

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	9,740,396	6,567,515	3,172,881
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	9,740,396	6,567,515	3,172,881
G-APL	Gas Net Adjusted Rate Base	619,455,804	438,203,880	181,251,924
	RATE OF RETURN	1.572%	1.499%	1.751%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	1-01-2020 thru 01-31-2020	258,308 100.000%	170,959 66.184%	87,349 33.816%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2020 thru 01-31-2020	605,306 100.000%	432,110 71.387%	173,196 28.613%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				100.000%	72.593%	27.407%
6	Input	Actual Therms Purchased Percent	1-01-2020 thru 01-31-2020	43,001,664 100.000%	29,331,435 68.210%	13,670,229 31.790%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		81,799,969	67,386,547	9,463,569	4,949,853
	Direct O & M Accts 901 - 935		61,705,364	45,517,009	11,244,610	4,943,745
	Direct O & M Accts 901 - 905 Utility 9 Only		6,873,129	4,531,068	2,342,061	XXXXXX
	Adjustments		0			
	Total		150,378,462	117,434,624	23,050,240	9,893,598
	Percentage		100.000%	78.093%	15.328%	6.579%
	Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
	Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
	Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	XXXXXX
	Total		98,616,201	72,878,077	17,328,929	8,409,195
	Percentage		100.000%	73.901%	17.572%	8.527%
	Number of Customers at		754,633	392,987	257,344	104,302
	Percentage		100.000%	52.076%	34.102%	13.822%
	Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
	Percentage		100.000%	75.220%	16.524%	8.256%
	Total Percentages		400.000%	279.290%	83.526%	37.184%
	Average (CD AA)		100.000%	69.822%	20.882%	9.296%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		31,632,984	0	22,175,476	9,457,508
	Percentage		100.000%	0.000%	70.102%	29.898%
	Direct Labor Accts 580 - 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	XXXXXX
	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

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 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 580 - 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%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	1-01-2020 thru 01-31-2020	2,241,634 100.000%	1,591,656 71.004%	649,978 28.996%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2019 thru 01-31-2020	715,486,021 100.000%	505,477,941 70.648%	210,008,080 29.352%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2019 thru 01-31-2020	99,632,853 100.000%	80,907,383 81.206%	18,725,470 18.794%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2020 thru 01-31-2020	-3,198,991 100.000%	-2,240,826 70.048%	-958,165 29.952%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	21,755,494	0	21,755,494	15,147,537	0	15,147,537	6,607,957	0	6,607,957
99 4812XX	Commercial - Firm & Interruptible	10,208,626	0	10,208,626	7,524,714	0	7,524,714	2,683,912	0	2,683,912
99 4813XX	Industrial-Firm	313,801	0	313,801	188,573	0	188,573	125,228	0	125,228
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	36,973	0	36,973	32,703	0	32,703	4,270	0	4,270
99 499XXX	Unbilled Revenue	796,737	0	796,737	712,545	0	712,545	84,192	0	84,192
	TOTAL SALES TO ULTIMATE CUSTOMERS	33,111,631	0	33,111,631	23,606,072	0	23,606,072	9,505,559	0	9,505,559
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	8,070,626	0	8,070,626	5,504,974	0	5,504,974	2,565,652	0	2,565,652
4 488000	Miscellaneous Service Revenues	1,063	0	1,063	507	0	507	556	0	556
99 4893XX	Transportation Revenues	508,364	0	508,364	459,831	0	459,831	48,533	0	48,533
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	(501,985)	36,878	(465,107)	(353,780)	26,771	(327,009)	(148,205)	10,107	(138,098)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	8,078,297	36,878	8,115,175	5,611,761	26,771	5,638,532	2,466,536	10,107	2,476,643
	TOTAL GAS REVENUES	41,189,928	36,878	41,226,806	29,217,833	26,771	29,244,604	11,972,095	10,107	11,982,202
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	14,401,488	0	14,401,488	10,210,549	0	10,210,549	4,190,939	0	4,190,939
99 808XXX	Net Natural Gas Storage Transactions	3,914,143	0	3,914,143	2,669,837	0	2,669,837	1,244,306	0	1,244,306
99 811000	Gas Used for Products Extraction	(30,386)	0	(30,386)	(20,726)	0	(20,726)	(9,660)	0	(9,660)
10 813000	Other Gas Expenses	0	80,318	80,318	0	54,849	54,849	0	25,469	25,469
99 813010	Gas Technology Institute (GTI) Expenses	17,665	0	17,665	12,417	0	12,417	5,248	0	5,248
	TOTAL PRODUCTION EXPENSES	18,302,910	80,318	18,383,228	12,872,077	54,849	12,926,926	5,430,833	25,469	5,456,302
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(32)	(32)	0	(22)	(22)	0	(10)	(10)
1 824000	Other Expenses	0	66,623	66,623	0	45,757	45,757	0	20,866	20,866
1 837000	Other Equipment	0	53,033	53,033	0	36,423	36,423	0	16,610	16,610
	TOTAL UNDERGROUND STORAGE OPER EXP	0	119,624	119,624	0	82,158	82,158	0	37,466	37,466
G-DEPX	Depreciation Expense-Underground Storage	0	49,653	49,653	0	34,102	34,102	0	15,551	15,551
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	85,934	85,934	0	59,020	59,020	0	26,914	26,914
	TOTAL UNDERGROUND STORAGE EXPENSES	0	205,558	205,558	0	141,178	141,178	0	64,380	64,380

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GAS OPERATING STATEMENT	G-OPS-1A
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	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	31,807	87,676	119,483	29,578	62,589	92,167	2,229	25,087	27,316
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	120,083	66,774	186,857	77,662	47,668	125,330	42,421	19,106	61,527
3	875000	Measuring & Reg Sta Exp-General	22,483	0	22,483	18,839	0	18,839	3,644	0	3,644
3	876000	Measuring & Reg Sta Exp-Industrial	4	0	4	0	0	0	4	0	4
3	877000	Measuring & Reg Sta Exp-City Gate	9,815	0	9,815	(5)	0	(5)	9,820	0	9,820
3	878000	Meter & House Regulator Expenses	5,675	0	5,675	4,669	0	4,669	1,006	0	1,006
3	879000	Customer Installation Expenses	139,432	5,417	144,849	93,844	3,867	97,711	45,588	1,550	47,138
3	880000	Other Expenses	60,515	50,815	111,330	46,182	36,275	82,457	14,333	14,540	28,873
3	881000	Rents	134	167	301	134	119	253	0	48	48
	MAINTENANCE										
3	885000	Supervision & Engineering	1,992	169	2,161	(279)	121	(158)	2,271	48	2,319
3	887000	Mains	22,923	3	22,926	19,141	2	19,143	3,782	1	3,783
3	889000	Measuring & Reg Sta Exp-General	16,603	6,495	23,098	15,235	4,637	19,872	1,368	1,858	3,226
3	890000	Measuring & Reg Sta Exp-Industrial	2,420	658	3,078	2,327	470	2,797	93	188	281
3	891000	Measuring & Reg Sta Exp-City Gate	16,884	1,167	18,051	15,249	833	16,082	1,635	334	1,969
3	892000	Services	54,305	0	54,305	49,535	0	49,535	4,770	0	4,770
3	893000	Meters & House Regulators	100,222	39,808	140,030	59,990	28,418	88,408	40,232	11,390	51,622
3	894000	Other Equipment	8	12,563	12,571	8	8,968	8,976	0	3,595	3,595
	TOTAL DISTRIBUTION OPERATING EXP		605,305	271,712	877,017	432,109	193,967	626,076	173,196	77,745	250,941
G-DEPX	Depreciation Expense-Distribution		1,592,445	4,783	1,597,228	1,090,731	3,262	1,093,993	501,714	1,521	503,235
G-OTX	Taxes Other Than FIT		2,411,212	0	2,411,212	2,041,219	0	2,041,219	369,993	0	369,993
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		4,003,657	4,783	4,008,440	3,131,950	3,262	3,135,212	871,707	1,521	873,228
	TOTAL DISTRIBUTION EXPENSES		4,608,962	276,495	4,885,457	3,564,059	197,229	3,761,288	1,044,903	79,266	1,124,169

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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	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	4,994	4,994	0	3,305	3,305	0	1,689	1,689
2	902000	Meter Reading Expenses	62,587	6,424	69,011	56,738	4,252	60,990	5,849	2,172	8,021
2	903XXX	Customer Records & Collection Expenses	102,375	234,058	336,433	65,980	154,909	220,889	36,395	79,149	115,544
2	904000	Uncollectible Accounts	0	85,255	85,255	0	56,425	56,425	0	28,830	28,830
2	905000	Misc Customer Accounts	0	13,631	13,631	0	9,022	9,022	0	4,609	4,609
TOTAL CUSTOMER ACCOUNTS EXPENSES		164,962	344,362	509,324	122,718	227,913	350,631	42,244	116,449	158,693	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,422,948	5,729	1,428,677	1,210,519	3,792	1,214,311	212,429	1,937	214,366
2	909000	Advertising	681	41,839	42,520	681	27,691	28,372	0	14,148	14,148
2	910000	Misc Customer Service & Info Exp	0	43,237	43,237	0	28,616	28,616	0	14,621	14,621
TOTAL CUSTOMER SERVICE & INFO EXP		1,423,629	90,805	1,514,434	1,211,200	60,099	1,271,299	212,429	30,706	243,135	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	6,408	453,797	460,205	4,214	329,425	333,639	2,194	124,372	126,566
4	921000	Office Supplies & Expenses	20	105,812	105,832	20	76,812	76,832	0	29,000	29,000
4	922000	Admin. Expenses Transferred - Credit	0	(1,441)	(1,441)	0	(1,046)	(1,046)	0	(395)	(395)
4	923000	Outside Services Employed	1,486	207,801	209,287	2,089	150,849	152,938	(603)	56,952	56,349
4	924000	Property Insurance Premium	0	32,174	32,174	0	23,356	23,356	0	8,818	8,818
4	925XXX	Injuries and Damages	1,417	96,395	97,812	1,051	69,976	71,027	366	26,419	26,785
4	926XXX	Employee Pensions and Benefits	261,053	823,221	1,084,274	199,008	597,601	796,609	62,045	225,620	287,665
4	928000	Regulatory Commission Expenses	60,759	14,021	74,780	46,870	10,178	57,048	13,889	3,843	17,732
4	930000	Miscellaneous General Expenses	4,422	133,728	138,150	1,599	97,077	98,676	2,823	36,651	39,474
4	931000	Rents	0	11,412	11,412	0	8,284	8,284	0	3,128	3,128
4	935000	Maintenance of General Plant	131,394	267,513	398,907	118,556	194,196	312,752	12,838	73,317	86,155
TOTAL ADMIN & GEN OPERATING EXP		466,959	2,144,433	2,611,392	373,407	1,556,708	1,930,115	93,552	587,725	681,277	

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	158,506	436,247	594,753	146,876	316,685	463,561	11,630	119,562	131,192
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	72,474	583,967	656,441	72,326	423,919	496,245	148	160,048	160,196
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	3,709	8,319	12,028	2,632	5,877	8,509	1,077	2,442	3,519
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	1,235	0	1,235	1,235	0	1,235	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	8,872	0	8,872	(1,516)	0	(1,516)	10,388	0	10,388
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(238,801)	0	(238,801)	(238,801)	0	(238,801)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT--A&G	55,266	78,862	134,128	41,495	57,248	98,743	13,771	21,614	35,385
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	153,892	1,114,800	1,268,692	75,005	809,105	884,110	78,887	305,695	384,582
	TOTAL ADMIN & GENERAL EXPENSES	620,851	3,259,233	3,880,084	448,412	2,365,813	2,814,225	172,439	893,420	1,065,859
	TOTAL EXPENSES BEFORE FIT	25,121,314	4,256,771	29,378,085	18,218,466	3,047,081	21,265,547	6,902,848	1,209,690	8,112,538
	NET OPERATING INCOME (LOSS) BEFORE FIT			11,848,721			7,979,057			3,869,664
G-FIT	FEDERAL INCOME TAX			2,159,554			1,496,016			663,538
G-FIT	DEFERRED FEDERAL INCOME TAX			(50,635)			(83,967)			33,332
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			9,740,396			6,567,515			3,172,881

ALLOCATION RATIOS:

Ref/Basis Account	Description	SYSTEM	WASHINGTON	IDAHO
G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.184%	33.816%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.387%	28.613%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
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
4	495000	Other Gas Revenue-Miscellaneous	4,524	36,878	41,402	4,524	26,771	31,295	0	10,107	10,107
4	495028	Deferred Exchange Reservation	375,001	0	375,001	255,788	0	255,788	119,213	0	119,213
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(223,037)	0	(223,037)	(122,196)	0	(122,196)	(100,841)	0	(100,841)
4	495329	Amortization Res Decoupling Deferral	(173,194)	0	(173,194)	(79,833)	0	(79,833)	(93,361)	0	(93,361)
4	495338	Non-Res Decoupling Deferred Rev	(361,546)	0	(361,546)	(270,437)	0	(270,437)	(91,109)	0	(91,109)
4	495339	Amortization Non-Res Decoupling	(123,732)	0	(123,732)	(141,625)	0	(141,625)	17,893	0	17,893
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	(501,984)	36,878	(465,106)	(353,779)	26,771	(327,008)	(148,205)	10,107	(138,098)

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
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
6	804000	Gas Purchases	10,510,778	0	10,510,778	7,169,364	0	7,169,364	3,341,414	0	3,341,414
1	804001	Pipeline Demand Costs	2,354,378	0	2,354,378	1,616,987	0	1,616,987	737,391	0	737,391
1	804002	Transport Variable Charges	38,308	0	38,308	26,310	0	26,310	11,998	0	11,998
6	804010	Gas Costs - Fixed Hedge	116,901	0	116,901	79,738	0	79,738	37,163	0	37,163
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,054	0	25,054	17,089	0	17,089	7,965	0	7,965
6	804018	Merchandise Processing Fee	13,127	0	13,127	8,954	0	8,954	4,173	0	4,173
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(500,504)	0	(500,504)	(341,394)	0	(341,394)	(159,110)	0	(159,110)
6	804700	Gas Costs - Offsystem Bookout	22,747	0	22,747	15,516	0	15,516	7,231	0	7,231
6	804711	Gas Costs - Offsystem Bookout Offset	(22,747)	0	(22,747)	(15,516)	0	(15,516)	(7,231)	0	(7,231)
6	804730	Gas Costs - Intracompany LDC Gas	1,348,323	0	1,348,323	919,691	0	919,691	428,632	0	428,632
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(312,585)	0	(312,585)	160,241	0	160,241	(472,826)	0	(472,826)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	807,708	0	807,708	553,569	0	553,569	254,139	0	254,139
		TOTAL PURCHASED GAS COSTS	14,401,488	0	14,401,488	10,210,549	0	10,210,549	4,190,939	0	4,190,939

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.210%	31.790%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	8,734	5,729	14,463	6,477	3,792	10,269	2,257	1,937	4,194
99	908600	Public Purpose Tariff Rider Expense Offset	1,493,579	0	1,493,579	1,277,793	0	1,277,793	215,786	0	215,786
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(79,365)	0	(79,365)	(73,751)	0	(73,751)	(5,614)	0	(5,614)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,422,948	5,729	1,428,677	1,210,519	3,792	1,214,311	212,429	1,937	214,366

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.184%	33.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.739%	2.724%
	Total Weighted Cost		2.739%	2.724%
G-APL	Net Rate Base	619,455,804	438,203,880	181,251,924
	Interest Deduction for FIT Calculation	16,939,706	12,002,404	4,937,302
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended January 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,226,806	29,244,604	11,982,202
G-OPS	Operating & Maintenance Expense	24,015,019	17,187,205	6,827,814
G-OPS	Book Deprec/Amort and Reg Amortizations	2,781,445	1,913,462	867,983
G-OTX	Taxes Other than FIT	2,581,621	2,164,880	416,741
	Net Operating Income Before FIT	11,848,721	7,979,057	3,869,664
G-INT	Less: Interest Expense	1,411,642	1,000,200	411,442
G-OTX	Less: Idaho ITC Deferral & Amortization	23,623	0	23,623
G-SCM	Schedule M Adjustments	(177,114)	145,028	(322,142)
	Taxable Net Operating Income	10,283,588	7,123,885	3,159,703
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,159,554	1,496,016	663,538
G-DTE	Deferred FIT	(50,635)	(83,967)	33,332
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	2,108,325	1,411,542	696,783
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ADJUSTMENTS		
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
	997000	Book Depreciation & Amortization	1,826,720	1,082,054	2,908,774	1,312,003	783,343	2,095,346	514,717	298,711	813,428
12	997001	Contributions In Aid of Construction	0	62,698	62,698	0	44,295	44,295	0	18,403	18,403
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	84,131	84,131	0	59,437	59,437	0	24,694	24,694
99	997010	Deferred Gas Credit and Refunds	495,123	(375,000)	120,123	713,810	(264,930)	448,880	(218,687)	(110,070)	(328,757)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,340	12,340	0	5,127	5,127
99	997018	DSM Tariff Rider	319,899	0	319,899	273,596	0	273,596	46,303	0	46,303
12	997020	FAS87 Current Pension Accrual	0	194,205	194,205	0	137,202	137,202	0	57,003	57,003
12	997027	Customer Uncollectibles	0	12,197	12,197	0	8,617	8,617	0	3,580	3,580
99	997031	Decoupling Mechanism	881,509	0	881,509	614,091	0	614,091	267,418	0	267,418
12	997032	Interest Rate Swaps	0	56,361	56,361	0	39,818	39,818	0	16,543	16,543
12	997035	Leases	0	5,496	5,496	0	3,990	3,990	0	1,506	1,506
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,850,599)	(2,850,599)	0	(1,184,333)	(1,184,333)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(79,365)	0	(79,365)	(73,751)	0	(73,751)	(5,614)	0	(5,614)
12	997080	Book Transportation Depreciation	0	141,322	141,322	0	99,841	99,841	0	41,481	41,481
12	997081	Deferred Compensation	0	13,223	13,223	0	9,342	9,342	0	3,881	3,881
4	997082	Meal Disallowances	0	10,146	10,146	0	7,365	7,365	0	2,781	2,781
12	997083	Paid Time Off	0	(31,413)	(31,413)	0	(22,193)	(22,193)	0	(9,220)	(9,220)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(466,667)	(466,667)	0	(329,691)	(329,691)	0	(136,976)	(136,976)
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	997105	WA Nat Gas Line Extension	48,688	0	48,688	48,688	0	48,688	0	0	0
99	997107	MDM System	(484,646)	0	(484,646)	(484,646)	0	(484,646)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(26,697)	0	(26,697)	(17,936)	0	(17,936)	(8,761)	0	(8,761)
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
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,393	28,393	0	20,059	20,059	0	8,334	8,334
12	997120	Transportation Tax Disallowance	0	1,326	1,326	0	937	937	0	389	389
		TOTAL SCHEDULE M ADJUSTMENTS	3,021,879	(3,198,993)	(177,114)	2,385,855	(2,240,827)	145,028	636,024	(958,166)	(322,142)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.184%	33.816%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.210%	31.790%
G-ALL	11	Book Depreciation	100.000%	71.004%	28.996%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.648%	29.352%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	196,528	138,843	57,685
99	410100	Deferred Federal Income Tax Exp	(267,650)	(240,997)	(26,653)
		SUBTOTAL	(71,122)	(102,154)	31,032
12	411100	Deferred Federal Income Tax Expense - Allocated	3,820	2,699	1,121
99	411100	Deferred Federal Income Tax Exp	16,667	15,488	1,179
		SUBTOTAL	20,487	18,187	2,300
		Total Deferred Federal Income Tax Expense	(50,635)	(83,967)	33,332

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.648%	29.352%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		DISTRIBUTION									
99	408110	State Excise Tax	896,500	0	896,500	896,500	0	896,500	0	0	0
99	408120	Municipal Occupation & License Tax	981,289	0	981,289	816,647	0	816,647	164,642	0	164,642
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	485,721	0	485,721	328,072	0	328,072	157,649	0	157,649
99	409100	State Income Tax	24,079	0	24,079	0	0	0	24,079	0	24,079
99	411410	State Income Tax-ITC Deferred	24,079	0	24,079	0	0	0	24,079	0	24,079
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	2,411,212	0	2,411,212	2,041,219	0	2,041,219	369,993	0	369,993
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,266	78,862	134,128	41,495	57,248	98,743	13,771	21,614	35,385
		TOTAL A&G TAX	55,266	78,862	134,128	41,495	57,248	98,743	13,771	21,614	35,385
		TOTAL TAXES OTHER THAN FIT	2,466,478	115,143	2,581,621	2,082,714	82,166	2,164,880	383,764	32,977	416,741

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,252,278	52,592,353	56,844,631	4,243,016	38,178,367	42,421,383	9,262	14,413,986	14,423,248
TOTAL INTANGIBLE PLANT			6,046,393	53,935,720	59,982,113	5,264,930	39,153,557	44,418,487	781,463	14,782,163	15,563,626
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	919,148	919,148	0	372,855	372,855
1	351XXX	Structures & Improvements	0	1,584,886	1,584,886	0	1,088,500	1,088,500	0	496,386	496,386
1	352XXX	Wells	0	22,227,401	22,227,401	0	15,265,779	15,265,779	0	6,961,622	6,961,622
1	353000	Lines	0	2,059,777	2,059,777	0	1,414,655	1,414,655	0	645,122	645,122
1	354000	Compressor Station Equipment	0	14,100,617	14,100,617	0	9,684,304	9,684,304	0	4,416,313	4,416,313
1	355000	Measuring & Regulating Equipment	0	709,473	709,473	0	487,266	487,266	0	222,207	222,207
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,723,091	1,723,091	0	1,183,419	1,183,419	0	539,672	539,672
TOTAL UNDERGROUND STORAGE PLANT			0	44,242,391	44,242,391	0	30,417,475	30,417,475	0	13,824,916	13,824,916
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	609,145	0	609,145	471,678	0	471,678	137,467	0	137,467
6	375000	Structures & Improvements	1,389,425	0	1,389,425	797,767	0	797,767	591,658	0	591,658
6	376000	Mains	385,619,626	2,518,409	388,138,035	255,618,710	1,717,807	257,336,517	130,000,916	800,602	130,801,518
6	378000	Measuring & Reg Station Equip-General	6,682,561	(528)	6,682,033	4,159,283	(360)	4,158,923	2,523,278	(168)	2,523,110
6	379000	Measuring & Reg Station Equip-City Gate	6,347,711	0	6,347,711	1,884,551	0	1,884,551	4,463,160	0	4,463,160
6	380000	Services	279,804,700	0	279,804,700	191,845,972	0	191,845,972	87,958,728	0	87,958,728
6	381XXX	Meters	99,314,906	0	99,314,906	68,525,801	0	68,525,801	30,789,105	0	30,789,105
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,886,977	0	3,886,977	2,940,577	0	2,940,577	946,400	0	946,400
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			783,743,646	2,517,881	786,261,527	526,308,264	1,717,447	528,025,711	257,435,382	800,434	258,235,816
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,880	2,620,162	5,994,042	3,274,704	1,902,054	5,176,758	99,176	718,108	817,284
4	390XXX	Structures & Improvements	30,280,301	28,686,479	58,966,780	28,606,315	20,824,376	49,430,691	1,673,986	7,862,103	9,536,089
4	391XXX	Office Furniture & Equipment	2,309,383	18,270,291	20,579,674	2,304,423	13,262,952	15,567,375	4,960	5,007,339	5,012,299
4	392XXX	Transportation Equipment	12,695,602	4,305,735	17,001,337	9,780,362	3,125,662	12,906,024	2,915,240	1,180,073	4,095,313
4	393000	Stores Equipment	199,320	984,017	1,183,337	150,055	714,327	864,382	49,265	269,690	318,955
4	394000	Tools, Shop & Garage Equipment	2,459,558	6,807,919	9,267,477	1,952,554	4,942,073	6,894,627	507,004	1,865,846	2,372,850
4	395XXX	Laboratory Equipment	64,589	564,072	628,661	64,589	409,477	474,066	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,528,556	1,077,797	4,606,353	2,561,393	782,405	3,343,798	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,089,182	13,958,091	18,047,273	2,958,825	10,132,597	13,091,422	1,130,357	3,825,494	4,955,851
4	398000	Miscellaneous Equipment	1,945	128,990	130,935	0	93,638	93,638	1,945	35,352	37,297
TOTAL GENERAL PLANT			59,002,316	77,403,553	136,405,869	51,653,220	56,189,561	107,842,781	7,349,096	21,213,992	28,563,088

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			848,792,355	178,099,545	1,026,891,900	583,226,414	127,478,040	710,704,454	265,565,941	50,621,505	316,187,446
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,189,465)	(17,189,465)	0	(11,805,725)	(11,805,725)	0	(5,383,740)	(5,383,740)
G-ADEP		Distribution Plant	(233,520,963)	(1,853,417)	(235,374,380)	(148,932,498)	(1,264,216)	(150,196,714)	(84,588,465)	(589,201)	(85,177,666)
G-ADEP		General Plant	(13,953,759)	(22,819,273)	(36,773,032)	(10,370,216)	(16,565,194)	(26,935,410)	(3,583,543)	(6,254,079)	(9,837,622)
TOTAL ACCUMULATED DEPRECIATION			(247,474,722)	(41,862,155)	(289,336,877)	(159,302,714)	(29,635,135)	(188,937,849)	(88,172,008)	(12,227,020)	(100,399,028)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(357,766)	(822,216)	(1,179,982)	(241,938)	(596,871)	(838,809)	(115,828)	(225,345)	(341,173)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,073,692)	(19,815,348)	(20,889,040)	(1,065,314)	(14,384,554)	(15,449,868)	(8,378)	(5,430,794)	(5,439,172)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	16	16	0	12	12	0	4	4
TOTAL ACCUMULATED AMORTIZATION			(1,431,458)	(20,637,548)	(22,069,006)	(1,307,252)	(14,981,413)	(16,288,665)	(124,206)	(5,656,135)	(5,780,341)
TOTAL ACCUMULATED DEPR/AMORT			(248,906,180)	(62,499,703)	(311,405,883)	(160,609,966)	(44,616,548)	(205,226,514)	(88,296,214)	(17,883,155)	(106,179,369)
NET GAS UTILITY PLANT before DFIT			599,886,175	115,599,842	715,486,017	422,616,448	82,861,492	505,477,940	177,269,727	32,738,350	210,008,077
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(111,534,326)	(111,534,326)	0	(78,796,771)	(78,796,771)	0	(32,737,555)	(32,737,555)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,118,332)	(18,118,332)	0	(13,149,117)	(13,149,117)	0	(4,969,215)	(4,969,215)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(420,379)	(420,379)	0	(305,166)	(305,166)	0	(115,213)	(115,213)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,951)	(1,951)	0	(1,416)	(1,416)	0	(535)	(535)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(348,124)	(348,124)	0	(245,943)	(245,943)	0	(102,181)	(102,181)
TOTAL ACCUMULATED DFIT			0	(130,423,112)	(130,423,112)	0	(92,498,413)	(92,498,413)	0	(37,924,699)	(37,924,699)
NET GAS UTILITY PLANT			599,886,175	(14,823,270)	585,062,905	422,616,448	(9,636,921)	412,979,527	177,269,727	(5,186,349)	172,083,378

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.210%	31.790%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.648%	29.352%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
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
G-PLT		NET GAS PLANT IN SERVICE	599,886,175	(14,823,270)	585,062,905	422,616,448	(9,636,921)	412,979,527	177,269,727	(5,186,349)	172,083,378
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,848,646)	0	(1,848,646)	(1,848,646)	0	(1,848,646)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,341,158	2,400,245	3,741,403	942,745	1,742,410	2,685,155	398,413	657,835	1,056,248
4	182318	Accumulated Amortization - AFUDC	(164,518)	(288,232)	(452,750)	(110,704)	(209,099)	(319,803)	(53,814)	(79,133)	(132,947)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	10,605,904	10,605,904	0	7,284,135	7,284,135	0	3,321,769	3,321,769
4	252000	Customer Advances	0	(456)	(456)	0	(331)	(331)	0	(125)	(125)
99	235199	Customer Deposits	(621,656)	0	(621,656)	(621,656)	0	(621,656)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,320,373	0	10,320,373	10,320,373	0	10,320,373	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,167,278)	0	(2,167,278)	(2,167,278)	0	(2,167,278)	0	0	0
C-WKC		Working Capital	9,084,941	0	9,084,941	5,956,309	0	5,956,309	3,128,632		3,128,632
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	15,944,374	18,448,525	34,392,899	12,471,143	12,753,210	25,224,353	3,473,231	5,695,315	9,168,546
		NET RATE BASE	615,830,549	3,625,255	619,455,804	435,087,591	3,116,289	438,203,880	180,742,958	508,966	181,251,924

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	266,039	266,039											
	Steam (ED-ID)	352,121	352,121											
	Steam (ED-WA)	348,282	348,282											
	Hydro (ED-AN)	1,194,851	1,194,851											
	Other (ED-AN)	897,355	897,355											
	Total Electric Production	3,058,648	3,058,648											
Electric Transmission														
	ED-AN	1,297,678	1,297,678											
	ED-ID	82,025	82,025											
	ED-WA	42,275	42,275											
	Total Electric Transmission	1,421,978	1,421,978											
Electric Distribution														
	ED-AN	6,597	6,597											
	ED-ID	1,402,324	1,402,324											
	ED-WA	2,634,562	2,634,562											
	Total Electric Distribution	4,043,483	4,043,483											
Gas Underground Storage														
1	GD-AN	49,653		49,653		49,653	49,653		34,102	34,102		15,551	15,551	
	GD-OR	9,560		9,560										
	Total Gas Underground Storage	59,213		49,653	9,560	49,653	49,653		34,102	34,102		15,551	15,551	
Gas Distribution														
6	GD-AN	4,783		4,783		4,783	4,783		3,262	3,262		1,521	1,521	
	GD-ID	501,714		501,714		501,714	501,714				501,714		501,714	
	GD-WA	1,090,731		1,090,731		1,090,731	1,090,731	1,090,731		1,090,731				
	GD-OR	749,231		749,231										
	Total Gas Distribution	2,346,459		1,597,228	749,231	1,597,228	1,597,228		1,090,731	3,262	1,093,993	501,714	1,521	503,235
General Plant														
	ED-AN	247,220	247,220											
	ED-ID	39,385	39,385											
	ED-WA	72,349	72,349											
7,4	CD-AA	1,924,106	1,343,468	401,773	178,865	401,773	401,773		291,659	291,659		110,114	110,114	
9,4	CD-AN	51,227	39,607	11,620		11,620	11,620		8,435	8,435		3,185	3,185	
9	CD-ID	38,951	30,116	8,835		8,835	8,835				8,835		8,835	
9	CD-WA	173,358	134,035	39,323		39,323	39,323	39,323		39,323				
8,4	GD-AA	29,204		20,160	9,044	20,160	20,160		14,635	14,635		5,525	5,525	
4	GD-AN	2,694		2,694		2,694	2,694		1,956	1,956		738	738	
	GD-ID	2,795		2,795		2,795	2,795				2,795		2,795	
	GD-WA	107,553		107,553		107,553	107,553	107,553		107,553				
	GD-OR	18,318		18,318										
	Total General Plant	2,707,160	1,906,180	594,753	206,227	158,506	436,247	594,753	146,876	316,685	463,561	11,630	119,562	131,192
	Total Depreciation Expense	13,636,941	10,430,289	2,241,634	965,018	1,750,951	490,683	2,241,634	1,237,607	354,049	1,591,656	513,344	136,634	649,978

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	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.210%		31.790%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	75,774	75,774												
Misc Intangible Plt (303000) ED-AN	19,313	19,313												
Total Production/Transmission	95,087	95,087												
Distribution														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	2,502	2,502												
General Plant - 303000														
7,4 CD-AA	34,579	24,144	7,221	3,214		7,221	7,221		5,242	5,242		1,979	1,979	
9,4 CD-AN	810	626	184			184	184		134	134		50	50	
GD-ID	1,225		1,225			1,225	1,225					1,225	1,225	
GD-WA	2,070		2,070			2,070	2,070		2,070	2,070				
GD-OR	617			617										
Total General Plant - 303000	39,301	24,770	10,700	3,831	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	2,773,012	1,936,201	579,032	257,779		579,032	579,032		420,337	420,337		158,695	158,695	
9,4 CD-AN	7,524	5,817	1,707			1,707	1,707		1,239	1,239		468	468	
9,4 CD-ID	653	505	148			148	148					148	148	
9,4 CD-WA	318,854	246,528	72,326			72,326	72,326		72,326	72,326			0	
ED-AN	239,367	239,367												
ED-ID	(3)	(3)												
ED-WA	18,308	18,308												
8,4 GD-AA	4,676		3,228	1,448		3,228	3,228		2,343	2,343		885	885	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,362,391	2,446,723	656,441	259,227	72,474	583,967	656,441	72,326	423,919	496,245	148	160,048	160,196	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	3,946	3,946												
GD-OR	0			0										
Total General Plant- 390200, 396200	3,946	3,946	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	3,503,227	2,573,028	667,141	263,058	75,769	591,372	667,141	74,396	429,295	503,691	1,373	162,077	163,450	

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 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Rat	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,055,911)	(71,055,911)											
	Steam (ED-ID)	(85,489,715)	(85,489,715)											
	Steam (ED-WA)	(158,225,351)	(158,225,351)											
	Hydro (ED-AN)	(145,316,743)	(145,316,743)											
	Other (ED-AN)	(139,102,747)	(139,102,747)											
Total Electric Production		(599,190,467)	(599,190,467)											
Electric Transmission														
	ED-AN	(206,930,442)	(206,930,442)											
	ED-ID	(8,648,819)	(8,648,819)											
	ED-WA	(15,242,502)	(15,242,502)											
Total Electric Transmission		(230,821,763)	(230,821,763)											
Electric Distribution														
	ED-AN	(248,570)	(248,570)											
	ED-ID	(232,550,905)	(232,550,905)											
	ED-WA	(360,268,395)	(360,268,395)											
Total Electric Distribution		(593,067,870)	(593,067,870)											
Gas Underground Storage														
1	GD-AN	(17,189,465)	(17,189,465)		(17,189,465)	(17,189,465)		(11,805,725)	(11,805,725)		(5,383,740)	(5,383,740)		
	GD-OR	(1,283,274)		(1,283,274)										
Total Gas Underground Storage		(18,472,739)	(17,189,465)	(1,283,274)	(17,189,465)	(17,189,465)		(11,805,725)	(11,805,725)		(5,383,740)	(5,383,740)		
Gas Distribution														
6	GD-AN	(1,853,417)	(1,853,417)		(1,853,417)	(1,853,417)		(1,264,216)	(1,264,216)		(589,201)	(589,201)		
	GD-ID	(84,588,465)	(84,588,465)		(84,588,465)	(84,588,465)				(84,588,465)		(84,588,465)		
	GD-WA	(148,932,498)	(148,932,498)		(148,932,498)	(148,932,498)	(148,932,498)		(148,932,498)					
	GD-OR	(118,583,228)		(118,583,228)										
Total Gas Distribution		(353,957,608)	(235,374,380)	(118,583,228)	(233,520,963)	(1,853,417)	(235,374,380)	(148,932,498)	(1,264,216)	(150,196,714)	(84,588,465)	(589,201)	(85,177,666)	
General Plant														
	ED-AN	(36,320,104)	(36,320,104)											
	ED-ID	(11,067,011)	(11,067,011)											
	ED-WA	(20,171,160)	(20,171,160)											
7,4	CD-AA	(78,546,372)	(54,843,433)	(16,401,268)	(7,301,671)	(16,401,268)	(16,401,268)	(11,906,172)	(11,906,172)		(4,495,096)	(4,495,096)		
9,4	CD-AN	(7,569,808)	(5,852,748)	(1,717,060)		(1,717,060)	(1,717,060)	(1,246,465)	(1,246,465)		(470,595)	(470,595)		
9	CD-ID	(6,460,661)	(4,995,189)	(1,465,472)		(1,465,472)	(1,465,472)			(1,465,472)		(1,465,472)		
9	CD-WA	(5,734,535)	(4,433,770)	(1,300,765)		(1,300,765)	(1,300,765)	(1,300,765)		(1,300,765)				
8,4	GD-AA	(1,927,731)		(1,330,751)	(596,980)	(1,330,751)	(1,330,751)	(966,032)	(966,032)		(364,719)	(364,719)		
4	GD-AN	(3,370,194)		(3,370,194)		(3,370,194)	(3,370,194)	(2,446,525)	(2,446,525)		(923,669)	(923,669)		
	GD-ID	(2,118,071)		(2,118,071)		(2,118,071)	(2,118,071)			(2,118,071)		(2,118,071)		
	GD-WA	(9,069,451)		(9,069,451)		(9,069,451)	(9,069,451)	(9,069,451)		(9,069,451)				
	GD-OR	(4,993,479)		(4,993,479)										
Total General Plant		(187,348,577)	(137,683,415)	(36,773,032)	(12,892,130)	(13,953,759)	(22,819,273)	(36,773,032)	(10,370,216)	(16,565,194)	(26,935,410)	(3,583,543)	(6,254,079)	(9,837,622)
Total Accumulated Depreciation		(1,982,859,024)	(1,560,763,515)	(289,336,877)	(132,758,632)	(247,474,722)	(41,862,155)	(289,336,877)	(159,302,714)	(29,635,135)	(188,937,849)	(88,172,008)	(12,227,020)	(100,399,028)

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 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6 Actual Therms Purchased	68.210%	31.790%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(12,934,820)	(12,934,820)												
Misc Intangible Plt (303000)	ED-AN	(2,077,954)	(2,077,954)												
Total Production/Transmission		(15,012,774)	(15,012,774)												
Distribution															
Franchises (302000)	ED-WA	(197,220)	(197,220)												
Misc Intangible Plt (303000)	ED-WA	(48,784)	(48,784)												
Total Distribution		(246,004)	(246,004)												
General Plant - 303000															
7,4	CD-AA	(3,810,929)	(2,660,905)	(795,760)	(354,264)		(795,760)	(795,760)		(577,666)	(577,666)	(218,094)	(218,094)		
9,4	CD-AN	(116,632)	(90,176)	(26,456)			(26,456)	(26,456)		(19,205)	(19,205)	(7,251)	(7,251)		
	GD-ID	(115,828)		(115,828)			(115,828)	(115,828)				(115,828)	(115,828)		
	GD-WA	(241,938)		(241,938)			(241,938)	(241,938)	(241,938)		(241,938)				
	GD-OR	(101,576)			(101,576)										
Total General Plant - 303000		(4,386,903)	(2,751,081)	(1,179,982)	(455,840)		(357,766)	(822,216)	(1,179,982)	(241,938)	(596,871)	(838,809)	(115,828)	(225,345)	(341,173)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(93,100,192)	(65,005,347)	(19,440,251)	(8,654,594)		(19,440,251)	(19,440,251)		(14,112,260)	(14,112,260)	(5,327,991)	(5,327,991)		
9,4	CD-AN	(109,200)	(84,430)	(24,770)			(24,770)	(24,770)		(17,981)	(17,981)	(6,789)	(6,789)		
9	CD-ID	(36,935)	(28,557)	(8,378)			(8,372)	(8,372)	6	6	(8,378)		(8,378)		
9	CD-WA	(4,696,556)	(3,631,236)	(1,065,320)			(1,065,320)	(1,065,320)	(1,065,320)		(1,065,320)	0	0		
	ED-AN	(5,975,313)	(5,975,313)												
	ED-ID	178	178												
	ED-WA	31,203	31,203												
8,4	GD-AA	(507,485)		(350,327)	(157,158)		(350,327)	(350,327)		(254,313)	(254,313)	(96,014)	(96,014)		
4	GD-AN	0		0			0	0		0	0	0	0		
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 30311		(104,394,300)	(74,693,502)	(20,889,046)	(8,811,752)		(1,073,692)	(19,815,348)	(20,889,040)	(1,065,314)	(14,384,554)	(15,449,868)	(8,378)	(5,430,794)	(5,439,172)
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0	0	0		
Total Gas Underground Storage		0		0			0	0		0	0	0	0		
General Plant - 390200, 396200															
7,4	CD-AA	77	54	16	7		16	16		12	12	4	4		
9	CD-ID	0	0	0		0	0	0		0	0	0	0		
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0		
4	ED-AN	(193,938)	(193,938)												
	ED-WA	0	0												
	GD-WA	0		0		0	0	0	0	0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(193,861)	(193,884)	16	7		0	16	16	0	12	12	0	4	4
Total Accumulated Amortization		(124,233,842)	(92,897,245)	(22,069,012)	(9,267,585)		(1,431,458)	(20,637,548)	(22,069,006)	(1,307,252)	(14,981,413)	(16,288,665)	(124,206)	(5,656,135)	(5,780,341)

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 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratic	72.593%	27.407%
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

Gas-North 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	0
99		GD-WA / ID / AN	3,073,335	0	0	0	0	3,073,335	0	0	0	3,073,335	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,825,225	0	0	8,256,727	8,256,727	0	0	2,469,225	2,469,225	0	1,099,273	1,099,273	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,241,460	808,699	700,328	8,793,983	10,303,010	3,274,705	99,176	2,620,162	5,994,043	845,134	1,099,273	1,944,407	
	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	
		TOTAL ACCOUNT	194,118,421	10,498,653	8,419,083	100,716,371	119,634,107	28,606,315	1,673,986	28,686,479	58,966,780	3,823,958	11,693,576	15,517,534	
	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	
		TOTAL ACCOUNT	95,138,397	4,197,767	24,610	62,218,739	66,441,116	2,304,423	4,960	18,270,291	20,579,674	12,109	8,105,498	8,117,607	
	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	
		TOTAL ACCOUNT	82,474,295	25,823,094	10,931,409	23,810,616	60,565,119	9,780,362	2,915,240	4,305,735	17,001,337	4,200,077	707,762	4,907,839	

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

AVISTA UTILITIES

Gas-North 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	0	0	0
99		GD-WA / ID / AN	76,316	0	0	0	0	76,316	0	0	76,316	0	0	0	0
99		GD-OR / AS	22,717	0	0	0	0	0	0	0	0	22,717	0	22,717	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,880,401	251,347	167,925	3,354,108	3,773,380	73,739	49,265	984,017	1,107,021	0	0	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	0	
99		GD-WA / ID / AN	2,756,893	0	0	0	0	1,950,692	288,775	517,426	2,756,893	0	0	0	
99		GD-OR / AS	927,357	0	0	0	0	0	0	0	0	927,357	0	927,357	
8		GD-AA	5,013,392	0	0	0	0	0	0	3,460,845	3,460,845	0	1,552,547	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	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	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	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,747,016	356,576	13,580	1,376,860	1,747,016	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	159,506	0	0	0	0	64,589	0	94,917	159,506	0	0	0	
99		GD-OR / AS	27,946	0	0	0	0	0	0	0	0	27,946	0	27,946	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,708,154	356,576	13,580	2,472,044	2,842,200	64,589	0	564,073	628,662	27,946	209,346	237,292	

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

AVISTA UTILITIES
Gas-North 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	
	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	0	0
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		TOTAL ACCOUNT	38,053,157	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	
	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	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	0	0	
99		GD-OR / AS	1,112,808	0	0	0	0	0	0	0	0	1,112,808	0	1,112,808	
8		GD-AA	518,694	0	0	0	0	0	0	358,065	358,065	0	160,629	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	5,837,945	5,837,945	
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	0	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	5,998,574	7,111,382	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	617,739	0	0	431,324	431,324	0	0	128,990	128,990	0	57,425	57,425	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	822,031	0	13,475	617,829	631,304	0	1,945	128,990	130,935	2,367	57,425	59,792	
		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	30,695,576	41,713,883	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North 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	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	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	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	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	
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	564,222	0	0	0	0	0	0	389,494	389,494	0	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	
9		CD-WA / ID / AN	457,421	(191)	31,570	322,285	353,664	(56)	9,262	94,551	103,757	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	
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	206,643	0	0	144,284	144,284	0	0	43,149	43,149	0	19,210	
8		CD-WA / ID / AN	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	
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	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

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

AVISTA UTILITIES

Gas-North 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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	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	
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	1,389,297	0	0	970,049	970,049	0	0	290,099	290,099	0	129,149	129,149
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
		TOTAL ACCOUNT	20,886,222	15,253,853	0	970,049	16,223,902	4,243,072	0	290,099	4,533,171	0	129,149	129,149
	TOTAL		303,493,892	15,492,045	30,570	203,631,754	219,154,369	5,264,930	781,463	53,935,722	59,982,115	406,156	23,951,252	24,357,408

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North 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:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North 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
TOTAL		52,012,249	27,551,338	3,952,765	83,516,352	46,055,940	24,422,706	5,956,309	3,128,632	3,952,765

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						