

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,927,874	2,344,622	1,583,252
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,927,874</u>	<u>2,344,622</u>	<u>1,583,252</u>
G-APL	Gas Net Adjusted Rate Base	<u>607,611,947</u>	<u>429,423,224</u>	<u>178,188,723</u>
	RATE OF RETURN	<u><u>0.646%</u></u>	<u><u>0.546%</u></u>	<u><u>0.889%</u></u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended March 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	3-01-2020 thru 03-31-2020	258,425 100.000%	170,934 66.145%	87,491 33.855%
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2020 thru 03-31-2020	879,237 100.000%	672,062 76.437%	207,175 23.563%
	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% 100.000%	290.374% 72.593%	109.626% 27.407%
6	Input	Actual Therms Purchased Percent	3-01-2020 thru 03-31-2020	34,372,338 100.000%	23,912,835 69.570%	10,459,503 30.430%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2020

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

01-01-2019 thru 12-31-2019

	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor				
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%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended March 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%

8

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	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	3-01-2020 thru 03-31-2020	2,250,736 100.000%	1,594,990 70.865%	655,746 29.135%	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2020 thru 03-31-2020	715,578,624 100.000%	505,478,307 70.639%	210,100,317 29.361%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2020 thru 03-31-2020	99,136,899 100.000%	80,103,929 80.801%	19,032,970 19.199%	
14	Net Allocated Schedule M's - AMA Percent	3-01-2020 thru 03-31-2020	-2,754,991 100.000%	-1,926,538 69.929%	-828,453 30.071%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	18,480,087	0	18,480,087	12,951,509	0	12,951,509	5,528,578	0	5,528,578
99 4812XX	Commercial - Firm & Interruptible	8,550,048	0	8,550,048	6,349,176	0	6,349,176	2,200,872	0	2,200,872
99 4813XX	Industrial-Firm	270,129	0	270,129	165,316	0	165,316	104,813	0	104,813
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	33,257	0	33,257	29,583	0	29,583	3,674	0	3,674
99 499XXX	Unbilled Revenue	(975,240)	0	(975,240)	(622,573)	0	(622,573)	(352,667)	0	(352,667)
	TOTAL SALES TO ULTIMATE CUSTOMERS	26,358,281	0	26,358,281	18,873,011	0	18,873,011	7,485,270	0	7,485,270
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,108,177	0	6,108,177	4,249,459	0	4,249,459	1,858,718	0	1,858,718
4 488000	Miscellaneous Service Revenues	982	0	982	478	0	478	504	0	504
99 4893XX	Transportation Revenues	482,557	0	482,557	435,865	0	435,865	46,692	0	46,692
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(1,488,866)	17,809	(1,471,057)	(875,232)	12,928	(862,304)	(613,634)	4,881	(608,753)
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	5,102,850	17,809	5,120,659	3,810,570	12,928	3,823,498	1,292,280	4,881	1,297,161
	TOTAL GAS REVENUES	31,461,131	17,809	31,478,940	22,683,581	12,928	22,696,509	8,777,550	4,881	8,782,431
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,473,657	0	12,473,657	9,290,267	0	9,290,267	3,183,390	0	3,183,390
99 808XXX	Net Natural Gas Storage Transactions	1,860,062	0	1,860,062	1,294,045	0	1,294,045	566,017	0	566,017
99 811000	Gas Used for Products Extraction	(21,973)	0	(21,973)	(15,287)	0	(15,287)	(6,686)	0	(6,686)
10 813000	Other Gas Expenses	0	79,386	79,386	0	54,213	54,213	0	25,173	25,173
99 813010	Gas Technology Institute (GTI) Expenses	14,787	0	14,787	10,584	0	10,584	4,203	0	4,203
	TOTAL PRODUCTION EXPENSES	14,326,533	79,386	14,405,919	10,579,609	54,213	10,633,822	3,746,924	25,173	3,772,097
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	951	951	0	653	653	0	298	298
1 824000	Other Expenses	0	127,100	127,100	0	87,292	87,292	0	39,808	39,808
1 837000	Other Equipment	0	262,586	262,586	0	180,344	180,344	0	82,242	82,242
	TOTAL UNDERGROUND STORAGE OPER EXP	0	390,637	390,637	0	268,289	268,289	0	122,348	122,348
G-DEPX	Depreciation Expense-Underground Storage	0	49,777	49,777	0	34,187	34,187	0	15,590	15,590
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	86,058	86,058	0	59,105	59,105	0	26,953	26,953
	TOTAL UNDERGROUND STORAGE EXPENSES	0	476,695	476,695	0	327,394	327,394	0	149,301	149,301

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	37,696	149,151	186,847	34,065	114,007	148,072	3,631	35,144	38,775
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	223,753	99,809	323,562	178,410	76,291	254,701	45,343	23,518	68,861
3	875000 Measuring & Reg Sta Exp-General	17,601	0	17,601	16,073	0	16,073	1,528	0	1,528
3	876000 Measuring & Reg Sta Exp-Industrial	73	0	73	73	0	73	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	2,428	0	2,428	2,621	0	2,621	(193)	0	(193)
3	878000 Meter & House Regulator Expenses	10,357	0	10,357	6,524	0	6,524	3,833	0	3,833
3	879000 Customer Installation Expenses	125,656	4,592	130,248	89,325	3,510	92,835	36,331	1,082	37,413
3	880000 Other Expenses	151,151	37,509	188,660	125,443	28,671	154,114	25,708	8,838	34,546
3	881000 Rents	0	314	314	0	240	240	0	74	74
	MAINTENANCE									
3	885000 Supervision & Engineering	10,158	0	10,158	5,854	0	5,854	4,304	0	4,304
3	887000 Mains	81,665	9	81,674	67,732	7	67,739	13,933	2	13,935
3	889000 Measuring & Reg Sta Exp-General	23,811	10,550	34,361	20,345	8,064	28,409	3,466	2,486	5,952
3	890000 Measuring & Reg Sta Exp-Industrial	546	0	546	85	0	85	461	0	461
3	891000 Measuring & Reg Sta Exp-City Gate	1,576	2,943	4,519	546	2,250	2,796	1,030	693	1,723
3	892000 Services	95,129	0	95,129	70,519	0	70,519	24,610	0	24,610
3	893000 Meters & House Regulators	97,652	48,885	146,537	54,463	37,366	91,829	43,189	11,519	54,708
3	894000 Other Equipment	(14)	12,360	12,346	(14)	9,448	9,434	0	2,912	2,912
	TOTAL DISTRIBUTION OPERATING EXP	879,238	366,122	1,245,360	672,064	279,854	951,918	207,174	86,268	293,442
G-DEPX	Depreciation Expense-Distribution	1,603,963	4,783	1,608,746	1,100,683	3,328	1,104,011	503,280	1,455	504,735
G-OTX	Taxes Other Than FIT	2,090,810	0	2,090,810	1,772,552	0	1,772,552	318,258	0	318,258
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,694,773	4,783	3,699,556	2,873,235	3,328	2,876,563	821,538	1,455	822,993
	TOTAL DISTRIBUTION EXPENSES	4,574,011	370,905	4,944,916	3,545,299	283,182	3,828,481	1,028,712	87,723	1,116,435

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	11,593	11,593	0	7,668	7,668	0	3,925	3,925
2	902000	Meter Reading Expenses	242,253	12,250	254,503	233,251	8,103	241,354	9,002	4,147	13,149
2	903XXX	Customer Records & Collection Expenses	118,872	307,258	426,130	80,563	203,236	283,799	38,309	104,022	142,331
2	904000	Uncollectible Accounts	0	776,878	776,878	0	513,866	513,866	0	263,012	263,012
2	905000	Misc Customer Accounts	0	8,690	8,690	0	5,748	5,748	0	2,942	2,942
TOTAL CUSTOMER ACCOUNTS EXPENSES		361,125	1,116,669	1,477,794	313,814	738,621	1,052,435	47,311	378,048	425,359	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,222,467	9,263	1,231,730	1,051,023	6,127	1,057,150	171,444	3,136	174,580
2	909000	Advertising	1,744	48,759	50,503	1,744	32,252	33,996	0	16,507	16,507
2	910000	Misc Customer Service & Info Exp	0	715	715	0	473	473	0	242	242
TOTAL CUSTOMER SERVICE & INFO EXP		1,224,211	58,737	1,282,948	1,052,767	38,852	1,091,619	171,444	19,885	191,329	
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	8,930	906,572	915,502	6,575	658,108	664,683	2,355	248,464	250,819
4	921000	Office Supplies & Expenses	7	94,330	94,337	7	68,477	68,484	0	25,853	25,853
4	922000	Admin. Expenses Transferred - Credit	0	(1,696)	(1,696)	0	(1,231)	(1,231)	0	(465)	(465)
4	923000	Outside Services Employed	47,919	281,489	329,408	1,772	204,341	206,113	46,147	77,148	123,295
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	1,753	94,020	95,773	1,322	68,252	69,574	431	25,768	26,199
4	926XXX	Employee Pensions and Benefits	262,576	603,484	866,060	206,427	438,087	644,514	56,149	165,397	221,546
4	928000	Regulatory Commission Expenses	43,738	18,093	61,831	28,966	13,134	42,100	14,772	4,959	19,731
4	930000	Miscellaneous General Expenses	4,414	170,884	175,298	4,184	124,050	128,234	230	46,834	47,064
4	931000	Rents	0	11,147	11,147	0	8,092	8,092	0	3,055	3,055
4	935000	Maintenance of General Plant	56,569	258,369	314,938	48,674	187,558	236,232	7,895	70,811	78,706
TOTAL ADMIN & GEN OPERATING EXP		425,906	2,468,866	2,894,772	297,927	1,792,224	2,090,151	127,979	676,642	804,621	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	141,757	450,457	592,214	129,793	327,000	456,793	11,964	123,457	135,421
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	71,398	586,403	657,801	71,250	425,687	496,937	148	160,716	160,864
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	3,701	8,393	12,094	2,623	5,929	8,552	1,078	2,464	3,542
99 407319	AFUDC Equity DFIT Deferral	79,410	0	79,410	55,404	0	55,404	24,006	0	24,006
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	1,214	0	1,214	1,214	0	1,214	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	(91,220)	0	(91,220)	(83,541)	0	(83,541)	(7,679)	0	(7,679)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(246,513)	0	(246,513)	(246,513)	0	(246,513)	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	55,279	227,195	282,474	44,162	164,928	209,090	11,117	62,267	73,384
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	107,657	1,279,853	1,387,510	25,150	928,920	954,070	82,507	350,933	433,440
	TOTAL ADMIN & GENERAL EXPENSES	533,563	3,748,719	4,282,282	323,077	2,721,144	3,044,221	210,486	1,027,575	1,238,061
	TOTAL EXPENSES BEFORE FIT	21,019,443	5,851,111	26,870,554	15,814,566	4,163,406	19,977,972	5,204,877	1,687,705	6,892,582
	NET OPERATING INCOME (LOSS) BEFORE FIT			4,608,386			2,718,537			1,889,849
G-FIT	FEDERAL INCOME TAX			966,954			761,550			205,404
G-FIT	DEFERRED FEDERAL INCOME TAX			(285,848)			(387,128)			101,280
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			3,927,874			2,344,622			1,583,252

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.145%	33.855%
G-ALL 3	Direct Distribution Operating Expense	100.000%	76.437%	23.563%
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 March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(421,761)	17,809	(403,952)	4,441	12,928	17,369	(426,202)	4,881	(421,321)
4	495028	Deferred Exchange Reservation	375,001	0	375,001	260,888	0	260,888	114,113	0	114,113
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	(943,854)	0	(943,854)	(756,413)	0	(756,413)	(187,441)	0	(187,441)
4	495329	Amortization Res Decoupling Deferral	(140,714)	0	(140,714)	(67,191)	0	(67,191)	(73,523)	0	(73,523)
4	495338	Non-Res Decoupling Deferred Rev	(246,458)	0	(246,458)	(190,815)	0	(190,815)	(55,643)	0	(55,643)
4	495339	Amortization Non-Res Decoupling	(111,080)	0	(111,080)	(126,142)	0	(126,142)	15,062	0	15,062
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	(1,488,866)	17,809	(1,471,057)	(875,232)	12,928	(862,304)	(613,634)	4,881	(608,753)

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 March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,043,218	0	8,043,218	5,595,671	0	5,595,671	2,447,547	0	2,447,547
1	804001	Pipeline Demand Costs	2,251,525	0	2,251,525	1,546,347	0	1,546,347	705,178	0	705,178
1	804002	Transport Variable Charges	34,576	0	34,576	23,747	0	23,747	10,829	0	10,829
6	804010	Gas Costs - Fixed Hedge	8,985	0	8,985	6,251	0	6,251	2,734	0	2,734
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	30,572	0	30,572	21,269	0	21,269	9,303	0	9,303
6	804018	Merchandise Processing Fee	5,285	0	5,285	3,677	0	3,677	1,608	0	1,608
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	1,011,649	0	1,011,649	703,804	0	703,804	307,845	0	307,845
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	765,530	0	765,530	532,579	0	532,579	232,951	0	232,951
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(239,742)	0	(239,742)	138,043	0	138,043	(377,785)	0	(377,785)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	562,059	0	562,059	718,879	0	718,879	(156,820)	0	(156,820)
		TOTAL PURCHASED GAS COSTS	12,473,657	0	12,473,657	9,290,267	0	9,290,267	3,183,390	0	3,183,390

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	69.570%	30.430%
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 March 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	15,717	9,263	24,980	11,290	6,127	17,417	4,427	3,136	7,563
99	908600	Public Purpose Tariff Rider Expense Offset	1,254,992	0	1,254,992	1,078,591	0	1,078,591	176,401	0	176,401
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(48,242)	0	(48,242)	(38,858)	0	(38,858)	(9,384)	0	(9,384)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,222,467	9,263	1,231,730	1,051,023	6,127	1,057,150	171,444	3,136	174,580

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.145%	33.855%
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 March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.38%	53.38%
2	Cost of Debt		5.116%	5.093%
	Total Cost of Debt		2.731%	2.719%
	Total Weighted Cost		2.731%	2.719%
G-APL	Net Rate Base	607,611,947	429,423,224	178,188,723
	Interest Deduction for FIT Calculation	16,572,499	11,727,548	4,844,951
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 March 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	31,478,940	22,696,509	8,782,431
G-OPS	Operating & Maintenance Expense	21,697,430	16,088,234	5,609,196
G-OPS	Book Deprec/Amort and Reg Amortizations	2,763,559	1,883,178	880,381
G-OTX	Taxes Other than FIT	2,409,565	2,006,560	403,005
	Net Operating Income Before FIT	4,608,386	2,718,537	1,889,849
G-INT	Less: Interest Expense	1,381,042	977,296	403,746
G-OTX	Less: Idaho ITC Deferral & Amortization	9,956	0	9,956
G-SCM	Schedule M Adjustments	1,367,245	1,885,189	(517,944)
	Taxable Net Operating Income	4,604,545	3,626,430	978,115
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	966,954	761,550	205,404
G-DTE	Deferred FIT	(285,848)	(387,128)	101,280
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	680,512	373,915	306,597
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 March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,820,414	1,098,823	2,919,237	1,303,797	795,576	2,099,373	516,617	303,247	819,864
12	997001	Contributions In Aid of Construction	0	62,698	62,698	0	44,289	44,289	0	18,409	18,409
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	103,414	103,414	0	73,051	73,051	0	30,363	30,363
99	997010	Deferred Gas Credit and Refunds	322,317	(375,000)	(52,683)	856,922	(264,896)	592,026	(534,605)	(110,104)	(644,709)
12	997016	Redemption Expense Amortization	0	17,466	17,466	0	12,338	12,338	0	5,128	5,128
99	997018	DSM Tariff Rider	237,154	0	237,154	246,066	0	246,066	(8,912)	0	(8,912)
12	997020	FAS87 Current Pension Accrual	0	228,276	228,276	0	161,252	161,252	0	67,024	67,024
12	997027	Customer Uncollectibles	0	418,876	418,876	0	295,890	295,890	0	122,986	122,986
99	997031	Decoupling Mechanism	1,442,105	0	1,442,105	1,140,561	0	1,140,561	301,544	0	301,544
12	997032	Interest Rate Swaps	0	56,361	56,361	0	39,813	39,813	0	16,548	16,548
12	997035	Leases	0	(2,521)	(2,521)	0	(1,830)	(1,830)	0	(691)	(691)
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,850,236)	(2,850,236)	0	(1,184,696)	(1,184,696)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(48,242)	0	(48,242)	(38,858)	0	(38,858)	(9,384)	0	(9,384)
12	997080	Book Transportation Depreciation	0	130,861	130,861	0	92,439	92,439	0	38,422	38,422
12	997081	Deferred Compensation	0	(163,685)	(163,685)	0	(115,625)	(115,625)	0	(48,060)	(48,060)
4	997082	Meal Disallowances	0	11,814	11,814	0	8,576	8,576	0	3,238	3,238
12	997083	Paid Time Off	0	129,505	129,505	0	91,481	91,481	0	38,024	38,024
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	(329,649)	(329,649)	0	(137,018)	(137,018)
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	282,687	0	282,687	282,687	0	282,687	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	(102,946)	0	(102,946)	(83,541)	0	(83,541)	(19,405)	0	(19,405)
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	79,410	0	79,410	55,404	0	55,404	24,006	0	24,006
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,394	28,394	0	20,057	20,057	0	8,337	8,337
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	937	937	0	390	390
TOTAL SCHEDULE M ADJUSTMENTS			4,122,235	(2,754,990)	1,367,245	3,811,726	(1,926,537)	1,885,189	310,509	(828,453)	(517,944)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.145%	33.855%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	69.570%	30.430%
G-ALL	11	Book Depreciation	100.000%	70.865%	29.135%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.639%	29.361%
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 March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	190,358	134,467	55,891
99	410100	Deferred Federal Income Tax Exp	781,549	726,660	54,889
		SUBTOTAL	971,907	861,127	110,780
12	411100	Deferred Federal Income Tax Expense - Allocated	7,177	5,070	2,107
99	411100	Deferred Federal Income Tax Exp	(1,264,932)	(1,253,325)	(11,607)
		SUBTOTAL	(1,257,755)	(1,248,255)	(9,500)
		Total Deferred Federal Income Tax Expense	(285,848)	(387,128)	101,280

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.639%	29.361%
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 March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	765,901	0	765,901	765,901	0	765,901	0	0	0
99	408120	Municipal Occupation & License Tax	818,820	0	818,820	678,579	0	678,579	140,241	0	140,241
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	10,412	0	10,412	0	0	0	10,412	0	10,412
99	411410	State Income Tax-ITC Deferred	10,412	0	10,412	0	0	0	10,412	0	10,412
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	2,090,810	0	2,090,810	1,772,552	0	1,772,552	318,258	0	318,258
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,279	227,195	282,474	44,162	164,928	209,090	11,117	62,267	73,384
		TOTAL A&G TAX	55,279	227,195	282,474	44,162	164,928	209,090	11,117	62,267	73,384
		TOTAL TAXES OTHER THAN FIT	2,146,089	263,476	2,409,565	1,816,714	189,846	2,006,560	329,375	73,630	403,005

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended March 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)	4,200,122	52,640,323	56,840,445	4,190,860	38,213,190	42,404,050	9,262	14,427,133	14,436,395
TOTAL INTANGIBLE PLANT			5,994,237	53,983,690	59,977,927	5,212,774	39,188,380	44,401,154	781,463	14,795,310	15,576,773
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	1,608,272	1,608,272	0	1,104,561	1,104,561	0	503,711	503,711
1	352XXX	Wells	0	22,250,786	22,250,786	0	15,281,840	15,281,840	0	6,968,946	6,968,946
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	14,124,004	14,124,004	0	9,700,366	9,700,366	0	4,423,638	4,423,638
1	355000	Measuring & Regulating Equipment	0	732,860	732,860	0	503,328	503,328	0	229,532	229,532
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,746,478	1,746,478	0	1,199,481	1,199,481	0	546,997	546,997
TOTAL UNDERGROUND STORAGE PLANT			0	44,359,323	44,359,323	0	30,497,783	30,497,783	0	13,861,540	13,861,540
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	1,398,918	0	1,398,918	807,260	0	807,260	591,658	0	591,658
6	376000	Mains	386,336,986	2,517,883	388,854,869	256,002,416	1,751,691	257,754,107	130,334,570	766,192	131,100,762
6	378000	Measuring & Reg Station Equip-General	6,598,953	0	6,598,953	4,098,983	0	4,098,983	2,499,970	0	2,499,970
6	379000	Measuring & Reg Station Equip-City Gate	6,324,707	0	6,324,707	1,872,515	0	1,872,515	4,452,192	0	4,452,192
6	380000	Services	280,669,383	0	280,669,383	192,438,196	0	192,438,196	88,231,187	0	88,231,187
6	381XXX	Meters	101,130,003	0	101,130,003	70,076,759	0	70,076,759	31,053,244	0	31,053,244
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	3,811,261	0	3,811,261	2,874,458	0	2,874,458	936,803	0	936,803
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			786,967,951	2,517,883	789,485,834	528,706,190	1,751,691	530,457,881	258,261,761	766,192	259,027,953
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,630,471	6,004,401	3,274,754	1,909,538	5,184,292	99,176	720,933	820,109
4	390XXX	Structures & Improvements	30,307,451	28,883,824	59,191,275	28,552,548	20,967,634	49,520,182	1,754,903	7,916,190	9,671,093
4	391XXX	Office Furniture & Equipment	1,431,438	18,785,038	20,216,476	1,427,904	13,636,623	15,064,527	3,534	5,148,415	5,151,949
4	392XXX	Transportation Equipment	12,689,398	4,393,264	17,082,662	9,717,361	3,189,202	12,906,563	2,972,037	1,204,062	4,176,099
4	393000	Stores Equipment	186,779	979,414	1,166,193	139,172	710,986	850,158	47,607	268,428	316,035
4	394000	Tools, Shop & Garage Equipment	2,444,949	6,818,166	9,263,115	1,950,867	4,949,511	6,900,378	494,082	1,868,655	2,362,737
4	395XXX	Laboratory Equipment	71,491	564,072	635,563	71,491	409,477	480,968	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	4,142,316	14,661,742	18,804,058	2,967,649	10,643,398	13,611,047	1,174,667	4,018,344	5,193,011
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,178,253	78,936,707	137,114,960	50,663,139	57,302,523	107,965,662	7,515,114	21,634,184	29,149,298

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	851,140,441	179,797,603	1,030,938,044	584,582,103	128,740,377	713,322,480	266,558,338	51,057,226	317,615,564
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,288,841)	(17,288,841)	0	(11,873,976)	(11,873,976)	0	(5,414,865)	(5,414,865)
G-ADEP		Distribution Plant	(235,306,080)	(1,862,983)	(237,169,063)	(149,864,814)	(1,296,077)	(151,160,891)	(85,441,266)	(566,906)	(86,008,172)
G-ADEP		General Plant	(14,280,787)	(23,697,274)	(37,978,061)	(10,659,171)	(17,202,562)	(27,861,733)	(3,621,616)	(6,494,712)	(10,116,328)
		TOTAL ACCUMULATED DEPRECIATION	(249,586,867)	(42,849,098)	(292,435,965)	(160,523,985)	(30,372,615)	(190,896,600)	(89,062,882)	(12,476,483)	(101,539,365)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(364,356)	(837,024)	(1,201,380)	(246,077)	(607,621)	(853,698)	(118,279)	(229,403)	(347,682)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,218,101)	(20,503,972)	(21,722,073)	(1,209,427)	(14,884,448)	(16,093,875)	(8,674)	(5,619,524)	(5,628,198)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,582,457)	(21,340,996)	(22,923,453)	(1,455,504)	(15,492,069)	(16,947,573)	(126,953)	(5,848,927)	(5,975,880)
		TOTAL ACCUMULATED DEPR/AMORT	(251,169,324)	(64,190,094)	(315,359,418)	(161,979,489)	(45,864,684)	(207,844,173)	(89,189,835)	(18,325,410)	(107,515,245)
		NET GAS UTILITY PLANT before DFIT	599,971,117	115,607,509	715,578,626	422,602,614	82,875,693	505,478,307	177,368,503	32,731,816	210,100,319
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(111,996,435)	(111,996,435)	0	(79,113,162)	(79,113,162)	0	(32,883,273)	(32,883,273)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(18,037,251)	(18,037,251)	0	(13,090,218)	(13,090,218)	0	(4,947,033)	(4,947,033)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(458,028)	(458,028)	0	(332,496)	(332,496)	0	(125,532)	(125,532)
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	(340,789)	(340,789)	0	(240,730)	(240,730)	0	(100,059)	(100,059)
		TOTAL ACCUMULATED DFIT	0	(130,834,454)	(130,834,454)	0	(92,778,022)	(92,778,022)	0	(38,056,432)	(38,056,432)
		NET GAS UTILITY PLANT	599,971,117	(15,226,945)	584,744,172	422,602,614	(9,902,329)	412,700,285	177,368,503	(5,324,616)	172,043,887

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%	69.570%	30.430%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.639%	29.361%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	599,971,117	(15,226,945)	584,744,172	422,602,614	(9,902,329)	412,700,285	177,368,503	(5,324,616)	172,043,887
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,903,151)	0	(2,903,151)	(2,903,151)	0	(2,903,151)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,341,387	2,421,181	3,762,568	942,393	1,757,608	2,700,001	398,994	663,573	1,062,567
4	182318	Accumulated Amortization - AFUDC	(171,934)	(305,071)	(477,005)	(115,964)	(221,316)	(337,280)	(55,970)	(83,755)	(139,725)
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	3,424,142	3,424,142	0	2,351,701	2,351,701	0	1,072,441	1,072,441
1	164115	Gas Inventory--Clay Basin	0	106,995	106,995	0	77,671	77,671	0	29,324	29,324
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(651,530)	0	(651,530)	(651,530)	0	(651,530)	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	10,222,998	0	10,222,998	10,222,998	0	10,222,998	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,146,830)	0	(2,146,830)	(2,146,830)	0	(2,146,830)	0	0	0
C-WKC		Working Capital	5,798,524	0	5,798,524	3,473,264	0	3,473,264	2,325,260	0	2,325,260
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	11,489,464	11,378,311	22,867,775	8,821,180	7,901,759	16,722,939	2,668,284	3,476,552	6,144,836
		NET RATE BASE	611,460,581	(3,848,634)	607,611,947	431,423,794	(2,000,570)	429,423,224	180,036,787	(1,848,064)	178,188,723

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 March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	266,077	266,077										
	Steam (ED-ID)	352,104	352,104										
	Steam (ED-WA)	348,208	348,208										
	Hydro (ED-AN)	1,199,586	1,199,586										
	Other (ED-AN)	897,503	897,503										
	Total Electric Production	3,063,478	3,063,478										
Electric Transmission													
	ED-AN	1,302,084	1,302,084										
	ED-ID	82,072	82,072										
	ED-WA	42,302	42,302										
	Total Electric Transmission	1,426,458	1,426,458										
Electric Distribution													
	ED-AN	6,597	6,597										
	ED-ID	1,410,653	1,410,653										
	ED-WA	2,678,828	2,678,828										
	Total Electric Distribution	4,096,078	4,096,078										
Gas Underground Storage													
1	GD-AN	49,777		49,777		49,777	49,777		34,187	34,187		15,590	15,590
	GD-OR	9,576		9,576									
	Total Gas Underground Storage	59,353		49,777	9,576	49,777	49,777		34,187	34,187		15,590	15,590
Gas Distribution													
6	GD-AN	4,783		4,783		4,783	4,783		3,328	3,328		1,455	1,455
	GD-ID	503,280		503,280		503,280	503,280				503,280		503,280
	GD-WA	1,100,683		1,100,683		1,100,683	1,100,683	1,100,683		1,100,683			
	GD-OR	754,303		754,303									
	Total Gas Distribution	2,363,049		1,608,746	754,303	1,603,963	4,783	1,608,746	1,100,683	3,328	1,104,011	503,280	1,455
General Plant													
	ED-AN	244,698	244,698										
	ED-ID	39,351	39,351										
	ED-WA	76,306	76,306										
7,4	CD-AA	1,962,283	1,370,124	409,745	182,414	409,745	409,745		297,446	297,446		112,299	112,299
9,4	CD-AN	50,696	39,196	11,500		11,500	11,500		8,348	8,348		3,152	3,152
9	CD-ID	39,571	30,595	8,976		8,976	8,976				8,976		8,976
9	CD-WA	176,005	136,082	39,923		39,923	39,923	39,923		39,923			
8,4	GD-AA	38,504	26,580	11,924		26,580	26,580		19,295	19,295		7,285	7,285
4	GD-AN	2,632	2,632			2,632	2,632		1,911	1,911		721	721
	GD-ID	2,988	2,988			2,988	2,988				2,988		2,988
	GD-WA	89,870	89,870			89,870	89,870	89,870		89,870			
	GD-OR	18,585	18,585										
	Total General Plant	2,741,489	1,936,352	592,214	212,923	141,757	450,457	592,214	129,793	327,000	456,793	11,964	123,457

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	69.570%	30.430%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** 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	2,780,731	1,941,590	580,644	258,497		580,644	580,644		421,507	421,507		159,137	159,137
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	314,112	242,862	71,250		71,250		71,250	71,250		71,250			0
ED-AN	245,432	245,432											
ED-ID	(3)	(3)											
ED-WA	21,279	21,279											
8,4 GD-AA	5,870		4,052	1,818		4,052	4,052		2,941	2,941		1,111	1,111
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	3,375,598	2,457,482	657,801	260,315	71,398	586,403	657,801	71,250	425,687	496,937	148	160,716	160,864
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	3,516,434	2,583,787	668,501	264,146	74,693	593,808	668,501	73,320	431,063	504,383	1,373	162,745	164,118

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,584,068)	(71,584,068)											
	Steam (ED-ID)	(86,049,228)	(86,049,228)											
	Steam (ED-WA)	(158,649,087)	(158,649,087)											
	Hydro (ED-AN)	(147,403,760)	(147,403,760)											
	Other (ED-AN)	(140,888,159)	(140,888,159)											
	Total Electric Production	(604,574,302)	(604,574,302)											
Electric Transmission														
	ED-AN	(208,346,283)	(208,346,283)											
	ED-ID	(8,812,912)	(8,812,912)											
	ED-WA	(15,327,077)	(15,327,077)											
	Total Electric Transmission	(232,486,272)	(232,486,272)											
Electric Distribution														
	ED-AN	(261,764)	(261,764)											
	ED-ID	(235,025,485)	(235,025,485)											
	ED-WA	(362,404,677)	(362,404,677)											
	Total Electric Distribution	(597,691,926)	(597,691,926)											
Gas Underground Storage														
1	GD-AN	(17,288,841)	(17,288,841)		(17,288,841)	(17,288,841)		(11,873,976)	(11,873,976)		(5,414,865)	(5,414,865)		
	GD-OR	(1,302,403)		(1,302,403)										
	Total Gas Underground Storage	(18,591,244)	(17,288,841)	(1,302,403)	(17,288,841)	(17,288,841)		(11,873,976)	(11,873,976)		(5,414,865)	(5,414,865)		
Gas Distribution														
6	GD-AN	(1,862,983)	(1,862,983)		(1,862,983)	(1,862,983)		(1,296,077)	(1,296,077)		(566,906)	(566,906)		
	GD-ID	(85,441,266)	(85,441,266)		(85,441,266)	(85,441,266)				(85,441,266)		(85,441,266)		
	GD-WA	(149,864,814)	(149,864,814)		(149,864,814)	(149,864,814)	(149,864,814)		(149,864,814)					
	GD-OR	(119,683,384)		(119,683,384)										
	Total Gas Distribution	(356,852,447)	(237,169,063)	(119,683,384)	(235,306,080)	(1,862,983)	(237,169,063)	(149,864,814)	(1,296,077)	(151,160,891)	(85,441,266)	(566,906)	(86,008,172)	
General Plant														
	ED-AN	(35,911,450)	(35,911,450)											
	ED-ID	(11,289,025)	(11,289,025)											
	ED-WA	(20,531,844)	(20,531,844)											
7,4	CD-AA	(82,170,203)	(57,373,701)	(17,157,960)	(7,638,542)	(17,157,960)	(17,157,960)	(12,455,478)	(12,455,478)		(4,702,482)	(4,702,482)		
9,4	CD-AN	(7,616,642)	(5,888,959)	(1,727,683)		(1,727,683)	(1,727,683)	(1,254,177)	(1,254,177)		(473,506)	(473,506)		
9	CD-ID	(6,530,481)	(5,049,172)	(1,481,309)		(1,481,309)	(1,481,309)			(1,481,309)		(1,481,309)		
9	CD-WA	(6,079,106)	(4,700,182)	(1,378,924)		(1,378,924)	(1,378,924)	(1,378,924)		(1,378,924)		(1,378,924)		
8,4	GD-AA	(1,990,188)		(1,373,867)	(616,321)	(1,373,867)	(1,373,867)	(997,331)	(997,331)		(376,536)	(376,536)		
4	GD-AN	(3,437,764)	(3,437,764)			(3,437,764)	(3,437,764)	(2,495,576)	(2,495,576)		(942,188)	(942,188)		
	GD-ID	(2,140,307)	(2,140,307)			(2,140,307)	(2,140,307)			(2,140,307)		(2,140,307)		
	GD-WA	(9,280,247)	(9,280,247)			(9,280,247)	(9,280,247)	(9,280,247)		(9,280,247)		(9,280,247)		
	GD-OR	(5,038,545)		(5,038,545)										
	Total General Plant	(192,015,802)	(140,744,333)	(37,978,061)	(13,293,408)	(14,280,787)	(23,697,274)	(37,978,061)	(10,659,171)	(17,202,562)	(27,861,733)	(3,621,616)	(6,494,712)	(10,116,328)
	Total Accumulated Depreciation	(2,002,211,993)	(1,575,496,833)	(292,435,965)	(134,279,195)	(249,586,867)	(42,849,098)	(292,435,965)	(160,523,985)	(30,372,615)	(190,896,600)	(89,062,882)	(12,476,483)	(101,539,365)

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	31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	30.430%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended March 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	(13,087,887)	(13,087,887)											
Misc Intangible Plt (303000)	ED-AN	(2,116,581)	(2,116,581)											
Total Production/Transmission		(15,204,468)	(15,204,468)											
Distribution														
Franchises (302000)	ED-WA	(199,725)	(199,725)											
Misc Intangible Plt (303000)	ED-WA	(49,761)	(49,761)											
Total Distribution		(249,486)	(249,486)											
General Plant - 303000														
7,4	CD-AA	(3,880,087)	(2,709,193)	(810,201)	(360,693)		(810,201)	(810,201)		(588,149)	(588,149)		(222,052)	(222,052)
9,4	CD-AN	(118,252)	(91,429)	(26,823)			(26,823)	(26,823)		(19,472)	(19,472)		(7,351)	(7,351)
	GD-ID	(118,279)		(118,279)		(118,279)		(118,279)				(118,279)		(118,279)
	GD-WA	(246,077)		(246,077)		(246,077)		(246,077)	(246,077)		(246,077)			
	GD-OR	(102,811)		(102,811)										
Total General Plant - 303000		(4,465,506)	(2,800,622)	(1,201,380)	(463,504)	(364,356)	(837,024)	(1,201,380)	(246,077)	(607,621)	(853,698)	(118,279)	(229,403)	(347,682)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(97,348,715)	(67,971,793)	(20,327,385)	(9,049,537)		(20,327,385)	(20,327,385)		(14,756,258)	(14,756,258)		(5,571,127)	(5,571,127)
9,4	CD-AN	(124,247)	(96,064)	(28,183)			(28,183)	(28,183)		(20,459)	(20,459)		(7,724)	(7,724)
9	CD-ID	(38,241)	(29,567)	(8,674)		(8,674)		(8,674)	0	0	0	(8,674)		(8,674)
9	CD-WA	(5,331,866)	(4,122,439)	(1,209,427)		(1,209,427)		(1,209,427)	(1,209,427)		(1,209,427)	0		0
	ED-AN	(6,457,911)	(6,457,911)											
	ED-ID	184	184											
	ED-WA	21,199	21,199											
8,4	GD-AA	(214,979)		(148,404)	(66,575)		(148,404)	(148,404)		(107,731)	(107,731)		(40,673)	(40,673)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0		0		0	0	0		0	0		0	0
Total Miscellaneous IT Intangible Plant - 3031		(109,494,576)	(78,656,391)	(21,722,073)	(9,116,112)	(1,218,101)	(20,503,972)	(21,722,073)	(1,209,427)	(14,884,448)	(16,093,875)	(8,674)	(5,619,524)	(5,628,198)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		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
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(201,830)	(201,830)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0		0	0	0						
Total General Plant - 390200, 396200		(201,830)	(201,830)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(129,615,866)	(97,112,797)	(22,923,453)	(9,579,616)	(1,582,457)	(21,340,996)	(22,923,453)	(1,455,504)	(15,492,069)	(16,947,573)	(126,953)	(5,848,927)	(5,975,880)

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 March 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	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	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	11,874,594	0	0	8,291,198	8,291,198	0	0	2,479,534	2,479,534	0	1,103,862	1,103,862	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,290,879	808,699	700,328	8,828,454	10,337,481	3,274,755	99,176	2,630,471	6,004,402	845,134	1,103,862	1,948,996	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,491,106	1,139,436	2,715,330	4,636,340	8,491,106	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,802,841	0	0	0	0	25,802,841	0	0	25,802,841	0	0	0	
99		GD-OR / AS	3,897,451	0	0	0	0	0	0	0	0	3,897,451	0	3,897,451	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	126,711,022	0	0	88,473,437	88,473,437	0	0	26,458,528	26,458,528	0	11,779,057	11,779,057	
9		CD-WA / ID / AN	30,551,098	9,372,618	5,981,741	8,266,833	23,621,192	2,749,707	1,754,903	2,425,296	6,929,906	0	0	0	
		TOTAL ACCOUNT	195,453,518	10,512,054	8,697,071	101,376,610	120,585,735	28,552,548	1,754,903	28,883,824	59,191,275	3,897,451	11,779,057	15,676,508	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,404,745	(197,277)	7,798	1,594,224	1,404,745	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	136,979	0	0	0	0	136,979	0	0	136,979	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	547,782	0	0	0	0	0	0	378,145	378,145	0	169,637	169,637	
7		CD-AA	87,868,944	0	0	61,352,733	61,352,733	0	0	18,347,914	18,347,914	0	8,168,297	8,168,297	
9		CD-WA / ID / AN	5,966,747	4,400,230	12,045	201,034	4,613,309	1,290,925	3,534	58,979	1,353,438	0	0	0	
		TOTAL ACCOUNT	95,937,306	4,202,953	19,843	63,147,991	67,370,787	1,427,904	3,534	18,785,038	20,216,476	12,109	8,337,934	8,350,043	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,544,852	24,016,893	10,122,561	16,405,398	50,544,852	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0	
99		GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444	
9		CD-WA / ID / AN	7,078,312	1,882,064	855,960	2,734,714	5,472,738	552,154	251,119	802,301	1,605,574	0	0	0	
		TOTAL ACCOUNT	83,187,144	25,898,957	10,978,521	24,288,538	61,166,016	9,717,361	2,972,037	4,393,265	17,082,663	4,222,924	715,541	4,938,465	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 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	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,857,032	254,622	162,272	3,338,417	3,755,311	74,700	47,607	979,414	1,101,721	0	0	0	
		TOTAL ACCOUNT	5,329,696	254,622	162,272	3,725,817	4,142,711	139,172	47,607	979,414	1,166,193	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,737,574	643,134	181,101	4,913,339	5,737,574	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,728,146	0	0	0	0	1,949,840	275,893	502,413	2,728,146	0	0	0	
99		GD-OR / AS	917,486	0	0	0	0	0	0	0	0	917,486	0	917,486	
8		GD-AA	5,044,894	0	0	0	0	0	0	3,482,591	3,482,591	0	1,562,303	1,562,303	
7		CD-AA	13,191,275	0	0	9,210,544	9,210,544	0	0	2,754,470	2,754,470	0	1,226,261	1,226,261	
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0	0	0	
		TOTAL ACCOUNT	28,932,725	646,634	924,819	14,392,108	15,963,561	1,950,867	494,082	6,818,165	9,263,114	917,486	2,788,564	3,706,050	
	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	1,717,397	320,384	13,580	1,383,433	1,717,397	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	166,408	0	0	0	0	71,491	0	94,917	166,408	0	0	0	
99		GD-OR / AS	8,224	0	0	0	0	0	0	0	0	8,224	0	8,224	
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	3,665,715	320,384	13,580	2,478,617	2,812,581	71,491	0	564,073	635,564	8,224	209,346	217,570	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 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	31,854,885	14,014,676	9,491,081	8,349,128	31,854,885	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	38,081,598	14,265,248	9,898,334	9,218,701	33,382,283	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	49,567,007	12,059,869	6,050,024	31,457,114	49,567,007	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,027,083	0	0	0	0	697,779	327,351	1,953	1,027,083	0	0	0	
99		GD-OR / AS	1,162,288	0	0	0	0	0	0	0	0	1,162,288	0	1,162,288	
8		GD-AA	1,257,633	0	0	0	0	0	0	868,169	868,169	0	389,464	389,464	
7		CD-AA	63,725,932	0	0	44,495,357	44,495,357	0	0	13,306,612	13,306,612	0	5,923,963	5,923,963	
9		CD-WA / ID / AN	15,880,594	7,737,053	2,888,153	1,653,192	12,278,398	2,269,871	847,317	485,008	3,602,196	0	0	0	
		TOTAL ACCOUNT	132,620,537	19,796,922	8,938,177	77,605,663	106,340,762	2,967,650	1,174,668	14,661,742	18,804,060	1,162,288	6,313,427	7,475,715	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	213,798	0	6,846	206,952	213,798	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	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	909,186	0	13,475	684,854	698,329	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	602,525,108	76,706,473	40,346,420	305,864,157	422,917,050	50,663,141	7,515,116	78,936,708	137,114,965	11,132,609	31,360,484	42,493,093	

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 March 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	14,727,314	(81,333)	(1,000)	14,809,647	14,727,314	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	428,959	0	0	0	0	0	0	296,119	296,119	0	132,840	
7		CD-AA	118,748,120	0	0	82,913,500	82,913,500	0	0	24,795,795	24,795,795	0	11,038,825	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		TOTAL ACCOUNT	134,362,061	(81,333)	30,570	98,045,432	97,994,669	0	9,262	25,186,465	25,195,727	0	11,171,665	11,171,665
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	191,467	0	0	133,688	133,688	0	0	39,980	39,980	0	17,799	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	191,467	0	0	133,688	133,688	0	0	39,980	39,980	0	17,799	17,799
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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 March 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	960,190	960,190	0	0	960,190	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	1,392,296	0	0	972,143	972,143	0	0	290,725	290,725	0	129,428	129,428
9		CD-WA / ID / AN	18,475,773	14,284,913	0	0	14,284,913	4,190,860	0	0	4,190,860	0	0	0
		TOTAL ACCOUNT	20,828,259	15,245,103	0	972,143	16,217,246	4,190,860	0	290,725	4,481,585	0	129,428	129,428
	TOTAL		304,592,519	15,483,486	30,570	204,722,089	220,236,145	5,212,774	781,463	53,983,692	59,977,929	406,156	23,972,289	24,378,445

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

ALLOCATION RATIOS:

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 March 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	3,990,541	3,990,541	0	0	0	0	3,990,541
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	2,334	2,334	0	0	0	0	2,334
7/4	154550 Supply Chain Average Cost Variance	0	0	(32)	(32)	0	0	0	0	(32)
7/4	154560 Supply Chain Invoice Price Variance	0	0	2	2	0	0	0	0	2
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	44,620,610	24,721,037	0	69,341,647	41,147,346	22,395,777	3,473,264	2,325,260	0
TOTAL		44,620,610	24,721,037	3,992,845	73,334,492	41,147,346	22,395,777	3,473,264	2,325,260	3,992,845

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	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						