

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,137,400	9,915,784	5,221,616
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,137,400	9,915,784	5,221,616
E-APL	Electric Net Rate Base	2,626,653,292	1,774,893,518	851,759,774
	RATE OF RETURN	<u>0.576%</u>	<u>0.559%</u>	<u>0.613%</u>

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 February 29, 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	2-01-2020 thru 02-29-2020	393,859 100.000%	257,800 65.455%	136,059 34.545%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2020 thru 02-29-2020	1,796,993 100.000%	1,234,976 68.725%	562,017 31.275%
	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 February 29, 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		0	0	0	0
		Total		150,378,462	117,434,624	23,050,240	9,893,598
		Percentage		100.000%	78.093%	15.328%	6.579%
		Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
		Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
		Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	0
		Total		98,616,201	72,878,077	17,328,929	8,409,195
		Percentage		100.000%	73.901%	17.572%	8.527%
		Number of Customers at		754,633	392,987	257,344	104,302
		Percentage		100.000%	52.076%	34.102%	13.822%
		Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
		Percentage		100.000%	75.220%	16.524%	8.256%
		Total Percentages		400.000%	279.291%	83.526%	37.184%
		Average (CD AA)		100.000%	69.822%	20.882%	9.296%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 29, 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		13,472,874	0	8,846,024	4,626,850
		Direct O & M Accts 500 - 894		15,818,049	0	10,987,391	4,830,658
		Direct O & M Accts 901 - 935		2,342,061	0	2,342,061	0
		Direct O & M Accts 901 - 905 Utility 9 Only		31,632,984	0	22,175,476	9,457,508
		Total		100.000%	0.000%	70.102%	29.898%
		Percentage					
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635	4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	0
		Total		19,009,997	0	13,061,026	5,948,971
		Percentage		100.000%	0.000%	68.706%	31.294%
		Number of Customers at		361,646	0	257,344	104,302
		Percentage		100.000%	0.000%	71.159%	28.841%
		Net Direct Plant		932,224,866	0	616,773,795	315,451,071
		Percentage		100.000%	0.000%	66.161%	33.839%
		Total Percentages		400.000%	0.000%	276.129%	123.871%
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

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RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended February 29, 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	01-01-2020 thru 02-29-2020	1,272,446,699	881,272,399	391,174,300	
		Percent		100.000%	69.258%	30.742%	
11		Book Depreciation	2-01-2020 thru 02-29-2020	10,484,345	6,804,400	3,679,945	
		Percent		100.000%	64.901%	35.099%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended February 29, 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	01-01-2020 thru 02-29-2020	3,164,686,222 100.000%	2,142,163,892 67.690%	1,022,522,330 32.310%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2020 thru 02-29-2020	281,980,263 100.000%	194,427,130 68.951%	87,553,133 31.049%
14		Net Allocated Schedule M's - AMA Percent	2-01-2020 thru 02-29-2020	-6,428,177 100.000%	-4,373,498 68.036%	-2,054,679 31.964%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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For Month Ended February 29, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	36,152,916	0	36,152,916	24,317,713	0	24,317,713	11,835,203	0
99	442200	Commercial - Firm & Int.	26,567,730	0	26,567,730	19,098,465	0	19,098,465	7,469,265	0
1	442300	Industrial	9,467,211	0	9,467,211	5,165,848	0	5,165,848	4,301,363	0
99	444000	Public Street & Highway Lighting	606,190	0	606,190	387,599	0	387,599	218,591	0
99	448000	Interdepartmental Revenue	139,047	0	139,047	112,269	0	112,269	26,778	0
99	499XXX	Unbilled Revenue	(2,482,849)	0	(2,482,849)	(1,810,944)	0	(1,810,944)	(671,905)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			70,450,245	0	70,450,245	47,270,950	0	47,270,950	23,179,295	0
1	447XXX	Sales for Resale	0	7,004,183	7,004,183	0	4,597,546	4,597,546	0	2,406,637
TOTAL SALES OF ELECTRICITY			70,450,245	7,004,183	77,454,428	47,270,950	4,597,546	51,868,496	23,179,295	2,406,637
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	37,276	0	37,276	27,084	0	27,084	10,192	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	199,081	3,787	202,868	133,334	2,486	135,820	65,747	1,301
1	454100	Rent from Trnsmission Joint Use	1,446	0	1,446	643	0	643	803	0
1	456XXX	Other Electric Revenues	(753,076)	3,399,767	2,646,691	(386,933)	2,231,607	1,844,674	(366,143)	1,168,160
TOTAL OTHER OPERATING REVENUE			(515,273)	3,434,887	2,919,614	(225,872)	2,254,660	2,028,788	(289,401)	1,180,227
TOTAL ELECTRIC REVENUE			69,934,972	10,439,070	80,374,042	47,045,078	6,852,206	53,897,284	22,889,894	3,586,864

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 29, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	20,689	20,689	0	13,580	13,580	0	7,109
1	501XXX	Fuel	0	3,509,564	3,509,564	0	2,303,678	2,303,678	0	1,205,886
1	502000	Steam Expense	0	301,447	301,447	0	197,870	197,870	0	103,577
1	505000	Electric Expense	0	70,731	70,731	0	46,428	46,428	0	24,303
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	283,327	283,327	0	185,976	185,976	0	97,351
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	39,848	39,848	0	26,156	26,156	0	13,692
1	511000	Structures	0	47,107	47,107	0	30,921	30,921	0	16,186
1	512000	Boiler Plant	0	423,890	423,890	0	278,241	278,241	0	145,649
1	513000	Electric Plant	0	79,613	79,613	0	52,258	52,258	0	27,355
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	114,634	114,634	0	75,246	75,246	0	39,388
		TOTAL STEAM POWER GENERATION EXP	0	4,890,850	4,890,850	0	3,210,354	3,210,354	0	1,680,496
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	148,979	148,979	0	97,790	97,790	0	51,189
1	536000	Water for Power	0	82,911	82,911	0	54,423	54,423	0	28,488
1	537000	Hydraulic Expense	490,119	363,732	853,851	321,515	238,754	560,269	168,604	124,978
1	538000	Electric Expense	0	435,483	435,483	0	285,851	285,851	0	149,632
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	74,220	74,220	0	48,718	48,718	0	25,502
1	540000	Rent	0	119,615	119,615	0	78,515	78,515	0	41,100
1	540100	MT Trust Funds Land Settlement Rents	416,500	0	416,500	273,391	0	273,391	143,109	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	38,833	38,833	0	25,490	25,490	0	13,343
1	542000	Structures	0	130,135	130,135	0	85,421	85,421	0	44,714
1	543000	Reservoirs, Dams, & Waterways	0	7,198	7,198	0	4,725	4,725	0	2,473
1	544000	Electric Plant	0	333,502	333,502	0	218,911	218,911	0	114,591
1	545000	Miscellaneous Hydraulic Plant	0	112,276	112,276	0	73,698	73,698	0	38,578
		TOTAL HYDRO POWER GENERATION EXP	906,619	1,846,884	2,753,503	594,906	1,212,296	1,807,202	311,713	634,588
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	11,222	11,222	0	7,366	7,366	0	3,856
1	547XXX	Fuel	0	4,099,059	4,099,059	0	2,690,622	2,690,622	0	1,408,437
1	548000	Generation Expense	0	(508,535)	(508,535)	0	(333,802)	(333,802)	0	(174,733)
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	19,954	19,954	0	13,098	13,098	0	6,856
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
		MAINTENANCE								
1	551000	Supervision & Engineering	0	43,575	43,575	0	28,603	28,603	0	14,972
1	552000	Structures	0	6,709	6,709	0	4,404	4,404	0	2,305
1	553000	Generating & Electric Equipment	0	268,205	268,205	0	176,050	176,050	0	92,155
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	161,796	161,796	0	106,203	106,203	0	55,593
		TOTAL OTHER POWER GENERATION EXP	0	4,108,336	4,108,336	0	2,696,713	2,696,713	0	1,411,623

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 29, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	892,192	11,175,813	12,068,005	0	7,335,804	7,335,804	892,192	3,840,009	
1	556000	System Control & Load Dispatching	0	(40,067)	(40,067)	0	(26,300)	(26,300)	0	(13,767)	
E-557	557XXX	Other Expense	1,970,164	2,161,086	4,131,250	1,509,370	1,418,537	2,927,907	460,794	742,549	
TOTAL OTHER POWER SUPPLY EXPENSE			2,862,356	13,296,832	16,159,188	1,509,370	8,728,041	10,237,411	1,352,986	4,568,791	
TOTAL PRODUCTION OPERATING EXP			3,768,975	24,142,902	27,911,877	2,104,276	15,847,404	17,951,680	1,664,699	8,295,498	
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	158,693	158,693	0	104,166	104,166	0	54,527	
1	561000	Load Dispatching	0	113,170	113,170	0	74,285	74,285	0	38,885	
1	562000	Station Expense	0	14,407	14,407	0	9,457	9,457	0	4,950	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	45,539	45,539	0	29,892	29,892	0	15,647	
1	565XXX	Transmission of Electricity by Others	0	1,376,344	1,376,344	0	903,432	903,432	0	472,912	
1	566000	Miscellaneous Transmission Expense	0	390,565	390,565	0	256,367	256,367	0	134,198	
1	567000	Rent	0	23,227	23,227	0	15,246	15,246	0	7,981	
MAINTENANCE											
1	568000	Supervision & Engineering	(492)	30,280	29,788	0	19,876	19,876	(492)	10,404	
1	569000	Structures	0	29,462	29,462	0	19,339	19,339	0	10,123	
1	570000	Station Equipment	0	69,406	69,406	0	45,558	45,558	0	23,848	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	5,194	42,892	48,086	0	28,154	28,154	5,194	14,738	
1	572000	Underground Lines	0	0	0	0	0	0	0	0	
1	573000	Service Miscellaneous	0	3,708	3,708	0	2,434	2,434	0	1,274	
TOTAL TRANSMISSION OPERATING EXP			4,702	2,297,693	2,302,395	0	1,508,206	1,508,206	4,702	789,487	

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For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	700,158	2,359,330	3,059,488	348,174	1,548,664	1,896,838	351,984	810,666
E-DEPX		Depreciation Expense-Transmission	124,331	1,301,740	1,426,071	42,287	854,462	896,749	82,044	447,278
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	65,008	0	65,008	0	0	0	65,008	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	18,059	0	18,059	12,630	0	12,630	5,429	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	(162,155)	0	(162,155)	0	0	0	(162,155)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,375,051)	0	(1,375,051)	(926,982)	0	(926,982)	(448,069)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	299,193	0	299,193	0	0	0	299,193	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	7,278	0	7,278	7,278	0	7,278	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	2,157,546	2,157,546	0	1,416,213	1,416,213	0	741,333
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(378,758)	6,006,069	5,627,311	(494,291)	3,942,383	3,448,092	115,533	2,063,686
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,394,919	32,446,664	35,841,583	1,609,985	21,297,993	22,907,978	1,784,934	11,148,671

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	32,388	236,359	268,747	22,055	162,438	184,493	10,333	73,921	
3	582000	Station Expense	42,095	1,707	43,802	30,707	1,173	31,880	11,388	534	
3	583000	Overhead Line Expense	130,741	49,010	179,751	84,000	33,682	117,682	46,741	15,328	
3	584000	Underground Line Expense	102,223	0	102,223	60,142	0	60,142	42,081	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	74	0	74	59	0	59	15	0	
3	586000	Meter Expense	105,357	3,259	108,616	82,816	2,240	85,056	22,541	1,019	
3	587000	Customer Installations Expense	54,104	6,776	60,880	33,450	4,657	38,107	20,654	2,119	
3	588000	Miscellaneous Distribution Expense	268,899	205,895	474,794	194,371	141,501	335,872	74,528	64,394	
3	589000	Rent	(1)	20,016	20,015	(1)	13,756	13,755	0	6,260	
MAINTENANCE:											
3	590000	Supervision & Engineering	14,136	63,392	77,528	14,616	43,566	58,182	(480)	19,826	
3	591000	Structures	22,707	97	22,804	9,150	67	9,217	13,557	30	
3	592000	Station Equipment	49,878	4,736	54,614	43,802	3,255	47,057	6,076	1,481	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	817,059	(4)	817,055	551,402	(3)	551,399	265,657	(1)	
3	594000	Underground Lines	54,659	0	54,659	19,559	0	19,559	35,100	0	
3	595000	Line Transformers	63,282	0	63,282	55,651	0	55,651	7,631	0	
3	596000	Street Light & Signal System Maintenance Exp	12,566	0	12,566	11,689	0	11,689	877	0	
3	597000	Meters	7,516	0	7,516	5,903	0	5,903	1,613	0	
3	598000	Miscellaneous Distribution Expense	19,309	34,364	53,673	15,604	23,617	39,221	3,705	10,747	
TOTAL DISTRIBUTION OPERATING EXP			1,796,992	625,607	2,422,599	1,234,975	429,949	1,664,924	562,017	195,658	
E-DEPX		Depreciation Expense-Distribution	4,061,559	6,597	4,068,156	2,656,469	4,534	2,661,003	1,405,090	2,063	
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	4,961,691	0	4,961,691	4,271,719	0	4,271,719	689,972	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,025,752	6,597	9,032,349	6,930,690	4,534	6,935,224	2,095,062	2,063	
TOTAL DISTRIBUTION EXPENSES			10,822,744	632,204	11,454,948	8,165,665	434,483	8,600,148	2,657,079	197,721	

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	15,709	15,709	0	10,282	10,282	0	5,427
2	902000	Meter Reading Expenses	101,815	13,810	115,625	86,863	9,039	95,902	14,952	4,771
2	903XXX	Customer Records & Collection Expenses	198,771	505,645	704,416	128,221	330,970	459,191	70,550	174,675
2	904000	Uncollectible Accounts	0	130,190	130,190	0	85,216	85,216	0	44,974
2	905000	Misc Customer Accounts	0	19,907	19,907	0	13,030	13,030	0	6,877
TOTAL CUSTOMER ACCOUNTS EXPENSES			300,586	685,261	985,847	215,084	448,537	663,621	85,502	236,724
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,894,367	11,903	2,906,270	1,973,455	7,791	1,981,246	920,912	4,112
2	909000	Advertising	2,349	44,420	46,769	2,349	29,075	31,424	0	15,345
2	910000	Misc Customer Service & Info Exp	0	3,561	3,561	0	2,331	2,331	0	1,230
TOTAL CUSTOMER SERVICE & INFO EXP			2,896,716	59,884	2,956,600	1,975,804	39,197	2,015,001	920,912	20,687
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	38,706	2,039,540	2,078,246	31,080	1,411,137	1,442,217	7,626	628,403
4	921000	Office Supplies & Expenses	402	328,766	329,168	402	227,470	227,872	0	101,296
4	922000	Admin Exp Transferred--Credit	0	(8,241)	(8,241)	0	(5,702)	(5,702)	0	(2,539)
4	923000	Outside Services Employed	31,162	845,817	876,979	30,636	585,212	615,848	526	260,605
4	924000	Property Insurance Premium	0	138,297	138,297	0	95,686	95,686	0	42,611
4	925XXX	Injuries and Damages	3,339	323,497	326,836	2,433	223,824	226,257	906	99,673
4	926XXX	Employee Pensions and Benefits	320,341	1,967,496	2,287,837	239,106	1,361,291	1,600,397	81,235	606,205
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	222,815	277,313	500,128	160,397	182,028	342,425	62,418	95,285
4	930000	Miscellaneous General Expenses	4,012	214,142	218,154	3,565	148,163	151,728	447	65,979
4	931000	Rents	0	21,212	21,212	0	14,676	14,676	0	6,536
4	935000	Maintenance of General Plant	138,713	970,472	1,109,185	91,885	671,460	763,345	46,828	299,012
TOTAL ADMIN & GEN OPERATING EXP			759,590	7,118,311	7,877,901	559,504	4,915,245	5,474,749	200,086	2,203,066

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	281,529	1,640,847	1,922,376	211,879	1,135,286	1,347,165	69,650	505,561
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	266,705	2,189,738	2,456,443	266,203	1,515,058	1,781,261	502	674,680
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	(517,850)	0	(517,850)	0	0	0	(517,850)	0
99	407311	Regulatory Debit - AFUDC Amortization	17,425	87,689	105,114	14,000	59,357	73,357	3,425	28,332
99	407314	Regulatory Debit - FISERVE Amortization	19,333	0	19,333	0	0	0	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	96,214	0	96,214	96,214	0	96,214	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(711,439)	0	(711,439)	(711,439)	0	(711,439)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	98,034	786,838	884,872	66,524	544,405	610,929	31,510	242,433
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(450,049)	4,733,828	4,283,779	(56,619)	3,273,952	3,217,333	(393,430)	1,459,876
		TOTAL ADMIN & GENERAL EXPENSES	309,541	11,852,139	12,161,680	502,885	8,189,197	8,692,082	(193,344)	3,662,942
		TOTAL EXPENSES BEFORE FIT	17,724,506	45,676,152	63,400,658	12,469,423	30,409,407	42,878,830	5,255,083	15,266,745
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,973,384			11,018,454		
E-FIT		FEDERAL INCOME TAX			2,543,857			1,474,697		
E-FIT		DEFERRED FEDERAL INCOME TAX			(667,474)			(345,509)		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			15,137,400			9,915,784		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.455%	34.545%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.725%	31.275%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	11,835,203
99	442200	Commercial - Firm & Int.	7,469,265
1	442300	Industrial	4,301,363
99	444000	Public Street & Highway Lighting	218,591
99	448000	Interdepartmental Revenue	26,778
99	499XXX	Unbilled Revenue	(671,905)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>23,179,295</u>
1	447XXX	Sales for Resale	<u>2,406,637</u>
		TOTAL SALES OF ELECTRICITY	<u>25,585,932</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	10,192
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	67,048
1	454100	Rent from Transmission Joint Use	803
1	456XXX	Other Electric Revenues	<u>802,017</u>
		TOTAL OTHER OPERATING REVENUE	<u>890,826</u>
		TOTAL ELECTRIC REVENUE	<u>26,476,758</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	7,109
1	501XXX	Fuel	1,205,886
1	502000	Steam Expense	103,577
1	505000	Electric Expense	24,303
1	506XXX	Miscellaneous Steam Power Generation Op Exp	97,351
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	13,692
1	511000	Structures	16,186
1	512000	Boiler Plant	145,649
1	513000	Electric Plant	27,355
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	39,388
		TOTAL STEAM POWER GENERATION EXP	<u>1,680,496</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	51,189
1	536000	Water for Power	28,488
1	537000	Hydraulic Expense	293,582
1	538000	Electric Expense	149,632
1	539000	Miscellaneous Hydraulic Power Generation Exp	25,502
1	540000	Rent	41,100
1	540100	MT Trust Funds Land Settlement Rents	143,109
		MAINTENANCE	
1	541000	Supervision & Engineering	13,343
1	542000	Structures	44,714
1	543000	Reservoirs, Dams, & Waterways	2,473
1	544000	Electric Plant	114,591
1	545000	Miscellaneous Hydraulic Plant	38,578
		TOTAL HYDRO POWER GENERATION EXP	<u>946,301</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	3,856
1	547XXX	Fuel	1,408,437
1	548000	Generation Expense	(174,733)
1	549XXX	Miscellaneous Other Power Generation Op Exp	6,856
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	14,972
1	552000	Structures	2,305
1	553000	Generating & Electric Equipment	92,155
1	554XXX	Miscellaneous Other Power Generation Maint Exp	55,593
		TOTAL OTHER POWER GENERATION EXP	<u>1,411,623</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,732,201
1	556000	System Control & Load Dispatching	(13,767)
E-557	557XXX	Other Expense	1,203,343
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,921,777</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,960,197</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	54,527
1	561000	Load Dispatching	38,885
1	562000	Station Expense	4,950
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	15,647
1	565XXX	Transmission of Electricity by Others	472,912
1	566000	Miscellaneous Transmission Expense	134,198
1	567000	Rent	7,981
		MAINTENANCE	
1	568000	Supervision & Engineering	9,912
1	569000	Structures	10,123
1	570000	Station Equipment	23,848
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	19,932
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,274
		TOTAL TRANSMISSION OPERATING EXP	<u>794,189</u>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,162,650
E-DEPX		Depreciation Expense-Transmission	529,322
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	65,008
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	5,429
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	(162,155)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(448,069)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	299,193
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	741,333
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,179,219</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>12,933,605</u>

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	84,254
3	582000	Station Expense	11,922
3	583000	Overhead Line Expense	62,069
3	584000	Underground Line Expense	42,081
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	15
3	586000	Meter Expense	23,560
3	587000	Customer Installations Expense	22,773
3	588000	Miscellaneous Distribution Expense	138,922
3	589000	Rent	6,260
		MAINTENANCE:	
3	590000	Supervision & Engineering	19,346
3	591000	Structures	13,587
3	592000	Station Equipment	7,557
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	265,656
3	594000	Underground Lines	35,100
3	595000	Line Transformers	7,631
3	596000	Street Light & Signal System Maintenance Exp	877
3	597000	Meters	1,613
3	598000	Miscellaneous Distribution Expense	14,452
		TOTAL DISTRIBUTION OPERATING EXP	<u>757,675</u>
E-DEPX		Depreciation Expense-Distribution	1,407,153
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	689,972
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,097,125</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,854,800</u>

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Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	5,427
2	902000	Meter Reading Expenses	19,723
2	903XXX	Customer Records & Collection Expenses	245,225
2	904000	Uncollectible Accounts	44,974
2	905000	Misc Customer Accounts	6,877
		TOTAL CUSTOMER ACCOUNTS EXPENSES	322,226
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	925,024
2	909000	Advertising	15,345
2	910000	Misc Customer Service & Info Exp	1,230
		TOTAL CUSTOMER SERVICE & INFO EXP	941,599
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	636,029
4	921000	Office Supplies & Expenses	101,296
4	922000	Admin Exp Transferred--Credit	(2,539)
4	923000	Outside Services Employed	261,131
4	924000	Property Insurance Premium	42,611
4	925XXX	Injuries and Damages	100,579
4	926XXX	Employee Pensions and Benefits	687,440
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	157,703
4	930000	Miscellaneous General Expenses	66,426
4	931000	Rents	6,536
4	935000	Maintenance of General Plant	345,840
		TOTAL ADMIN & GEN OPERATING EXP	2,403,152

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ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	575,211
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	675,182
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(517,850)
99	407311	Regulatory Debit - AFUDC Amortization	31,757
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	0
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	273,943
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,066,446
		TOTAL ADMIN & GENERAL EXPENSES	3,469,598
		TOTAL EXPENSES BEFORE FIT	20,521,828
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,954,930
E-FIT		FEDERAL INCOME TAX	1,069,160
E-FIT		DEFERRED FEDERAL INCOME TAX	(321,965)
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	5,221,616

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:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	4,014	(1,938)	2,076	3,814	(1,272)	2,542	200	(666)	(466)
1	456010	Other Electric Rev-Financial	0	(342,468)	(342,468)	0	(224,796)	(224,796)	0	(117,672)	(117,672)
1	456015	Other Electric Rev-CT Fuel Sales	0	83,595	83,595	0	54,872	54,872	0	28,723	28,723
1	456016	Other Electric Rev-Resource Opt	0	288,636	288,636	0	189,461	189,461	0	99,175	99,175
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	22,738	22,738	0	14,925	14,925	0	7,813	7,813
1	456019	Other Electric Rev-Specified	0	21,125	21,125	0	13,866	13,866	0	7,259	7,259
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,554)	104,339	93,785	0	68,488	68,488	(10,554)	35,851	25,297
1	456050	Other Electric Rev-Attachment Fees	17,517	0	17,517	5,116	0	5,116	12,401	0	12,401
1	456100	Transmission Revenue of Others	0	919,841	919,841	0	603,784	603,784	0	316,057	316,057
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	287,384	287,384	0	188,639	188,639	0	98,745	98,745
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	255,957	0	255,957	591,859	0	591,859	(335,902)	0	(335,902)
1	456329	Amortization Res Decoupling Deferral	(777,638)	0	(777,638)	(600,738)	0	(600,738)	(176,900)	0	(176,900)
1	456338	Non-res Decoupling Deferred Rev	433,046	0	433,046	187,455	0	187,455	245,591	0	245,591
1	456339	Amortization Non-res Decoupling	(714,511)	0	(714,511)	(583,816)	0	(583,816)	(130,695)	0	(130,695)
1	456380	Other Electric Revenue-Clearwater	24,485	0	24,485	0	0	0	24,485	0	24,485
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	(8,300)	(8,300)	0	(5,448)	(5,448)	0	(2,852)	(2,852)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	8,300	8,300	0	5,448	5,448	0	2,852	2,852
1	456730	Other Elec Rev-Intraco Thermal	0	1,793,764	1,793,764	0	1,177,427	1,177,427	0	616,337	616,337
TOTAL ACCOUNT 456			(753,073)	3,399,767	2,646,694	(386,932)	2,231,608	1,844,676	(366,141)	1,168,159	802,018

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	10,684,121	10,684,121	0	7,013,057	7,013,057	0	3,671,064	3,671,064
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	107,136	107,136	0	70,324	70,324	0	36,812	36,812
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	892,192	0	892,192	0	0	0	892,192	0	892,192
1	555550	Non Monetary - Exchange Power	0	9,788	9,788	0	6,425	6,425	0	3,363	3,363
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	89,780	89,780	0	58,932	58,932	0	30,848	30,848
1	555710	Intercompany Purchase	0	284,988	284,988	0	187,066	187,066	0	97,922	97,922
TOTAL ACCOUNT 555			892,192	11,175,813	12,068,005	0	7,335,804	7,335,804	892,192	3,840,009	4,732,201

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,663	452,838	454,501	1,663	297,243	298,906	0	155,595	155,595
1	557010	Other Power Supply Expense - Financial	0	(671,118)	(671,118)	0	(440,522)	(440,522)	0	(230,596)	(230,596)
1	557018	Merchandise Processing Fee	0	4,121	4,121	0	2,705	2,705	0	1,416	1,416
1	557150	Fuel - Economic Dispatch	0	(976,644)	(976,644)	0	(641,069)	(641,069)	0	(335,575)	(335,575)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	4,520	0	4,520	0	0	0	4,520	0	4,520
1	557165	Other Resource Costs-CAISO Charges	0	11,796	11,796	0	7,743	7,743	0	4,053	4,053
1	557170	Broker Fees - Power	0	20,506	20,506	0	13,460	13,460	0	7,046	7,046
1	557171	REC Broker Fees	0	146	146	0	96	96	0	50	50
1	557172	Trade Reporting	0	0	0	0	0	0	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	1,397,397	0	1,397,397	1,397,397	0	1,397,397	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	189,625	0	189,625	189,625	0	189,625	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(120,773)	0	(120,773)	(120,773)	0	(120,773)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	584,757	0	584,757	0	0	0	584,757	0	584,757
99	557390	Idaho PCA Amortization	(155,248)	0	(155,248)	0	0	0	(155,248)	0	(155,248)
1	557395	Optional Renewable Power Expense Offset	0	23	23	0	15	15	0	8	8
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	8,400	8,400	0	5,514	5,514	0	2,886	2,886
1	557711	Turbine Gas Bookout Offset	0	(8,400)	(8,400)	0	(5,514)	(5,514)	0	(2,886)	(2,886)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,319,418	3,319,418	0	2,178,866	2,178,866	0	1,140,552	1,140,552
TOTAL ACCOUNT 557			1,970,164	2,161,086	4,131,250	1,509,370	1,418,537	2,927,907	460,794	742,549	1,203,343

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	21,546	11,903	33,449	12,850	7,791	20,641	8,696	4,112	12,808
99	908600	Public Purpose Tariff Rider Expense Offset	3,012,572	0	3,012,572	2,070,134	0	2,070,134	942,438	0	942,438
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(139,751)	0	(139,751)	(109,529)	0	(109,529)	(30,222)	0	(30,222)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,894,367	11,903	2,906,270	1,973,455	7,791	1,981,246	920,912	4,112	925,024

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.28%	53.28%
2	Cost of Debt		5.136%	5.111%
	Total Weighted Cost		2.736%	2.723%
E-APL	Net Rate Base	2,626,653,292	1,774,893,518	851,759,774
	Interest Deduction for FIT Calculation	71,754,506	48,561,087	23,193,419
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	80,374,042	53,897,284	26,476,758
E-OPS	Less: Operating & Maintenance Expense	44,457,219	29,278,181	15,179,038
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,939,330	7,301,788	3,637,542
E-OTX	Less: Taxes Other than FIT	8,004,109	6,298,861	1,705,248
	Net Operating Income Before FIT	16,973,384	11,018,454	5,954,930
E-INT	Less: Monthly Interest Expense	5,979,542	4,046,757	1,932,785
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	44,087	0	44,087
E-SCM	Plus: Schedule M Adjustments	1,075,679	50,671	1,025,008
	Taxable Net Operating Income	12,113,608	7,022,368	5,091,240
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,543,857	1,474,697	1,069,160
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,543,857	1,474,697	1,069,160
E-DTE	Deferred FIT	(667,474)	(345,509)	(321,965)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	1,835,984	1,102,670	733,314

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		5,436,784	7,622,057	13,058,841	3,527,514	5,140,266	8,667,780	1,909,270	2,481,791	4,391,061
12	997001 Contributions In Aid of Construction		0	439,419	439,419	0	297,443	297,443	0	141,976	141,976
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	200,603	200,603	0	135,788	135,788	0	64,815	64,815
99	997007 Idaho PCA		429,509	0	429,509	0	0	0	429,509	0	429,509
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	52,967	52,967	0	25,283	25,283
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		1,055,508	0	1,055,508	427,931	0	427,931	627,577	0	627,577
12	997020 FAS87 Current Pension Accrual		0	649,353	649,353	0	439,547	439,547	0	209,806	209,806
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	52,325	52,325	0	35,419	35,419	0	16,906	16,906
99	997031 Decoupling Mechanism		803,148	0	803,148	405,241	0	405,241	397,907	0	397,907
12	997032 Interest Rate Swaps		0	188,453	188,453	0	127,564	127,564	0	60,889	60,889
99	997033 BPA Residential Exchange		45,648	0	45,648	19,424	0	19,424	26,224	0	26,224
99	997034 Montana Hydro Settlement		416,500	0	416,500	273,391	0	273,391	143,109	0	143,109
99	997035 Leases		0	(19,317)	(19,317)	0	(13,365)	(13,365)	0	(5,952)	(5,952)
99	997043 Washington Deferred Power Costs		1,397,397	0	1,397,397	1,397,397	0	1,397,397	0	0	0
12	997044 Non-Monetary Power Costs		0	9,789	9,789	0	6,626	6,626	0	3,163	3,163
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	(14,615,816)	(14,615,816)	0	(9,893,446)	(9,893,446)	0	(4,722,370)	(4,722,370)
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	33,333	33,333	0	22,563	22,563	0	10,770	10,770
12	997063 CDA Lake Settlement		15,258	73,674	88,932	12,677	49,870	62,547	2,581	23,804	26,385
99	997065 Amortization - Unbilled Revenue Add-Ins		(42,525)	0	(42,525)	(57,295)	0	(57,295)	14,770	0	14,770
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	550,850	550,850	0	372,870	372,870	0	177,980	177,980
12	997081 Deferred Compensation		0	(29,356)	(29,356)	0	(19,871)	(19,871)	0	(9,485)	(9,485)
4	997082 Meal Disallowances		0	36,374	36,374	0	25,167	25,167	0	11,207	11,207
12	997083 Paid Time Off		0	279,973	279,973	0	189,514	189,514	0	90,459	90,459
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		283,399	0	283,399	0	0	0	283,399	0	283,399
99	997095 WA REC Deferral		68,852	0	68,852	68,852	0	68,852	0	0	0
12	997096 CDA Settlement Costs		0	2,727	2,727	0	1,846	1,846	0	881	881
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(45,315)	(45,315)	0	(30,674)	(30,674)	0	(14,641)	(14,641)
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	(1,827,630)	(1,827,630)	0	(872,370)	(872,370)
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		(1,512,573)	0	(1,512,573)	(1,512,573)	0	(1,512,573)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(534,935)	0	(534,935)	0	0	0	(534,935)	0	(534,935)
99	997110 FISERVE	19,333	0	19,333	0	0	0	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	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(448,985)	0	(448,985)	(189,786)	0	(189,786)	(259,199)	0	(259,199)
99	997119 AFUDC Tax CPI	0	593,345	593,345	0	401,635	401,635	0	191,710	191,710
99	997120 Transportation Tax Disallowance	0	4,436	4,436	0	3,003	3,003	0	1,433	1,433
	TOTAL SCHEDULE M ADJUSTMENTS	9,981,015	(6,428,176)	1,075,679	4,424,169	(4,373,498)	50,671	3,079,686	(2,054,678)	1,025,008

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%	67.690%	32.310%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(271,986)	(271,986)	0	(184,107)	(184,107)	0	(87,879)	(87,879)
99	410100	Deferred Federal Income Tax Expense - Washin	(126,282)	0	(126,282)	(126,282)	0	(126,282)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(212,633)	0	(212,633)	0	0	0	(212,633)	0	(212,633)
	410100	Total	(338,915)	(271,986)	(610,901)	(126,282)	(184,107)	(310,389)	(212,633)	(87,879)	(300,512)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(56,797)	(56,797)	0	(38,446)	(38,446)	0	(18,351)	(18,351)
99	411100	Deferred Federal Income Tax Expense - Washin	3,326	0	3,326	3,326	0	3,326	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(3,102)	0	(3,102)	0	0	0	(3,102)	0	(3,102)
	411100	Total	224	(56,797)	(56,573)	3,326	(38,446)	(35,120)	(3,102)	(18,351)	(21,453)
Total Deferred Federal Income Tax Expense			(338,691)	(328,783)	(667,474)	(122,956)	(222,553)	(345,509)	(215,735)	(106,230)	(321,965)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.690%	32.310%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	69,366	69,366	0	45,532	45,532	0	23,834	23,834
1	408150	R&P Property Tax--Production	0	1,497,282	1,497,282	0	982,816	982,816	0	514,466	514,466
1	408180	R&P Property Tax--Transmission	0	544,235	544,235	0	357,236	357,236	0	186,999	186,999
1	409100	State Income Tax--Montana & Oregon	0	43,081	43,081	0	28,278	28,278	0	14,803	14,803
TOTAL PRODUCTION & TRANSMISSION			0	2,157,546	2,157,546	0	1,416,213	1,416,213	0	741,333	741,333
DISTRIBUTION											
99	408110	State Excise Tax	1,915,396	0	1,915,396	1,915,396	0	1,915,396	0	0	0
99	408120	Municipal Occupation & License Tax	2,003,453	0	2,003,453	1,686,791	0	1,686,791	316,662	0	316,662
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	952,085	0	952,085	669,532	0	669,532	282,553	0	282,553
99	409100	State Income Tax--Idaho	46,670	0	46,670	0	0	0	46,670	0	46,670
99	411410	State Income Tax--Idaho ITC Deferred	46,670	0	46,670	0	0	0	46,670	0	46,670
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			4,961,691	0	4,961,691	4,271,719	0	4,271,719	689,972	0	689,972
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	98,034	786,838	884,872	66,524	544,405	610,929	31,510	242,433	273,943
TOTAL A&G			98,034	786,838	884,872	66,524	544,405	610,929	31,510	242,433	273,943
TOTAL TAXES OTHER THAN FIT			5,059,725	2,944,384	8,004,109	4,338,243	1,960,618	6,298,861	721,482	983,766	1,705,248

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,925,000	7,925,000	0	5,201,970	5,201,970	0	2,723,030	2,723,030
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	1,109,734	1,109,734	0	728,429	728,429	0	381,305	381,305
1	182381	CDA Settlement Past Storage	0	29,985,238	29,985,238	0	19,682,310	19,682,310	0	10,302,928	10,302,928
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,874,977	15,194,693	319,716	9,918,133	10,237,849	0	4,956,844	4,956,844
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	97,836,721	97,785,958	(81,333)	67,692,249	67,610,916	30,570	30,144,472	30,175,042
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	143,073	143,073	0	98,991	98,991	0	44,082	44,082
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	15,332,261	970,899	16,303,160	15,332,261	671,755	16,004,016	0	299,144	299,144
		TOTAL INTANGIBLE PLANT	15,925,850	289,590,709	305,516,559	15,895,280	196,972,095	212,867,375	30,570	92,618,614	92,649,184
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,720,830	3,720,830	0	2,442,353	2,442,353	0	1,278,477	1,278,477
1	311XXX	Structures & Improvements	111,054,401	28,581,500	139,635,901	72,574,290	18,760,897	91,335,187	38,480,111	9,820,603	48,300,714
1	312000	Boiler Plant	145,992,585	46,561,688	192,554,273	95,406,679	30,563,092	125,969,771	50,585,906	15,998,596	66,584,502
1	313000	Generators	26,425	0	26,425	17,388	0	17,388	9,037	0	9,037
1	314000	Turbogenerator Units	38,570,068	18,564,397	57,134,465	25,205,668	12,185,670	37,391,338	13,364,400	6,378,727	19,743,127
1	315000	Accessory Electric Equipment	17,508,359	12,228,807	29,737,166	11,441,917	8,026,989	19,468,906	6,066,442	4,201,818	10,268,260
1	316000	Miscellaneous Power Plant Equipment	14,110,179	2,504,682	16,614,861	9,221,121	1,644,073	10,865,194	4,889,058	860,609	5,749,667
		TOTAL STEAM PRODUCTION PLANT	327,262,017	112,161,904	439,423,921	213,867,063	73,623,074	287,490,137	113,394,954	38,538,830	151,933,784
		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	97,400,174	97,400,174	0	63,933,474	63,933,474	0	33,466,700	33,466,700
1	332XXX	Reservoirs, Dams, & Waterways	0	192,373,429	192,373,429	0	126,273,919	126,273,919	0	66,099,510	66,099,510
1	333000	Waterwheels, Turbines, & Generators	0	234,169,356	234,169,356	0	153,708,765	153,708,765	0	80,460,591	80,460,591
1	334000	Accessory Electric Equipment	0	70,205,209	70,205,209	0	46,082,699	46,082,699	0	24,122,510	24,122,510
1	335XXX	Miscellaneous Power Plant Equipment	0	15,201,825	15,201,825	0	9,978,478	9,978,478	0	5,223,347	5,223,347
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
		TOTAL HYDRAULIC PRODUCTION PLANT	0	677,248,302	677,248,302	0	444,545,785	444,545,785	0	232,702,517	232,702,517
		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	17,169,581	17,169,581	0	11,270,113	11,270,113	0	5,899,468	5,899,468
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,769	21,390,769	0	14,040,901	14,040,901	0	7,349,868	7,349,868
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	221,479,738	221,479,738	0	145,379,300	145,379,300	0	76,100,438	76,100,438
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	22,318,125	22,318,125	0	14,649,617	14,649,617	0	7,668,508	7,668,508
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,703,129	1,703,129	0	1,117,934	1,117,934	0	585,195	585,195
		TOTAL OTHER PRODUCTION PLANT	0	308,679,243	308,679,243	0	202,617,055	202,617,055	0	106,062,188	106,062,188
		TOTAL PRODUCTION PLANT	327,262,017	1,098,089,449	1,425,351,466	213,867,063	720,785,914	934,652,977	113,394,954	377,303,535	490,698,489

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,104,729	29,733,087	410,632	19,104,344	19,514,976	217,726	10,000,385	10,218,111
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(6,851)	25,650,952	25,644,101	(7,591)	16,837,285	16,829,694	740	8,813,667	8,814,407
1	353XXX	Station Equipment	12,066,760	274,833,536	286,900,296	7,881,416	180,400,733	188,282,149	4,185,344	94,432,803	98,618,147
1	354000	Towers & Fixtures	15,995,156	1,167,384	17,162,540	10,452,842	766,271	11,219,113	5,542,314	401,113	5,943,427
1	355000	Poles & Fixtures	4,595	282,860,218	282,864,813	2,718	185,669,447	185,672,165	1,877	97,190,771	97,192,648
1	356000	Overhead Conductors & Devices	12,524,757	146,257,398	158,782,155	8,184,343	96,003,356	104,187,699	4,340,414	50,254,042	54,594,456
1	357000	Underground Conduit	0	3,137,414	3,137,414	0	2,059,399	2,059,399	0	1,078,015	1,078,015
1	358000	Underground Conductors & Devices	0	2,487,358	2,487,358	0	1,632,702	1,632,702	0	854,656	854,656
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
TOTAL TRANSMISSION PLANT			41,291,609	767,527,760	808,819,369	26,975,878	503,805,222	530,781,100	14,315,731	263,722,538	278,038,269
DISTRIBUTION PLANT:											
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	3,721,169	0	3,721,169	1,237,540	0	1,237,540	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	34,396,907	0	34,396,907	27,409,756	0	27,409,756	6,987,151	0	6,987,151
3	362000	Station Equipment	144,653,487	2,969,472	147,622,959	98,779,008	2,040,770	100,819,778	45,874,479	928,702	46,803,181
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	438,298,604	0	438,298,604	286,366,763	0	286,366,763	151,931,841	0	151,931,841
99	365000	Overhead Conductors & Devices	281,888,269	0	281,888,269	181,017,652	0	181,017,652	100,870,617	0	100,870,617
99	366000	Underground Conduit	124,059,698	0	124,059,698	80,740,592	0	80,740,592	43,319,106	0	43,319,106
99	367000	Underground Conductors & Devices	220,470,546	0	220,470,546	146,257,251	0	146,257,251	74,213,295	0	74,213,295
99	368000	Line Transformers	282,203,278	0	282,203,278	194,887,302	0	194,887,302	87,315,976	0	87,315,976
99	369XXX	Services	180,995,999	0	180,995,999	119,075,705	0	119,075,705	61,920,294	0	61,920,294
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	75,956,184	0	75,956,184	51,982,919	0	51,982,919	23,973,265	0	23,973,265
99	373XXX	Street Light & Signal Systems	66,194,705	0	66,194,705	42,808,414	0	42,808,414	23,386,291	0	23,386,291
TOTAL DISTRIBUTION PLANT			1,865,549,300	2,969,472	1,868,518,772	1,241,434,952	2,040,770	1,243,475,722	624,114,348	928,702	625,043,050
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,793,983	10,303,010	808,699	6,084,469	6,893,168	700,328	2,709,514	3,409,842
4	390XXX	Structures & Improvements	19,064,536	100,878,784	119,943,320	10,505,354	69,797,022	80,302,376	8,559,182	31,081,762	39,640,944
4	391XXX	Office Furniture & Equipment	4,224,913	62,558,065	66,782,978	4,200,208	43,283,300	47,483,508	24,705	19,274,765	19,299,470
4	392XXX	Transportation Equipment	36,799,497	24,072,628	60,872,125	25,838,516	16,655,611	42,494,127	10,960,981	7,417,017	18,377,998
4	393000	Stores Equipment	411,565	3,725,776	4,137,341	249,293	2,577,827	2,827,120	1,147,949	1,147,949	1,310,221
4	394000	Tools, Shop & Garage Equipment	1,571,476	14,278,650	15,850,126	646,657	9,879,255	10,525,912	924,819	4,399,395	5,324,214
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	323,813	2,472,802	2,796,615	310,233	1,710,907	2,021,140	13,580	761,895	775,475
4	396XXX	Power Operated Equipment	24,163,581	9,218,639	33,382,220	14,265,247	6,378,284	20,643,531	9,898,334	2,840,355	12,738,689
4	397XXX	Communications Equipment	28,670,017	77,293,295	105,963,312	19,740,316	53,478,458	73,218,774	8,929,701	23,814,837	32,744,538
4	398000	Miscellaneous Equipment	13,474	641,118	654,592	0	443,583	443,583	13,474	197,535	211,009
TOTAL GENERAL PLANT			116,751,899	304,050,545	420,802,444	76,564,523	210,369,532	286,934,055	40,187,376	93,681,013	133,868,389
TOTAL PLANT IN SERVICE			2,366,780,675	2,462,227,935	4,829,008,610	1,574,737,696	1,633,973,533	3,208,711,229	792,042,979	828,254,402	1,620,297,381

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(244,206,713)	(71,321,688)	(315,528,401)	(158,437,238)	(46,815,556)	(205,252,794)	(85,769,475)	(24,506,132)	(110,275,607)
E-ADEP		Hydro Production Plant	0	(146,502,003)	(146,502,003)	0	(96,163,915)	(96,163,915)	0	(50,338,088)	(50,338,088)
E-ADEP		Other Production Plant	0	(140,000,052)	(140,000,052)	0	(91,896,034)	(91,896,034)	0	(48,104,018)	(48,104,018)
E-ADEP		Transmission Plant	(24,015,636)	(207,982,249)	(231,997,885)	(15,284,782)	(136,519,548)	(151,804,330)	(8,730,854)	(71,462,701)	(80,193,555)
E-ADEP		Distribution Plant	(595,816,905)	(255,168)	(596,072,073)	(362,027,959)	(175,364)	(362,203,323)	(233,788,946)	(79,804)	(233,868,750)
E-ADEP		General Plant	(41,035,737)	(97,786,444)	(138,822,181)	(24,849,462)	(67,657,463)	(92,506,925)	(16,186,275)	(30,128,981)	(46,315,256)
		TOTAL ACCUMULATED DEPRECIATION	(905,074,991)	(663,847,604)	(1,568,922,595)	(560,599,441)	(439,227,880)	(999,827,321)	(344,475,550)	(224,619,724)	(569,095,274)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,108,621)	(15,108,621)	0	(9,917,299)	(9,917,299)	0	(5,191,322)	(5,191,322)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(247,746)	0	(247,746)	(247,746)	0	(247,746)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,775,852)	(2,775,852)	0	(1,917,362)	(1,917,362)	0	(858,490)	(858,490)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,913,634)	(73,156,055)	(77,069,689)	(3,884,753)	(50,615,943)	(54,500,696)	(28,881)	(22,540,112)	(22,568,993)
E-AAAMT		General Plant - 390200, 396200	0	(197,884)	(197,884)	0	(136,914)	(136,914)	0	(60,970)	(60,970)
		TOTAL ACCUMULATED AMORTIZATION	(4,161,380)	(91,238,412)	(95,399,792)	(4,132,499)	(62,587,518)	(66,720,017)	(28,881)	(28,650,894)	(28,679,775)
		TOTAL ACCUMULATED DEPR/AMORT	(909,236,371)	(755,086,016)	(1,664,322,387)	(564,731,940)	(501,815,398)	(1,066,547,338)	(344,504,431)	(253,270,618)	(597,775,049)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,457,544,304	1,707,141,919	3,164,686,223	1,010,005,756	1,132,158,135	2,142,163,891	447,538,548	574,983,784	1,022,522,332
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	120,769	120,769	0	79,273	79,273	0	41,496	41,496
12		ADFIT - Electric Plant In Service (282900)	0	(555,849,052)	(555,849,052)	0	(376,254,223)	(376,254,223)	0	(179,594,829)	(179,594,829)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,461,251)	(60,461,251)	0	(41,832,535)	(41,832,535)	0	(18,628,716)	(18,628,716)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,405,686)	(1,405,686)	0	(972,580)	(972,580)	0	(433,106)	(433,106)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,296,900)	(6,296,900)	0	(4,133,285)	(4,133,285)	0	(2,163,615)	(2,163,615)
1		ADFIT - CDA Settlement Costs (283333)	0	256,967	256,967	0	168,673	168,673	0	88,294	88,294
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,151,811)	(1,151,811)	0	(779,661)	(779,661)	0	(372,150)	(372,150)
		TOTAL ACCUMULATED DFIT	0	(624,793,488)	(624,793,488)	0	(423,728,852)	(423,728,852)	0	(201,064,636)	(201,064,636)
		NET ELECTRIC UTILITY PLANT	1,457,544,304	1,082,348,431	2,539,892,735	1,010,005,756	708,429,283	1,718,435,039	447,538,548	373,919,148	821,457,696

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.725%	31.275%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.690%	32.310%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended February 29, 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	1,457,544,304	1,082,348,431	2,539,892,735	#####	708,429,283	1,718,435,039	447,538,548	373,919,148	821,457,696	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,227,574	30,388,920	36,616,494	4,957,200	21,025,790	25,982,990	1,270,374	9,363,130	10,633,504	
4	Accumulated Amortization - AFUDC (182318)	(908,107)	(3,830,105)	(4,738,212)	(701,478)	(2,650,011)	(3,351,489)	(206,629)	(1,180,094)	(1,386,723)	
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)	(3,280,928)	0	(3,280,928)	(1,051,481)	0	(1,051,481)	(2,229,447)	0	(2,229,447)	
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)	1,893,570	0	1,893,570	0	0	0	1,893,570	0	1,893,570	
99	ADFIT - Boulder Park Disallowed (190040)	148,350	0	148,350	0	0	0	148,350	0	148,350	
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)	120,427	0	120,427	120,427	0	120,427	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(12,814,208)	0	(12,814,208)	(12,814,208)	0	(12,814,208)	0	0	0	
99	CDA Lake Settlement - ID (186382)	19,360	0	19,360	0	0	0	19,360	0	19,360	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(29,356)	0	(29,356)	(25,290)	0	(25,290)	(4,066)	0	(4,066)	
99	CDA CDR Fund - Direct (182324)	8,760	0	8,760	8,760	0	8,760	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	61,367	0	61,367	57,744	0	57,744	3,623	0	3,623	
99	ADFIT - Spokane River Relicensing (283322)	(12,873)	0	(12,873)	(12,115)	0	(12,115)	(758)	0	(758)	
99	Spokane River PM&Es (182323)	53,539	0	53,539	36,667	0	36,667	16,872	0	16,872	
99	ADFIT - Spokane River PM&Es (283323)	(11,258)	0	(11,258)	(7,715)	0	(7,715)	(3,543)	0	(3,543)	
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)	(2,071,450)	(1,524)	(2,072,974)	(804,104)	(1,054)	(805,158)	(1,267,346)	(470)	(1,267,816)	
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)	(5,804,480)	0	(5,804,480)	0	0	0	(5,804,480)	0	(5,804,480)	
99	Colstrip-Regulatory Asset (182327)	2,498,132	0	2,498,132	0	0	0	2,498,132	0	2,498,132	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,003,787	0	1,003,787	0	0	0	1,003,787	0	1,003,787	
99	Colstrip Reg Asset ADFIT (283376)	(309,454)	0	(309,454)	0	0	0	(309,454)	0	(309,454)	
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)	(422,530)	0	(422,530)	0	0	0	(422,530)	0	(422,530)	
99	Colstrip ARO Liability (230027)	(6,195,712)	0	(6,195,712)	0	0	0	(6,195,712)	0	(6,195,712)	
99	Colstrip ARO ADFIT (190376)	1,301,100	0	1,301,100	0	0	0	1,301,100	0	1,301,100	
99	Colstrip ARO ADFIT (283377)	(1,002,211)	0	(1,002,211)	0	0	0	(1,002,211)	0	(1,002,211)	
99	Customer Deposits (235199)	(2,150,740)	0	(2,150,740)	(2,150,740)	0	(2,150,740)	0	0	0	
C-WKC	Working Capital	75,167,069	0	75,167,069	49,359,088	0	49,359,088	25,807,981	0	25,807,981	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	60,203,266	26,557,291	86,760,557	38,083,754	18,374,725	56,458,479	22,119,512	8,182,566	30,302,078	
	NET RATE BASE	1,517,747,570	1,108,905,722	2,626,653,292	#####	726,804,008	1,774,893,518	469,658,060	382,101,714	851,759,774	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	266,062	266,062			266,062	266,062		174,643	174,643		91,419	91,419		
	Steam (ED-ID)	351,984	351,984		351,984		351,984				351,984		351,984		
	Steam (ED-WA)	348,174	348,174		348,174		348,174	348,174		348,174			348,174		
1	Hydro (ED-AN)	1,195,838	1,195,838			1,195,838	1,195,838		784,948	784,948		410,890	410,890		
1	Other (ED-AN)	897,430	897,430			897,430	897,430		589,073	589,073		308,357	308,357		
Total Electric Production		3,059,488	3,059,488			700,158	2,359,330	3,059,488	348,174	1,548,664	1,896,838	351,984	810,666	1,162,650	
Electric Transmission															
1	ED-AN	1,301,740	1,301,740				1,301,740	1,301,740		854,462	854,462		447,278	447,278	
	ED-ID	82,044	82,044		82,044		82,044				82,044		82,044		
	ED-WA	42,287	42,287		42,287		42,287	42,287		42,287			42,287		
Total Electric Transmissic		1,426,071	1,426,071			124,331	1,301,740	1,426,071	42,287	854,462	896,749	82,044	447,278	529,322	
Electric Distribution															
3	ED-AN	6,597	6,597				6,597	6,597		4,534	4,534		2,063	2,063	
	ED-ID	1,405,090	1,405,090		1,405,090		1,405,090				1,405,090		1,405,090		
	ED-WA	2,656,469	2,656,469		2,656,469		2,656,469	2,656,469		2,656,469			2,656,469		
Total Electric Distribution		4,068,156	4,068,156			4,061,559	6,597	4,068,156	2,656,469	4,534	2,661,003	1,405,090	2,063	1,407,153	
Gas Underground Storage															
	GD-AN	49,660		49,660											
	GD-OR	9,561					9,561								
Total Gas Underground St		59,221		49,660			9,561								
Gas Distribution															
	GD-AN	4,783		4,783											
	GD-ID	502,353		502,353											
	GD-WA	1,095,779		1,095,779											
	GD-OR	751,375					751,375								
Total Gas Distribution		2,354,290		1,602,915			751,375								
General Plant															
4	ED-AN	245,841	245,841				245,841	245,841		170,095	170,095		75,746	75,746	
	ED-ID	39,304	39,304		39,304		39,304	39,304				39,304	39,304		
	ED-WA	76,623	76,623		76,623		76,623	76,623	76,623				76,623		
7,4	CD-AA	1,941,579	1,355,669	405,421	180,489		1,355,669	1,355,669		937,974	937,974		417,695	417,695	
9,4	CD-AN	50,878	39,337	11,541			39,337	39,337		27,217	27,217		12,120	12,120	
9	CD-ID	39,249	30,346	8,903			30,346	30,346				30,346	30,346		
9	CD-WA	174,937	135,256	39,681			135,256	135,256	135,256		135,256		135,256		
8	GD-AA	33,503		23,128	10,375										
	GD-AN	2,630		2,630											
	GD-ID	2,730		2,730											
	GD-WA	89,829		89,829											
	GD-OR	18,226			18,226										
Total General Plant		2,715,329	1,922,376	583,863	209,090		281,529	1,640,847	1,922,376	211,879	1,135,286	1,347,165	69,650	505,561	575,211
Total Depreciation Expens		13,682,555	10,476,091	2,236,438	970,026		5,167,577	5,308,514	10,476,091	3,258,809	3,542,946	6,801,755	1,908,768	1,765,568	3,674,336

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3 Direct Distribution Operating Expe	68.725%	31.275%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	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			
Total Production/Transmission			95,087	95,087		95,087	95,087		62,415	62,415		32,672	32,672			
Distribution																
	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						
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502						
General Plant - 303000																
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										
Total General Plant - 303000			39,301	24,770	10,700	3,831		24,770	24,770	17,116	17,116		7,654	7,654		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	2,783,785	1,943,722	581,282	258,781				1,344,842	1,344,842		598,880	598,880		
9,4		CD-AN	7,524	5,817	1,707				5,817	4,025	4,025		1,792	1,792		
9,4		CD-ID	653	505	148			505				505		505		
9,4		CD-WA	318,855	246,529	72,326			246,529	246,529					0		
4		ED-AN	240,199	240,199				240,199		166,191	166,191		74,008	74,008		
		ED-ID	(3)	(3)				(3)	(3)			(3)		(3)		
		ED-WA	19,674	19,674				19,674	19,674							
8		GD-AA	4,879		3,368	1,511										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			3,375,566	2,456,443	658,831	260,292		266,705	2,189,738	2,456,443	266,203	1,515,058	1,781,261	502	674,680	675,182
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0		0											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0				0	0		0	0		
4		ED-AN	3,946	3,946				3,946	3,946	2,730	2,730		1,216	1,216		
		GD-OR	0			0										
Total General Plant - 390200, 396200			3,946	3,946	0	0		3,946	3,946	2,730	2,730		1,216	1,216		
Total Amortization Expense			3,516,402	2,582,748	669,531	264,123		269,207	2,313,541	2,582,748	268,705	1,597,319	1,866,024	502	716,222	716,724

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(71,321,688)	(71,321,688)			(71,321,688)	(71,321,688)		(46,815,556)	(46,815,556)		(24,506,132)	(24,506,132)	
	Steam (ED-ID)	(85,769,475)	(85,769,475)		(85,769,475)		(85,769,475)				(85,769,475)		(85,769,475)	
	Steam (ED-WA)	(158,437,238)	(158,437,238)		(158,437,238)		(158,437,238)	(158,437,238)		(158,437,238)				
1	Hydro (ED-AN)	(146,502,003)	(146,502,003)		(146,502,003)	(146,502,003)	(146,502,003)		(96,163,915)	(96,163,915)		(50,338,088)	(50,338,088)	
1	Other (ED-AN)	(140,000,052)	(140,000,052)		(140,000,052)	(140,000,052)	(140,000,052)		(91,896,034)	(91,896,034)		(48,104,018)	(48,104,018)	
Total Electric Production		(602,030,456)	(602,030,456)		(244,206,713)	(357,823,743)	(602,030,456)		(158,437,238)	(234,875,505)	(393,312,743)	(85,769,475)	(122,948,238)	(208,717,713)
Electric Transmission														
1	ED-AN	(207,982,249)	(207,982,249)			(207,982,249)	(207,982,249)		(136,519,548)	(136,519,548)		(71,462,701)	(71,462,701)	
	ED-ID	(8,730,854)	(8,730,854)		(8,730,854)		(8,730,854)				(8,730,854)		(8,730,854)	
	ED-WA	(15,284,782)	(15,284,782)		(15,284,782)		(15,284,782)	(15,284,782)		(15,284,782)				
Total Electric Transmissic		(231,997,885)	(231,997,885)		(24,015,636)	(207,982,249)	(231,997,885)		(15,284,782)	(136,519,548)	(151,804,330)	(8,730,854)	(71,462,701)	(80,193,555)
Electric Distribution														
3	ED-AN	(255,168)	(255,168)			(255,168)	(255,168)		(175,364)	(175,364)		(79,804)	(79,804)	
	ED-ID	(233,788,946)	(233,788,946)		(233,788,946)		(233,788,946)				(233,788,946)		(233,788,946)	
	ED-WA	(362,027,959)	(362,027,959)		(362,027,959)		(362,027,959)	(362,027,959)		(362,027,959)				
Total Electric Distribution		(596,072,073)	(596,072,073)		(595,816,905)	(255,168)	(596,072,073)		(362,027,959)	(175,364)	(362,203,323)	(233,788,946)	(79,804)	(233,868,750)
Gas Underground Storage														
	GD-AN	(17,239,122)		(17,239,122)										
	GD-OR	(1,292,835)		(1,292,835)			(1,292,835)							
Total Gas Underground S		(18,531,957)		(17,239,122)		(1,292,835)								
Gas Distribution														
	GD-AN	(1,858,200)		(1,858,200)										
	GD-ID	(84,996,772)		(84,996,772)										
	GD-WA	(149,671,805)		(149,671,805)										
	GD-OR	(119,154,850)		(119,154,850)			(119,154,850)							
Total Gas Distribution		(355,681,627)		(236,526,777)		(119,154,850)								
General Plant														
4	ED-AN	(35,933,297)	(35,933,297)			(35,933,297)	(35,933,297)		(24,861,889)	(24,861,889)		(11,071,408)	(11,071,408)	
	ED-ID	(11,164,251)	(11,164,251)		(11,164,251)		(11,164,251)				(11,164,251)		(11,164,251)	
	ED-WA	(20,290,476)	(20,290,476)		(20,290,476)		(20,290,476)	(20,290,476)		(20,290,476)				
7,4	CD-AA	(80,202,194)	(55,999,578)	(16,747,020)	(7,455,596)	(55,999,578)	(55,999,578)		(38,745,548)	(38,745,548)		(17,254,030)	(17,254,030)	
9,4	CD-AN	(7,570,869)	(5,853,569)	(1,717,300)		(5,853,569)	(5,853,569)		(4,050,026)	(4,050,026)		(1,803,543)	(1,803,543)	
9	CD-ID	(6,495,368)	(5,022,024)	(1,473,344)		(5,022,024)	(5,022,024)				(5,022,024)		(5,022,024)	
9	CD-WA	(5,896,486)	(4,558,986)	(1,337,500)		(4,558,986)	(4,558,986)		(4,558,986)	(4,558,986)				
8	GD-AA	(1,953,768)		(1,348,725)	(605,043)									
	GD-AN	(3,409,963)		(3,409,963)										
	GD-ID	(2,120,913)		(2,120,913)										
	GD-WA	(9,136,078)		(9,136,078)										
	GD-OR	(5,012,939)		(5,012,939)										
Total General Plant		(189,186,602)	(138,822,181)	(37,290,843)	(13,073,578)	(41,035,737)	(97,786,444)	(138,822,181)	(24,849,462)	(67,657,463)	(92,506,925)	(16,186,275)	(30,128,981)	(46,315,256)
Total Accumulated Depr		(1,993,500,600)	(1,568,922,595)	(291,056,742)	(133,521,263)	(905,074,991)	(663,847,604)	(1,568,922,595)	(560,599,441)	(439,227,880)	(999,827,321)	(344,475,550)	(224,619,724)	(569,095,274)
Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%	1	Production/Transmission Ratio		65.640%	34.360%				
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense		68.725%	31.275%				
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio		69.189%	30.811%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,011,354)	(13,011,354)			(13,011,354)	(13,011,354)			(8,540,653)	(8,540,653)			(4,470,701)	(4,470,701)
1 Misc Intangible Plt (3030 ED-AN	(2,097,267)	(2,097,267)			(2,097,267)	(2,097,267)			(1,376,646)	(1,376,646)			(720,621)	(720,621)
Total Production/Transmission	(15,108,621)	(15,108,621)			(15,108,621)	(15,108,621)			(9,917,299)	(9,917,299)			(5,191,322)	(5,191,322)
Distribution														
Franchises (302000) ED-WA	(198,473)	(198,473)			(198,473)	(198,473)		(198,473)		(198,473)				
Misc Intangible Plt (3030 ED-WA	(49,273)	(49,273)			(49,273)	(49,273)		(49,273)		(49,273)				
Total Distribution	(247,746)	(247,746)			(247,746)	(247,746)		(247,746)		(247,746)				
General Plant - 303000														
7.4 CD-AA	(3,845,508)	(2,685,049)	(802,981)	(357,478)	(2,685,049)	(2,685,049)		(1,857,759)	(1,857,759)				(827,290)	(827,290)
9.1 CD-AN	(117,442)	(90,803)	(26,639)		(90,803)	(90,803)		(59,603)	(59,603)				(31,200)	(31,200)
GD-ID	(117,054)		(117,054)											
GD-WA	(244,007)		(244,007)											
GD-OR	(102,193)			(102,193)										
Total General Plant - 303000	(4,426,204)	(2,775,852)	(1,190,681)	(459,671)		(2,775,852)	(2,775,852)		(1,917,362)	(1,917,362)			(858,490)	(858,490)
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(95,743,110)	(66,850,713)	(19,992,118)	(8,900,279)	(66,850,713)	(66,850,713)		(46,253,340)	(46,253,340)				(20,597,373)	(20,597,373)
9.4 CD-AN	(116,723)	(90,247)	(26,476)		(90,247)	(90,247)		(62,441)	(62,441)				(27,806)	(27,806)
9 CD-ID	(37,588)	(29,062)	(8,526)		(29,062)	(29,062)		0				(29,062)		(29,062)
9 CD-WA	(5,015,383)	(3,877,744)	(1,137,639)		(3,877,744)	(3,877,744)		(3,877,744)				0		0
4 ED-AN	(6,215,095)	(6,215,095)			(6,215,095)	(6,215,095)		(4,300,162)	(4,300,162)				(1,914,933)	(1,914,933)
ED-ID 181		181			181	181						181		181
ED-WA (7,009)	(7,009)	(7,009)			(7,009)	(7,009)		(7,009)		(7,009)				
8 GD-AA (360,933)	(360,933)		(249,159)	(111,774)										
GD-AN 0	0		0											
GD-OR 0	0			0										
Total Misc IT Intangible Plant - 3031XX	(107,495,660)	(77,069,689)	(21,413,918)	(9,012,053)	(3,913,634)	(73,156,055)	(77,069,689)	(3,884,753)	(50,615,943)	(54,500,696)			(28,881)	(22,540,112)
Gas Underground Storage														
GD-AN 0	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7.4 CD-AA 0	0	0	0	0	0	0		0	0	0			0	0
9 CD-ID 0	0	0	0		0	0		0	0	0		0		0
9 CD-WA 0	0	0	0		0	0		0	0	0				
4 ED-AN (197,884)	(197,884)	(197,884)			(197,884)	(197,884)		(136,914)	(136,914)	(136,914)			(60,970)	(60,970)
ED-WA 0	0	0			0	0		0	0	0				
GD-WA 0	0		0					0		0				
GD-OR 0	0			0						0				
Total General Plant - 390200, 396200	(197,884)	(197,884)	0	0	0	(197,884)	(197,884)	0	(136,914)	(136,914)			0	(60,970)
Total Accumulated Amortization	(127,476,115)	(95,399,792)	(22,604,599)	(9,471,724)	(4,161,380)	(91,238,412)	(95,399,792)	(4,132,499)	(62,587,518)	(66,720,017)			(28,881)	(28,650,894)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,225	0	0	8,256,727	8,256,727	0	0	2,469,225	2,469,225	0	1,099,273	1,099,273
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,241,510	808,699	700,328	8,793,983	10,303,010	3,274,755	99,176	2,620,162	5,994,093	845,134	1,099,273	1,944,407
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,484,433	1,132,736	2,715,357	4,636,340	8,484,433	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,797,265	0	0	0	0	25,797,265	0	0	0	25,797,265	0	0
99	GD-OR / AS	3,874,512	0	0	0	0	0	0	0	0	3,874,512	0	3,874,512
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,009,886	0	0	87,983,883	87,983,883	0	0	26,312,124	26,312,124	0	11,713,879	11,713,879
9	CD-WA / ID / AN	30,362,022	9,372,618	5,843,825	8,258,561	23,475,004	2,749,707	1,714,442	2,422,869	6,887,018	0	0	0
	TOTAL ACCOUNT	194,528,118	10,505,354	8,559,182	100,878,784	119,943,320	28,546,972	1,714,442	28,734,993	58,996,407	3,874,512	11,713,879	15,588,391
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,554,225	(199,944)	7,798	1,746,371	1,554,225	0	0	0	0	0	0	0
99	GD-WA / ID / AN	573,048	0	0	0	0	573,048	0	0	0	573,048	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	378,924	0	0	0	0	0	0	261,579	261,579	0	117,345	117,345
7	CD-AA	86,792,114	0	0	60,600,858	60,600,858	0	0	18,123,061	18,123,061	0	8,068,195	8,068,195
9	CD-WA / ID / AN	5,985,610	4,400,151	16,908	210,835	4,627,894	1,290,902	4,960	61,854	1,357,716	0	0	0
	TOTAL ACCOUNT	95,296,030	4,200,207	24,706	62,558,064	66,782,977	1,863,950	4,960	18,446,494	20,315,404	12,109	8,185,540	8,197,649
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,312,125	23,956,452	10,122,561	16,233,112	50,312,125	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	6,999,203	1,882,064	838,419	2,691,090	5,411,573	552,154	245,973	789,503	1,587,630	0	0	0
	TOTAL ACCOUNT	82,875,308	25,838,516	10,960,980	24,072,628	60,872,124	9,717,361	2,966,891	4,380,467	17,064,719	4,222,924	715,541	4,938,465

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0		
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0		
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,850,086	249,293	162,272	3,338,376	3,749,941	73,137	47,607	979,401	1,100,145	0		
		TOTAL ACCOUNT	5,322,750	249,293	162,272	3,725,776	4,137,341	137,609	47,607	979,401	1,164,617	20,792	0	20,792
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,646,414	643,157	181,101	4,822,156	5,646,414	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,692,950	0	0	0	2,692,950	1,917,695	273,230	502,025	2,692,950	0	0	
99		GD-OR / AS	915,816	0	0	0	0	0	0	0	915,816	0	915,816	
8		GD-AA	5,017,031	0	0	0	0	0	0	3,463,357	0	1,553,674	1,553,674	
7		CD-AA	13,159,373	0	0	9,188,269	9,188,269	0	0	2,747,809	0	1,223,295	1,223,295	
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	
		TOTAL ACCOUNT	28,744,934	646,657	924,819	14,278,650	15,850,126	1,918,722	491,419	6,791,882	9,202,023	915,816	2,776,969	3,692,785
	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	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,701,430	310,233	13,580	1,377,617	1,701,430	0	0	0	0	0	0	
99		GD-WA / ID / AN	161,838	0	0	0	161,838	66,921	0	94,917	161,838	0	0	
99		GD-OR / AS	7,487	0	0	0	7,487	0	0	0	7,487	0	7,487	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,644,441	310,233	13,580	2,472,801	2,796,614	66,921	0	564,073	630,994	7,487	209,346	216,833
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,854,824	14,014,676	9,491,081	8,349,067	31,854,824	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	528,479	0	0	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	
		TOTAL ACCOUNT	38,081,537	14,265,248	9,898,334	9,218,640	33,382,222	2,561,393	967,164	1,077,797	4,606,354	43,834	49,127	92,961

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,501,858	12,148,544	6,041,548	31,311,766	49,501,858	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,007,110	0	0	0	0	722,117	283,040	1,953	1,007,110	0	0	
99		GD-OR / AS	1,107,989	0	0	0	0	0	0	0	0	1,107,989	0	
8		GD-AA	885,327	0	0	0	0	0	0	611,159	611,159	0	274,168	
7		CD-AA	63,488,353	0	0	44,329,473	44,329,473	0	0	13,257,003	13,257,003	0	5,901,877	
9		CD-WA/ ID / AN	15,691,221	7,591,772	2,888,153	1,652,056	12,131,981	2,227,248	847,317	484,675	3,559,240	0	0	
		TOTAL ACCOUNT	131,681,858	19,740,316	8,929,701	77,293,295	105,963,312	2,949,365	1,130,357	14,354,790	18,434,512	1,107,989	6,176,045	7,284,034
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	651,094	0	0	454,613	454,613	0	0	135,955	135,955	0	60,526	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	855,386	0	13,475	641,118	654,593	0	1,945	135,955	137,900	2,367	60,526	62,893
		TOTAL GENERAL PLANT	599,388,676	76,564,523	40,187,377	304,050,543	420,802,443	51,037,048	7,423,961	78,086,014	136,547,023	11,052,964	30,986,246	42,039,210

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	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	14,282,713	(81,333)	(1,000)	14,365,046	14,282,713	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	425,096	0	0	0	0	0	0	293,452	293,452	0	131,644	131,644	
7		CD-AA	119,085,960	0	0	83,149,390	83,149,390	0	0	24,866,339	24,866,339	0	11,070,231	11,070,231	
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	134,251,437	(81,333)	30,570	97,836,721	97,785,958	0	9,262	25,254,342	25,263,604	0	11,201,875	11,201,875	
	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	204,908	0	0	143,073	143,073	0	0	42,787	42,787	0	19,048	19,048	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	204,908	0	0	143,073	143,073	0	0	42,787	42,787	0	19,048	19,048	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 29, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	869,521	869,521	0	0	869,521	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,390,514	0	0	970,899	970,899	0	0	290,353	290,353	0	129,262	129,262	0
9		CD-WA / ID / AN	18,705,770	14,462,740	0	0	14,462,740	4,243,030	0	0	4,243,030	0	0	0	0
		TOTAL ACCOUNT	20,965,805	15,332,261	0	970,899	16,303,160	4,243,030	0	290,353	4,533,383	0	129,262	129,262	0
		TOTAL	304,632,882	15,570,644	30,570	204,521,519	220,122,733	5,264,944	781,463	54,054,004	60,100,411	406,156	24,003,582	24,409,738	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 29, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,704,800)	(59,841,663)	(17,896,019)	(7,967,118)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(801,361)	(619,588)	(181,773)	0
7	282919	CD-AA	(2,013,213)	(1,405,686)	(420,379)	(187,148)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,528,719)	(61,873,462)	(18,500,122)	(8,155,135)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	3,971,036	3,971,036	0	0	0	0	3,971,036
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	2,190	2,190	0	0	0	0	2,190
7/4	154550 Supply Chain Average Cost Variance	0	0	(73)	(73)	0	0	0	0	(73)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,136,517	29,564,875	0	86,701,392	49,359,088	25,807,981	7,777,429	3,756,894	0
TOTAL		57,136,517	29,564,875	3,973,153	90,674,545	49,359,088	25,807,981	7,777,429	3,756,894	3,973,153

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						