

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	20,685,670	13,633,628	7,052,042
	Adjustments			
	Adjusted Net Operating Income (Loss)	20,685,670	13,633,628	7,052,042
E-APL	Electric Net Rate Base	2,619,766,772	1,769,001,869	850,764,903
	<b>RATE OF RETURN</b>	<b>0.790%</b>	<b>0.771%</b>	<b>0.829%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended January 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	1-01-2020 thru 01-31-2020	395,328 100.000%	259,087 65.537%	136,241 34.463%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2020 thru 01-31-2020	2,030,229 100.000%	1,341,600 66.081%	688,629 33.919%
	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 January 31, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2019 thru 01-31-2020	1,267,448,246	876,371,185	391,077,061	
		Percent		100.000%	69.145%	30.855%	
11		Book Depreciation	1-01-2020 thru 01-31-2020	10,438,544	6,766,241	3,672,303	
		Percent		100.000%	64.820%	35.180%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2019 thru 01-31-2020	3,161,581,182 100.000%	2,138,216,817 67.631%	1,023,364,365 32.369%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2019 thru 01-31-2020	281,248,570 100.000%	193,700,965 68.872%	87,547,605 31.128%
14		Net Allocated Schedule M's - AMA Percent	1-01-2020 thru 01-31-2020	-6,550,232 100.000%	-4,447,366 67.896%	-2,102,866 32.104%
99	Input	Not Allocated		0.000%	0.000%	0.000%





RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended January 31, 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	931,270	13,060,169	13,991,439	0	8,572,695	8,572,695	931,270	4,487,474	
1	556000	System Control & Load Dispatching	0	182,122	182,122	0	119,545	119,545	0	62,577	
E-557	557XXX	Other Expense	26,535	2,543,494	2,570,029	121,790	1,669,550	1,791,340	(95,255)	873,944	
TOTAL OTHER POWER SUPPLY EXPENSE			957,805	15,785,785	16,743,590	121,790	10,361,790	10,483,580	836,015	5,423,995	
TOTAL PRODUCTION OPERATING EXP			1,477,530	28,128,845	29,606,375	462,800	18,463,774	18,926,574	1,014,730	9,665,071	
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	115,269	115,269	0	75,663	75,663	0	39,606	
1	561000	Load Dispatching	0	222,034	222,034	0	145,743	145,743	0	76,291	
1	562000	Station Expense	0	16,609	16,609	0	10,902	10,902	0	5,707	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	11,368	11,368	0	7,462	7,462	0	3,906	
1	565XXX	Transmission of Electricity by Others	0	1,402,066	1,402,066	0	920,316	920,316	0	481,750	
1	566000	Miscellaneous Transmission Expense	0	158,342	158,342	0	103,936	103,936	0	54,406	
1	567000	Rent	0	16,945	16,945	0	11,123	11,123	0	5,822	
MAINTENANCE											
1	568000	Supervision & Engineering	984	19,602	20,586	0	12,867	12,867	984	6,735	
1	569000	Structures	0	8,132	8,132	0	5,338	5,338	0	2,794	
1	570000	Station Equipment	0	42,217	42,217	0	27,711	27,711	0	14,506	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	3,837	35,172	39,009	0	23,087	23,087	3,837	12,085	
1	572000	Underground Lines	0	0	0	0	0	0	0	0	
1	573000	Service Miscellaneous	0	4,631	4,631	0	3,040	3,040	0	1,591	
TOTAL TRANSMISSION OPERATING EXP			4,821	2,052,387	2,057,208	0	1,347,188	1,347,188	4,821	705,199	

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For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	700,403	2,358,245	3,058,648	348,282	1,547,952	1,896,234	352,121	810,293
E-DEPX		Depreciation Expense-Transmission	124,300	1,297,678	1,421,978	42,275	851,796	894,071	82,025	445,882
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	17,687	0	17,687	12,236	0	12,236	5,451	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	(165,416)	0	(165,416)	0	0	0	(165,416)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,584,453)	0	(1,584,453)	(1,060,398)	0	(1,060,398)	(524,055)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(164,606)	0	(164,606)	0	0	0	(164,606)	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	533	0	533	533	0	533	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	2,318,578	2,318,578	0	1,521,915	1,521,915	0	796,663
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,062,123)	6,161,954	5,099,831	(634,750)	4,044,707	3,409,957	(427,373)	2,117,247
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	420,228	36,343,186	36,763,414	(171,950)	23,855,669	23,683,719	592,178	12,487,517

RESULTS OF OPERATIONS	Report ID:
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For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	28,689	172,001	200,690	23,076	113,660	136,736	5,613	58,341
3	582000	Station Expense	51,788	1,831	53,619	32,748	1,210	33,958	19,040	621
3	583000	Overhead Line Expense	81,699	23,897	105,596	42,320	15,791	58,111	39,379	8,106
3	584000	Underground Line Expense	83,153	0	83,153	40,413	0	40,413	42,740	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,407	0	1,407	120	0	120	1,287	0
3	586000	Meter Expense	112,635	(1,404)	111,231	88,976	(928)	88,048	23,659	(476)
3	587000	Customer Installations Expense	41,588	8,700	50,288	28,968	5,749	34,717	12,620	2,951
3	588000	Miscellaneous Distribution Expense	359,208	182,708	541,916	294,677	120,735	415,412	64,531	61,973
3	589000	Rent	(3)	16,482	16,479	(2)	10,891	10,889	(1)	5,591
		MAINTENANCE:								
3	590000	Supervision & Engineering	70,431	82,391	152,822	24,493	54,445	78,938	45,938	27,946
3	591000	Structures	24,511	4,517	29,028	15,970	2,985	18,955	8,541	1,532
3	592000	Station Equipment	59,147	10,877	70,024	47,518	7,188	54,706	11,629	3,689
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	999,797	(508,836)	490,961	609,916	(336,244)	273,672	389,881	(172,592)
3	594000	Underground Lines	59,368	0	59,368	48,692	0	48,692	10,676	0
3	595000	Line Transformers	17,803	0	17,803	11,674	0	11,674	6,129	0
3	596000	Street Light & Signal System Maintenance Exp	12,507	0	12,507	9,154	0	9,154	3,353	0
3	597000	Meters	5,706	0	5,706	5,273	0	5,273	433	0
3	598000	Miscellaneous Distribution Expense	20,798	18,655	39,453	17,616	12,327	29,943	3,182	6,328
		TOTAL DISTRIBUTION OPERATING EXP	2,030,232	11,819	2,042,051	1,341,602	7,809	1,349,411	688,630	4,010
E-DEPX		Depreciation Expense-Distribution	4,036,886	6,597	4,043,483	2,634,562	4,359	2,638,921	1,402,324	2,238
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	5,491,869	0	5,491,869	4,597,464	0	4,597,464	894,405	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,531,257	6,597	9,537,854	7,234,528	4,359	7,238,887	2,296,729	2,238
		TOTAL DISTRIBUTION EXPENSES	11,561,489	18,416	11,579,905	8,576,130	12,168	8,588,298	2,985,359	6,248

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For Month Ended January 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	7,626	7,626	0	4,998	4,998	0	2,628
2	902000	Meter Reading Expenses	96,044	9,810	105,854	87,112	6,429	93,541	8,932	3,381
2	903XXX	Customer Records & Collection Expenses	159,709	357,421	517,130	100,728	234,243	334,971	58,981	123,178
2	904000	Uncollectible Accounts	0	130,190	130,190	0	85,323	85,323	0	44,867
2	905000	Misc Customer Accounts	0	20,816	20,816	0	13,642	13,642	0	7,174
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>255,753</b>	<b>525,863</b>	<b>781,616</b>	<b>187,840</b>	<b>344,635</b>	<b>532,475</b>	<b>67,913</b>	<b>181,228</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	3,211,511	8,749	3,220,260	2,206,010	5,734	2,211,744	1,005,501	3,015
2	909000	Advertising	945	38,348	39,293	945	25,132	26,077	0	13,216
2	910000	Misc Customer Service & Info Exp	0	66,025	66,025	0	43,271	43,271	0	22,754
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,212,456</b>	<b>113,122</b>	<b>3,325,578</b>	<b>2,206,955</b>	<b>74,137</b>	<b>2,281,092</b>	<b>1,005,501</b>	<b>38,985</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	32,132	1,495,901	1,528,033	24,652	1,034,999	1,059,651	7,480	460,902
4	921000	Office Supplies & Expenses	68	376,148	376,216	68	260,253	260,321	0	115,895
4	922000	Admin Exp Transferred--Credit	0	(8,006)	(8,006)	0	(5,539)	(5,539)	0	(2,467)
4	923000	Outside Services Employed	(1,143)	664,419	663,276	(2,136)	459,705	457,569	993	204,714
4	924000	Property Insurance Premium	0	138,297	138,297	0	95,686	95,686	0	42,611
4	925XXX	Injuries and Damages	3,366	412,404	415,770	2,524	285,338	287,862	842	127,066
4	926XXX	Employee Pensions and Benefits	507,744	3,507,673	4,015,417	348,168	2,426,924	2,775,092	159,576	1,080,749
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	267,456	269,535	536,991	208,962	176,923	385,885	58,494	92,612
4	930000	Miscellaneous General Expenses	30,553	869,800	900,353	20,932	601,806	622,738	9,621	267,994
4	931000	Rents	700	38,190	38,890	0	26,423	26,423	700	11,767
4	935000	Maintenance of General Plant	156,007	972,273	1,128,280	87,531	672,706	760,237	68,476	299,567
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>996,983</b>	<b>8,736,634</b>	<b>9,733,617</b>	<b>690,701</b>	<b>6,035,224</b>	<b>6,725,925</b>	<b>306,282</b>	<b>2,701,410</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	275,885	1,630,295	1,906,180	206,384	1,127,985	1,334,369	69,501	502,310
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	265,338	2,181,385	2,446,723	264,836	1,509,279	1,774,115	502	672,106
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	(569,069)	0	(569,069)	0	0	0	(569,069)	0
99	407311	Regulatory Debit - AFUDC Amortization	17,218	87,893	105,111	13,799	59,443	73,242	3,419	28,450
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	95,123	0	95,123	95,123	0	95,123	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	13,548	0	13,548	(2,315)	0	(2,315)	15,863	0
99	407436	Regulatory Credit - AMI	(694,404)	0	(694,404)	(694,404)	0	(694,404)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	137,384	425,799	563,183	91,939	294,606	386,545	45,445	131,193
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(439,644)	4,354,088	3,914,444	(24,638)	3,011,159	2,986,521	(415,006)	1,342,929
		TOTAL ADMIN & GENERAL EXPENSES	557,339	13,090,722	13,648,061	666,063	9,046,383	9,712,446	(108,724)	4,044,339
		TOTAL EXPENSES BEFORE FIT	16,007,265	50,091,309	66,098,574	11,465,038	33,332,992	44,798,030	4,542,227	16,758,317
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,011,743			15,716,640		
E-FIT		FEDERAL INCOME TAX			2,749,821			1,748,012		
E-FIT		DEFERRED FEDERAL INCOME TAX			616,651			361,518		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			20,685,670			13,633,628		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.537%	34.463%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.081%	33.919%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,173,754
99	442200	Commercial - Firm & Int.	7,780,218
1	442300	Industrial	4,419,106
99	444000	Public Street & Highway Lighting	223,301
99	448000	Interdepartmental Revenue	28,264
99	499XXX	Unbilled Revenue	(705,369)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,919,274</u>
1	447XXX	Sales for Resale	<u>2,693,188</u>
		TOTAL SALES OF ELECTRICITY	<u>27,612,462</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	12,144
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	81,820
1	454100	Rent from Trnsmission Joint Use	803
1	456XXX	Other Electric Revenues	<u>1,877,652</u>
		TOTAL OTHER OPERATING REVENUE	<u>1,983,185</u>
		TOTAL ELECTRIC REVENUE	<u>29,595,647</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	6,343
1	501XXX	Fuel	1,148,548
1	502000	Steam Expense	103,216
1	505000	Electric Expense	22,383
1	506XXX	Miscellaneous Steam Power Generation Op Exp	107,676
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	14,169
1	511000	Structures	29,728
1	512000	Boiler Plant	208,978
1	513000	Electric Plant	5,517
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	40,713
		TOTAL STEAM POWER GENERATION EXP	<u>1,687,271</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	15,579
1	536000	Water for Power	26,477
1	537000	Hydraulic Expense	159,391
1	538000	Electric Expense	150,746
1	539000	Miscellaneous Hydraulic Power Generation Exp	32,800
1	540000	Rent	41,099
1	540100	MT Trust Funds Land Settlement Rents	139,802
		MAINTENANCE	
1	541000	Supervision & Engineering	15,790
1	542000	Structures	9,895
1	543000	Reservoirs, Dams, & Waterways	17,518
1	544000	Electric Plant	71,596
1	545000	Miscellaneous Hydraulic Plant	22,884
		TOTAL HYDRO POWER GENERATION EXP	<u>703,577</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	4,435
1	547XXX	Fuel	1,692,488
1	548000	Generation Expense	330,712
1	549XXX	Miscellaneous Other Power Generation Op Exp	9,591
1	550000	Rent	1,214
		MAINTENANCE	
1	551000	Supervision & Engineering	9,557
1	552000	Structures	3,326
1	553000	Generating & Electric Equipment	(66,048)
1	554XXX	Miscellaneous Other Power Generation Maint Exp	43,668
		TOTAL OTHER POWER GENERATION EXP	<u>2,028,943</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,418,744
1	556000	System Control & Load Dispatching	62,577
E-557	557XXX	Other Expense	778,689
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,260,010</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,679,801</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	39,606
1	561000	Load Dispatching	76,291
1	562000	Station Expense	5,707
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	3,906
1	565XXX	Transmission of Electricity by Others	481,750
1	566000	Miscellaneous Transmission Expense	54,406
1	567000	Rent	5,822
		MAINTENANCE	
1	568000	Supervision & Engineering	7,719
1	569000	Structures	2,794
1	570000	Station Equipment	14,506
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	15,922
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,591
		TOTAL TRANSMISSION OPERATING EXP	<u>710,020</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,162,414
E-DEPX		Depreciation Expense-Transmission	527,907
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	5,451
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	(165,416)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(524,055)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(164,606)
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	796,663
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,689,874
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,079,695

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	63,954
3	582000	Station Expense	19,661
3	583000	Overhead Line Expense	47,485
3	584000	Underground Line Expense	42,740
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,287
3	586000	Meter Expense	23,183
3	587000	Customer Installations Expense	15,571
3	588000	Miscellaneous Distribution Expense	126,504
3	589000	Rent	5,590
		MAINTENANCE:	
3	590000	Supervision & Engineering	73,884
3	591000	Structures	10,073
3	592000	Station Equipment	15,318
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	217,289
3	594000	Underground Lines	10,676
3	595000	Line Transformers	6,129
3	596000	Street Light & Signal System Maintenance Exp	3,353
3	597000	Meters	433
3	598000	Miscellaneous Distribution Expense	9,510
		TOTAL DISTRIBUTION OPERATING EXP	<u>692,640</u>
E-DEPX		Depreciation Expense-Distribution	1,404,562
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	894,405
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,298,967</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,991,607</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	2,628
2	902000	Meter Reading Expenses	12,313
2	903XXX	Customer Records & Collection Expenses	182,159
2	904000	Uncollectible Accounts	44,867
2	905000	Misc Customer Accounts	7,174
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>249,141</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	1,008,516
2	909000	Advertising	13,216
2	910000	Misc Customer Service & Info Exp	22,754
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>1,044,486</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	468,382
4	921000	Office Supplies & Expenses	115,895
4	922000	Admin Exp Transferred--Credit	(2,467)
4	923000	Outside Services Employed	205,707
4	924000	Property Insurance Premium	42,611
4	925XXX	Injuries and Damages	127,908
4	926XXX	Employee Pensions and Benefits	1,240,325
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	151,106
4	930000	Miscellaneous General Expenses	277,615
4	931000	Rents	12,467
4	935000	Maintenance of General Plant	368,043
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,007,692</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	571,811
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	672,608
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(569,069)
99	407311	Regulatory Debit - AFUDC Amortization	31,869
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	15,863
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
E-OTX		Taxes Other Than FIT--A&G	176,638
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>927,923</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>3,935,615</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>21,300,544</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>8,295,103</b>
E-FIT		FEDERAL INCOME TAX	1,001,809
E-FIT		DEFERRED FEDERAL INCOME TAX	255,133
E-FIT		AMORTIZED ITC	(13,881)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>7,052,042</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	2,475	80,754	83,229	2,475	53,007	55,482	0	27,747	27,747
1	456010	Other Electric Rev-Financial	0	(1,882,010)	(1,882,010)	0	(1,235,351)	(1,235,351)	0	(646,659)	(646,659)
1	456015	Other Electric Rev-CT Fuel Sales	0	1,280,600	1,280,600	0	840,586	840,586	0	440,014	440,014
1	456016	Other Electric Rev-Resource Opt	0	318,217	318,217	0	208,878	208,878	0	109,339	109,339
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	25,507	25,507	0	16,743	16,743	0	8,764	8,764
1	456019	Other Electric Rev-Specified	0	141,375	141,375	0	92,799	92,799	0	48,576	48,576
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,351)	105,538	95,187	0	69,275	69,275	(10,351)	36,263	25,912
1	456050	Other Electric Rev-Attachment Fees	37,837	(3,730)	34,107	33,317	(2,448)	30,869	4,520	(1,282)	3,238
1	456100	Transmission Revenue of Others	0	675,314	675,314	0	443,276	443,276	0	232,038	232,038
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	230,471	230,471	0	151,281	151,281	0	79,190	79,190
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	2,436,007	0	2,436,007	1,783,486	0	1,783,486	652,521	0	652,521
1	456329	Amortization Res Decoupling Deferral	(893,753)	0	(893,753)	(686,453)	0	(686,453)	(207,300)	0	(207,300)
1	456338	Non-res Decoupling Deferred Rev	977,257	0	977,257	573,895	0	573,895	403,362	0	403,362
1	456339	Amortization Non-res Decoupling	(756,027)	0	(756,027)	(622,499)	0	(622,499)	(133,528)	0	(133,528)
1	456380	Other Electric Revenue-Clearwater	26,746	0	26,746	0	0	0	26,746	0	26,746
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	(32,000)	(32,000)	0	(21,005)	(21,005)	0	(10,995)	(10,995)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	32,000	32,000	0	21,005	21,005	0	10,995	10,995
1	456730	Other Elec Rev-Intraco Thermal	0	2,112,693	2,112,693	0	1,386,772	1,386,772	0	725,921	725,921
TOTAL ACCOUNT 456			1,834,802	3,307,480	5,142,282	1,093,599	2,171,032	3,264,631	741,203	1,136,448	1,877,651

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	12,557,325	12,557,325	0	8,242,628	8,242,628	0	4,314,697	4,314,697
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	37,934	37,934	0	24,900	24,900	0	13,034	13,034
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	931,270	0	931,270	0	0	0	931,270	0	931,270
1	555550	Non Monetary - Exchange Power	0	15,497	15,497	0	10,172	10,172	0	5,325	5,325
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	218,942	218,942	0	143,714	143,714	0	75,228	75,228
1	555710	Intercompany Purchase	0	230,471	230,471	0	151,281	151,281	0	79,190	79,190
<b>TOTAL ACCOUNT 555</b>			<b>931,270</b>	<b>13,060,169</b>	<b>13,991,439</b>	<b>0</b>	<b>8,572,695</b>	<b>8,572,695</b>	<b>931,270</b>	<b>4,487,474</b>	<b>5,418,744</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,538	334,104	335,642	1,538	219,306	220,844	0	114,798	114,798
1	557010	Other Power Supply Expense - Financial	0	(2,368,594)	(2,368,594)	0	(1,554,745)	(1,554,745)	0	(813,849)	(813,849)
1	557018	Merchandise Processing Fee	0	4,220	4,220	0	2,770	2,770	0	1,450	1,450
1	557150	Fuel - Economic Dispatch	0	421,057	421,057	0	276,382	276,382	0	144,675	144,675
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	2,971	0	2,971	0	0	0	2,971	0	2,971
1	557165	Other Resource Costs-CAISO Charges	0	12,599	12,599	0	8,270	8,270	0	4,329	4,329
1	557170	Broker Fees - Power	0	21,723	21,723	0	14,259	14,259	0	7,464	7,464
1	557171	REC Broker Fees	0	2,602	2,602	0	1,708	1,708	0	894	894
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	0	0	0	0	0	0	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	207,454	0	207,454	207,454	0	207,454	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(128,660)	0	(128,660)	(128,660)	0	(128,660)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	42,026	0	42,026	0	0	0	42,026	0	42,026
99	557390	Idaho PCA Amortization	(167,017)	0	(167,017)	0	0	0	(167,017)	0	(167,017)
1	557395	Optional Renewable Power Expense Offset	0	6	6	0	4	4	0	2	2
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	11,952	11,952	0	7,845	7,845	0	4,107	4,107
1	557711	Turbine Gas Bookout Offset	0	(11,952)	(11,952)	0	(7,845)	(7,845)	0	(4,107)	(4,107)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,115,777	4,115,777	0	2,701,596	2,701,596	0	1,414,181	1,414,181
<b>TOTAL ACCOUNT 557</b>			<b>26,535</b>	<b>2,543,494</b>	<b>2,570,029</b>	<b>121,790</b>	<b>1,669,550</b>	<b>1,791,340</b>	<b>(95,255)</b>	<b>873,944</b>	<b>778,689</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	13,814	8,749	22,563	10,368	5,734	16,102	3,446	3,015	6,461
99	908600	Public Purpose Tariff Rider Expense Offset	3,235,586	0	3,235,586	2,217,583	0	2,217,583	1,018,003	0	1,018,003
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(37,889)	0	(37,889)	(21,941)	0	(21,941)	(15,948)	0	(15,948)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>3,211,511</b>	<b>8,749</b>	<b>3,220,260</b>	<b>2,206,010</b>	<b>5,734</b>	<b>2,211,744</b>	<b>1,005,501</b>	<b>3,015</b>	<b>1,008,516</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.537%	34.463%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.19%	53.19%
2	Cost of Debt		5.150%	5.121%
	Total Weighted Cost		2.739%	2.724%
E-APL	Net Rate Base	2,619,766,772	1,769,001,869	850,764,903
	Interest Deduction for FIT Calculation	71,627,797	48,452,961	23,174,836
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	90,110,317	60,514,670	29,595,647
E-OPS	Less: Operating & Maintenance Expense	47,546,445	31,162,665	16,383,780
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,178,499	7,129,441	3,049,058
E-OTX	Less: Taxes Other than FIT	8,373,630	6,505,924	1,867,706
	Net Operating Income Before FIT	24,011,743	15,716,640	8,295,103
E-INT	Less: Monthly Interest Expense	5,968,983	4,037,747	1,931,236
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	133,863	0	133,863
E-SCM	Plus: Schedule M Adjustments	(5,082,238)	(3,355,026)	(1,727,212)
	Taxable Net Operating Income	13,094,385	8,323,867	4,770,518
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,749,821	1,748,012	1,001,809
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,749,821	1,748,012	1,001,809
E-DTE	Deferred FIT	616,651	361,518	255,133
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	3,326,073	2,083,012	1,243,061

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		5,405,313	7,598,006	13,003,319	3,498,840	5,123,634	8,622,474	1,906,473	2,474,372	4,380,845
12	997001 Contributions In Aid of Construction		0	439,418	439,418	0	297,183	297,183	0	142,235	142,235
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	281,303	281,303	0	190,248	190,248	0	91,055	91,055
99	997007 Idaho PCA		(124,991)	0	(124,991)	0	0	0	(124,991)	0	(124,991)
12	997009 Rathdrum Turbine Lease		0	(2,818)	(2,818)	0	(1,906)	(1,906)	0	(912)	(912)
12	997016 Redemption Expense Amortization		0	78,250	78,250	0	52,921	52,921	0	25,329	25,329
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		1,181,515	(70)	1,181,445	692,930	(47)	692,883	488,585	(23)	488,562
12	997020 FAS87 Current Pension Accrual		0	649,353	649,353	0	439,164	439,164	0	210,189	210,189
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	40,782	40,782	0	27,581	27,581	0	13,201	13,201
99	997031 Decoupling Mechanism		(1,763,483)	0	(1,763,483)	(1,048,429)	0	(1,048,429)	(715,054)	0	(715,054)
12	997032 Interest Rate Swaps		0	188,453	188,453	0	127,453	127,453	0	61,000	61,000
99	997033 BPA Residential Exchange		(467,628)	0	(467,628)	(309,596)	0	(309,596)	(158,032)	0	(158,032)
99	997034 Montana Hydro Settlement		406,943	0	406,943	267,141	0	267,141	139,802	0	139,802
99	997035 Leases		0	24,728	24,728	0	17,109	17,109	0	7,619	7,619
99	997043 Washington Deferred Power Costs		0	0	0	0	0	0	0	0	0
12	997044 Non-Monetary Power Costs		0	15,496	15,496	0	10,480	10,480	0	5,016	5,016
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(767,275)	0	(767,275)	(478,048)	0	(478,048)	(289,227)	0	(289,227)
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(14,615,817)	(14,615,817)	0	(9,884,823)	(9,884,823)	0	(4,730,994)	(4,730,994)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME		6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement		0	33,334	33,334	0	22,544	22,544	0	10,790	10,790
12	997063 CDA Lake Settlement		15,258	73,673	88,931	12,677	49,826	62,503	2,581	23,847	26,428
99	997065 Amortization - Unbilled Revenue Add-Ins		(10,305)	0	(10,305)	(8,395)	0	(8,395)	(1,910)	0	(1,910)
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	606,371	606,371	0	410,095	410,095	0	196,276	196,276
12	997081 Deferred Compensation		0	44,213	44,213	0	29,902	29,902	0	14,311	14,311
4	997082 Meal Disallowances		0	33,925	33,925	0	23,472	23,472	0	10,453	10,453
12	997083 Paid Time Off		0	(105,034)	(105,034)	0	(71,036)	(71,036)	0	(33,998)	(33,998)
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(180,400)	0	(180,400)	0	0	0	(180,400)	0	(180,400)
99	997095 WA REC Deferral		78,794	0	78,794	78,794	0	78,794	0	0	0
12	997096 CDA Settlement Costs		0	2,727	2,727	0	1,844	1,844	0	883	883
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(975)	(975)	0	(659)	(659)	0	(316)	(316)
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	(1,826,037)	(1,826,037)	0	(873,963)	(873,963)
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		(1,637,616)	0	(1,637,616)	(1,637,616)	0	(1,637,616)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109	Tax Reform Amortization	(578,061)	0	(578,061)	0	0	0	(578,061)	0	(578,061)
99	997110	FISERVE	68,450	0	68,450	14,105	0	14,105	54,345	0	54,345
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	(161,832)	0	(161,832)	0	0	0	(161,832)	0	(161,832)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	401,285	401,285	0	192,060	192,060
99	997120	Transportation Tax Disallowance	0	4,436	4,436	0	3,000	3,000	0	1,436	1,436
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>3,777,055</b>	<b>(6,550,234)</b>	<b>(5,082,238)</b>	<b>1,092,341</b>	<b>(4,447,367)</b>	<b>(3,355,026)</b>	<b>375,655</b>	<b>(2,102,867)</b>	<b>(1,727,212)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.631%	32.369%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(304,247)	(304,247)	0	(205,765)	(205,765)	0	(98,482)	(98,482)
99	410100	Deferred Federal Income Tax Expense - Washin	459,311	0	459,311	459,311	0	459,311	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	350,429	0	350,429	0	0	0	350,429	0	350,429
	410100	Total	809,740	(304,247)	505,493	459,311	(205,765)	253,546	350,429	(98,482)	251,947
12	411100	Deferred Federal Income Tax Expense - Allocate	0	8,604	8,604	0	5,819	5,819	0	2,785	2,785
99	411100	Deferred Federal Income Tax Expense - Washin	102,153	0	102,153	102,153	0	102,153	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	401	0	401	0	0	0	401	0	401
	411100	Total	102,554	8,604	111,158	102,153	5,819	107,972	401	2,785	3,186
Total Deferred Federal Income Tax Expense			912,294	(295,643)	616,651	561,464	(199,946)	361,518	350,830	(95,697)	255,133

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.631%	32.369%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	146,818	146,818	0	96,371	96,371	0	50,447	50,447
1	408150	R&P Property Tax--Production	0	1,497,053	1,497,053	0	982,666	982,666	0	514,387	514,387
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	126,890	126,890	0	83,291	83,291	0	43,599	43,599
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,318,578</b>	<b>2,318,578</b>	<b>0</b>	<b>1,521,915</b>	<b>1,521,915</b>	<b>0</b>	<b>796,663</b>	<b>796,663</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	2,131,988	0	2,131,988	2,131,988	0	2,131,988	0	0	0
99	408120	Municipal Occupation & License Tax	2,137,487	0	2,137,487	1,795,944	0	1,795,944	341,543	0	341,543
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	136,446	0	136,446	0	0	0	136,446	0	136,446
99	411410	State Income Tax--Idaho ITC Deferred	136,446	0	136,446	0	0	0	136,446	0	136,446
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
<b>TOTAL DISTRIBUTION</b>			<b>5,491,869</b>	<b>0</b>	<b>5,491,869</b>	<b>4,597,464</b>	<b>0</b>	<b>4,597,464</b>	<b>894,405</b>	<b>0</b>	<b>894,405</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	137,384	425,799	563,183	91,939	294,606	386,545	45,445	131,193	176,638
<b>TOTAL A&amp;G</b>			<b>137,384</b>	<b>425,799</b>	<b>563,183</b>	<b>91,939</b>	<b>294,606</b>	<b>386,545</b>	<b>45,445</b>	<b>131,193</b>	<b>176,638</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>5,629,253</b>	<b>2,744,377</b>	<b>8,373,630</b>	<b>4,689,403</b>	<b>1,816,521</b>	<b>6,505,924</b>	<b>939,850</b>	<b>927,856</b>	<b>1,867,706</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,941,667	7,941,667	0	5,212,910	5,212,910	0	2,728,757	2,728,757
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	1,112,460	1,112,460	0	730,219	730,219	0	382,241	382,241
1	182381	CDA Settlement Past Storage	0	30,058,912	30,058,912	0	19,730,670	19,730,670	0	10,328,242	10,328,242
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)	(50,954)	96,946,594	96,895,640	(81,524)	67,076,379	66,994,855	30,570	29,870,215	29,900,785
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	144,284	144,284	0	99,829	99,829	0	44,455	44,455
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	15,253,853	970,049	16,223,902	15,253,853	671,167	15,925,020	0	298,882	298,882
		TOTAL INTANGIBLE PLANT	15,847,251	288,794,010	304,641,261	15,816,681	196,417,565	212,234,246	30,570	92,376,445	92,407,015
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	111,108,024	28,571,993	139,680,017	72,609,500	18,754,656	91,364,156	38,498,524	9,817,337	48,315,861
1	312000	Boiler Plant	146,103,395	46,561,688	192,665,083	95,481,172	30,563,092	126,044,264	50,622,223	15,998,596	66,620,819
1	313000	Generators	6,460	0	6,460	4,201	0	4,201	2,259	0	2,259
1	314000	Turbogenerator Units	38,613,316	18,564,397	57,177,713	25,231,334	12,185,670	37,417,004	13,381,982	6,378,727	19,760,709
1	315000	Accessory Electric Equipment	17,411,231	12,228,021	29,639,252	11,378,451	8,026,473	19,404,924	6,032,780	4,201,548	10,234,328
1	316000	Miscellaneous Power Plant Equipment	14,104,201	2,504,682	16,608,883	9,217,151	1,644,073	10,861,224	4,887,050	860,609	5,747,659
		TOTAL STEAM PRODUCTION PLANT	327,346,627	112,009,253	439,355,880	213,921,809	73,522,873	287,444,682	113,424,818	38,486,380	151,911,198
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,131,301	64,131,301	0	42,095,786	42,095,786	0	22,035,515	22,035,515
1	331XXX	Structures & Improvements	0	97,227,904	97,227,904	0	63,820,396	63,820,396	0	33,407,508	33,407,508
1	332XXX	Reservoirs, Dams, & Waterways	0	192,699,278	192,699,278	0	126,487,806	126,487,806	0	66,211,472	66,211,472
1	333000	Waterwheels, Turbines, & Generators	0	234,162,803	234,162,803	0	153,704,464	153,704,464	0	80,458,339	80,458,339
1	334000	Accessory Electric Equipment	0	69,792,611	69,792,611	0	45,811,870	45,811,870	0	23,980,741	23,980,741
1	335XXX	Miscellaneous Power Plant Equipment	0	15,193,137	15,193,137	0	9,972,775	9,972,775	0	5,220,362	5,220,362
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	676,856,958	676,856,958	0	444,288,907	444,288,907	0	232,568,051	232,568,051
		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	17,169,411	17,169,411	0	11,270,001	11,270,001	0	5,899,410	5,899,410
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,356	21,390,356	0	14,040,630	14,040,630	0	7,349,726	7,349,726
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	221,453,853	221,453,853	0	145,362,309	145,362,309	0	76,091,544	76,091,544
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	22,318,081	22,318,081	0	14,649,588	14,649,588	0	7,668,493	7,668,493
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	1,702,921	1,702,921	0	1,117,797	1,117,797	0	585,124	585,124
		TOTAL OTHER PRODUCTION PLANT	0	308,652,523	308,652,523	0	202,599,515	202,599,515	0	106,053,008	106,053,008
		TOTAL PRODUCTION PLANT	327,346,627	1,097,518,734	1,424,865,361	213,921,809	720,411,295	934,333,104	113,424,818	377,107,439	490,532,257

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,096,062	29,724,420	410,632	19,098,655	19,509,287	217,726	9,997,407	10,215,133
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(8,517)	25,389,826	25,381,309	(8,704)	16,665,882	16,657,178	187	8,723,944	8,724,131
1	353XXX	Station Equipment	12,059,206	274,604,333	286,663,539	7,876,469	180,250,284	188,126,753	4,182,737	94,354,049	98,536,786
1	354000	Towers & Fixtures	15,993,550	1,167,384	17,160,934	10,451,790	766,271	11,218,061	5,541,760	401,113	5,942,873
1	355000	Poles & Fixtures	4,595	280,705,888	280,710,483	2,718	184,255,345	184,258,063	1,877	96,450,543	96,452,420
1	356000	Overhead Conductors & Devices	12,525,274	146,156,604	158,681,878	8,184,688	95,937,195	104,121,883	4,340,586	50,219,409	54,559,995
1	357000	Underground Conduit	0	3,263,154	3,263,154	0	2,141,934	2,141,934	0	1,121,220	1,121,220
1	358000	Underground Conductors & Devices	0	2,613,097	2,613,097	0	1,715,237	1,715,237	0	897,860	897,860
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,281,300</b>	<b>765,025,119</b>	<b>806,306,419</b>	<b>26,969,111</b>	<b>502,162,488</b>	<b>529,131,599</b>	<b>14,312,189</b>	<b>262,862,631</b>	<b>277,174,820</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,710,490	0	3,710,490	1,226,861	0	1,226,861	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	33,982,098	0	33,982,098	27,091,180	0	27,091,180	6,890,918	0	6,890,918
3	362000	Station Equipment	144,281,347	2,969,472	147,250,819	98,743,080	1,962,257	100,705,337	45,538,267	1,007,215	46,545,482
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	436,825,709	0	436,825,709	285,019,441	0	285,019,441	151,806,268	0	151,806,268
99	365000	Overhead Conductors & Devices	280,864,366	0	280,864,366	180,103,898	0	180,103,898	100,760,468	0	100,760,468
99	366000	Underground Conduit	123,700,406	0	123,700,406	80,484,186	0	80,484,186	43,216,220	0	43,216,220
99	367000	Underground Conductors & Devices	219,968,431	0	219,968,431	145,860,308	0	145,860,308	74,108,123	0	74,108,123
99	368000	Line Transformers	281,125,347	0	281,125,347	194,117,547	0	194,117,547	87,007,800	0	87,007,800
99	369XXX	Services	180,561,307	0	180,561,307	118,784,428	0	118,784,428	61,776,879	0	61,776,879
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	73,858,598	0	73,858,598	49,873,025	0	49,873,025	23,985,573	0	23,985,573
99	373XXX	Street Light & Signal Systems	65,958,091	0	65,958,091	42,665,577	0	42,665,577	23,292,514	0	23,292,514
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,857,546,644</b>	<b>2,969,472</b>	<b>1,860,516,116</b>	<b>1,234,841,581</b>	<b>1,962,257</b>	<b>1,236,803,838</b>	<b>622,705,063</b>	<b>1,007,215</b>	<b>623,712,278</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,793,983	10,303,010	808,699	6,084,469	6,893,168	700,328	2,709,514	3,409,842
4	390XXX	Structures & Improvements	18,917,736	100,716,371	119,634,107	10,498,653	69,684,650	80,183,303	8,419,083	31,031,721	39,450,804
4	391XXX	Office Furniture & Equipment	4,222,377	62,218,737	66,441,114	4,197,767	43,048,522	47,246,289	24,610	19,170,215	19,194,825
4	392XXX	Transportation Equipment	36,754,503	23,810,616	60,565,119	25,823,094	16,474,327	42,297,421	10,931,409	7,336,289	18,267,698
4	393000	Stores Equipment	420,435	3,742,560	4,162,995	251,837	2,589,440	2,841,277	168,598	1,153,120	1,321,718
4	394000	Tools, Shop & Garage Equipment	1,671,510	14,391,743	16,063,253	717,506	9,957,503	10,675,009	954,004	4,434,240	5,388,244
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	370,156	2,472,045	2,842,201	356,576	1,710,383	2,066,959	13,580	761,662	775,242
4	396XXX	Power Operated Equipment	24,085,915	9,267,926	33,353,841	14,187,581	6,412,385	20,599,966	9,898,334	2,855,541	12,753,875
4	397XXX	Communications Equipment	27,649,290	77,168,946	104,818,236	18,726,393	53,392,422	72,118,815	8,922,897	23,776,524	32,699,421
4	398000	Miscellaneous Equipment	13,474	617,830	631,304	0	427,470	427,470	13,474	190,360	203,834
<b>TOTAL GENERAL PLANT</b>			<b>115,614,423</b>	<b>303,317,562</b>	<b>418,931,985</b>	<b>75,568,106</b>	<b>209,862,387</b>	<b>285,430,493</b>	<b>40,046,317</b>	<b>93,455,175</b>	<b>133,501,492</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,357,636,245</b>	<b>2,457,624,897</b>	<b>4,815,261,142</b>	<b>1,567,117,288</b>	<b>1,630,815,992</b>	<b>3,197,933,280</b>	<b>790,518,957</b>	<b>826,808,905</b>	<b>1,617,327,862</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(243,715,066)	(71,055,911)	(314,770,977)	(158,225,351)	(46,641,100)	(204,866,451)	(85,489,715)	(24,414,811)	(109,904,526)
E-ADEP		Hydro Production Plant	0	(145,316,743)	(145,316,743)	0	(95,385,910)	(95,385,910)	0	(49,930,833)	(49,930,833)
E-ADEP		Other Production Plant	0	(139,102,747)	(139,102,747)	0	(91,307,043)	(91,307,043)	0	(47,795,704)	(47,795,704)
E-ADEP		Transmission Plant	(23,891,321)	(206,930,442)	(230,821,763)	(15,242,502)	(135,829,142)	(151,071,644)	(8,648,819)	(71,101,300)	(79,750,119)
E-ADEP		Distribution Plant	(592,819,300)	(248,570)	(593,067,870)	(360,268,395)	(164,258)	(360,432,653)	(232,550,905)	(84,312)	(232,635,217)
E-ADEP		General Plant	(40,667,130)	(97,016,285)	(137,683,415)	(24,604,930)	(67,124,598)	(91,729,528)	(16,062,200)	(29,891,687)	(45,953,887)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(901,092,817)</b>	<b>(659,670,698)</b>	<b>(1,560,763,515)</b>	<b>(558,341,178)</b>	<b>(436,452,051)</b>	<b>(994,793,229)</b>	<b>(342,751,639)</b>	<b>(223,218,647)</b>	<b>(565,970,286)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,012,774)	(15,012,774)	0	(9,854,385)	(9,854,385)	0	(5,158,389)	(5,158,389)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(246,004)	0	(246,004)	(246,004)	0	(246,004)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,751,081)	(2,751,081)	0	(1,900,246)	(1,900,246)	0	(850,835)	(850,835)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,647,610)	(71,065,090)	(74,712,700)	(3,619,231)	(49,169,224)	(52,788,455)	(28,379)	(21,895,866)	(21,924,245)
E-AAAMT		General Plant - 390200, 396200	0	(193,884)	(193,884)	0	(134,147)	(134,147)	0	(59,737)	(59,737)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(3,893,614)</b>	<b>(89,022,829)</b>	<b>(92,916,443)</b>	<b>(3,865,235)</b>	<b>(61,058,002)</b>	<b>(64,923,237)</b>	<b>(28,379)</b>	<b>(27,964,827)</b>	<b>(27,993,206)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(904,986,431)</b>	<b>(748,693,527)</b>	<b>(1,653,679,958)</b>	<b>(562,206,413)</b>	<b>(497,510,053)</b>	<b>(1,059,716,466)</b>	<b>(342,780,018)</b>	<b>(251,183,474)</b>	<b>(593,963,492)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,452,649,814</b>	<b>1,708,931,370</b>	<b>3,161,581,184</b>	<b>1,004,910,875</b>	<b>1,133,305,939</b>	<b>2,138,216,814</b>	<b>447,738,939</b>	<b>575,625,431</b>	<b>1,023,364,370</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	116,601	116,601	0	76,537	76,537	0	40,064	40,064
12		ADFIT - Electric Plant In Service (282900)	0	(555,647,768)	(555,647,768)	0	(375,790,142)	(375,790,142)	0	(179,857,626)	(179,857,626)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,596,774)	(60,596,774)	0	(41,926,302)	(41,926,302)	0	(18,670,472)	(18,670,472)
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	(6,312,372)	(6,312,372)	0	(4,143,441)	(4,143,441)	0	(2,168,931)	(2,168,931)
1		ADFIT - CDA Settlement Costs (283333)	0	256,394	256,394	0	168,297	168,297	0	88,097	88,097
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,164,076)	(1,164,076)	0	(787,276)	(787,276)	0	(376,800)	(376,800)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(624,760,205)</b>	<b>(624,760,205)</b>	<b>0</b>	<b>(423,379,421)</b>	<b>(423,379,421)</b>	<b>0</b>	<b>(201,380,784)</b>	<b>(201,380,784)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,452,649,814</b>	<b>1,084,171,165</b>	<b>2,536,820,979</b>	<b>1,004,910,875</b>	<b>709,926,518</b>	<b>1,714,837,393</b>	<b>447,738,939</b>	<b>374,244,647</b>	<b>821,983,586</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.081%	33.919%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.631%	32.369%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,452,649,814	1,084,171,165	2,536,820,979	#####	709,926,518	1,714,837,393	447,738,939	374,244,647	821,983,586
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,181,447	30,327,950	36,509,397	4,914,306	20,983,605	25,897,911	1,267,141	9,344,345	10,611,486
4	Accumulated Amortization - AFUDC (182318)	(890,786)	(3,742,313)	(4,633,099)	(687,579)	(2,589,269)	(3,276,848)	(203,207)	(1,153,044)	(1,356,251)
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)	(3,272,674)	0	(3,272,674)	(1,048,836)	0	(1,048,836)	(2,223,838)	0	(2,223,838)
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)	1,884,213	0	1,884,213	0	0	0	1,884,213	0	1,884,213
99	ADFIT - Boulder Park Disallowed (190040)	150,315	0	150,315	0	0	0	150,315	0	150,315
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)	133,103	0	133,103	133,103	0	133,103	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(11,846,366)	0	(11,846,366)	(11,846,366)	0	(11,846,366)	0	0	0
99	CDA Lake Settlement - ID (186382)	21,941	0	21,941	0	0	0	21,941	0	21,941
99	ADFIT - CDA Lake Settlement - Direct (283382)	(32,560)	0	(32,560)	(27,952)	0	(27,952)	(4,608)	0	(4,608)
99	CDA CDR Fund - Direct (182324)	9,682	0	9,682	9,682	0	9,682	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	67,928	0	67,928	63,822	0	63,822	4,106	0	4,106
99	ADFIT - Spokane River Relicensing (283322)	(14,250)	0	(14,250)	(13,391)	0	(13,391)	(859)	0	(859)
99	Spokane River PM&Es (182323)	59,649	0	59,649	40,527	0	40,527	19,122	0	19,122
99	ADFIT - Spokane River PM&Es (283323)	(12,541)	0	(12,541)	(8,525)	0	(8,525)	(4,016)	0	(4,016)
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)	(2,052,960)	(1,524)	(2,054,484)	(805,567)	(1,054)	(806,621)	(1,247,393)	(470)	(1,247,863)
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)	(5,865,903)	0	(5,865,903)	0	0	0	(5,865,903)	0	(5,865,903)
99	Colstrip-Regulatory Asset (182327)	2,357,206	0	2,357,206	0	0	0	2,357,206	0	2,357,206
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,037,430	0	1,037,430	0	0	0	1,037,430	0	1,037,430
99	Colstrip Reg Asset ADFIT (283376)	(300,603)	0	(300,603)	0	0	0	(300,603)	0	(300,603)
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)	(401,113)	0	(401,113)	0	0	0	(401,113)	0	(401,113)
99	Colstrip ARO Liability (230027)	(6,225,296)	0	(6,225,296)	0	0	0	(6,225,296)	0	(6,225,296)
99	Colstrip ARO ADFIT (190376)	1,307,312	0	1,307,312	0	0	0	1,307,312	0	1,307,312
99	Colstrip ARO ADFIT (283377)	(1,006,709)	0	(1,006,709)	0	0	0	(1,006,709)	0	(1,006,709)
99	Customer Deposits (235199)	(2,118,969)	0	(2,118,969)	(2,118,969)	0	(2,118,969)	0	0	0
C-WKC	Working Capital	70,478,646	0	70,478,646	46,055,940	0	46,055,940	24,422,706	0	24,422,706
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,361,680	26,584,113	82,945,793	35,771,194	18,393,282	54,164,476	20,590,486	8,190,831	28,781,317
	NET RATE BASE	1,509,011,494	1,110,755,278	2,619,766,772	#####	728,319,800	1,769,001,869	468,329,425	382,435,478	850,764,903

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 January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	266,039	266,039			266,039	266,039		174,628	174,628		91,411	91,411
	Steam (ED-ID)	352,121	352,121		352,121		352,121				352,121		352,121
	Steam (ED-WA)	348,282	348,282		348,282		348,282	348,282					348,282
1	Hydro (ED-AN)	1,194,851	1,194,851			1,194,851	1,194,851		784,300	784,300		410,551	410,551
1	Other (ED-AN)	897,355	897,355			897,355	897,355		589,024	589,024		308,331	308,331
<b>Total Electric Production</b>		<b>3,058,648</b>	<b>3,058,648</b>		<b>700,403</b>	<b>2,358,245</b>	<b>3,058,648</b>	<b>348,282</b>	<b>1,547,952</b>	<b>1,896,234</b>	<b>352,121</b>	<b>810,293</b>	<b>1,162,414</b>
<b>Electric Transmission</b>													
1	ED-AN	1,297,678	1,297,678			1,297,678	1,297,678		851,796	851,796		445,882	445,882
	ED-ID	82,025	82,025		82,025		82,025				82,025		82,025
	ED-WA	42,275	42,275		42,275		42,275	42,275					42,275
<b>Total Electric Transmissic</b>		<b>1,421,978</b>	<b>1,421,978</b>		<b>124,300</b>	<b>1,297,678</b>	<b>1,421,978</b>	<b>42,275</b>	<b>851,796</b>	<b>894,071</b>	<b>82,025</b>	<b>445,882</b>	<b>527,907</b>
<b>Electric Distribution</b>													
3	ED-AN	6,597	6,597			6,597	6,597		4,359	4,359		2,238	2,238
	ED-ID	1,402,324	1,402,324		1,402,324		1,402,324				1,402,324		1,402,324
	ED-WA	2,634,562	2,634,562		2,634,562		2,634,562	2,634,562					2,634,562
<b>Total Electric Distribution</b>		<b>4,043,483</b>	<b>4,043,483</b>		<b>4,036,886</b>	<b>6,597</b>	<b>4,043,483</b>	<b>2,634,562</b>	<b>4,359</b>	<b>2,638,921</b>	<b>1,402,324</b>	<b>2,238</b>	<b>1,404,562</b>
<b>Gas Underground Storage</b>													
	GD-AN	49,653		49,653									
	GD-OR	9,560				9,560							
<b>Total Gas Underground Si</b>		<b>59,213</b>		<b>49,653</b>		<b>9,560</b>							
<b>Gas Distribution</b>													
	GD-AN	4,783		4,783									
	GD-ID	501,714		501,714									
	GD-WA	1,090,731		1,090,731									
	GD-OR	749,231				749,231							
<b>Total Gas Distribution</b>		<b>2,346,459</b>		<b>1,597,228</b>		<b>749,231</b>							
<b>General Plant</b>													
4	ED-AN	247,220	247,220			247,220	247,220		171,049	171,049		76,171	76,171
	ED-ID	39,385	39,385		39,385		39,385				39,385		39,385
	ED-WA	72,349	72,349		72,349		72,349	72,349					72,349
7,4	CD-AA	1,924,106	1,343,468	401,773	178,865	1,343,468	1,343,468		929,532	929,532		413,936	413,936
9,4	CD-AN	51,227	39,607	11,620		39,607	39,607		27,404	27,404		12,203	12,203
9	CD-ID	38,951	30,116	8,835		30,116	30,116				30,116		30,116
9	CD-WA	173,358	134,035	39,323		134,035	134,035	134,035					134,035
8	GD-AA	29,204		20,160	9,044								
	GD-AN	2,694		2,694									
	GD-ID	2,795		2,795									
	GD-WA	107,553		107,553									
	GD-OR	18,318			18,318								
<b>Total General Plant</b>		<b>2,707,160</b>	<b>1,906,180</b>	<b>594,753</b>	<b>206,227</b>	<b>275,885</b>	<b>1,630,295</b>	<b>1,906,180</b>	<b>206,384</b>	<b>1,127,985</b>	<b>1,334,369</b>	<b>69,501</b>	<b>502,310</b>
<b>Total Depreciation Expen</b>		<b>13,636,941</b>	<b>10,430,289</b>	<b>2,241,634</b>	<b>965,018</b>	<b>5,137,474</b>	<b>5,292,815</b>	<b>10,430,289</b>	<b>3,231,503</b>	<b>3,532,092</b>	<b>6,763,595</b>	<b>1,905,971</b>	<b>1,760,723</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	66.081%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,313	19,313		19,313	19,313		12,677	12,677		6,636	6,636			
<b>Total Production/Transmission</b>			<b>95,087</b>	<b>95,087</b>		<b>95,087</b>	<b>95,087</b>		<b>62,415</b>	<b>62,415</b>		<b>32,672</b>	<b>32,672</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,770</b>	<b>10,700</b>	<b>3,831</b>		<b>24,770</b>	<b>24,770</b>	<b>17,116</b>	<b>17,116</b>		<b>7,654</b>	<b>7,654</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	2,773,012	1,936,201	579,032	257,779				1,339,638	1,339,638		596,563	596,563		
9,4		CD-AN	7,524	5,817	1,707				5,817	4,025			1,792	1,792		
9,4		CD-ID	653	505	148			505				505		505		
9,4		CD-WA	318,854	246,528	72,326			246,528	246,528					0		
4		ED-AN	239,367	239,367					239,367	165,616			73,751	73,751		
		ED-ID	(3)	(3)				(3)	(3)			(3)		(3)		
		ED-WA	18,308	18,308				18,308	18,308							
8		GD-AA	4,676		3,228	1,448										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>3,362,391</b>	<b>2,446,723</b>	<b>656,441</b>	<b>259,227</b>		<b>265,338</b>	<b>2,181,385</b>	<b>2,446,723</b>	<b>264,836</b>	<b>1,509,279</b>	<b>1,774,115</b>	<b>502</b>	<b>672,106</b>	<b>672,608</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0				0	0		0	0		
4		ED-AN	3,946	3,946					3,946	2,730			1,216	1,216		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>3,946</b>	<b>3,946</b>	<b>0</b>	<b>0</b>		<b>3,946</b>	<b>3,946</b>	<b>2,730</b>	<b>2,730</b>		<b>1,216</b>	<b>1,216</b>		
<b>Total Amortization Expense</b>			<b>3,503,227</b>	<b>2,573,028</b>	<b>667,141</b>	<b>263,058</b>		<b>267,840</b>	<b>2,305,188</b>	<b>2,573,028</b>	<b>267,338</b>	<b>1,591,540</b>	<b>1,858,878</b>	<b>502</b>	<b>713,648</b>	<b>714,150</b>

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(71,055,911)	(71,055,911)			(71,055,911)	(71,055,911)		(46,641,100)	(46,641,100)		(24,414,811)	(24,414,811)	
	Steam (ED-ID)	(85,489,715)	(85,489,715)		(85,489,715)	(85,489,715)	(85,489,715)				(85,489,715)	(85,489,715)	(85,489,715)	
	Steam (ED-WA)	(158,225,351)	(158,225,351)		(158,225,351)	(158,225,351)	(158,225,351)	(158,225,351)			(158,225,351)	(158,225,351)	(158,225,351)	
1	Hydro (ED-AN)	(145,316,743)	(145,316,743)		(145,316,743)	(145,316,743)	(145,316,743)		(95,385,910)	(95,385,910)		(49,930,833)	(49,930,833)	
1	Other (ED-AN)	(139,102,747)	(139,102,747)		(139,102,747)	(139,102,747)	(139,102,747)		(91,307,043)	(91,307,043)		(47,795,704)	(47,795,704)	
<b>Total Electric Production</b>		<b>(599,190,467)</b>	<b>(599,190,467)</b>		<b>(243,715,066)</b>	<b>(355,475,401)</b>	<b>(599,190,467)</b>		<b>(158,225,351)</b>	<b>(233,334,053)</b>	<b>(391,559,404)</b>	<b>(85,489,715)</b>	<b>(122,141,348)</b>	<b>(207,631,063)</b>
<b>Electric Transmission</b>														
1	ED-AN	(206,930,442)	(206,930,442)			(206,930,442)	(206,930,442)		(135,829,142)	(135,829,142)		(71,101,300)	(71,101,300)	
	ED-ID	(8,648,819)	(8,648,819)		(8,648,819)	(8,648,819)	(8,648,819)				(8,648,819)	(8,648,819)	(8,648,819)	
	ED-WA	(15,242,502)	(15,242,502)		(15,242,502)	(15,242,502)	(15,242,502)	(15,242,502)			(15,242,502)	(15,242,502)	(15,242,502)	
<b>Total Electric Transmissic</b>		<b>(230,821,763)</b>	<b>(230,821,763)</b>		<b>(23,891,321)</b>	<b>(206,930,442)</b>	<b>(230,821,763)</b>		<b>(15,242,502)</b>	<b>(135,829,142)</b>	<b>(151,071,644)</b>	<b>(8,648,819)</b>	<b>(71,101,300)</b>	<b>(79,750,119)</b>
<b>Electric Distribution</b>														
3	ED-AN	(248,570)	(248,570)			(248,570)	(248,570)		(164,258)	(164,258)		(84,312)	(84,312)	
	ED-ID	(232,550,905)	(232,550,905)		(232,550,905)	(232,550,905)	(232,550,905)				(232,550,905)	(232,550,905)	(232,550,905)	
	ED-WA	(360,268,395)	(360,268,395)		(360,268,395)	(360,268,395)	(360,268,395)	(360,268,395)			(360,268,395)	(360,268,395)	(360,268,395)	
<b>Total Electric Distribution</b>		<b>(593,067,870)</b>	<b>(593,067,870)</b>		<b>(592,819,300)</b>	<b>(248,570)</b>	<b>(593,067,870)</b>		<b>(360,268,395)</b>	<b>(164,258)</b>	<b>(360,432,653)</b>	<b>(232,550,905)</b>	<b>(84,312)</b>	<b>(232,635,217)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,189,465)		(17,189,465)										
	GD-OR	(1,283,274)		(1,283,274)		(1,283,274)								
<b>Total Gas Underground S</b>		<b>(18,472,739)</b>		<b>(17,189,465)</b>		<b>(1,283,274)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,853,417)		(1,853,417)										
	GD-ID	(84,588,465)		(84,588,465)										
	GD-WA	(148,932,498)		(148,932,498)										
	GD-OR	(118,583,228)		(118,583,228)										
<b>Total Gas Distribution</b>		<b>(353,957,608)</b>		<b>(235,374,380)</b>		<b>(118,583,228)</b>								
<b>General Plant</b>														
4	ED-AN	(36,320,104)	(36,320,104)			(36,320,104)	(36,320,104)		(25,129,517)	(25,129,517)		(11,190,587)	(11,190,587)	
	ED-ID	(11,067,011)	(11,067,011)		(11,067,011)	(11,067,011)	(11,067,011)				(11,067,011)	(11,067,011)	(11,067,011)	
	ED-WA	(20,171,160)	(20,171,160)		(20,171,160)	(20,171,160)	(20,171,160)	(20,171,160)			(20,171,160)	(20,171,160)	(20,171,160)	
7,4	CD-AA	(78,546,372)	(54,843,433)	(16,401,268)	(7,301,671)	(54,843,433)	(54,843,433)		(37,945,623)	(37,945,623)		(16,897,810)	(16,897,810)	
9,4	CD-AN	(7,569,808)	(5,852,748)	(1,717,060)		(5,852,748)	(5,852,748)		(4,049,458)	(4,049,458)		(1,803,290)	(1,803,290)	
9	CD-ID	(6,460,661)	(4,995,189)	(1,465,472)		(4,995,189)	(4,995,189)				(4,995,189)	(4,995,189)	(4,995,189)	
9	CD-WA	(5,734,535)	(4,433,770)	(1,300,765)		(4,433,770)	(4,433,770)	(4,433,770)			(4,433,770)	(4,433,770)	(4,433,770)	
8	GD-AA	(1,927,731)		(1,330,751)	(596,980)									
	GD-AN	(3,370,194)		(3,370,194)										
	GD-ID	(2,118,071)		(2,118,071)										
	GD-WA	(9,069,451)		(9,069,451)										
	GD-OR	(4,993,479)		(4,993,479)										
<b>Total General Plant</b>		<b>(187,348,577)</b>	<b>(137,683,415)</b>	<b>(36,773,032)</b>	<b>(12,892,130)</b>	<b>(40,667,130)</b>	<b>(97,016,285)</b>	<b>(137,683,415)</b>	<b>(24,604,930)</b>	<b>(67,124,598)</b>	<b>(91,729,528)</b>	<b>(16,062,200)</b>	<b>(29,891,687)</b>	<b>(45,953,887)</b>
<b>Total Accumulated Depr</b>		<b>(1,982,859,024)</b>	<b>(1,560,763,515)</b>	<b>(289,336,877)</b>	<b>(132,758,632)</b>	<b>(901,092,817)</b>	<b>(659,670,698)</b>	<b>(1,560,763,515)</b>	<b>(558,341,178)</b>	<b>(436,452,051)</b>	<b>(994,793,229)</b>	<b>(342,751,639)</b>	<b>(223,218,647)</b>	<b>(565,970,286)</b>

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	66.081%		33.919%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(12,934,820)	(12,934,820)				(12,934,820)	(12,934,820)			(8,490,416)	(8,490,416)		(4,444,404)	(4,444,404)
1 Misc Intangible Plt (3030 ED-AN	(2,077,954)	(2,077,954)				(2,077,954)	(2,077,954)			(1,363,969)	(1,363,969)		(713,985)	(713,985)
<b>Total Production/Transmission</b>	<b>(15,012,774)</b>	<b>(15,012,774)</b>				<b>(15,012,774)</b>	<b>(15,012,774)</b>			<b>(9,854,385)</b>	<b>(9,854,385)</b>		<b>(5,158,389)</b>	<b>(5,158,389)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(197,220)	(197,220)				(197,220)	(197,220)		(197,220)	(197,220)				
Misc Intangible Plt (3030 ED-WA	(48,784)	(48,784)				(48,784)	(48,784)		(48,784)	(48,784)				
<b>Total Distribution</b>	<b>(246,004)</b>	<b>(246,004)</b>				<b>(246,004)</b>	<b>(246,004)</b>		<b>(246,004)</b>	<b>(246,004)</b>				
<b>General Plant - 303000</b>														
7.4 CD-AA	(3,810,929)	(2,660,905)	(795,760)	(354,264)		(2,660,905)	(2,660,905)		(1,841,054)	(1,841,054)		(819,851)	(819,851)	
9.1 CD-AN	(116,632)	(90,176)	(26,456)			(90,176)	(90,176)		(59,192)	(59,192)		(30,984)	(30,984)	
GD-ID	(115,828)		(115,828)											
GD-WA	(241,938)		(241,938)											
GD-OR	(101,576)			(101,576)										
<b>Total General Plant - 303000</b>	<b>(4,386,903)</b>	<b>(2,751,081)</b>	<b>(1,179,982)</b>	<b>(455,840)</b>		<b>(2,751,081)</b>	<b>(2,751,081)</b>		<b>(1,900,246)</b>	<b>(1,900,246)</b>		<b>(850,835)</b>	<b>(850,835)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7.4 CD-AA	(93,100,192)	(65,005,347)	(19,440,251)	(8,654,594)		(65,005,347)	(65,005,347)		(44,976,549)	(44,976,549)		(20,028,798)	(20,028,798)	
9.4 CD-AN	(109,200)	(84,430)	(24,770)			(84,430)	(84,430)		(58,416)	(58,416)		(26,014)	(26,014)	
9 CD-ID	(36,935)	(28,557)	(8,378)			(28,535)	(28,535)		22			(28,557)	(28,557)	
9 CD-WA	(4,696,556)	(3,631,236)	(1,065,320)			(3,631,236)	(3,631,236)		(3,631,236)	(3,631,236)		0	0	
4 ED-AN	(5,975,313)	(5,975,313)				(5,975,313)	(5,975,313)		(4,134,259)	(4,134,259)		(1,841,054)	(1,841,054)	
ED-ID	178	178				178	178					178	178	
ED-WA	11,983	11,983				11,983	11,983		11,983	11,983				
8 GD-AA	(507,485)		(350,327)	(157,158)										
GD-AN	0		0											
GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(104,413,520)</b>	<b>(74,712,722)</b>	<b>(20,889,046)</b>	<b>(8,811,752)</b>		<b>(3,647,610)</b>	<b>(71,065,090)</b>		<b>(3,619,231)</b>	<b>(49,169,224)</b>		<b>(28,379)</b>	<b>(21,895,866)</b>	
<b>Gas Underground Storage</b>														
GD-AN	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7.4 CD-AA	77	54	16	7		54	54		37	37		17	17	
9 CD-ID	0	0	0			0	0		0	0		0	0	
9 CD-WA	0	0	0			0	0		0	0		0	0	
4 ED-AN	(193,938)	(193,938)				(193,938)	(193,938)		(134,184)	(134,184)		(59,754)	(59,754)	
ED-WA	0	0				0	0		0	0				
GD-WA	0		0						0					
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(193,861)</b>	<b>(193,884)</b>	<b>16</b>	<b>7</b>		<b>0</b>	<b>(193,884)</b>		<b>0</b>	<b>(134,147)</b>		<b>0</b>	<b>(59,737)</b>	
<b>Total Accumulated Amortization</b>	<b>(124,253,062)</b>	<b>(92,916,465)</b>	<b>(22,069,012)</b>	<b>(9,267,585)</b>		<b>(3,893,614)</b>	<b>(89,022,829)</b>		<b>(3,865,235)</b>	<b>(61,058,002)</b>		<b>(28,379)</b>	<b>(27,964,827)</b>	

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,335	0	0	0	0	3,073,335	0	0	0	3,073,335	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,225	0	0	8,256,727	8,256,727	0	0	2,469,225	2,469,225	0	1,099,273	1,099,273
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,241,460</b>	<b>808,699</b>	<b>700,328</b>	<b>8,793,983</b>	<b>10,303,010</b>	<b>3,274,705</b>	<b>99,176</b>	<b>2,620,162</b>	<b>5,994,043</b>	<b>845,134</b>	<b>1,099,273</b>	<b>1,944,407</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,475,529	1,126,035	2,713,154	4,636,340	8,475,529	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,856,608	0	0	0	0	25,856,608	0	0	0	25,856,608	0	0
99	GD-OR / AS	3,823,958	0	0	0	0	0	0	0	0	3,823,958	0	3,823,958
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	125,791,475	0	0	87,831,381	87,831,381	0	0	26,266,518	26,266,518	0	11,693,576	11,693,576
9	CD-WA / ID / AN	30,170,851	9,372,618	5,705,929	8,248,650	23,327,197	2,749,707	1,673,986	2,419,961	6,843,654	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>194,118,421</b>	<b>10,498,653</b>	<b>8,419,083</b>	<b>100,716,371</b>	<b>119,634,107</b>	<b>28,606,315</b>	<b>1,673,986</b>	<b>28,686,479</b>	<b>58,966,780</b>	<b>3,823,958</b>	<b>11,693,576</b>	<b>15,517,534</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,490,385	(202,254)	7,702	1,684,937	1,490,385	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,013,560	0	0	0	0	1,013,560	0	0	0	1,013,560	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	244,142	0	0	0	0	0	0	168,536	168,536	0	75,606	75,606
7	CD-AA	86,380,082	0	0	60,313,165	60,313,165	0	0	18,037,025	18,037,025	0	8,029,892	8,029,892
9	CD-WA / ID / AN	5,998,119	4,400,021	16,908	220,637	4,637,566	1,290,863	4,960	64,730	1,360,553	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>95,138,397</b>	<b>4,197,767</b>	<b>24,610</b>	<b>62,218,739</b>	<b>66,441,116</b>	<b>2,304,423</b>	<b>4,960</b>	<b>18,270,291</b>	<b>20,579,674</b>	<b>12,109</b>	<b>8,105,498</b>	<b>8,117,607</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,058,470	23,929,857	10,092,990	16,035,623	50,058,470	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,839,939	0	0	0	0	9,224,930	2,669,267	1,945,742	13,839,939	0	0	0
99	GD-OR / AS	4,200,077	0	0	0	0	0	0	0	0	4,200,077	0	4,200,077
8	GD-AA	72,069	0	0	0	0	0	0	49,751	49,751	0	22,318	22,318
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	6,930,201	1,893,237	838,419	2,626,567	5,358,223	555,432	245,973	770,573	1,571,978	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>82,474,295</b>	<b>25,823,094</b>	<b>10,931,409</b>	<b>23,810,616</b>	<b>60,565,119</b>	<b>9,780,362</b>	<b>2,915,240</b>	<b>4,305,735</b>	<b>17,001,337</b>	<b>4,200,077</b>	<b>707,762</b>	<b>4,907,839</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	389,615	490	673	388,452	389,615	0	0	0	0	0		
99		GD-WA / ID / AN	76,316	0	0	0	76,316	0	0	0	0	0		
99		GD-OR / AS	22,717	0	0	0	0	0	0	22,717	0	22,717		
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	4,880,401	251,347	167,925	3,354,108	3,773,380	73,739	49,265	984,017	1,107,021	0		
		TOTAL ACCOUNT	5,369,049	251,837	168,598	3,742,560	4,162,995	150,055	49,265	984,017	1,183,337	22,717	0	22,717
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,845,706	711,160	210,150	4,924,396	5,845,706	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,756,893	0	0	0	2,756,893	1,950,692	288,775	517,426	2,756,893	0	0	
99		GD-OR / AS	927,357	0	0	0	927,357	0	0	0	927,357	0	927,357	
8		GD-AA	5,013,392	0	0	0	5,013,392	0	0	3,460,845	3,460,845	0	1,552,547	
7		CD-AA	13,150,255	0	0	9,181,902	9,181,902	0	0	2,745,905	2,745,905	0	1,222,448	
9		CD-WA / ID / AN	1,339,480	6,346	743,854	285,446	1,035,646	1,862	218,229	83,743	303,834	0	0	
		TOTAL ACCOUNT	29,033,083	717,506	954,004	14,391,744	16,063,254	1,952,554	507,004	6,807,919	9,267,477	927,357	2,774,995	3,702,352
	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	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,747,016	356,576	13,580	1,376,860	1,747,016	0	0	0	0	0	0	
99		GD-WA / ID / AN	159,506	0	0	0	159,506	64,589	0	94,917	159,506	0	0	
99		GD-OR / AS	27,946	0	0	0	27,946	0	0	0	27,946	0	27,946	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	0	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,708,154	356,576	13,580	2,472,044	2,842,200	64,589	0	564,073	628,662	27,946	209,346	237,292
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,826,444	13,937,010	9,491,081	8,398,353	31,826,444	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	4,156,155	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	
		TOTAL ACCOUNT	38,053,157	14,187,582	9,898,334	9,267,926	33,353,842	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 January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	49,057,472	11,355,117	6,034,744	31,667,611	49,057,472	0	0	0	0	0
99		GD-WA / ID / AN	1,081,258	0	0	0	0	796,265	283,040	1,953	1,081,258	0
99		GD-OR / AS	1,112,808	0	0	0	0	0	0	0	1,112,808	0
8		GD-AA	518,694	0	0	0	0	0	0	358,065	0	160,629
7		CD-AA	62,800,614	0	0	43,849,273	43,849,273	0	0	13,113,396	13,113,396	0
9		CD-WA/ ID / AN	15,406,044	7,371,276	2,888,153	1,652,062	11,911,491	2,162,560	847,317	484,676	3,494,553	0
		TOTAL ACCOUNT	129,976,890	18,726,393	8,922,897	77,168,946	104,818,236	2,958,825	1,130,357	13,958,090	18,047,272	1,112,808
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	617,739	0	0	431,324	431,324	0	0	128,990	128,990	0
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0
		TOTAL ACCOUNT	822,031	0	13,475	617,829	631,304	0	1,945	128,990	130,935	2,367
		TOTAL GENERAL PLANT	597,051,741	75,568,107	40,046,318	303,317,562	418,931,987	51,653,221	7,349,097	77,403,553	136,405,871	11,018,307

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	14,109,617	(81,333)	(1,000)	14,191,950	14,109,617	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	564,222	0	0	0	0	0	0	389,494	389,494	0	174,728	174,728	
7		CD-AA	118,059,035	0	0	82,432,360	82,432,360	0	0	24,651,907	24,651,907	0	10,974,768	10,974,768	
9		CD-WA / ID / AN	457,421	(191)	31,570	322,285	353,664	(56)	9,262	94,551	103,757	0	0	0	
		TOTAL ACCOUNT	133,190,295	(81,524)	30,570	96,946,595	96,895,641	(56)	9,262	25,135,952	25,145,158	0	11,149,496	11,149,496	
	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	206,643	0	0	144,284	144,284	0	0	43,149	43,149	0	19,210	19,210	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,643	0	0	144,284	144,284	0	0	43,149	43,149	0	19,210	19,210	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	790,969	790,969	0	0	790,969	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	1,389,297	0	0	970,049	970,049	0	0	290,099	290,099	0	129,149	129,149	0
9		CD-WA / ID / AN	18,705,956	14,462,884	0	0	14,462,884	4,243,072	0	0	4,243,072	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,886,222</b>	<b>15,253,853</b>	<b>0</b>	<b>970,049</b>	<b>16,223,902</b>	<b>4,243,072</b>	<b>0</b>	<b>290,099</b>	<b>4,533,171</b>	<b>0</b>	<b>129,149</b>	<b>129,149</b>	<b>0</b>
		<b>TOTAL</b>	<b>303,493,892</b>	<b>15,492,045</b>	<b>30,570</b>	<b>203,631,754</b>	<b>219,154,369</b>	<b>5,264,930</b>	<b>781,463</b>	<b>53,935,722</b>	<b>59,982,115</b>	<b>406,156</b>	<b>23,951,252</b>	<b>24,357,408</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended January 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,901,844)	(59,979,245)	(17,937,164)	(7,985,435)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(798,696)	(617,528)	(181,168)	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	(88,723,098)	(62,008,984)	(18,540,662)	(8,173,452)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended January 31, 2020
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	3,952,693	3,952,693	0	0	0	0	3,952,693
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	87	87	0	0	0	0	87
7/4	154550 Supply Chain Average Cost Variance	0	0	(41)	(41)	0	0	0	0	(41)
7/4	154560 Supply Chain Invoice Price Variance	0	0	26	26	0	0	0	0	26
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	52,012,249	27,551,338	0	79,563,587	46,055,940	24,422,706	5,956,309	3,128,632	0
<b>TOTAL</b>		<b>52,012,249</b>	<b>27,551,338</b>	<b>3,952,765</b>	<b>83,516,352</b>	<b>46,055,940</b>	<b>24,422,706</b>	<b>5,956,309</b>	<b>3,128,632</b>	<b>3,952,765</b>

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