

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	36,136,026	22,141,244	13,994,782
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,136,026	22,141,244	13,994,782
G-APL	Gas Net Adjusted Rate Base	591,947,575	417,842,524	174,105,051
	RATE OF RETURN	6.105%	5.299%	8.038%

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 Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	04-01-2019 thru 03-31-2020	255,746 100.000%	169,346 66.216%	86,400 33.784%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2019 thru 03-31-2020	13,496,286 100.000%	9,727,997 72.079%	3,768,289 27.921%
	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	04-01-2019 thru 03-31-2020	285,135,243 100.000%	194,661,532 68.270%	90,473,711 31.730%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2020
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2020	
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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	04-01-2019 thru 03-31-2020	26,072,345 100.000%	18,417,013 70.638%	7,655,332 29.362%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2019 thru 03-31-2020	693,965,378 100.000%	488,537,396 70.398%	205,427,982 29.602%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2019 thru 03-31-2020	94,983,092 100.000%	76,843,606 80.902%	18,139,486 19.098%	
14	Net Allocated Schedule M's - AMA Percent	04-01-2019 thru 03-31-2020	-35,139,962 100.000%	-24,484,320 69.677%	-10,655,642 30.323%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended March 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis Account		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	141,453,609	0	141,453,609	98,133,537	0	98,133,537	43,320,072	0	43,320,072
99	4812XX	Commercial - Firm & Interruptible	65,122,335	0	65,122,335	47,356,291	0	47,356,291	17,766,044	0	17,766,044
99	4813XX	Industrial-Firm	2,630,068	0	2,630,068	1,548,524	0	1,548,524	1,081,544	0	1,081,544
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	232,844	0	232,844	204,680	0	204,680	28,164	0	28,164
99	499XXX	Unbilled Revenue	2,827,351	0	2,827,351	2,196,515	0	2,196,515	630,836	0	630,836
TOTAL SALES TO ULTIMATE CUSTOMERS			212,266,207	0	212,266,207	149,439,547	0	149,439,547	62,826,660	0	62,826,660
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	69,195,673	0	69,195,673	46,669,418	0	46,669,418	22,526,255	0	22,526,255
4	488000	Miscellaneous Service Revenues	14,731	0	14,731	6,799	0	6,799	7,932	0	7,932
99	4893XX	Transportation Revenues	5,639,778	0	5,639,778	5,049,817	0	5,049,817	589,961	0	589,961
99	493000	Rent from Gas Property	2,529	0	2,529	2,529	0	2,529	0	0	0
4	495XXX	Other Gas Revenues	5,288,233	688,024	5,976,257	2,987,587	499,457	3,487,044	2,300,646	188,567	2,489,213
99	496100	Provision for Rate Refund	2,215	0	2,215	2,215	0	2,215	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	(60,500)	0	(60,500)	(37,813)	0	(37,813)	(22,687)	0	(22,687)
TOTAL OTHER OPERATING REVENUES			80,082,659	688,024	80,770,683	54,680,552	499,457	55,180,009	25,402,107	188,567	25,590,674
TOTAL GAS REVENUES			292,348,866	688,024	293,036,890	204,120,099	499,457	204,619,556	88,228,767	188,567	88,417,334
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	132,903,547	0	132,903,547	91,875,220	0	91,875,220	41,028,327	0	41,028,327
99	808XXX	Net Natural Gas Storage Transactions	4,503,704	0	4,503,704	3,179,692	0	3,179,692	1,324,012	0	1,324,012
99	811000	Gas Used for Products Extraction	(428,543)	0	(428,543)	(288,328)	0	(288,328)	(140,215)	0	(140,215)
10	813000	Other Gas Expenses	0	1,157,090	1,157,090	0	790,177	790,177	0	366,913	366,913
99	813010	Gas Technology Institute (GTI) Expenses	118,535	0	118,535	83,250	0	83,250	35,285	0	35,285
TOTAL PRODUCTION EXPENSES			137,097,243	1,157,090	138,254,333	94,849,834	790,177	95,640,011	42,247,409	366,913	42,614,322
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	20,288	20,288	0	13,934	13,934	0	6,354	6,354
1	824000	Other Expenses	0	710,539	710,539	0	487,998	487,998	0	222,541	222,541
1	837000	Other Equipment	0	2,141,390	2,141,390	0	1,470,707	1,470,707	0	670,683	670,683
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,872,217	2,872,217	0	1,972,639	1,972,639	0	899,578	899,578
G-DEPX		Depreciation Expense-Underground Storage	0	624,378	624,378	0	428,823	428,823	0	195,555	195,555
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	463,957	463,957	0	318,646	318,646	0	145,311	145,311
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,088,335	1,088,335	0	747,469	747,469	0	340,866	340,866
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,960,552	3,960,552	0	2,720,108	2,720,108	0	1,240,444	1,240,444

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	505,985	1,767,877	2,273,862	436,276	1,274,268	1,710,544	69,709	493,609	563,318
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,511,750	1,271,756	4,783,506	2,469,881	916,669	3,386,550	1,041,869	355,087	1,396,956
3	875000 Measuring & Reg Sta Exp-General	140,095	0	140,095	100,992	0	100,992	39,103	0	39,103
3	876000 Measuring & Reg Sta Exp-Industrial	6,296	0	6,296	5,404	0	5,404	892	0	892
3	877000 Measuring & Reg Sta Exp-City Gate	81,522	0	81,522	51,497	0	51,497	30,025	0	30,025
3	878000 Meter & House Regulator Expenses	628,549	0	628,549	421,772	0	421,772	206,777	0	206,777
3	879000 Customer Installation Expenses	1,864,407	96,541	1,960,948	1,294,788	69,586	1,364,374	569,619	26,955	596,574
3	880000 Other Expenses	1,832,701	657,341	2,490,042	1,488,814	473,805	1,962,619	343,887	183,536	527,423
3	881000 Rents	993	35,762	36,755	993	25,777	26,770	0	9,985	9,985
	MAINTENANCE									
3	885000 Supervision & Engineering	164,368	1,830	166,198	72,747	1,319	74,066	91,621	511	92,132
3	887000 Mains	954,914	0	954,914	772,832	0	772,832	182,082	0	182,082
3	889000 Measuring & Reg Sta Exp-General	323,176	101,843	425,019	242,230	73,407	315,637	80,946	28,436	109,382
3	890000 Measuring & Reg Sta Exp-Industrial	4,563	9,334	13,897	5,848	6,728	12,576	(1,285)	2,606	1,321
3	891000 Measuring & Reg Sta Exp-City Gate	63,086	23,485	86,571	44,745	16,928	61,673	18,341	6,557	24,898
3	892000 Services	1,795,110	0	1,795,110	1,349,738	0	1,349,738	445,372	0	445,372
3	893000 Meters & House Regulators	1,618,207	783,456	2,401,663	968,876	564,707	1,533,583	649,331	218,749	868,080
3	894000 Other Equipment	562	225,253	225,815	563	162,360	162,923	(1)	62,893	62,892
	TOTAL DISTRIBUTION OPERATING EXP	13,496,284	4,974,478	18,470,762	9,727,996	3,585,554	13,313,550	3,768,288	1,388,924	5,157,212
G-DEPX	Depreciation Expense-Distribution	18,498,066	57,390	18,555,456	12,614,845	39,180	12,654,025	5,883,221	18,210	5,901,431
G-OTX	Taxes Other Than FIT	16,575,606	96	16,575,702	13,919,492	70	13,919,562	2,656,114	26	2,656,140
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	35,073,672	57,486	35,131,158	26,534,337	39,250	26,573,587	8,539,335	18,236	8,557,571
	TOTAL DISTRIBUTION EXPENSES	48,569,956	5,031,964	53,601,920	36,262,333	3,624,804	39,887,137	12,307,623	1,407,160	13,714,783

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	113,202	113,202	0	74,958	74,958	0	38,244	38,244
2	902000	Meter Reading Expenses	1,643,714	141,585	1,785,299	1,491,883	93,752	1,585,635	151,831	47,833	199,664
2	903XXX	Customer Records & Collection Expenses	1,619,095	4,744,139	6,363,234	1,083,537	3,141,379	4,224,916	535,558	1,602,760	2,138,318
2	904000	Uncollectible Accounts	0	743,868	743,868	0	492,560	492,560	0	251,308	251,308
2	905000	Misc Customer Accounts	0	151,945	151,945	0	100,612	100,612	0	51,333	51,333
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,262,809	5,894,739	9,157,548	2,575,420	3,903,261	6,478,681	687,389	1,991,478	2,678,867	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,875,230	130,044	10,005,274	8,439,062	86,110	8,525,172	1,436,168	43,934	1,480,102
2	909000	Advertising	35,366	862,569	897,935	35,366	571,159	606,525	0	291,410	291,410
2	910000	Misc Customer Service & Info Exp	0	169,708	169,708	0	112,374	112,374	0	57,334	57,334
TOTAL CUSTOMER SERVICE & INFO EXP		9,910,596	1,162,321	11,072,917	8,474,428	769,643	9,244,071	1,436,168	392,678	1,828,846	
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	146,880	9,045,641	9,192,521	106,688	6,566,502	6,673,190	40,192	2,479,139	2,519,331
4	921000	Office Supplies & Expenses	585	1,316,639	1,317,224	37	955,788	955,825	548	360,851	361,399
4	922000	Admin. Expenses Transferred - Credit	0	(17,232)	(17,232)	0	(12,509)	(12,509)	0	(4,723)	(4,723)
4	923000	Outside Services Employed	93,119	2,710,216	2,803,335	45,968	1,967,427	2,013,395	47,151	742,789	789,940
4	924000	Property Insurance Premium	0	360,331	360,331	0	261,575	261,575	0	98,756	98,756
4	925XXX	Injuries and Damages	4,461	875,612	880,073	3,518	635,633	639,151	943	239,979	240,922
4	926XXX	Employee Pensions and Benefits	732,819	2,261,248	2,994,067	562,043	1,641,508	2,203,551	170,776	619,740	790,516
4	928000	Regulatory Commission Expenses	812,191	270,363	1,082,554	569,585	196,265	765,850	242,606	74,098	316,704
4	930000	Miscellaneous General Expenses	32,026	1,345,033	1,377,059	23,763	976,400	1,000,163	8,263	368,633	376,896
4	931000	Rents	4,340	96,913	101,253	4,340	70,352	74,692	0	26,561	26,561
4	935000	Maintenance of General Plant	549,320	3,136,320	3,685,640	462,366	2,276,749	2,739,115	86,954	859,571	946,525
TOTAL ADMIN & GEN OPERATING EXP		2,375,741	21,401,084	23,776,825	1,778,308	15,535,690	17,313,998	597,433	5,865,394	6,462,827	

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For Twelve Months 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	1,720,238	5,172,274	6,892,512	1,579,457	3,754,709	5,334,166	140,781	1,417,565	1,558,346
G-AMTX	Amortization Expense - General Plant - 303000	39,481	121,283	160,764	24,834	88,043	112,877	14,647	33,240	47,887
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	861,744	6,613,491	7,475,235	859,969	4,800,931	5,660,900	1,775	1,812,560	1,814,335
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
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	(186,927)	0	(186,927)	(186,927)	0	(186,927)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	203,242	0	203,242	0	0	0	203,242	0	203,242
99 407311	Regulatory Debit - AFUDC Amortization	50,186	99,588	149,774	34,711	70,108	104,819	15,475	29,480	44,955
99 407319	AFUDC Equity DFIT Deferral	340,762	0	340,762	231,995	0	231,995	108,767	0	108,767
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	12,510	0	12,510	12,510	0	12,510	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	126,102	0	126,102	0	0	0	126,102	0	126,102
99 407414	Regulatory Credits-Deferral-FISERVE	(670,634)	0	(670,634)	(481,601)	0	(481,601)	(189,033)	0	(189,033)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,508,930)	0	(2,508,930)	(2,508,930)	0	(2,508,930)	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	163,167	494,124	657,291	124,156	358,699	482,855	39,011	135,425	174,436
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	735,194	12,500,752	13,235,946	274,427	9,072,484	9,346,911	460,767	3,428,268	3,889,035
	TOTAL ADMIN & GENERAL EXPENSES	3,110,935	33,901,836	37,012,771	2,052,735	24,608,174	26,660,909	1,058,200	9,293,662	10,351,862
	TOTAL EXPENSES BEFORE FIT	201,951,539	51,108,502	253,060,041	144,214,750	36,416,167	180,630,917	57,736,789	14,692,335	72,429,124
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,976,849			23,988,639			15,988,210
G-FIT	FEDERAL INCOME TAX			2,090,373			736,759			1,353,614
G-FIT	DEFERRED FEDERAL INCOME TAX			1,764,382			1,121,193			643,189
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(13,932)			(10,557)			(3,375)
	GAS NET OPERATING INCOME (LOSS)			36,136,026			22,141,244			13,994,782

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.216%	33.784%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.079%	27.921%
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-495-12A
For Twelve Months 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	591,808	688,024	1,279,832	91,808	499,457	591,265	500,000	188,567	688,567
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,035,325	0	3,035,325	1,464,675	0	1,464,675
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	848,033	0	848,033	357,818	0	357,818	490,215	0	490,215
4	495329	Amortization Res Decoupling Deferral	299,001	0	299,001	582,259	0	582,259	(283,258)	0	(283,258)
4	495338	Non-Res Decoupling Deferred Rev	(323,692)	0	(323,692)	(261,316)	0	(261,316)	(62,376)	0	(62,376)
4	495339	Amortization Non-Res Decoupling	(626,918)	0	(626,918)	(818,308)	0	(818,308)	191,390	0	191,390
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	5,288,232	688,024	5,976,256	2,987,586	499,457	3,487,043	2,300,646	188,567	2,489,213

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-804-12A
For Twelve Months 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	90,126,619	0	90,126,619	61,251,968	0	61,251,968	28,874,651	0	28,874,651
1	804001	Pipeline Demand Costs	26,794,968	0	26,794,968	18,467,369	0	18,467,369	8,327,599	0	8,327,599
1	804002	Transport Variable Charges	349,486	0	349,486	240,721	0	240,721	108,765	0	108,765
6	804010	Gas Costs - Fixed Hedge	38,239	0	38,239	25,099	0	25,099	13,140	0	13,140
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	325,568	0	325,568	220,151	0	220,151	105,417	0	105,417
6	804018	Merchandise Processing Fee	119,150	0	119,150	80,140	0	80,140	39,010	0	39,010
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	333,845	0	333,845	196,376	0	196,376	137,469	0	137,469
6	804700	Gas Costs - Offsystem Bookout	69,382	0	69,382	46,875	0	46,875	22,507	0	22,507
6	804711	Gas Costs - Offsystem Bookout Offset	(69,382)	0	(69,382)	(46,875)	0	(46,875)	(22,507)	0	(22,507)
6	804730	Gas Costs - Intracompany LDC Gas	9,531,114	0	9,531,114	6,468,528	0	6,468,528	3,062,586	0	3,062,586
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(9,110,974)	0	(9,110,974)	(4,340,886)	0	(4,340,886)	(4,770,088)	0	(4,770,088)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	14,395,532	0	14,395,532	9,265,754	0	9,265,754	5,129,778	0	5,129,778
		TOTAL PURCHASED GAS COSTS	132,903,547	0	132,903,547	91,875,220	0	91,875,220	41,028,327	0	41,028,327

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.270%	31.730%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	233,730	130,044	363,774	181,945	86,110	268,055	51,785	43,934	95,719
99	908600	Public Purpose Tariff Rider Expense Offset	9,442,188	0	9,442,188	8,068,087	0	8,068,087	1,374,101	0	1,374,101
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	81,397	0	81,397	71,115	0	71,115	10,282	0	10,282
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,875,230	130,044	10,005,274	8,439,062	86,110	8,525,172	1,436,168	43,934	1,480,102

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.216%	33.784%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	591,947,575	417,842,524	174,105,051
	Interest Deduction for FIT Calculation	16,145,195	11,411,279	4,733,916
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS For Twelve Months Ended March 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	293,036,890	204,619,556	88,417,334
G-OPS	Operating & Maintenance Expense	203,604,602	143,962,950	59,641,652
G-OPS	Book Deprec/Amort and Reg Amortizations	31,758,489	21,946,904	9,811,585
G-OTX	Taxes Other than FIT	17,696,950	14,721,063	2,975,887
	Net Operating Income Before FIT	39,976,849	23,988,639	15,988,210
G-INT	Less: Interest Expense	16,145,195	11,411,279	4,733,916
G-OTX	Less: Idaho ITC Deferral & Amortization	(68,938)	0	(68,938)
G-SCM	Schedule M Adjustments	(13,808,557)	(9,068,983)	(4,739,574)
	Taxable Net Operating Income	9,954,159	3,508,377	6,445,782
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,090,373	736,759	1,353,614
G-DTE	Deferred FIT	1,764,382	1,121,193	643,189
99	411400 Amortized Investment Tax Credit	(13,932)	(10,557)	(3,375)
	Total FIT/Deferred FIT & ITC	3,840,823	1,847,395	1,993,428
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,119,528	12,588,806	33,708,334	15,079,104	9,111,679	24,190,783	6,040,424	3,477,127	9,517,551
12	997001	Contributions In Aid of Construction	0	770,461	770,461	0	542,389	542,389	0	228,072	228,072
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	417,208	417,208	0	293,706	293,706	0	123,502	123,502
99	997010	Deferred Gas Credit and Refunds	5,307,245	0	5,307,245	4,924,868	0	4,924,868	382,377	0	382,377
12	997016	Redemption Expense Amortization	0	206,825	206,825	0	145,601	145,601	0	61,224	61,224
99	997018	DSM Tariff Rider	(676,175)	0	(676,175)	(269,169)	0	(269,169)	(407,006)	0	(407,006)
12	997020	FAS87 Current Pension Accrual	0	202,074	202,074	0	142,256	142,256	0	59,818	59,818
12	997027	Customer Uncollectibles	0	(367,618)	(367,618)	0	(258,796)	(258,796)	0	(108,822)	(108,822)
99	997031	Decoupling Mechanism	(198,640)	0	(198,640)	137,331	0	137,331	(335,971)	0	(335,971)
12	997032	Interest Rate Swaps	0	(2,126,585)	(2,126,585)	0	(1,497,073)	(1,497,073)	0	(629,512)	(629,512)
12	997035	Leases	0	2,463	2,463	0	1,788	1,788	0	675	675
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(43,937,636)	(43,937,636)	0	(30,931,217)	(30,931,217)	0	(13,006,419)	(13,006,419)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	268,724	0	268,724	258,442	0	258,442	10,282	0	10,282
12	997080	Book Transportation Depreciation	0	929,415	929,415	0	654,290	654,290	0	275,125	275,125
12	997081	Deferred Compensation	0	12,486	12,486	0	8,790	8,790	0	3,696	3,696
4	997082	Meal Disallowances	0	184,292	184,292	0	133,783	133,783	0	50,509	50,509
12	997083	Paid Time Off	0	232,599	232,599	0	163,745	163,745	0	68,854	68,854
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	(5,144,591)	(5,144,591)	0	(3,621,689)	(3,621,689)	0	(1,522,902)	(1,522,902)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	126,102	0	126,102	0	0	0	126,102	0	126,102
99	997105	WA Nat Gas Line Extension	92,326	0	92,326	92,326	0	92,326	0	0	0
99	997107	MDM System	(4,221,526)	0	(4,221,526)	(4,221,526)	0	(4,221,526)	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	(336,441)	0	(336,441)	(336,441)	0	(336,441)	0	0	0
99	997110	FISERVE	(693,742)	0	(693,742)	(481,594)	0	(481,594)	(212,148)	0	(212,148)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,807)	(49,807)	0	(20,944)	(20,944)
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	134,490	134,490	0	94,678	94,678	0	39,812	39,812
12	997115	AFUDC Equity DFIR Deferral	340,762	0	340,762	231,995	0	231,995	108,767	0	108,767
12	997118	Depreciation Study Deferral	203,242	0	203,242	0	0	0	203,242	0	203,242
12	997119	AFUDC Tax CPI	0	806,480	806,480	0	567,746	567,746	0	238,734	238,734
12	997120	Transportation Tax Disallowance	0	19,620	19,620	0	13,812	13,812	0	5,808	5,808
		TOTAL SCHEDULE M ADJUSTMENTS	21,331,405	(35,139,962)	(13,808,557)	15,415,336	(24,484,319)	(9,068,983)	5,916,069	(10,655,643)	(4,739,574)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.216%	33.784%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.270%	31.730%
G-ALL	11	Book Depreciation	100.000%	70.638%	29.362%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.398%	29.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	1,974,411	1,389,946	584,465
99	410100	Deferred Federal Income Tax Exp	1,172,933	1,083,237	89,696
		SUBTOTAL	3,147,344	2,473,183	674,161
12	411100	Deferred Federal Income Tax Expense - Allocated	(51,467)	(36,232)	(15,235)
99	411100	Deferred Federal Income Tax Exp	(1,331,495)	(1,315,758)	(15,737)
		SUBTOTAL	(1,382,962)	(1,351,990)	(30,972)
		Total Deferred Federal Income Tax Expense	1,764,382	1,121,193	643,189

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.398%	29.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	463,957	463,957	0	318,646	318,646	0	145,311	145,311
		TOTAL UNDERGROUND STORAGE TAX	0	463,957	463,957	0	318,646	318,646	0	145,311	145,311
		DISTRIBUTION									
99	408110	State Excise Tax	5,721,052	0	5,721,052	5,721,052	0	5,721,052	0	0	0
99	408120	Municipal Occupation & License Tax	6,366,749	0	6,366,749	5,266,164	0	5,266,164	1,100,585	0	1,100,585
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	4,591,044	0	4,591,044	2,932,276	0	2,932,276	1,658,768	0	1,658,768
99	409100	State Income Tax	(34,301)	96	(34,205)	0	70	70	(34,301)	26	(34,275)
99	411410	State Income Tax-ITC Deferred	(63,873)	0	(63,873)	0	0	0	(63,873)	0	(63,873)
99	411420	State Income Tax-ITC Amortization	(5,065)	0	(5,065)	0	0	0	(5,065)	0	(5,065)
		TOTAL DISTRIBUTION TAX	16,575,606	96	16,575,702	13,919,492	70	13,919,562	2,656,114	26	2,656,140
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	163,167	494,124	657,291	124,156	358,699	482,855	39,011	135,425	174,436
		TOTAL A&G TAX	163,167	494,124	657,291	124,156	358,699	482,855	39,011	135,425	174,436
		TOTAL TAXES OTHER THAN FIT	16,738,773	958,177	17,696,950	14,043,648	677,415	14,721,063	2,695,125	280,762	2,975,887

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 Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,799,842	1,830,360	3,630,202	1,022,396	1,328,713	2,351,109	777,446	501,647	1,279,093
4	3031XX	Misc Intangible IT Plant (3031XX)	4,277,479	51,298,257	55,575,736	4,268,024	37,238,944	41,506,968	9,455	14,059,313	14,068,768
TOTAL INTANGIBLE PLANT			6,077,321	53,128,617	59,205,938	5,290,420	38,567,657	43,858,077	786,901	14,560,960	15,347,861
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,284,185	1,284,185	0	913,779	913,779	0	370,406	370,406
1	351XXX	Structures & Improvements	0	2,476,099	2,476,099	0	1,700,585	1,700,585	0	775,514	775,514
1	352XXX	Wells	0	20,655,035	20,655,035	0	14,185,878	14,185,878	0	6,469,157	6,469,157
1	353000	Lines	0	1,425,214	1,425,214	0	978,837	978,837	0	446,377	446,377
1	354000	Compressor Station Equipment	0	13,496,695	13,496,695	0	9,269,530	9,269,530	0	4,227,165	4,227,165
1	355000	Measuring & Regulating Equipment	0	1,394,238	1,394,238	0	957,563	957,563	0	436,675	436,675
1	356000	Purification Equipment	0	456,749	456,749	0	313,695	313,695	0	143,054	143,054
1	357000	Other Equipment	0	2,571,885	2,571,885	0	1,766,371	1,766,371	0	805,514	805,514
TOTAL UNDERGROUND STORAGE PLANT			0	43,760,100	43,760,100	0	30,086,238	30,086,238	0	13,673,862	13,673,862
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	488,168	0	488,168	371,446	0	371,446	116,722	0	116,722
6	375000	Structures & Improvements	1,304,992	0	1,304,992	807,740	0	807,740	497,252	0	497,252
6	376000	Mains	378,132,678	2,518,717	380,651,395	250,451,376	1,719,528	252,170,904	127,681,302	799,189	128,480,491
6	378000	Measuring & Reg Station Equip-General	6,592,354	(88)	6,592,266	4,144,845	(60)	4,144,785	2,447,509	(28)	2,447,481
6	379000	Measuring & Reg Station Equip-City Gate	6,367,405	0	6,367,405	1,881,230	0	1,881,230	4,486,175	0	4,486,175
6	380000	Services	274,072,519	0	274,072,519	188,438,928	0	188,438,928	85,633,591	0	85,633,591
6	381XXX	Meters	95,022,206	0	95,022,206	64,960,965	0	64,960,965	30,061,241	0	30,061,241
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	3,839,547	0	3,839,547	2,886,855	0	2,886,855	952,692	0	952,692
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			765,908,464	2,518,629	768,427,093	514,007,310	1,719,468	515,726,778	251,901,154	799,161	252,700,315
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,153,441	2,375,218	5,528,659	3,054,265	1,724,242	4,778,507	99,176	650,976	750,152
4	390XXX	Structures & Improvements	27,974,853	26,792,857	54,767,710	26,296,225	19,449,739	45,745,964	1,678,628	7,343,118	9,021,746
4	391XXX	Office Furniture & Equipment	2,079,027	18,562,758	20,641,785	2,070,216	13,475,263	15,545,479	8,811	5,087,495	5,096,306
4	392XXX	Transportation Equipment	12,643,855	4,186,759	16,830,614	9,840,382	3,039,294	12,879,676	2,803,473	1,147,465	3,950,938
4	393000	Stores Equipment	206,103	1,007,326	1,213,429	155,870	731,248	887,118	50,233	276,078	326,311
4	394000	Tools, Shop & Garage Equipment	2,419,704	6,716,908	9,136,612	1,913,363	4,876,005	6,789,368	506,341	1,840,903	2,347,244
4	395XXX	Laboratory Equipment	45,490	564,072	609,562	45,490	409,477	454,967	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,466,426	1,071,711	4,538,137	2,505,284	777,987	3,283,271	961,142	293,724	1,254,866
4	397XXX	Communications Equipment	3,901,963	13,486,818	17,388,781	2,745,553	9,790,486	12,536,039	1,156,410	3,696,332	4,852,742
4	398000	Miscellaneous Equipment	1,945	130,237	132,182	0	94,543	94,543	1,945	35,694	37,639
TOTAL GENERAL PLANT			55,892,807	74,894,664	130,787,471	48,626,648	54,368,284	102,994,932	7,266,159	20,526,380	27,792,539

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			827,878,592	174,302,010	1,002,180,602	567,924,378	124,741,647	692,666,025	259,954,214	49,560,363	309,514,577
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,007,270)	(17,007,270)	0	(11,680,593)	(11,680,593)	0	(5,326,677)	(5,326,677)
G-ADEP		Distribution Plant	(233,405,401)	(1,836,795)	(235,242,196)	(150,204,849)	(1,253,980)	(151,458,829)	(83,200,552)	(582,815)	(83,783,367)
G-ADEP		General Plant	(13,321,229)	(22,483,153)	(35,804,382)	(9,830,133)	(16,321,195)	(26,151,328)	(3,491,096)	(6,161,958)	(9,653,054)
TOTAL ACCUMULATED DEPRECIATION			(246,726,630)	(41,327,218)	(288,053,848)	(160,034,982)	(29,255,768)	(189,290,750)	(86,691,648)	(12,071,450)	(98,763,098)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(346,987)	(789,108)	(1,136,095)	(234,766)	(572,837)	(807,603)	(112,221)	(216,271)	(328,492)
G-AAMT		Misc IT Intangible Plant - 3031XX	(828,759)	(18,196,530)	(19,025,289)	(820,873)	(13,209,407)	(14,030,280)	(7,886)	(4,987,123)	(4,995,009)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	3	3	0	2	2	0	1	1
TOTAL ACCUMULATED AMORTIZATION			(1,175,746)	(18,985,635)	(20,161,381)	(1,055,639)	(13,782,242)	(14,837,881)	(120,107)	(5,203,393)	(5,323,500)
TOTAL ACCUMULATED DEPR/AMORT			(247,902,376)	(60,312,853)	(308,215,229)	(161,090,621)	(43,038,010)	(204,128,631)	(86,811,755)	(17,274,843)	(104,086,598)
NET GAS UTILITY PLANT before DFIT			579,976,216	113,989,157	693,965,373	406,833,757	81,703,637	488,537,394	173,142,459	32,285,520	205,427,979
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(110,919,760)	(110,919,760)	0	(78,085,293)	(78,085,293)	0	(32,834,467)	(32,834,467)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,081,683)	(18,081,683)	0	(13,122,106)	(13,122,106)	0	(4,959,577)	(4,959,577)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(356,862)	(356,862)	0	(259,057)	(259,057)	0	(97,805)	(97,805)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(33,702)	(33,702)	0	(24,465)	(24,465)	0	(9,237)	(9,237)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(360,962)	(360,962)	0	(254,110)	(254,110)	0	(106,852)	(106,852)
TOTAL ACCUMULATED DFIT			0	(129,752,969)	(129,752,969)	0	(91,745,031)	(91,745,031)	0	(38,007,938)	(38,007,938)
NET GAS UTILITY PLANT			579,976,216	(15,763,812)	564,212,404	406,833,757	(10,041,394)	396,792,363	173,142,459	(5,722,418)	167,420,041

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.270%	31.730%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.398%	29.602%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	579,976,216	(15,763,812)	564,212,404	406,833,757	(10,041,394)	396,792,363	173,142,459	(5,722,418)	167,420,041
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,102,250)	0	(1,102,250)	(1,102,250)	0	(1,102,250)	0	0	0
4	182332	Regulatory Asset - AFUDC	550,348	760,700	1,311,048	420,535	552,215	972,750	129,813	208,485	338,298
4	182318	Accumulated Amortization - AFUDC	(54,367)	(90,000)	(144,367)	(38,208)	(65,287)	(103,495)	(16,159)	(24,713)	(40,872)
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	9,763,189	9,763,189	0	6,705,358	6,705,358	0	3,057,831	3,057,831
1	164115	Gas Inventory--Clay Basin	0	649,032	649,032	0	471,152	471,152	0	177,880	177,880
4	252000	Customer Advances	(1,235)	(3,674)	(4,909)	168	(2,667)	(2,499)	(1,403)	(1,007)	(2,410)
99	235199	Customer Deposits	(596,878)	0	(596,878)	(596,878)	0	(596,878)	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	10,341,330	0	10,341,330	10,341,330	0	10,341,330	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,171,679)	0	(2,171,679)	(2,171,679)	0	(2,171,679)	0	0	0
C-WKC		Working Capital	3,959,591	0	3,959,591	2,600,277	0	2,600,277	1,359,314	0	1,359,314
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	10,924,860	16,810,311	27,735,171	9,453,295	11,596,866	21,050,161	1,471,565	5,213,445	6,685,010
		NET RATE BASE	590,901,076	1,046,499	591,947,575	416,287,052	1,555,472	417,842,524	174,614,024	(508,973)	174,105,051

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-12A
For Twelve Months 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)	3,175,070	3,175,070											
	Steam (ED-ID)	4,218,441	4,218,441											
	Steam (ED-WA)	4,158,024	4,158,024											
	Hydro (ED-AN)	14,053,562	14,053,562											
	Other (ED-AN)	10,853,044	10,853,044											
	Total Electric Production	36,458,141	36,458,141											
Electric Transmission														
	ED-AN	15,089,200	15,089,200											
	ED-ID	982,438	982,438											
	ED-WA	505,695	505,695											
	Total Electric Transmission	16,577,333	16,577,333											
Electric Distribution														
	ED-AN	75,132	75,132											
	ED-ID	16,562,120	16,562,120											
	ED-WA	30,542,246	30,542,246											
	Total Electric Distribution	47,179,498	47,179,498											
Gas Underground Storage														
1	GD-AN	624,378	624,378		624,378	624,378		428,823	428,823		195,555	195,555		
	GD-OR	115,073		115,073										
	Total Gas Underground Storage	739,451	624,378	115,073	624,378	624,378		428,823	428,823		195,555	195,555		
Gas Distribution														
6	GD-AN	57,390	57,390			57,390		39,180	39,180		18,210	18,210		
	GD-ID	5,883,221	5,883,221		5,883,221	5,883,221				5,883,221		5,883,221		
	GD-WA	12,614,845	12,614,845		12,614,845	12,614,845	12,614,845		12,614,845					
	GD-OR	8,775,455		8,775,455										
	Total Gas Distribution	27,330,911	18,555,456	8,775,455	18,498,066	57,390	18,555,456	12,614,845	39,180	12,654,025	5,883,221	18,210	5,901,431	
General Plant														
	ED-AN	3,004,681	3,004,681											
	ED-ID	480,166	480,166											
	ED-WA	845,221	845,221											
7,4	CD-AA	22,533,822	15,733,791	4,705,287	2,094,744	4,705,287	4,705,287	3,415,709	3,415,709		1,289,578	1,289,578		
9,4	CD-AN	810,238	626,452	183,786		183,786	183,786	133,416	133,416		50,370	50,370		
9	CD-ID	467,349	361,340	106,009		106,009	106,009			106,009		106,009		
9	CD-WA	1,908,579	1,475,656	432,923		432,923	432,923	432,923	432,923					
8,4	GD-AA	367,302		253,556	113,746	253,556	253,556	184,064	184,064		69,492	69,492		
4	GD-AN	29,645		29,645		29,645	29,645	21,520	21,520		8,125	8,125		
	GD-ID	34,772		34,772		34,772	34,772			34,772		34,772		
	GD-WA	1,146,534	1,146,534			1,146,534	1,146,534	1,146,534	1,146,534					
	GD-OR	217,013		217,013										
	Total General Plant	31,845,322	22,527,307	6,892,512	2,425,503	1,720,238	5,172,274	6,892,512	1,579,457	3,754,709	5,334,166	140,781	1,417,565	1,558,346
	Total Depreciation Expense	160,130,656	122,742,279	26,072,346	11,316,031	20,218,304	5,854,042	26,072,346	14,194,302	4,222,712	18,417,014	6,024,002	1,631,330	7,655,332

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 Ratio	27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	31.730%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended March 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	907,305	907,305											
Misc Intangible Plt (303000)	ED-AN	230,903	230,903											
Total Production/Transmission		1,138,208	1,138,208											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		30,019	30,019											
General Plant - 303000														
7,4	CD-AA	570,259	398,172	119,076	53,011		119,076	119,076		86,441	86,441		32,635	32,635
9,4	CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605
	GD-ID	14,647		14,647		14,647	14,647	14,647				14,647		14,647
	GD-WA	24,834		24,834		24,834	24,834	24,834	24,834		24,834			
	GD-OR	7,270			7,270									
Total General Plant - 303000		626,740	405,695	160,764	60,281	39,481	121,283	160,764	24,834	88,043	112,877	14,647	33,240	47,887
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	31,212,250	21,793,329	6,517,430	2,901,491		6,517,430	6,517,430		4,731,198	4,731,198		1,786,232	1,786,232
9,4	CD-AN	90,282	69,803	20,479			20,479	20,479		14,866	14,866		5,613	5,613
9,4	CD-ID	7,825	6,050	1,775		1,775	1,775	1,775				1,775		1,775
9,4	CD-WA	3,791,249	2,931,280	859,969		859,969	859,969	859,969	859,969		859,969			0
	ED-AN	2,808,480	2,808,480											
	ED-ID	(41)	(41)											
	ED-WA	193,813	193,813											
8,4	GD-AA	109,488		75,582	33,906		75,582	75,582		54,867	54,867		20,715	20,715
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		38,213,346	27,802,714	7,475,235	2,935,397	861,744	6,613,491	7,475,235	859,969	4,800,931	5,660,900	1,775	1,812,560	1,814,335
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)
4	ED-AN	47,318	47,318											
	GD-OR	0			0									
Total General Plant- 390200, 396200		47,279	47,291	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)
Total Amortization Expense		40,055,592	29,423,927	7,635,991	2,995,674	901,225	6,734,766	7,635,991	884,803	4,888,968	5,773,771	16,422	1,845,798	1,862,220

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-12A
For Twelve Months 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)	(80,538,001)	(80,538,001)											
	Steam (ED-ID)	(80,817,796)	(80,817,796)											
	Steam (ED-WA)	(150,518,879)	(150,518,879)											
	Hydro (ED-AN)	(143,295,193)	(143,295,193)											
	Other (ED-AN)	(136,046,981)	(136,046,981)											
	Total Electric Production	(591,216,850)	(591,216,850)											
Electric Transmission														
	ED-AN	(204,665,581)	(204,665,581)											
	ED-ID	(8,046,698)	(8,046,698)											
	ED-WA	(14,502,483)	(14,502,483)											
	Total Electric Transmission	(227,214,762)	(227,214,762)											
Electric Distribution														
	ED-AN	(231,724)	(231,724)											
	ED-ID	(228,666,233)	(228,666,233)											
	ED-WA	(361,065,577)	(361,065,577)											
	Total Electric Distribution	(589,963,534)	(589,963,534)											
Gas Underground Storage														
1	GD-AN	(17,007,270)	(17,007,270)		(17,007,270)	(17,007,270)		(11,680,593)	(11,680,593)		(5,326,677)	(5,326,677)		
	GD-OR	(1,249,715)		(1,249,715)										
	Total Gas Underground Storage	(18,256,985)		(17,007,270)		(17,007,270)			(11,680,593)	(11,680,593)		(5,326,677)	(5,326,677)	
Gas Distribution														
6	GD-AN	(1,836,795)	(1,836,795)		(1,836,795)	(1,836,795)		(1,253,980)	(1,253,980)		(582,815)	(582,815)		
	GD-ID	(83,200,552)	(83,200,552)		(83,200,552)	(83,200,552)				(83,200,552)		(83,200,552)		
	GD-WA	(150,204,849)	(150,204,849)		(150,204,849)	(150,204,849)		(150,204,849)	(150,204,849)					
	GD-OR	(116,856,337)		(116,856,337)										
	Total Gas Distribution	(352,098,533)		(235,242,196)	(116,856,337)	(233,405,401)	(1,836,795)	(235,242,196)	(150,204,849)	(1,253,980)	(151,458,829)	(83,200,552)	(582,815)	(83,783,367)
General Plant														
	ED-AN	(36,160,761)	(36,160,761)											
	ED-ID	(10,793,313)	(10,793,313)											
	ED-WA	(19,926,116)	(19,926,116)											
7,4	CD-AA	(75,428,090)	(52,666,155)	(15,750,140)	(7,011,795)	(15,750,140)	(15,750,140)		(11,433,499)	(11,433,499)		(4,316,641)	(4,316,641)	
9,4	CD-AN	(9,455,646)	(7,310,822)	(2,144,824)		(2,144,824)	(2,144,824)		(1,556,992)	(1,556,992)		(587,832)	(587,832)	
9	CD-ID	(6,341,554)	(4,903,099)	(1,438,455)		(1,438,455)	(1,438,455)				(1,438,455)		(1,438,455)	
9	CD-WA	(5,315,284)	(4,109,618)	(1,205,666)		(1,205,666)	(1,205,666)	(1,205,666)			(1,205,666)			
8,4	GD-AA	(1,865,371)		(1,287,703)	(577,668)	(1,287,703)	(1,287,703)		(934,782)	(934,782)		(352,921)	(352,921)	
4	GD-AN	(3,300,486)		(3,300,486)		(3,300,486)	(3,300,486)		(2,395,922)	(2,395,922)		(904,564)	(904,564)	
	GD-ID	(2,052,641)		(2,052,641)		(2,052,641)	(2,052,641)				(2,052,641)		(2,052,641)	
	GD-WA	(8,624,467)		(8,624,467)		(8,624,467)	(8,624,467)	(8,624,467)			(8,624,467)			
	GD-OR	(4,870,730)		(4,870,730)										
	Total General Plant	(184,134,459)	(135,869,884)	(35,804,382)	(12,460,193)	(13,321,229)	(22,483,153)	(35,804,382)	(9,830,133)	(16,321,195)	(26,151,328)	(3,491,096)	(6,161,958)	(9,653,054)
	Total Accumulated Depreciation	(1,962,885,123)	(1,544,265,030)	(288,053,848)	(130,566,245)	(246,726,630)	(41,327,218)	(288,053,848)	(160,034,982)	(29,255,768)	(189,290,750)	(86,691,648)	(12,071,450)	(98,763,098)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.270%		31.730%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended March 31, 2020
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,666,955)	(12,666,955)											
Misc Intangible Plt (303000)	ED-AN	(2,020,768)	(2,020,768)											
Total Production/Transmission		(14,687,723)	(14,687,723)											
Distribution														
Franchises (302000)	ED-WA	(222,325)	(222,325)											
Misc Intangible Plt (303000)	ED-WA	(47,799)	(47,799)											
Total Distribution		(270,124)	(270,124)											
General Plant - 303000														
7,4	CD-AA	(3,655,456)	(2,552,349)	(763,296)	(339,811)		(763,296)	(763,296)		(554,099)	(554,099)		(209,197)	(209,197)
9,4	CD-AN	(113,794)	(87,982)	(25,812)			(25,812)	(25,812)		(18,738)	(18,738)		(7,074)	(7,074)
	GD-ID	(112,221)		(112,221)		(112,221)		(112,221)				(112,221)		(112,221)
	GD-WA	(234,766)		(234,766)		(234,766)		(234,766)	(234,766)		(234,766)			
	GD-OR	(101,748)		(101,748)										
Total General Plant - 303000		(4,217,985)	(2,640,331)	(1,136,095)	(441,559)	(346,987)	(789,108)	(1,136,095)	(234,766)	(572,837)	(807,603)	(112,221)	(216,271)	(328,492)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(85,291,754)	(59,553,262)	(17,809,771)	(7,928,721)		(17,809,771)	(17,809,771)		(12,928,647)	(12,928,647)		(4,881,124)	(4,881,124)
9,4	CD-AN	(82,982)	(64,159)	(18,823)			(18,823)	(18,823)		(13,664)	(13,664)		(5,159)	(5,159)
9	CD-ID	(34,766)	(26,880)	(7,886)		(7,885)		(7,885)				(7,886)		(7,886)
9	CD-WA	(3,618,896)	(2,798,022)	(820,874)		(820,874)		(820,874)	1		1	0		0
	ED-AN	(5,583,260)	(5,583,260)											
	ED-ID	52	52											
	ED-WA	(904,241)	(904,241)											
8,4	GD-AA	(532,994)		(367,936)	(165,058)		(367,936)	(367,936)		(267,096)	(267,096)		(100,840)	(100,840)
4	GD-AN	0		0		0		0		0		0		0
	GD-OR	0		0										
Total Miscellaneous IT Intangible Plant - 3031		(96,048,841)	(68,929,772)	(19,025,290)	(8,093,779)	(828,759)	(18,196,530)	(19,025,289)	(820,873)	(13,209,407)	(14,030,280)	(7,886)	(4,987,123)	(4,995,009)
Gas Underground Storage														
1	GD-AN	0		0		0		0		0		0		0
Total Gas Underground Storage		0		0		0		0		0		0		0
General Plant - 390200, 396200														
7,4	CD-AA	13	9	3	1		3	3		2	2		1	1
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	0	0	0		0		0	0		0			
4	ED-AN	(180,511)	(180,511)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0		0										0
Total General Plant - 390200, 396200		(180,498)	(180,502)	3	1	0	3	3	0	2	2	0	1	1
Total Accumulated Amortization		(115,405,171)	(86,708,452)	(20,161,382)	(8,535,337)	(1,175,746)	(18,985,635)	(20,161,381)	(1,055,639)	(13,782,242)	(14,837,881)	(120,107)	(5,203,393)	(5,323,500)

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 COMMON GENERAL PLANT For Twelve Months Ended March 31, 2020 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	505,554	120,501	362,279	22,774	505,554	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,850,388	0	0	0	0	2,850,388	0	0	0	2,850,388	0	0	0
99		GD-OR / AS	847,549	0	0	0	0	0	0	0	0	847,549	0	847,549	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,648,936	0	0	7,435,407	7,435,407	0	0	2,223,604	2,223,604	0	989,925	989,925	
9		CD-WA / ID / AN	2,004,438	694,933	338,049	516,789	1,549,771	203,877	99,176	151,614	454,667	0	0	0	
		TOTAL ACCOUNT	16,856,865	815,434	700,328	7,974,970	9,490,732	3,054,265	99,176	2,375,218	5,528,659	847,549	989,925	1,837,474	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,440,748	1,114,635	2,680,690	4,645,423	8,440,748	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	23,497,410	0	0	0	0	23,497,410	0	0	0	23,497,410	0	0	0
99		GD-OR / AS	3,805,963	0	0	0	0	0	0	0	0	3,805,963	0	3,805,963	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	116,731,238	0	0	81,505,252	81,505,252	0	0	24,374,650	24,374,650	0	10,851,336	10,851,336	
9		CD-WA / ID / AN	30,400,082	9,540,007	5,721,752	8,242,673	23,504,432	2,798,815	1,678,628	2,418,207	6,895,650	0	0	0	
		TOTAL ACCOUNT	182,875,441	10,654,642	8,402,442	94,393,348	113,450,432	26,296,225	1,678,628	26,792,857	54,767,710	3,805,963	10,851,336	14,657,299	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,857,377	112,613	4,899	1,739,865	1,857,377	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	824,555	0	0	0	0	824,555	0	0	0	824,555	0	0	0
99		GD-OR / AS	8,912	0	0	0	0	0	0	0	0	8,912	0	8,912	
8		GD-AA	297,569	0	0	0	0	0	0	205,418	205,418	0	92,151	92,151	
7		CD-AA	87,610,531	0	0	61,172,301	61,172,301	0	0	18,293,955	18,293,955	0	8,144,275	8,144,275	
9		CD-WA / ID / AN	5,809,893	4,245,945	30,034	216,056	4,492,035	1,245,661	8,811	63,386	1,317,858	0	0	0	
		TOTAL ACCOUNT	96,408,837	4,358,558	34,933	63,128,222	67,521,713	2,070,216	8,811	18,562,759	20,641,786	8,912	8,236,426	8,245,338	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	48,269,015	23,128,120	9,710,263	15,430,632	48,269,015	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,712,869	0	0	0	0	9,278,788	2,566,619	1,867,462	13,712,869	0	0	0	
99		GD-OR / AS	4,021,126	0	0	0	0	0	0	0	0	4,021,126	0	4,021,126	
8		GD-AA	57,417	0	0	0	0	0	0	39,636	39,636	0	17,781	17,781	
7		CD-AA	7,335,222	0	0	5,121,672	5,121,672	0	0	1,531,668	1,531,668	0	681,882	681,882	
9		CD-WA / ID / AN	6,817,625	1,914,243	807,337	2,549,603	5,271,183	561,594	236,854	747,994	1,546,442	0	0	0	
		TOTAL ACCOUNT	80,213,274	25,042,363	10,517,600	23,101,907	58,661,870	9,840,382	2,803,473	4,186,760	16,830,615	4,021,126	699,663	4,720,789	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	390,954	776	1,066	389,112	390,954	0	0	0	0	0		
99		GD-WA / ID / AN	83,225	0	0	0	0	83,225	0	0	0	0		
99		GD-OR / AS	23,840	0	0	0	0	0	0	23,840	0	23,840		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,982,604	247,619	171,222	3,433,558	3,852,399	72,646	50,233	1,007,326	1,130,205	0		
		TOTAL ACCOUNT	5,480,623	248,395	172,288	3,822,670	4,243,353	155,871	50,233	1,007,326	1,213,430	23,840	0	23,840
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,812,885	721,863	212,613	4,878,409	5,812,885	0	0	0	0	0		
99		GD-WA / ID / AN	2,662,892	0	0	0	0	1,911,015	286,589	465,288	2,662,892	0		
99		GD-OR / AS	897,027	0	0	0	0	0	0	0	897,027	0		
8		GD-AA	5,015,220	0	0	0	0	0	0	3,462,107	3,462,107	1,553,113		
7		CD-AA	13,113,906	0	0	9,156,522	9,156,522	0	0	2,738,315	2,738,315	1,219,069		
9		CD-WA / ID / AN	1,204,864	8,007	749,046	174,512	931,565	2,349	219,752	51,198	273,299	0		
		TOTAL ACCOUNT	28,706,794	729,870	961,659	14,209,443	15,900,972	1,913,364	506,341	6,716,908	9,136,613	897,027	2,772,182	3,669,209
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,400	0	0	116,400	116,400	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	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		
		TOTAL ACCOUNT	116,400	0	0	116,400	116,400	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,613,445	359,915	13,580	1,239,950	1,613,445	0	0	0	0	0		
99		GD-WA / ID / AN	140,407	0	0	0	0	45,490	0	94,917	140,407	0		
99		GD-OR / AS	35,886	0	0	0	0	0	0	0	35,886	0		
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	63,537		
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	145,809		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	3,563,424	359,915	13,580	2,335,134	2,708,629	45,490	0	564,073	609,563	35,886	209,346	245,232

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	31,915,325	13,952,217	9,492,574	8,470,534	31,915,325	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,100,046	0	0	0	0	2,431,772	847,685	820,589	4,100,046	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	1,444,871	250,572	386,731	479,828	1,117,131	73,512	113,458	140,770	327,740	0	0	0	
		TOTAL ACCOUNT	38,032,555	14,202,789	9,879,305	9,319,362	33,401,456	2,505,284	961,143	1,071,711	4,538,138	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,314,515	11,110,864	6,364,923	32,838,728	50,314,515	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,062,314	0	0	0	0	753,075	308,506	733	1,062,314	0	0	0	
99		GD-OR / AS	1,129,518	0	0	0	0	0	0	0	0	1,129,518	0	1,129,518	
8		GD-AA	650,521	0	0	0	0	0	0	449,068	449,068	0	201,453	201,453	
7		CD-AA	57,391,654	0	0	40,072,575	40,072,575	0	0	11,983,951	11,983,951	0	5,335,128	5,335,128	
9		CD-WA / ID / AN	17,164,611	6,791,536	2,890,158	3,589,468	13,271,162	1,992,478	847,905	1,053,066	3,893,449	0	0	0	
		TOTAL ACCOUNT	127,713,133	17,902,400	9,255,081	76,500,771	103,658,252	2,745,553	1,156,411	13,486,818	17,388,782	1,129,518	5,536,581	6,666,099	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	195,226	0	6,846	188,380	195,226	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	623,710	0	0	435,493	435,493	0	0	130,237	130,237	0	57,980	57,980	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	829,877	0	13,475	623,873	637,348	0	1,945	130,237	132,182	2,367	57,980	60,347	
		TOTAL GENERAL PLANT	580,797,223	74,314,366	39,950,691	295,526,100	409,791,157	48,626,650	7,266,161	74,894,667	130,787,478	10,816,022	29,402,566	40,218,588	

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-12A
For Twelve Months 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	10,945,756	479,443	0	10,466,313	10,945,756	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,799,842	0	0	0	0	1,022,396	777,446	0	1,799,842	0	0	
99		GD-OR / AS	420,299	0	0	0	0	0	0	0	0	420,299	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,554,864	0	0	5,973,263	5,973,263	0	0	1,786,341	1,786,341	0	795,260	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	21,914,819	479,443	0	16,589,616	17,069,059	1,022,396	777,446	1,830,359	3,630,201	420,299	795,260	1,215,559
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,174,643	942,610	(292)	14,232,325	15,174,643	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	641,941	0	0	0	0	0	0	443,145	443,145	0	198,796	
7		CD-AA	110,257,011	0	0	76,984,753	76,984,753	0	0	23,022,766	23,022,766	0	10,249,492	
9		CD-WA / ID / AN	457,910	(32)	32,229	321,845	354,042	(9)	9,455	94,422	103,868	0	0	
		TOTAL ACCOUNT	126,531,505	942,578	31,937	91,538,923	92,513,438	(9)	9,455	23,560,333	23,569,779	0	10,448,288	10,448,288
	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	210,183	0	0	146,756	146,756	0	0	43,888	43,888	0	19,539	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	210,183	0	0	146,756	146,756	0	0	43,888	43,888	0	19,539	19,539
	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-12A
For Twelve Months 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	29,960,035	0	0	20,918,995	20,918,995	0	0	6,255,955	6,255,955	0	2,785,085	2,785,085
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,960,035	0	0	20,918,995	20,918,995	0	0	6,255,955	6,255,955	0	2,785,085	2,785,085
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	281,080	281,080	0	0	281,080	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	1,836,691	0	0	1,282,433	1,282,433	0	0	383,519	383,519	0	170,739	170,739
9		CD-WA / ID / AN	18,815,999	14,547,966	0	0	14,547,966	4,268,033	0	0	4,268,033	0	0	0
		TOTAL ACCOUNT	20,933,770	14,829,046	0	1,282,433	16,111,479	4,268,033	0	383,519	4,651,552	0	170,739	170,739
	TOTAL		300,381,516	16,251,067	31,937	200,880,094	217,163,098	5,290,420	786,901	53,128,618	59,205,939	420,299	23,592,180	24,012,479

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(85,736,454)	(59,863,764)	(17,902,629)	(7,970,061)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(789,375)	(610,321)	(179,054)	0
7	282919 CD-AA	(1,709,026)	(1,193,293)	(356,862)	(158,871)
7	283750 CD-AA	(161,401)	(112,695)	(33,702)	(15,004)
	Total	(88,396,256)	(61,780,073)	(18,472,247)	(8,143,936)

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 Twelve Months Ended March 31, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	3,879,166	3,879,166	0	0	0	0	3,879,166
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	406	406	0	0	0	0	406
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,296)	(3,296)	0	0	0	0	(3,296)
7/4	154560 Supply Chain Invoice Price Variance	0	0	42	42	0	0	0	0	42
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	44,599,716	21,770,724	0	66,370,440	41,999,439	20,411,410	2,600,277	1,359,314	0
TOTAL		44,599,716	21,770,724	3,876,318	70,246,758	41,999,439	20,411,410	2,600,277	1,359,314	3,876,318

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						