		(27,484)				
8 GD-AA	(214,979)		(148,404)	(66,575)										
GD-AN	0		0											
GD-OR	0			0										0
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(109,543,259)</b>	<b>(78,705,074)</b>	<b>(21,722,073)</b>	<b>(9,116,112)</b>		<b>(4,179,306)</b>	<b>(74,525,768)</b>		<b>(4,149,923)</b>	<b>(51,563,634)</b>			<b>(29,383)</b>	<b>(22,962,134)</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				
4 ED-AN	(201,830)	(201,830)				(201,830)	(201,830)		(139,644)	(139,644)			(62,186)	(62,186)
ED-WA	0	0			0	0	0		0	0				
GD-WA	0		0						0	0				
GD-OR	0			0										0
<b>Total General Plant - 390200, 396200</b>	<b>(201,830)</b>	<b>(201,830)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(201,830)</b>		<b>0</b>	<b>(139,644)</b>			<b>0</b>	<b>(62,186)</b>
<b>Total Accumulated Amortization</b>	<b>(129,664,549)</b>	<b>(97,161,480)</b>	<b>(22,923,453)</b>	<b>(9,579,616)</b>		<b>(4,428,792)</b>	<b>(92,732,688)</b>		<b>(4,399,409)</b>	<b>(63,617,969)</b>			<b>(29,383)</b>	<b>(29,114,719)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,874,594	0	0	8,291,198	8,291,198	0	0	2,479,534	2,479,534	0	1,103,862	1,103,862
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>18,290,879</b>	<b>808,699</b>	<b>700,328</b>	<b>8,828,454</b>	<b>10,337,481</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,630,471</b>	<b>6,004,402</b>	<b>845,134</b>	<b>1,103,862</b>	<b>1,948,996</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,491,106	1,139,436	2,715,330	4,636,340	8,491,106	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,802,841	0	0	0	0	25,802,841	0	0	0	25,802,841	0	0
99	GD-OR / AS	3,897,451	0	0	0	0	0	0	0	0	3,897,451	0	3,897,451
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,711,022	0	0	88,473,437	88,473,437	0	0	26,458,528	26,458,528	0	11,779,057	11,779,057
9	CD-WA / ID / AN	30,551,098	9,372,618	5,981,741	8,266,833	23,621,192	2,749,707	1,754,903	2,425,296	6,929,906	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>195,453,518</b>	<b>10,512,054</b>	<b>8,697,071</b>	<b>101,376,610</b>	<b>120,585,735</b>	<b>28,552,548</b>	<b>1,754,903</b>	<b>28,883,824</b>	<b>59,191,275</b>	<b>3,897,451</b>	<b>11,779,057</b>	<b>15,676,508</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,404,745	(197,277)	7,798	1,594,224	1,404,745	0	0	0	0	0	0	0
99	GD-WA / ID / AN	136,979	0	0	0	0	136,979	0	0	0	136,979	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	547,782	0	0	0	0	0	0	378,145	378,145	0	169,637	169,637
7	CD-AA	87,868,944	0	0	61,352,733	61,352,733	0	0	18,347,914	18,347,914	0	8,168,297	8,168,297
9	CD-WA / ID / AN	5,966,747	4,400,230	12,045	201,034	4,613,309	1,290,925	3,534	58,979	1,353,438	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>95,937,306</b>	<b>4,202,953</b>	<b>19,843</b>	<b>63,147,991</b>	<b>67,370,787</b>	<b>1,427,904</b>	<b>3,534</b>	<b>18,785,038</b>	<b>20,216,476</b>	<b>12,109</b>	<b>8,337,934</b>	<b>8,350,043</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,544,852	24,016,893	10,122,561	16,405,398	50,544,852	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0
99	GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444
9	CD-WA / ID / AN	7,078,312	1,882,064	855,960	2,734,714	5,472,738	552,154	251,119	802,301	1,605,574	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,187,144</b>	<b>25,898,957</b>	<b>10,978,521</b>	<b>24,288,538</b>	<b>61,166,016</b>	<b>9,717,361</b>	<b>2,972,037</b>	<b>4,393,265</b>	<b>17,082,663</b>	<b>4,222,924</b>	<b>715,541</b>	<b>4,938,465</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0		
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0		
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,857,032	254,622	162,272	3,338,417	3,755,311	74,700	47,607	979,414	1,101,721	0		
		<b>TOTAL ACCOUNT</b>	<b>5,329,696</b>	<b>254,622</b>	<b>162,272</b>	<b>3,725,817</b>	<b>4,142,711</b>	<b>139,172</b>	<b>47,607</b>	<b>979,414</b>	<b>1,166,193</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,737,574	643,134	181,101	4,913,339	5,737,574	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,728,146	0	0	0	2,728,146	1,949,840	275,893	502,413	2,728,146	0	0	
99		GD-OR / AS	917,486	0	0	0	917,486	0	0	0	917,486	0	917,486	
8		GD-AA	5,044,894	0	0	0	5,044,894	0	0	3,482,591	3,482,591	0	1,562,303	
7		CD-AA	13,191,275	0	0	9,210,544	9,210,544	0	0	2,754,470	2,754,470	0	1,226,261	
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0	0	
		<b>TOTAL ACCOUNT</b>	<b>28,932,725</b>	<b>646,634</b>	<b>924,819</b>	<b>14,392,108</b>	<b>15,963,561</b>	<b>1,950,867</b>	<b>494,082</b>	<b>6,818,165</b>	<b>9,263,114</b>	<b>917,486</b>	<b>2,788,564</b>	<b>3,706,050</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	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	
7		CD-AA	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	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,717,397	320,384	13,580	1,383,433	1,717,397	0	0	0	0	0	0	
99		GD-WA / ID / AN	166,408	0	0	0	166,408	71,491	0	94,917	166,408	0	0	
99		GD-OR / AS	8,224	0	0	0	8,224	0	0	0	8,224	0	8,224	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	0	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	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,665,715</b>	<b>320,384</b>	<b>13,580</b>	<b>2,478,617</b>	<b>2,812,581</b>	<b>71,491</b>	<b>0</b>	<b>564,073</b>	<b>635,564</b>	<b>8,224</b>	<b>209,346</b>	<b>217,570</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,854,885	14,014,676	9,491,081	8,349,128	31,854,885	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	4,156,155	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	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	
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	
		<b>TOTAL ACCOUNT</b>	<b>38,081,598</b>	<b>14,265,248</b>	<b>9,898,334</b>	<b>9,218,701</b>	<b>33,382,283</b>	<b>2,561,393</b>	<b>967,164</b>	<b>1,077,797</b>	<b>4,606,354</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,567,007	12,059,869	6,050,024	31,457,114	49,567,007	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,027,083	0	0	0	0	697,779	327,351	1,953	1,027,083	0	0	
99		GD-OR / AS	1,162,288	0	0	0	0	0	0	0	0	1,162,288	0	
8		GD-AA	1,257,633	0	0	0	0	0	0	868,169	868,169	0	389,464	
7		CD-AA	63,725,932	0	0	44,495,357	44,495,357	0	0	13,306,612	13,306,612	0	5,923,963	
9		CD-WA/ ID / AN	15,880,594	7,737,053	2,888,153	1,653,192	12,278,398	2,269,871	847,317	485,008	3,602,196	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,620,537</b>	<b>19,796,922</b>	<b>8,938,177</b>	<b>77,605,663</b>	<b>106,340,762</b>	<b>2,967,650</b>	<b>1,174,668</b>	<b>14,661,742</b>	<b>18,804,060</b>	<b>1,162,288</b>	<b>6,313,427</b>	<b>7,475,715</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	213,798	0	6,846	206,952	213,798	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>909,186</b>	<b>0</b>	<b>13,475</b>	<b>684,854</b>	<b>698,329</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>602,525,108</b>	<b>76,706,473</b>	<b>40,346,420</b>	<b>305,864,157</b>	<b>422,917,050</b>	<b>50,663,141</b>	<b>7,515,116</b>	<b>78,936,708</b>	<b>137,114,965</b>	<b>11,132,609</b>	<b>31,360,484</b>	<b>42,493,093</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%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	14,727,314	(81,333)	(1,000)	14,809,647	14,727,314	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	428,959	0	0	0	0	0	0	296,119	296,119	0	132,840	132,840	
7		CD-AA	118,748,120	0	0	82,913,500	82,913,500	0	0	24,795,795	24,795,795	0	11,038,825	11,038,825	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	134,362,061	(81,333)	30,570	98,045,432	97,994,669	0	9,262	25,186,465	25,195,727	0	11,171,665	11,171,665	
	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	191,467	0	0	133,688	133,688	0	0	39,980	39,980	0	17,799	17,799	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	191,467	0	0	133,688	133,688	0	0	39,980	39,980	0	17,799	17,799	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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	960,190	960,190	0	0	960,190	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	1,392,296	0	0	972,143	972,143	0	0	290,725	290,725	0	129,428	129,428
9		CD-WA / ID / AN	18,475,773	14,284,913	0	0	14,284,913	4,190,860	0	0	4,190,860	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,828,259</b>	<b>15,245,103</b>	<b>0</b>	<b>972,143</b>	<b>16,217,246</b>	<b>4,190,860</b>	<b>0</b>	<b>290,725</b>	<b>4,481,585</b>	<b>0</b>	<b>129,428</b>	<b>129,428</b>
		<b>TOTAL</b>	<b>304,592,519</b>	<b>15,483,486</b>	<b>30,570</b>	<b>204,722,089</b>	<b>220,236,145</b>	<b>5,212,774</b>	<b>781,463</b>	<b>53,983,692</b>	<b>59,977,929</b>	<b>406,156</b>	<b>23,972,289</b>	<b>24,378,445</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-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,507,757)	(59,704,081)	(17,854,875)	(7,948,801)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(804,025)	(621,648)	(182,377)	0
7	282919	CD-AA	(2,193,514)	(1,531,577)	(458,028)	(203,909)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,514,641)	(61,863,831)	(18,497,231)	(8,153,579)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended March 31, 2020
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
-------------------------------

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	3,990,541	3,990,541	0	0	0	0	3,990,541
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	2,334	2,334	0	0	0	0	2,334
7/4	154550 Supply Chain Average Cost Variance	0	0	(32)	(32)	0	0	0	0	(32)
7/4	154560 Supply Chain Invoice Price Variance	0	0	2	2	0	0	0	0	2
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	44,620,610	24,721,037	0	69,341,647	41,147,346	22,395,777	3,473,264	2,325,260	0
<b>TOTAL</b>		<b>44,620,610</b>	<b>24,721,037</b>	<b>3,992,845</b>	<b>73,334,492</b>	<b>41,147,346</b>	<b>22,395,777</b>	<b>3,473,264</b>	<b>2,325,260</b>	<b>3,992,845</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						