

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(117,898)	(131,367)	13,469
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(117,898)	(131,367)	13,469
G-APL	Gas Net Adjusted Rate Base	600,507,322	424,204,752	176,302,570
	<b>RATE OF RETURN</b>	<b>-0.020%</b>	<b>-0.031%</b>	<b>0.008%</b>

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

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2020

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	5-01-2020 thru 05-31-2020	257,767 <b>100.000%</b>	170,395 <b>66.104%</b>	87,372 <b>33.896%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2020 thru 05-31-2020	1,160,479 <b>100.000%</b>	876,428 <b>75.523%</b>	284,051 <b>24.477%</b>
	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%
				<b>100.000%</b>	<b>72.593%</b>	<b>27.407%</b>
6	Input	Actual Therms Purchased Percent	5-01-2020 thru 05-31-2020	11,796,460 <b>100.000%</b>	7,882,395 <b>66.820%</b>	3,914,065 <b>33.180%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 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			
	<b>Total</b>		<b>150,378,462</b>	<b>117,434,624</b>	<b>23,050,240</b>	<b>9,893,598</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.093%</b>	<b>15.328%</b>	<b>6.579%</b>
	Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
	Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
	Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	XXXXXX
	<b>Total</b>		<b>98,616,201</b>	<b>72,878,077</b>	<b>17,328,929</b>	<b>8,409,195</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.901%</b>	<b>17.572%</b>	<b>8.527%</b>
	Number of Customers at		754,633	392,987	257,344	104,302
	<b>Percentage</b>		<b>100.000%</b>	<b>52.076%</b>	<b>34.102%</b>	<b>13.822%</b>
	Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
	<b>Percentage</b>		<b>100.000%</b>	<b>75.220%</b>	<b>16.524%</b>	<b>8.256%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>279.290%</b>	<b>83.526%</b>	<b>37.184%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>69.822%</b>	<b>20.882%</b>	<b>9.296%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 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
	<b>Total</b>		<b>31,632,984</b>	<b>0</b>	<b>22,175,476</b>	<b>9,457,508</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.102%</b>	<b>29.898%</b>
	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
	<b>Total</b>		<b>19,009,997</b>	<b>0</b>	<b>13,061,026</b>	<b>5,948,971</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.706%</b>	<b>31.294%</b>
	Number of Customers at		361,646	0	257,344	104,302
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.159%</b>	<b>28.841%</b>
	Net Direct Plant		932,224,866	0	616,773,795	315,451,071
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.161%</b>	<b>33.839%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.129%</b>	<b>123.871%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.032%</b>	<b>30.968%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended May 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)		<b>100.000%</b>	<b>77.318%</b>	<b>22.682%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 200,285,801 <b>68.290%</b>	Idaho 92,999,718 <b>31.710%</b>	
11	Book Depreciation Percent	5-01-2020 thru 05-31-2020	2,271,765 <b>100.000%</b>	1,609,926 <b>70.867%</b>	661,839 <b>29.133%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2020 thru 05-31-2020	718,047,908 <b>100.000%</b>	507,137,047 <b>70.627%</b>	210,910,861 <b>29.373%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2020 thru 05-31-2020	98,701,527 <b>100.000%</b>	79,760,343 <b>80.810%</b>	18,941,184 <b>19.190%</b>	
14	Net Allocated Schedule M's - AMA Percent	5-01-2020 thru 05-31-2020	-2,930,928 <b>100.000%</b>	-2,050,152 <b>69.949%</b>	-880,776 <b>30.051%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended May 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	8,731,682	0	8,731,682	6,037,673	0	6,037,673	2,694,009	0	2,694,009
99 4812XX	Commercial - Firm & Interruptible	3,585,567	0	3,585,567	2,609,710	0	2,609,710	975,857	0	975,857
99 4813XX	Industrial-Firm	176,256	0	176,256	94,084	0	94,084	82,172	0	82,172
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	15,217	0	15,217	13,584	0	13,584	1,633	0	1,633
99 499XXX	Unbilled Revenue	(1,740,029)	0	(1,740,029)	(1,217,290)	0	(1,217,290)	(522,739)	0	(522,739)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>10,768,693</b>	<b>0</b>	<b>10,768,693</b>	<b>7,537,761</b>	<b>0</b>	<b>7,537,761</b>	<b>3,230,932</b>	<b>0</b>	<b>3,230,932</b>
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	3,227,896	0	3,227,896	2,156,880	0	2,156,880	1,071,016	0	1,071,016
4 488000	Miscellaneous Service Revenues	355	0	355	195	0	195	160	0	160
99 4893XX	Transportation Revenues	422,401	0	422,401	380,139	0	380,139	42,262	0	42,262
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	998,205	8,300	1,006,505	881,046	6,025	887,071	117,159	2,275	119,434
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>4,648,857</b>	<b>8,300</b>	<b>4,657,157</b>	<b>3,418,260</b>	<b>6,025</b>	<b>3,424,285</b>	<b>1,230,597</b>	<b>2,275</b>	<b>1,232,872</b>
	<b>TOTAL GAS REVENUES</b>	<b>15,417,550</b>	<b>8,300</b>	<b>15,425,850</b>	<b>10,956,021</b>	<b>6,025</b>	<b>10,962,046</b>	<b>4,461,529</b>	<b>2,275</b>	<b>4,463,804</b>
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	10,535,507	0	10,535,507	7,154,460	0	7,154,460	3,381,047	0	3,381,047
99 808XXX	Net Natural Gas Storage Transactions	(4,023,586)	0	(4,023,586)	(2,688,560)	0	(2,688,560)	(1,335,026)	0	(1,335,026)
99 811000	Gas Used for Products Extraction	(7,966)	0	(7,966)	(5,323)	0	(5,323)	(2,643)	0	(2,643)
10 813000	Other Gas Expenses	0	80,586	80,586	0	55,032	55,032	0	25,554	25,554
99 813010	Gas Technology Institute (GTI) Expenses	5,186	0	5,186	3,566	0	3,566	1,620	0	1,620
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>6,509,141</b>	<b>80,586</b>	<b>6,589,727</b>	<b>4,464,143</b>	<b>55,032</b>	<b>4,519,175</b>	<b>2,044,998</b>	<b>25,554</b>	<b>2,070,552</b>
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	708	708	0	486	486	0	222	222
1 824000	Other Expenses	0	52,114	52,114	0	35,792	35,792	0	16,322	16,322
1 837000	Other Equipment	0	417,917	417,917	0	287,025	287,025	0	130,892	130,892
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>470,739</b>	<b>470,739</b>	<b>0</b>	<b>323,303</b>	<b>323,303</b>	<b>0</b>	<b>147,436</b>	<b>147,436</b>
G-DEPX	Depreciation Expense-Underground Storage	0	53,002	53,002	0	36,402	36,402	0	16,600	16,600
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>89,283</b>	<b>89,283</b>	<b>0</b>	<b>61,320</b>	<b>61,320</b>	<b>0</b>	<b>27,963</b>	<b>27,963</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>560,022</b>	<b>560,022</b>	<b>0</b>	<b>384,623</b>	<b>384,623</b>	<b>0</b>	<b>175,399</b>	<b>175,399</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 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	15,671	100,409	116,080	12,772	75,832	88,604	2,899	24,577	27,476
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	361,171	73,114	434,285	268,219	55,218	323,437	92,952	17,896	110,848
3	875000 Measuring & Reg Sta Exp-General	10,383	0	10,383	7,743	0	7,743	2,640	0	2,640
3	876000 Measuring & Reg Sta Exp-Industrial	718	0	718	718	0	718	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	9,329	0	9,329	4,360	0	4,360	4,969	0	4,969
3	878000 Meter & House Regulator Expenses	104,705	0	104,705	64,432	0	64,432	40,273	0	40,273
3	879000 Customer Installation Expenses	118,764	5,662	124,426	81,193	4,276	85,469	37,571	1,386	38,957
3	880000 Other Expenses	65,112	32,696	97,808	54,827	24,693	79,520	10,285	8,003	18,288
3	881000 Rents	0	5,623	5,623	0	4,247	4,247	0	1,376	1,376
	MAINTENANCE									
3	885000 Supervision & Engineering	5,904	0	5,904	2,036	0	2,036	3,868	0	3,868
3	887000 Mains	153,142	1	153,143	93,210	1	93,211	59,932	0	59,932
3	889000 Measuring & Reg Sta Exp-General	36,867	3,289	40,156	35,626	2,484	38,110	1,241	805	2,046
3	890000 Measuring & Reg Sta Exp-Industrial	2,259	450	2,709	1,883	340	2,223	376	110	486
3	891000 Measuring & Reg Sta Exp-City Gate	3,134	870	4,004	2,095	657	2,752	1,039	213	1,252
3	892000 Services	101,913	0	101,913	91,726	0	91,726	10,187	0	10,187
3	893000 Meters & House Regulators	171,416	40,171	211,587	155,597	30,338	185,935	15,819	9,833	25,652
3	894000 Other Equipment	(10)	24,424	24,414	(10)	18,446	18,436	0	5,978	5,978
	TOTAL DISTRIBUTION OPERATING EXP	1,160,478	286,709	1,447,187	876,427	216,532	1,092,959	284,051	70,177	354,228
G-DEPX	Depreciation Expense-Distribution	1,615,929	4,783	1,620,712	1,109,297	3,196	1,112,493	506,632	1,587	508,219
G-OTX	Taxes Other Than FIT	1,209,299	0	1,209,299	988,924	0	988,924	220,375	0	220,375
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,825,228	4,783	2,830,011	2,098,221	3,196	2,101,417	727,007	1,587	728,594
	TOTAL DISTRIBUTION EXPENSES	3,985,706	291,492	4,277,198	2,974,648	219,728	3,194,376	1,011,058	71,764	1,082,822

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	8,482	8,482	0	5,607	5,607	0	2,875	2,875
2	902000	Meter Reading Expenses	50,962	4,292	55,254	39,403	2,837	42,240	11,559	1,455	13,014
2	903XXX	Customer Records & Collection Expenses	46,245	369,485	415,730	42,880	244,244	287,124	3,365	125,241	128,606
2	904000	Uncollectible Accounts	0	216,810	216,810	0	143,320	143,320	0	73,490	73,490
2	905000	Misc Customer Accounts	0	6,359	6,359	0	4,204	4,204	0	2,155	2,155
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>97,207</b>	<b>605,428</b>	<b>702,635</b>	<b>82,283</b>	<b>400,212</b>	<b>482,495</b>	<b>14,924</b>	<b>205,216</b>	<b>220,140</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	429,686	6,188	435,874	364,303	4,091	368,394	65,383	2,097	67,480
2	909000	Advertising	49,829	29,159	78,988	49,829	19,275	69,104	0	9,884	9,884
2	910000	Misc Customer Service & Info Exp	0	17,945	17,945	0	11,862	11,862	0	6,083	6,083
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>479,515</b>	<b>53,292</b>	<b>532,807</b>	<b>414,132</b>	<b>35,228</b>	<b>449,360</b>	<b>65,383</b>	<b>18,064</b>	<b>83,447</b>	
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	14,621	622,856	637,477	13,144	452,150	465,294	1,477	170,706	172,183
4	921000	Office Supplies & Expenses	1	82,887	82,888	1	60,170	60,171	0	22,717	22,717
4	922000	Admin. Expenses Transferred - Credit	0	(1,335)	(1,335)	0	(969)	(969)	0	(366)	(366)
4	923000	Outside Services Employed	54,236	247,354	301,590	11,619	179,562	191,181	42,617	67,792	110,409
4	924000	Property Insurance Premium	0	35,341	35,341	0	25,655	25,655	0	9,686	9,686
4	925XXX	Injuries and Damages	1,692	92,944	94,636	1,260	67,471	68,731	432	25,473	25,905
4	926XXX	Employee Pensions and Benefits	241,666	107,241	348,907	185,733	77,849	263,582	55,933	29,392	85,325
4	928000	Regulatory Commission Expenses	44,055	24,946	69,001	28,730	18,109	46,839	15,325	6,837	22,162
4	930000	Miscellaneous General Expenses	1,239	283,409	284,648	455	205,735	206,190	784	77,674	78,458
4	931000	Rents	0	8,567	8,567	0	6,219	6,219	0	2,348	2,348
4	935000	Maintenance of General Plant	45,247	244,984	290,231	40,102	177,841	217,943	5,145	67,143	72,288
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>402,757</b>	<b>1,749,194</b>	<b>2,151,951</b>	<b>281,044</b>	<b>1,269,792</b>	<b>1,550,836</b>	<b>121,713</b>	<b>479,402</b>	<b>601,115</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 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	142,750	455,300	598,050	130,515	330,516	461,031	12,235	124,784	137,019
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	70,300	600,636	670,936	70,152	436,019	506,171	148	164,617	164,765
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	177,887	0	177,887	177,887	0	177,887	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	3,710	8,618	12,328	2,624	6,087	8,711	1,086	2,531	3,617
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	290	0	290	290	0	290	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	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(252,478)	0	(252,478)	(252,478)	0	(252,478)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(123,867)	0	(123,867)	(123,867)	0	(123,867)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	43,249	128,667	171,916	31,631	93,403	125,034	11,618	35,264	46,882
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	147,196	1,200,626	1,347,822	80,236	871,401	951,637	66,960	329,225	396,185
	TOTAL ADMIN & GENERAL EXPENSES	549,953	2,949,820	3,499,773	361,280	2,141,193	2,502,473	188,673	808,627	997,300
	TOTAL EXPENSES BEFORE FIT	11,621,522	4,540,640	16,162,162	8,296,486	3,236,016	11,532,502	3,325,036	1,304,624	4,629,660
	NET OPERATING INCOME (LOSS) BEFORE FIT			(736,312)			(570,456)			(165,856)
G-FIT	FEDERAL INCOME TAX			(962,998)			(691,089)			(271,909)
G-FIT	DEFERRED FEDERAL INCOME TAX			345,178			252,507			92,671
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			(117,898)			(131,367)			13,469

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.104%	33.896%
G-ALL 3	Direct Distribution Operating Expense	100.000%	75.523%	24.477%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended May 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	4,460	8,300	12,760	4,460	6,025	10,485	0	2,275	2,275
4	495028	Deferred Exchange Reservation	375,000	0	375,000	250,575	0	250,575	124,425	0	124,425
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	471,352	0	471,352	513,064	0	513,064	(41,712)	0	(41,712)
4	495329	Amortization Res Decoupling Deferral	(46,825)	0	(46,825)	(20,748)	0	(20,748)	(26,077)	0	(26,077)
4	495338	Non-Res Decoupling Deferred Rev	238,220	0	238,220	184,815	0	184,815	53,405	0	53,405
4	495339	Amortization Non-Res Decoupling	(44,000)	0	(44,000)	(51,119)	0	(51,119)	7,119	0	7,119
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>998,207</b>	<b>8,300</b>	<b>1,006,507</b>	<b>881,047</b>	<b>6,025</b>	<b>887,072</b>	<b>117,160</b>	<b>2,275</b>	<b>119,435</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended May 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	8,220,897	0	8,220,897	5,493,237	0	5,493,237	2,727,660	0	2,727,660
1	804001	Pipeline Demand Costs	2,255,483	0	2,255,483	1,549,066	0	1,549,066	706,417	0	706,417
1	804002	Transport Variable Charges	31,101	0	31,101	21,360	0	21,360	9,741	0	9,741
6	804010	Gas Costs - Fixed Hedge	(20,913)	0	(20,913)	(13,974)	0	(13,974)	(6,939)	0	(6,939)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	30,223	0	30,223	20,195	0	20,195	10,028	0	10,028
6	804018	Merchandise Processing Fee	10,790	0	10,790	7,210	0	7,210	3,580	0	3,580
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	(150,549)	0	(150,549)	(100,597)	0	(100,597)	(49,952)	0	(49,952)
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	855,355	0	855,355	571,548	0	571,548	283,807	0	283,807
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(95,851)	0	(95,851)	47,690	0	47,690	(143,541)	0	(143,541)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(601,029)	0	(601,029)	(441,275)	0	(441,275)	(159,754)	0	(159,754)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>10,535,507</b>	<b>0</b>	<b>10,535,507</b>	<b>7,154,460</b>	<b>0</b>	<b>7,154,460</b>	<b>3,381,047</b>	<b>0</b>	<b>3,381,047</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	66.820%	33.180%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended May 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	12,716	6,188	18,904	9,666	4,091	13,757	3,050	2,097	5,147
99	908600	Public Purpose Tariff Rider Expense Offset	506,226	0	506,226	430,242	0	430,242	75,984	0	75,984
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(89,256)	0	(89,256)	(75,605)	0	(75,605)	(13,651)	0	(13,651)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			429,686	6,188	435,874	364,303	4,091	368,394	65,383	2,097	67,480

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.104%	33.896%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.65%	53.65%
2	Cost of Debt		5.048%	5.033%
	Total Cost of Debt		2.708%	2.700%
	Total Weighted Cost		2.708%	2.700%
G-APL	Net Rate Base	600,507,322	424,204,752	176,302,570
	Interest Deduction for FIT Calculation	16,247,634	11,487,465	4,760,169
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 May 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,425,850	10,962,046	4,463,804
G-OPS	Operating & Maintenance Expense	11,895,046	8,418,128	3,476,918
G-OPS	Book Deprec/Amort and Reg Amortizations	2,849,620	1,975,498	874,122
G-OTX	Taxes Other than FIT	1,417,496	1,138,876	278,620
	Net Operating Income Before FIT	(736,312)	(570,456)	(165,856)
G-INT	Less: Interest Expense	1,353,970	957,289	396,681
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,213)	0	(4,213)
G-SCM	Schedule M Adjustments	(2,491,210)	(1,763,153)	(728,057)
	Taxable Net Operating Income	(4,585,705)	(3,290,898)	(1,294,807)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(962,998)	(691,089)	(271,909)
G-DTE	Deferred FIT	345,178	252,507	92,671
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	(618,414)	(439,089)	(179,325)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-1A</b>
For Month Ended May 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	1,832,275	1,121,125	2,953,400	1,312,034	811,508	2,123,542	520,241	309,617	829,858
12	997001	Contributions In Aid of Construction	0	62,697	62,697	0	44,281	44,281	0	18,416	18,416
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	95,653	95,653	0	67,557	67,557	0	28,096	28,096
99	997010	Deferred Gas Credit and Refunds	(696,880)	(375,000)	(1,071,880)	(393,584)	(264,851)	(658,435)	(303,296)	(110,149)	(413,445)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,336	12,336	0	5,131	5,131
99	997018	DSM Tariff Rider	(58,215)	0	(58,215)	40,274	0	40,274	(98,489)	0	(98,489)
12	997020	FAS87 Current Pension Accrual	0	228,277	228,277	0	161,225	161,225	0	67,052	67,052
12	997027	Customer Uncollectibles	0	24,683	24,683	0	17,433	17,433	0	7,250	7,250
99	997031	Decoupling Mechanism	(618,745)	0	(618,745)	(626,011)	0	(626,011)	7,266	0	7,266
12	997032	Interest Rate Swaps	0	56,361	56,361	0	39,806	39,806	0	16,555	16,555
12	997035	Leases	0	5,821	5,821	0	4,226	4,226	0	1,595	1,595
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,849,751)	(2,849,751)	0	(1,185,181)	(1,185,181)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(26,478)	0	(26,478)	(12,827)	0	(12,827)	(13,651)	0	(13,651)
12	997080	Book Transportation Depreciation	0	96,698	96,698	0	68,295	68,295	0	28,403	28,403
12	997081	Deferred Compensation	0	229,104	229,104	0	161,809	161,809	0	67,295	67,295
4	997082	Meal Disallowances	0	3,504	3,504	0	2,544	2,544	0	960	960
12	997083	Paid Time Off	0	(25,439)	(25,439)	0	(17,967)	(17,967)	0	(7,472)	(7,472)
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	(329,593)	(329,593)	0	(137,074)	(137,074)
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	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(252,187)	0	(252,187)	(252,187)	0	(252,187)	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	41,412	0	41,412	41,412	0	41,412	0	0	0
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	28,394	28,394	0	20,054	20,054	0	8,340	8,340
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	937	937	0	390	390
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>439,717</b>	<b>(2,930,927)</b>	<b>(2,491,210)</b>	<b>286,998</b>	<b>(2,050,151)</b>	<b>(1,763,153)</b>	<b>152,719</b>	<b>(880,776)</b>	<b>(728,057)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.104%	33.896%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	66.820%	33.180%
G-ALL	11	Book Depreciation	100.000%	70.867%	29.133%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.627%	29.373%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	95,510	67,456	28,054
99	410100	Deferred Federal Income Tax Exp	295,413	212,564	82,849
		<b>SUBTOTAL</b>	<b>390,923</b>	<b>280,020</b>	<b>110,903</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(42,770)	(30,207)	(12,563)
99	411100	Deferred Federal Income Tax Exp	(2,975)	2,694	(5,669)
		<b>SUBTOTAL</b>	<b>(45,745)</b>	<b>(27,513)</b>	<b>(18,232)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>345,178</b>	<b>252,507</b>	<b>92,671</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.627%	29.373%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended May 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
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>36,281</b>	<b>36,281</b>	<b>0</b>	<b>24,918</b>	<b>24,918</b>	<b>0</b>	<b>11,363</b>	<b>11,363</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	348,030	0	348,030	348,030	0	348,030	0	0	0
99	408120	Municipal Occupation & License Tax	383,518	0	383,518	312,822	0	312,822	70,696	0	70,696
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	(3,757)	0	(3,757)	0	0	0	(3,757)	0	(3,757)
99	411410	State Income Tax-ITC Deferred	(3,757)	0	(3,757)	0	0	0	(3,757)	0	(3,757)
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>1,209,299</b>	<b>0</b>	<b>1,209,299</b>	<b>988,924</b>	<b>0</b>	<b>988,924</b>	<b>220,375</b>	<b>0</b>	<b>220,375</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	43,249	128,667	171,916	31,631	93,403	125,034	11,618	35,264	46,882
		<b>TOTAL A&amp;G TAX</b>	<b>43,249</b>	<b>128,667</b>	<b>171,916</b>	<b>31,631</b>	<b>93,403</b>	<b>125,034</b>	<b>11,618</b>	<b>35,264</b>	<b>46,882</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>1,252,548</b>	<b>164,948</b>	<b>1,417,496</b>	<b>1,020,555</b>	<b>118,321</b>	<b>1,138,876</b>	<b>231,993</b>	<b>46,627</b>	<b>278,620</b>

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 May 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)	4,147,943	53,261,398	57,409,341	4,138,681	38,664,047	42,802,728	9,262	14,597,351	14,606,613
TOTAL INTANGIBLE PLANT			5,942,058	54,604,765	60,546,823	5,160,595	39,639,237	44,799,832	781,463	14,965,528	15,746,991
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	1,714,024	1,714,024	0	1,177,192	1,177,192	0	536,832	536,832
1	352XXX	Wells	0	22,356,543	22,356,543	0	15,354,474	15,354,474	0	7,002,069	7,002,069
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	14,229,760	14,229,760	0	9,772,999	9,772,999	0	4,456,761	4,456,761
1	355000	Measuring & Regulating Equipment	0	838,615	838,615	0	575,961	575,961	0	262,654	262,654
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,852,233	1,852,233	0	1,272,114	1,272,114	0	580,119	580,119
TOTAL UNDERGROUND STORAGE PLANT			0	44,888,098	44,888,098	0	30,860,947	30,860,947	0	14,027,151	14,027,151
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	620,061	0	620,061	482,594	0	482,594	137,467	0	137,467
6	375000	Structures & Improvements	1,459,270	0	1,459,270	831,486	0	831,486	627,784	0	627,784
6	376000	Mains	388,037,661	2,517,882	390,555,543	256,802,688	1,682,449	258,485,137	131,234,973	835,433	132,070,406
6	378000	Measuring & Reg Station Equip-General	6,652,400	0	6,652,400	4,168,838	0	4,168,838	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,369,012	0	6,369,012	1,860,396	0	1,860,396	4,508,616	0	4,508,616
6	380000	Services	283,066,304	0	283,066,304	194,124,713	0	194,124,713	88,941,591	0	88,941,591
6	381XXX	Meters	101,528,209	0	101,528,209	70,449,816	0	70,449,816	31,078,393	0	31,078,393
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	3,842,487	0	3,842,487	2,898,901	0	2,898,901	943,586	0	943,586
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			791,663,999	2,517,882	794,181,881	531,683,357	1,682,449	533,365,806	259,980,642	835,433	260,816,075
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,640,780	6,014,710	3,274,754	1,917,021	5,191,775	99,176	723,759	822,935
4	390XXX	Structures & Improvements	30,428,632	28,969,771	59,398,403	28,673,596	21,030,026	49,703,622	1,755,036	7,939,745	9,694,781
4	391XXX	Office Furniture & Equipment	1,431,682	19,087,810	20,519,492	1,429,575	13,856,414	15,285,989	2,107	5,231,396	5,233,503
4	392XXX	Transportation Equipment	12,703,227	4,549,217	17,252,444	9,726,044	3,302,413	13,028,457	2,977,183	1,246,804	4,223,987
4	393000	Stores Equipment	192,528	979,414	1,171,942	144,921	710,986	855,907	47,607	268,428	316,035
4	394000	Tools, Shop & Garage Equipment	2,486,081	6,848,899	9,334,980	1,986,006	4,971,821	6,957,827	500,075	1,877,078	2,377,153
4	395XXX	Laboratory Equipment	73,729	564,072	637,801	73,729	409,477	483,206	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,586,474	1,077,797	4,664,271	2,619,311	782,405	3,401,716	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,218,274	14,576,539	18,794,813	2,999,297	10,581,547	13,580,844	1,218,977	3,994,992	5,213,969
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,496,502	79,437,218	137,933,720	50,927,233	57,665,859	108,593,092	7,569,269	21,771,359	29,340,628

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended May 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			856,102,559	181,447,963	1,037,550,522	587,771,185	129,848,492	717,619,677	268,331,374	51,599,471	319,930,845
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,390,292)	(17,390,292)	0	(11,943,653)	(11,943,653)	0	(5,446,639)	(5,446,639)
G-ADEP		Distribution Plant	(237,056,397)	(1,872,549)	(238,928,946)	(150,723,613)	(1,251,237)	(151,974,850)	(86,332,784)	(621,312)	(86,954,096)
G-ADEP		General Plant	(14,710,573)	(24,521,620)	(39,232,193)	(11,031,769)	(17,800,980)	(28,832,749)	(3,678,804)	(6,720,640)	(10,399,444)
TOTAL ACCUMULATED DEPRECIATION			(251,766,970)	(43,784,461)	(295,551,431)	(161,755,382)	(30,995,870)	(192,751,252)	(90,011,588)	(12,788,591)	(102,800,179)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(370,946)	(851,833)	(1,222,779)	(250,217)	(618,371)	(868,588)	(120,729)	(233,462)	(354,191)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,359,250)	(21,369,154)	(22,728,404)	(1,350,280)	(15,512,509)	(16,862,789)	(8,970)	(5,856,645)	(5,865,615)
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			(1,730,196)	(22,220,987)	(23,951,183)	(1,600,497)	(16,130,880)	(17,731,377)	(129,699)	(6,090,107)	(6,219,806)
TOTAL ACCUMULATED DEPR/AMORT			(253,497,166)	(66,005,448)	(319,502,614)	(163,355,879)	(47,126,750)	(210,482,629)	(90,141,287)	(18,878,698)	(109,019,985)
NET GAS UTILITY PLANT before DFIT			602,605,393	115,442,515	718,047,908	424,415,306	82,721,742	507,137,048	178,190,087	32,720,773	210,910,860
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,468,417)	(112,468,417)	0	(79,433,069)	(79,433,069)	0	(33,035,348)	(33,035,348)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,956,171)	(17,956,171)	0	(13,031,314)	(13,031,314)	0	(4,924,857)	(4,924,857)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(495,676)	(495,676)	0	(359,826)	(359,826)	0	(135,850)	(135,850)
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	(333,453)	(333,453)	0	(235,508)	(235,508)	0	(97,945)	(97,945)
TOTAL ACCUMULATED DFIT			0	(131,255,668)	(131,255,668)	0	(93,061,133)	(93,061,133)	0	(38,194,535)	(38,194,535)
NET GAS UTILITY PLANT			602,605,393	(15,813,153)	586,792,240	424,415,306	(10,339,391)	414,075,915	178,190,087	(5,473,762)	172,716,325

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%	66.820%	33.180%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.627%	29.373%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended May 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	602,605,393	(15,813,153)	586,792,240	424,415,306	(10,339,391)	414,075,915	178,190,087	(5,473,762)	172,716,325
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,838,966)	0	(3,838,966)	(3,838,966)	0	(3,838,966)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,349,455	2,453,152	3,802,607	946,671	1,780,817	2,727,488	402,784	672,335	1,075,119
4	182318	Accumulated Amortization - AFUDC	(179,339)	(322,152)	(501,491)	(121,205)	(233,709)	(354,914)	(58,134)	(88,443)	(146,577)
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	5,782,225	5,782,225	0	3,971,232	3,971,232	0	1,810,993	1,810,993
1	164115	Gas Inventory--Clay Basin	0	70,917	70,917	0	51,481	51,481	0	19,436	19,436
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(629,827)	0	(629,827)	(629,827)	0	(629,827)	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	9,931,823	0	9,931,823	9,931,823	0	9,931,823	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,085,683)	0	(2,085,683)	(2,085,683)	0	(2,085,683)	0	0	0
C-WKC		Working Capital	(4,547,587)	0	(4,547,587)	(3,579,892)	0	(3,579,892)	(967,695)	0	(967,695)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(124)	13,715,206	13,715,082	622,921	9,505,916	10,128,837	(623,045)	4,209,290	3,586,245
		NET RATE BASE	602,605,269	(2,097,947)	600,507,322	425,038,227	(833,475)	424,204,752	177,567,042	(1,264,472)	176,302,570

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended May 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
<b>Electric Production</b>													
	Steam (ED-AN)	266,245	266,245										
	Steam (ED-ID)	352,907	352,907										
	Steam (ED-WA)	939,380	939,380										
	Hydro (ED-AN)	1,202,139	1,202,139										
	Other (ED-AN)	873,728	873,728										
<b>Total Electric Production</b>		<b>3,634,399</b>	<b>3,634,399</b>										
<b>Electric Transmission</b>													
	ED-AN	1,315,628	1,315,628										
	ED-ID	82,196	82,196										
	ED-WA	42,427	42,427										
<b>Total Electric Transmission</b>		<b>1,440,251</b>	<b>1,440,251</b>										
<b>Electric Distribution</b>													
	ED-AN	6,605	6,605										
	ED-ID	1,421,767	1,421,767										
	ED-WA	2,713,900	2,713,900										
<b>Total Electric Distribution</b>		<b>4,142,272</b>	<b>4,142,272</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	53,002		53,002		53,002	53,002		36,402	36,402		16,600	16,600
	GD-OR	9,646			9,646								
<b>Total Gas Underground Storage</b>		<b>62,648</b>		<b>53,002</b>	<b>9,646</b>		<b>53,002</b>	<b>53,002</b>		<b>36,402</b>	<b>36,402</b>		<b>16,600</b>
<b>Gas Distribution</b>													
6	GD-AN	4,783		4,783			4,783		3,196	3,196		1,587	1,587
	GD-ID	506,632		506,632		506,632	506,632				506,632		506,632
	GD-WA	1,109,297		1,109,297		1,109,297	1,109,297	1,109,297		1,109,297			
	GD-OR	761,494			761,494								
<b>Total Gas Distribution</b>		<b>2,382,206</b>		<b>1,620,712</b>	<b>761,494</b>		<b>1,615,929</b>	<b>4,783</b>	<b>1,620,712</b>	<b>1,109,297</b>	<b>3,196</b>	<b>1,112,493</b>	<b>506,632</b>
<b>General Plant</b>													
	ED-AN	239,730	239,730										
	ED-ID	39,417	39,417										
	ED-WA	79,620	79,620										
7,4	CD-AA	2,011,466	1,404,466	420,014	186,986	420,014	420,014		304,901	304,901		115,113	115,113
9,4	CD-AN	50,697	39,197	11,500		11,500	11,500		8,348	8,348		3,152	3,152
9	CD-ID	39,572	30,596	8,976		8,976	8,976				8,976		8,976
9	CD-WA	175,708	135,852	39,856		39,856	39,856	39,856		39,856			
8,4	GD-AA	30,641		21,152	9,489	21,152	21,152		15,355	15,355		5,797	5,797
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,259		3,259		3,259	3,259				3,259		3,259
	GD-WA	90,659		90,659		90,659	90,659	90,659		90,659			
	GD-OR	18,846			18,846								
<b>Total General Plant</b>		<b>2,782,249</b>	<b>1,968,878</b>	<b>598,050</b>	<b>215,321</b>		<b>142,750</b>	<b>455,300</b>	<b>598,050</b>	<b>130,515</b>	<b>330,516</b>	<b>461,031</b>	<b>12,235</b>
<b>Total Depreciation Expense</b>		<b>14,444,025</b>	<b>11,185,800</b>	<b>2,271,764</b>	<b>986,461</b>		<b>1,758,679</b>	<b>513,085</b>	<b>2,271,764</b>	<b>1,239,812</b>	<b>370,114</b>	<b>1,609,926</b>	<b>518,867</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	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	66.820%		33.180%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended May 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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	75,774	75,774											
Misc Intangible Plt (303000) ED-AN	19,346	19,346											
<b>Total Production/Transmission</b>	<b>95,120</b>	<b>95,120</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	489	489											
<b>Total Distribution</b>	<b>2,502</b>	<b>2,502</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	34,579	24,144	7,221	3,214		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
9,4 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									
<b>Total General Plant - 303000</b>	<b>39,301</b>	<b>24,770</b>	<b>10,700</b>	<b>3,831</b>	<b>3,295</b>	<b>7,405</b>	<b>10,700</b>	<b>2,070</b>	<b>5,376</b>	<b>7,446</b>	<b>1,225</b>	<b>2,029</b>	<b>3,254</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	2,846,965	1,987,836	594,475	264,654		594,475	594,475		431,547	431,547		162,928	162,928
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	309,270	239,118	70,152			70,152	70,152		70,152	70,152			0
ED-AN	257,806	257,806											
ED-ID	(3)	(3)											
ED-WA	16,459	16,459											
8,4 GD-AA	6,452		4,454	1,998		4,454	4,454		3,233	3,233		1,221	1,221
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>3,445,126</b>	<b>2,507,538</b>	<b>670,936</b>	<b>266,652</b>	<b>70,300</b>	<b>600,636</b>	<b>670,936</b>	<b>70,152</b>	<b>436,019</b>	<b>506,171</b>	<b>148</b>	<b>164,617</b>	<b>164,765</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	3,946	3,946											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>3,946</b>	<b>3,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>3,585,995</b>	<b>2,633,876</b>	<b>681,636</b>	<b>270,483</b>	<b>73,595</b>	<b>608,041</b>	<b>681,636</b>	<b>72,222</b>	<b>441,395</b>	<b>513,617</b>	<b>1,373</b>	<b>166,646</b>	<b>168,019</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended May 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(72,111,406)	(72,111,406)											
	Steam (ED-ID)	(86,754,205)	(86,754,205)											
	Steam (ED-WA)	(160,231,185)	(160,231,185)											
	Hydro (ED-AN)	(149,513,213)	(149,513,213)											
	Other (ED-AN)	(142,637,620)	(142,637,620)											
<b>Total Electric Production</b>		<b>(611,247,629)</b>	<b>(611,247,629)</b>											
<b>Electric Transmission</b>														
	ED-AN	(210,096,313)	(210,096,313)											
	ED-ID	(8,977,153)	(8,977,153)											
	ED-WA	(15,411,828)	(15,411,828)											
<b>Total Electric Transmission</b>		<b>(234,485,294)</b>	<b>(234,485,294)</b>											
<b>Electric Distribution</b>														
	ED-AN	(274,962)	(274,962)											
	ED-ID	(237,528,084)	(237,528,084)											
	ED-WA	(364,525,663)	(364,525,663)											
<b>Total Electric Distribution</b>		<b>(602,328,709)</b>	<b>(602,328,709)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,390,292)		(17,390,292)		(17,390,292)	(17,390,292)		(11,943,653)	(11,943,653)		(5,446,639)	(5,446,639)	
	GD-OR	(1,321,626)		(1,321,626)										
<b>Total Gas Underground Storage</b>		<b>(18,711,918)</b>		<b>(17,390,292)</b>	<b>(1,321,626)</b>	<b>(17,390,292)</b>	<b>(17,390,292)</b>		<b>(11,943,653)</b>	<b>(11,943,653)</b>		<b>(5,446,639)</b>	<b>(5,446,639)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,872,549)		(1,872,549)		(1,872,549)	(1,872,549)		(1,251,237)	(1,251,237)		(621,312)	(621,312)	
	GD-ID	(86,332,784)		(86,332,784)		(86,332,784)	(86,332,784)					(86,332,784)	(86,332,784)	
	GD-WA	(150,723,613)		(150,723,613)		(150,723,613)	(150,723,613)	(150,723,613)		(150,723,613)				
	GD-OR	(120,790,201)		(120,790,201)										
<b>Total Gas Distribution</b>		<b>(359,719,147)</b>		<b>(238,928,946)</b>	<b>(120,790,201)</b>	<b>(237,056,397)</b>	<b>(1,872,549)</b>	<b>(238,928,946)</b>	<b>(150,723,613)</b>	<b>(1,251,237)</b>	<b>(151,974,850)</b>	<b>(86,332,784)</b>	<b>(621,312)</b>	<b>(86,954,096)</b>
<b>General Plant</b>														
	ED-AN	(35,981,477)	(35,981,477)											
	ED-ID	(11,618,921)	(11,618,921)											
	ED-WA	(20,961,397)	(20,961,397)											
7,4	CD-AA	(86,012,487)	(60,056,499)	(17,960,267)	(7,995,721)	(17,960,267)	(17,960,267)		(13,037,897)	(13,037,897)		(4,922,370)	(4,922,370)	
9,4	CD-AN	(7,739,226)	(5,983,737)	(1,755,489)		(1,755,489)	(1,755,489)		(1,274,362)	(1,274,362)		(481,127)	(481,127)	
9	CD-ID	(6,608,746)	(5,109,684)	(1,499,062)		(1,499,062)	(1,499,062)				(1,499,062)		(1,499,062)	
9	CD-WA	(6,445,074)	(4,983,138)	(1,461,936)		(1,461,936)	(1,461,936)	(1,461,936)		(1,461,936)				
8,4	GD-AA	(1,922,193)		(1,326,928)	(595,265)	(1,326,928)	(1,326,928)		(963,257)	(963,257)		(363,671)	(363,671)	
4	GD-AN	(3,478,936)		(3,478,936)		(3,478,936)	(3,478,936)		(2,525,464)	(2,525,464)		(953,472)	(953,472)	
	GD-ID	(2,179,742)		(2,179,742)		(2,179,742)	(2,179,742)				(2,179,742)		(2,179,742)	
	GD-WA	(9,569,833)		(9,569,833)		(9,569,833)	(9,569,833)	(9,569,833)		(9,569,833)				
	GD-OR	(5,106,884)		(5,106,884)										
<b>Total General Plant</b>		<b>(197,624,916)</b>	<b>(144,694,853)</b>	<b>(39,232,193)</b>	<b>(13,697,870)</b>	<b>(14,710,573)</b>	<b>(24,521,620)</b>	<b>(39,232,193)</b>	<b>(11,031,769)</b>	<b>(17,800,980)</b>	<b>(28,832,749)</b>	<b>(3,678,804)</b>	<b>(6,720,640)</b>	<b>(10,399,444)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,024,117,613)</b>	<b>(1,592,756,485)</b>	<b>(295,551,431)</b>	<b>(135,809,697)</b>	<b>(251,766,970)</b>	<b>(43,784,461)</b>	<b>(295,551,431)</b>	<b>(161,755,382)</b>	<b>(30,995,870)</b>	<b>(192,751,252)</b>	<b>(90,011,588)</b>	<b>(12,788,591)</b>	<b>(102,800,179)</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	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	66.820%		33.180%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended May 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(13,240,954)	(13,240,954)											
Misc Intangible Plt (303000)	ED-AN	(2,155,224)	(2,155,224)											
<b>Total Production/Transmission</b>		<b>(15,396,178)</b>	<b>(15,396,178)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(202,231)	(202,231)											
Misc Intangible Plt (303000)	ED-WA	(50,739)	(50,739)											
<b>Total Distribution</b>		<b>(252,970)</b>	<b>(252,970)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,949,246)	(2,757,482)	(824,642)	(367,122)		(824,642)	(824,642)		(598,632)	(598,632)		(226,010)	(226,010)
9,4	CD-AN	(119,874)	(92,683)	(27,191)			(27,191)	(27,191)		(19,739)	(19,739)		(7,452)	(7,452)
	GD-ID	(120,729)		(120,729)			(120,729)	(120,729)				(120,729)		(120,729)
	GD-WA	(250,217)		(250,217)			(250,217)	(250,217)	(250,217)		(250,217)			
	GD-OR	(104,045)			(104,045)									
<b>Total General Plant - 303000</b>		<b>(4,544,111)</b>	<b>(2,850,165)</b>	<b>(1,222,779)</b>	<b>(471,167)</b>	<b>(370,946)</b>	<b>(851,833)</b>	<b>(1,222,779)</b>	<b>(250,217)</b>	<b>(618,371)</b>	<b>(868,588)</b>	<b>(120,729)</b>	<b>(233,462)</b>	<b>(354,191)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(101,752,253)	(71,046,475)	(21,246,888)	(9,458,890)		(21,246,888)	(21,246,888)		(15,423,753)	(15,423,753)		(5,823,135)	(5,823,135)
9,4	CD-AN	(139,296)	(107,699)	(31,597)			(31,597)	(31,597)		(22,937)	(22,937)		(8,660)	(8,660)
9	CD-ID	(39,547)	(30,577)	(8,970)			(8,970)	(8,970)	0	0	0	(8,970)		(8,970)
9	CD-WA	(5,952,828)	(4,602,548)	(1,350,280)			(1,350,280)	(1,350,280)	(1,350,280)		(1,350,280)	0		0
	ED-AN	(6,701,193)	(6,701,193)											
	ED-ID	190	190											
	ED-WA	11,195	11,195											
8,4	GD-AA	(131,343)		(90,669)	(40,674)		(90,669)	(90,669)		(65,819)	(65,819)		(24,850)	(24,850)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(114,705,075)</b>	<b>(82,477,107)</b>	<b>(22,728,404)</b>	<b>(9,499,564)</b>	<b>(1,359,250)</b>	<b>(21,369,154)</b>	<b>(22,728,404)</b>	<b>(1,350,280)</b>	<b>(15,512,509)</b>	<b>(16,862,789)</b>	<b>(8,970)</b>	<b>(5,856,645)</b>	<b>(5,865,615)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0		0
9	CD-WA	0	0	0			0	0	0	0	0			
4	ED-AN	(209,723)	(209,723)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(209,723)</b>	<b>(209,723)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(135,108,057)</b>	<b>(101,186,143)</b>	<b>(23,951,183)</b>	<b>(9,970,731)</b>	<b>(1,730,196)</b>	<b>(22,220,987)</b>	<b>(23,951,183)</b>	<b>(1,600,497)</b>	<b>(16,130,880)</b>	<b>(17,731,377)</b>	<b>(129,699)</b>	<b>(6,090,107)</b>	<b>(6,219,806)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 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%			



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended May 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	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,499,406	1,149,950	2,713,116	4,636,340	8,499,406	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,925,010	0	0	0	0	25,925,010	0	0	0	25,925,010	0	0	
99		GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,124,730	0	0	88,762,300	88,762,300	0	0	26,544,915	26,544,915	0	11,817,515	11,817,515	
9		CD-WA / ID / AN	30,544,812	9,368,799	5,982,196	8,265,338	23,616,333	2,748,586	1,755,036	2,424,857	6,928,479	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>195,964,612</b>	<b>10,518,749</b>	<b>8,695,312</b>	<b>101,663,978</b>	<b>120,878,039</b>	<b>28,673,596</b>	<b>1,755,036</b>	<b>28,969,772</b>	<b>59,398,404</b>	<b>3,870,654</b>	<b>11,817,515</b>	<b>15,688,169</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,162,112	(48,535)	7,798	1,202,849	1,162,112	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	314,844	0	0	0	0	0	0	217,343	217,343	0	97,501	97,501	
7		CD-AA	90,089,018	0	0	62,902,855	62,902,855	0	0	18,811,488	18,811,488	0	8,374,675	8,374,675	
9		CD-WA / ID / AN	5,960,456	4,400,230	7,182	201,034	4,608,446	1,290,924	2,107	58,979	1,352,010	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>97,677,190</b>	<b>4,351,695</b>	<b>14,980</b>	<b>64,306,738</b>	<b>68,673,413</b>	<b>1,429,575</b>	<b>2,107</b>	<b>19,087,810</b>	<b>20,519,492</b>	<b>12,109</b>	<b>8,472,176</b>	<b>8,484,285</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,887,015	24,107,123	10,250,418	16,529,474	50,887,015	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,006,478	0	0	0	0	9,173,891	2,720,918	2,111,669	14,006,478	0	0	0	
99		GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429	
9		CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>83,814,138</b>	<b>25,989,187</b>	<b>11,123,919</b>	<b>24,509,134</b>	<b>61,622,240</b>	<b>9,726,045</b>	<b>2,977,183</b>	<b>4,549,217</b>	<b>17,252,445</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended May 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	4,882,375	274,216	162,272	3,338,417	3,774,905	80,449	47,607	979,414	1,107,470	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,355,039</b>	<b>274,216</b>	<b>162,272</b>	<b>3,725,817</b>	<b>4,162,305</b>	<b>144,921</b>	<b>47,607</b>	<b>979,414</b>	<b>1,171,942</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,857,933	654,248	183,668	5,020,017	5,857,933	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,768,544	0	0	0	0	1,983,858	281,885	502,801	2,768,544	0	0	0	
99		GD-OR / AS	919,680	0	0	0	0	0	0	0	0	919,680	0	919,680	
8		GD-AA	5,083,270	0	0	0	0	0	0	3,509,083	3,509,083	0	1,574,187	1,574,187	
7		CD-AA	13,209,726	0	0	9,223,427	9,223,427	0	0	2,758,323	2,758,323	0	1,227,976	1,227,976	
9		CD-WA / ID / AN	1,318,289	7,319	743,718	268,225	1,019,262	2,147	218,189	78,691	299,027	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,157,442</b>	<b>661,567</b>	<b>927,386</b>	<b>14,511,669</b>	<b>16,100,622</b>	<b>1,986,005</b>	<b>500,074</b>	<b>6,848,898</b>	<b>9,334,977</b>	<b>919,680</b>	<b>2,802,163</b>	<b>3,721,843</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,758,943	324,358	13,580	1,421,005	1,758,943	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,646	0	0	0	0	73,729	0	94,917	168,646	0	0	0	
99		GD-OR / AS	8,960	0	0	0	0	0	0	0	0	8,960	0	8,960	
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	
		<b>TOTAL ACCOUNT</b>	<b>3,710,235</b>	<b>324,358</b>	<b>13,580</b>	<b>2,516,189</b>	<b>2,854,127</b>	<b>73,729</b>	<b>0</b>	<b>564,073</b>	<b>637,802</b>	<b>8,960</b>	<b>209,346</b>	<b>218,306</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended May 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	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,214,073	0	0	0	0	2,545,799	847,685	820,589	4,214,073	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	
		<b>TOTAL ACCOUNT</b>	<b>38,214,359</b>	<b>14,265,248</b>	<b>9,898,334</b>	<b>9,293,544</b>	<b>33,457,126</b>	<b>2,619,311</b>	<b>967,164</b>	<b>1,077,797</b>	<b>4,664,272</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,789,688	12,190,308	6,060,622	31,538,758	49,789,688	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,119,871	0	0	0	0	746,257	371,661	1,953	1,119,871	0	0	0	
99		GD-OR / AS	1,216,587	0	0	0	0	0	0	0	0	1,216,587	0	1,216,587	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	65,778,450	0	0	45,928,487	45,928,487	0	0	13,735,198	13,735,198	0	6,114,765	6,114,765	
9		CD-WA / ID / AN	15,807,413	7,679,684	2,888,153	1,653,980	12,221,817	2,253,040	847,317	485,239	3,585,596	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,225,029</b>	<b>19,869,992</b>	<b>8,948,775</b>	<b>79,121,225</b>	<b>107,939,992</b>	<b>2,999,297</b>	<b>1,218,978</b>	<b>14,576,538</b>	<b>18,794,813</b>	<b>1,216,587</b>	<b>6,273,637</b>	<b>7,490,224</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	267,442	0	6,846	260,596	267,442	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	
		<b>TOTAL ACCOUNT</b>	<b>962,830</b>	<b>0</b>	<b>13,475</b>	<b>738,498</b>	<b>751,973</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>607,537,927</b>	<b>77,063,711</b>	<b>40,498,361</b>	<b>309,366,521</b>	<b>426,928,593</b>	<b>50,927,234</b>	<b>7,569,270</b>	<b>79,437,218</b>	<b>137,933,722</b>	<b>11,160,044</b>	<b>31,515,568</b>	<b>42,675,612</b>	

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended May 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	10,719,247	319,716	0	10,399,531	10,719,247	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	
		<b>TOTAL ACCOUNT</b>	<b>19,336,213</b>	<b>319,716</b>	<b>0</b>	<b>14,894,403</b>	<b>15,214,119</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,343,367</b>	<b>3,137,482</b>	<b>406,156</b>	<b>578,456</b>	<b>984,612</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,206,095	(81,333)	(1,000)	15,288,428	15,206,095	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	463,924	0	0	0	0	0	0	320,256	320,256	0	143,668	
7		CD-AA	121,616,506	0	0	84,916,293	84,916,293	0	0	25,394,743	25,394,743	0	11,305,470	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		<b>TOTAL ACCOUNT</b>	<b>137,744,193</b>	<b>(81,333)</b>	<b>30,570</b>	<b>100,527,006</b>	<b>100,476,243</b>	<b>0</b>	<b>9,262</b>	<b>25,809,550</b>	<b>25,818,812</b>	<b>0</b>	<b>11,449,138</b>	<b>11,449,138</b>
	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	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>179,769</b>	<b>0</b>	<b>0</b>	<b>125,520</b>	<b>125,520</b>	<b>0</b>	<b>0</b>	<b>37,538</b>	<b>37,538</b>	<b>0</b>	<b>16,711</b>	<b>16,711</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,403,371</b>	<b>70,403,371</b>	<b>0</b>	<b>0</b>	<b>21,054,564</b>	<b>21,054,564</b>	<b>0</b>	<b>9,373,269</b>	<b>9,373,269</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended May 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	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	842,379	842,379	0	0	842,379	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	1,394,364	0	0	973,587	973,587	0	0	291,157	291,157	0	129,620	129,620
9		CD-WA / ID / AN	18,245,738	14,107,057	0	0	14,107,057	4,138,681	0	0	4,138,681	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,482,481</b>	<b>14,949,436</b>	<b>0</b>	<b>973,587</b>	<b>15,923,023</b>	<b>4,138,681</b>	<b>0</b>	<b>291,157</b>	<b>4,429,838</b>	<b>0</b>	<b>129,620</b>	<b>129,620</b>
	<b>TOTAL</b>		<b>307,636,601</b>	<b>15,187,819</b>	<b>30,570</b>	<b>207,216,365</b>	<b>222,434,754</b>	<b>5,160,595</b>	<b>781,463</b>	<b>54,604,767</b>	<b>60,546,825</b>	<b>406,156</b>	<b>24,248,866</b>	<b>24,655,022</b>

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
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended May 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	(85,113,669)	(59,428,917)	(17,772,585)	(7,912,167)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(809,353)	(625,767)	(183,586)	0
7	282919 CD-AA	(2,373,814)	(1,657,468)	(495,676)	(220,670)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	(88,306,181)	(61,718,677)	(18,453,798)	(8,133,706)

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

Report ID: <b>C-WKC-1A</b>
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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	4,078,295	4,078,295	0	0	0	0	4,078,295
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	376	376	0	0	0	0	376
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,073)	(1,073)	0	0	0	0	(1,073)
7/4	154560 Supply Chain Invoice Price Variance	0	0	5	5	0	0	0	0	5
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	30,907,197	15,323,488	0	46,230,685	34,487,089	16,291,183	(3,579,892)	(967,695)	0
TOTAL		30,907,197	15,323,488	4,077,603	50,308,288	34,487,089	16,291,183	(3,579,892)	(967,695)	4,077,603

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						