

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,186,409	22,201,894	13,984,515
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,186,409	22,201,894	13,984,515
G-APL	Gas Net Adjusted Rate Base	600,743,290	424,157,319	176,585,971
	RATE OF RETURN	6.024%	5.234%	7.919%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	3-01-2020 thru 03-31-2020	258,425 100.000%	170,934 66.145%	87,491 33.855%
3	G-OPS	Direct Distribution Operating Expense Percent	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%	290.374%	109.626%
				100.000%	72.593%	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
Ending Balance Basis

Report ID:
G-ALL-12E

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,472,874	0	8,846,024	4,626,850
	Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
	Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	XXXXXX
	Total		31,632,984	0	22,175,476	9,457,508
	Percentage		100.000%	0.000%	70.102%	29.898%
	Direct Labor Accts 580 - 894		13,904,342	0	9,448,635	4,455,707
	Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
	Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	XXXXXX
	Total		19,009,997	0	13,061,026	5,948,971
	Percentage		100.000%	0.000%	68.706%	31.294%
	Number of Customers at		361,646	0	257,344	104,302
	Percentage		100.000%	0.000%	71.159%	28.841%
	Net Direct Plant		932,224,866	0	616,773,795	315,451,071
	Percentage		100.000%	0.000%	66.161%	33.839%
	Total Percentages		400.000%	0.000%	276.129%	123.871%
	Average (GD AA)		100.000%	0.000%	69.032%	30.968%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2020
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AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019				
	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	Washington	Idaho	
			293,285,519	200,285,801	92,999,718	
			100.000%	68.290%	31.710%	
11	Book Depreciation Percent	04-01-2019 thru 03-31-2020	26,072,345	18,417,013	7,655,332	
			100.000%	70.638%	29.362%	
12	Net Gas Plant (before ADFIT) Percent	3-01-2020 thru 03-31-2020	716,354,063	506,117,902	210,236,161	
			100.000%	70.652%	29.348%	
13	G-PLT Net Gas General Plant Percent	3-01-2020 thru 03-31-2020	99,198,270	80,122,660	19,075,610	
			100.000%	80.770%	19.230%	
14	Net Allocated Schedule M's Percent	04-01-2019 thru 03-31-2020	-35,139,962	-24,606,025	-10,533,937	
			100.000%	70.023%	29.977%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	113,203	113,203	0	74,878	74,878	0	38,325	38,325
2	902000	Meter Reading Expenses	1,643,714	141,585	1,785,299	1,491,883	93,651	1,585,534	151,831	47,934	199,765
2	903XXX	Customer Records & Collection Expenses	1,619,095	4,744,139	6,363,234	1,083,537	3,138,011	4,221,548	535,558	1,606,128	2,141,686
2	904000	Uncollectible Accounts	0	743,867	743,867	0	492,031	492,031	0	251,836	251,836
2	905000	Misc Customer Accounts	0	151,945	151,945	0	100,504	100,504	0	51,441	51,441
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,262,809	5,894,739	9,157,548	2,575,420	3,899,075	6,474,495	687,389	1,995,664	2,683,053	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,875,230	130,043	10,005,273	8,439,062	86,017	8,525,079	1,436,168	44,026	1,480,194
2	909000	Advertising	35,366	862,569	897,935	35,366	570,546	605,912	0	292,023	292,023
2	910000	Misc Customer Service & Info Exp	0	169,708	169,708	0	112,253	112,253	0	57,455	57,455
TOTAL CUSTOMER SERVICE & INFO EXP		9,910,596	1,162,320	11,072,916	8,474,428	768,816	9,243,244	1,436,168	393,504	1,829,672	
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	
Ending Balance 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	70,361	105,072	15,475	29,227	44,702
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	9,072,737	9,347,164	460,767	3,428,015	3,888,782
	TOTAL ADMIN & GENERAL EXPENSES	3,110,935	33,901,836	37,012,771	2,052,735	24,608,427	26,661,162	1,058,200	9,293,409	10,351,609
	TOTAL EXPENSES BEFORE FIT	201,951,539	51,108,501	253,060,040	144,214,750	36,411,407	180,626,157	57,736,789	14,697,094	72,433,883
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,976,850			23,993,399			15,983,451
G-FIT	FEDERAL INCOME TAX			2,039,992			675,985			1,364,007
G-FIT	DEFERRED FEDERAL INCOME TAX			1,764,381			1,126,077			638,304
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(13,932)			(10,557)			(3,375)
	GAS NET OPERATING INCOME (LOSS)			36,186,409			22,201,894			13,984,515

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.145%	33.855%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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-804-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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-908-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	130,043	363,773	181,945	86,017	267,962	51,785	44,026	95,811
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	130,043	10,005,273	8,439,062	86,017	8,525,079	1,436,168	44,026	1,480,194

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.145%	33.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended March 31, 2020 Ending Balance 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	600,743,290	424,157,319	176,585,971
	Interest Deduction for FIT Calculation	16,385,109	11,583,736	4,801,373
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended March 31, 2020 Ending Balance 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	203,604,601	143,957,937	59,646,664
G-OPS	Book Deprec/Amort and Reg Amortizations	31,758,489	21,947,157	9,811,332
G-OTX	Taxes Other than FIT	17,696,950	14,721,063	2,975,887
	Net Operating Income Before FIT	39,976,850	23,993,399	15,983,451
G-INT	Less: Interest Expense	16,385,109	11,583,736	4,801,373
G-OTX	Less: Idaho ITC Deferral & Amortization	(68,938)	0	(68,938)
G-SCM	Schedule M Adjustments	(13,808,556)	(9,190,689)	(4,617,867)
	Taxable Net Operating Income	9,714,247	3,218,974	6,495,273
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,039,992	675,985	1,364,007
G-DTE	Deferred FIT	1,764,381	1,126,077	638,304
99	411400 Amortized Investment Tax Credit	(13,932)	(10,557)	(3,375)
	Total FIT/Deferred FIT & ITC	3,790,441	1,791,505	1,998,936
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	544,346	544,346	0	226,115	226,115
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	294,766	294,766	0	122,442	122,442
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	146,126	146,126	0	60,699	60,699
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	142,769	142,769	0	59,305	59,305
12	997027	Customer Uncollectibles	0	(367,617)	(367,617)	0	(259,729)	(259,729)	0	(107,888)	(107,888)
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	(1,502,475)	(1,502,475)	0	(624,110)	(624,110)
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	(43,937,635)	(43,937,635)	0	(31,042,818)	(31,042,818)	0	(12,894,817)	(12,894,817)
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	656,650	656,650	0	272,765	272,765
12	997081	Deferred Compensation	0	12,485	12,485	0	8,821	8,821	0	3,664	3,664
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	164,336	164,336	0	68,263	68,263
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	(3,634,756)	(3,634,756)	0	(1,509,835)	(1,509,835)
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	(49,987)	(49,987)	0	(20,764)	(20,764)
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	134,489	134,489	0	95,019	95,019	0	39,470	39,470
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	806,481	806,481	0	569,795	569,795	0	236,686	236,686
12	997120	Transportation Tax Disallowance	0	19,620	19,620	0	13,862	13,862	0	5,758	5,758
TOTAL SCHEDULE M ADJUSTMENTS			21,331,405	(35,139,961)	(13,808,556)	15,415,336	(24,606,025)	(9,190,689)	5,916,069	(10,533,936)	(4,617,867)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.145%	33.855%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.270%	31.730%
G-ALL	11	Book Depreciation	100.000%	70.638%	29.362%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.652%	29.348%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended March 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,974,411	1,394,961	579,450
99	410100	Deferred Federal Income Tax Exp	1,172,933	1,083,237	89,696
		SUBTOTAL	3,147,344	2,478,198	669,146
12	411100	Deferred Federal Income Tax Expense - Allocated	(51,468)	(36,363)	(15,105)
99	411100	Deferred Federal Income Tax Exp	(1,331,495)	(1,315,758)	(15,737)
		SUBTOTAL	(1,382,963)	(1,352,121)	(30,842)
		Total Deferred Federal Income Tax Expense	1,764,381	1,126,077	638,304

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.652%	29.348%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	52,659,904	56,807,847	4,138,681	38,227,404	42,366,085	9,262	14,432,500	14,441,762
		TOTAL INTANGIBLE PLANT	5,942,058	54,003,271	59,945,329	5,160,595	39,202,594	44,363,189	781,463	14,800,677	15,582,140
		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	1,629,958	1,629,958	0	1,119,455	1,119,455	0	510,503	510,503
1	352XXX	Wells	0	22,272,474	22,272,474	0	15,296,735	15,296,735	0	6,975,739	6,975,739
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	14,145,691	14,145,691	0	9,715,261	9,715,261	0	4,430,430	4,430,430
1	355000	Measuring & Regulating Equipment	0	754,547	754,547	0	518,223	518,223	0	236,324	236,324
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,768,165	1,768,165	0	1,214,376	1,214,376	0	553,789	553,789
		TOTAL UNDERGROUND STORAGE PLANT	0	44,467,758	44,467,758	0	30,572,257	30,572,257	0	13,895,501	13,895,501
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	609,145	0	609,145	471,678	0	471,678	137,467	0	137,467
6	375000	Structures & Improvements	1,398,918	0	1,398,918	807,260	0	807,260	591,658	0	591,658
6	376000	Mains	386,694,102	2,517,882	389,211,984	256,177,532	1,718,958	257,896,490	130,516,570	798,924	131,315,494
6	378000	Measuring & Reg Station Equip-General	6,549,659	0	6,549,659	4,073,229	0	4,073,229	2,476,430	0	2,476,430
6	379000	Measuring & Reg Station Equip-City Gate	6,301,511	0	6,301,511	1,860,396	0	1,860,396	4,441,115	0	4,441,115
6	380000	Services	281,295,095	0	281,295,095	192,911,094	0	192,911,094	88,384,001	0	88,384,001
6	381XXX	Meters	101,041,405	0	101,041,405	69,986,847	0	69,986,847	31,054,558	0	31,054,558
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	3,790,964	0	3,790,964	2,863,854	0	2,863,854	927,110	0	927,110
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	787,769,394	2,517,882	790,287,276	529,215,815	1,718,958	530,934,773	258,553,579	798,924	259,352,503
		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	30,313,048	28,933,427	59,246,475	28,558,124	21,003,643	49,561,767	1,754,924	7,929,784	9,684,708
4	391XXX	Office Furniture & Equipment	1,431,792	18,972,124	20,403,916	1,429,685	13,772,434	15,202,119	2,107	5,199,690	5,201,797
4	392XXX	Transportation Equipment	12,694,544	4,393,264	17,087,808	9,717,361	3,189,202	12,906,563	2,977,183	1,204,062	4,181,245
4	393000	Stores Equipment	188,343	979,414	1,167,757	140,736	710,986	851,722	47,607	268,428	316,035
4	394000	Tools, Shop & Garage Equipment	2,478,970	6,836,520	9,315,490	1,983,011	4,962,835	6,945,846	495,959	1,873,685	2,369,644
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	3,528,556	1,077,797	4,606,353	2,561,393	782,405	3,343,798	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,239,988	14,663,905	18,903,893	3,021,011	10,644,969	13,665,980	1,218,977	4,018,936	5,237,913
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,324,845	79,204,222	137,529,067	50,759,804	57,496,721	108,256,525	7,565,041	21,707,501	29,272,542

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended March 31, 2020
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			852,036,297	180,193,133	1,032,229,430	585,136,214	128,990,530	714,126,744	266,900,083	51,202,603	318,102,686
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,313,729)	(17,313,729)	0	(11,891,069)	(11,891,069)	0	(5,422,660)	(5,422,660)
G-ADEP		Distribution Plant	(235,325,166)	(1,865,374)	(237,190,540)	(149,668,473)	(1,273,491)	(150,941,964)	(85,656,693)	(591,883)	(86,248,576)
G-ADEP		General Plant	(14,386,579)	(23,944,218)	(38,330,797)	(10,752,038)	(17,381,827)	(28,133,865)	(3,634,541)	(6,562,391)	(10,196,932)
TOTAL ACCUMULATED DEPRECIATION			(249,711,745)	(43,123,321)	(292,835,066)	(160,420,511)	(30,546,387)	(190,966,898)	(89,291,234)	(12,576,934)	(101,868,168)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(366,003)	(840,727)	(1,206,730)	(247,112)	(610,309)	(857,421)	(118,891)	(230,418)	(349,309)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,253,800)	(20,579,767)	(21,833,567)	(1,245,052)	(14,939,470)	(16,184,522)	(8,748)	(5,640,297)	(5,649,045)
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			(1,619,803)	(21,420,494)	(23,040,297)	(1,492,164)	(15,549,779)	(17,041,943)	(127,639)	(5,870,715)	(5,998,354)
TOTAL ACCUMULATED DEPR/AMORT			(251,331,548)	(64,543,815)	(315,875,363)	(161,912,675)	(46,096,166)	(208,008,841)	(89,418,873)	(18,447,649)	(107,866,522)
NET GAS UTILITY PLANT before DFIT			600,704,749	115,649,318	716,354,067	423,223,539	82,894,364	506,117,903	177,481,210	32,754,954	210,236,164
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,114,431)	(112,114,431)	0	(79,211,088)	(79,211,088)	0	(32,903,343)	(32,903,343)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,016,981)	(18,016,981)	0	(13,075,521)	(13,075,521)	0	(4,941,460)	(4,941,460)
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	(338,954)	(338,954)	0	(239,478)	(239,478)	0	(99,476)	(99,476)
TOTAL ACCUMULATED DFIT			0	(130,967,993)	(130,967,993)	0	(92,887,329)	(92,887,329)	0	(38,080,664)	(38,080,664)
NET GAS UTILITY PLANT			600,704,749	(15,318,675)	585,386,074	423,223,539	(9,992,965)	413,230,574	177,481,210	(5,325,710)	172,155,500

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)	100.000%	70.652%	29.348%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	600,704,749	(15,318,675)	585,386,074	423,223,539	(9,992,965)	413,230,574	177,481,210	(5,325,710)	172,155,500
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(3,553,209)	0	(3,553,209)	(3,553,209)	0	(3,553,209)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,340,956	2,432,905	3,773,861	941,962	1,766,119	2,708,081	398,994	666,786	1,065,780
4	182318 Accumulated Amortization - AFUDC	(173,785)	(309,496)	(483,281)	(117,276)	(224,528)	(341,804)	(56,509)	(84,968)	(141,477)
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	2,502,357	2,502,357	0	1,718,619	1,718,619	0	783,738	783,738
1	164115 Gas Inventory--Clay Basin	0	99,349	99,349	0	72,120	72,120	0	27,229	27,229
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	235199 Customer Deposits	(669,192)	0	(669,192)	(669,192)	0	(669,192)	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	10,198,654	0	10,198,654	10,198,654	0	10,198,654	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,141,717)	0	(2,141,717)	(2,141,717)	0	(2,141,717)	0	0	0
C-WKC	Working Capital	(100,670)	0	(100,670)	(1,000,902)	0	(1,000,902)	900,232	0	900,232
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	4,901,037	10,456,179	15,357,216	3,658,320	7,268,425	10,926,745	1,242,717	3,187,754	4,430,471
	NET RATE BASE	605,605,786	(4,862,496)	600,743,290	426,881,859	(2,724,540)	424,157,319	178,723,927	(2,137,956)	176,585,971

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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	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%		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	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	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	
GD-WA	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	
9,4 CD-WA	3,791,249	2,931,280	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	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)	(8)	(6)	(6)	(6)	(2)	(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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,713,418)	(71,713,418)											
	Steam (ED-ID)	(86,225,280)	(86,225,280)											
	Steam (ED-WA)	(158,823,191)	(158,823,191)											
	Hydro (ED-AN)	(147,718,276)	(147,718,276)											
	Other (ED-AN)	(141,327,552)	(141,327,552)											
	Total Electric Production	(605,807,717)	(605,807,717)											
Electric Transmission														
	ED-AN	(208,060,367)	(208,060,367)											
	ED-ID	(8,853,948)	(8,853,948)											
	ED-WA	(15,348,228)	(15,348,228)											
	Total Electric Transmission	(232,262,543)	(232,262,543)											
Electric Distribution														
	ED-AN	(265,063)	(265,063)											
	ED-ID	(235,637,301)	(235,637,301)											
	ED-WA	(361,894,182)	(361,894,182)											
	Total Electric Distribution	(597,796,546)	(597,796,546)											
Gas Underground Storage														
1	GD-AN	(17,313,729)	(17,313,729)		(17,313,729)	(17,313,729)		(11,891,069)	(11,891,069)		(5,422,660)	(5,422,660)		
	GD-OR	(1,307,191)		(1,307,191)										
	Total Gas Underground Storage	(18,620,920)	(17,313,729)	(1,307,191)	(17,313,729)	(17,313,729)		(11,891,069)	(11,891,069)		(5,422,660)	(5,422,660)		
Gas Distribution														
6	GD-AN	(1,865,374)	(1,865,374)		(1,865,374)	(1,865,374)		(1,273,491)	(1,273,491)		(591,883)	(591,883)		
	GD-ID	(85,656,693)	(85,656,693)		(85,656,693)	(85,656,693)				(85,656,693)		(85,656,693)		
	GD-WA	(149,668,473)	(149,668,473)		(149,668,473)	(149,668,473)	(149,668,473)		(149,668,473)					
	GD-OR	(119,914,015)		(119,914,015)										
	Total Gas Distribution	(357,104,555)	(237,190,540)	(119,914,015)	(235,325,166)	(1,865,374)	(237,190,540)	(149,668,473)	(1,273,491)	(150,941,964)	(85,656,693)	(591,883)	(86,248,576)	
General Plant														
	ED-AN	(35,709,923)	(35,709,923)											
	ED-ID	(11,350,317)	(11,350,317)											
	ED-WA	(20,658,133)	(20,658,133)											
7,4	CD-AA	(83,155,099)	(58,061,385)	(17,363,616)	(7,730,098)	(17,363,616)	(17,363,616)	(12,604,770)	(12,604,770)		(4,758,846)	(4,758,846)		
9,4	CD-AN	(7,645,774)	(5,911,483)	(1,734,291)		(1,734,291)	(1,734,291)	(1,258,974)	(1,258,974)		(475,317)	(475,317)		
9	CD-ID	(6,544,428)	(5,059,955)	(1,484,473)		(1,484,473)	(1,484,473)			(1,484,473)		(1,484,473)		
9	CD-WA	(6,170,683)	(4,770,987)	(1,399,696)		(1,399,696)	(1,399,696)	(1,399,696)		(1,399,696)				
8,4	GD-AA	(2,009,648)		(1,387,300)	(622,348)	(1,387,300)	(1,387,300)	(1,007,083)	(1,007,083)		(380,217)	(380,217)		
4	GD-AN	(3,459,011)		(3,459,011)		(3,459,011)	(3,459,011)	(2,511,000)	(2,511,000)		(948,011)	(948,011)		
	GD-ID	(2,150,068)		(2,150,068)		(2,150,068)	(2,150,068)			(2,150,068)		(2,150,068)		
	GD-WA	(9,352,342)		(9,352,342)		(9,352,342)	(9,352,342)	(9,352,342)		(9,352,342)				
	GD-OR	(5,043,237)		(5,043,237)										
	Total General Plant	(193,248,663)	(141,522,183)	(38,330,797)	(13,395,683)	(14,386,579)	(23,944,218)	(38,330,797)	(10,752,038)	(17,381,827)	(28,133,865)	(3,634,541)	(6,562,391)	(10,196,932)
	Total Accumulated Depreciation	(2,004,840,944)	(1,577,388,989)	(292,835,066)	(134,616,889)	(249,711,745)	(43,123,321)	(292,835,066)	(160,420,511)	(30,546,387)	(190,966,898)	(89,291,234)	(12,576,934)	(101,868,168)

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
Ending Balance Basis

Report ID:
G-AAAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,126,154)	(13,126,154)											
Misc Intangible Plt (303000)	ED-AN	(2,126,237)	(2,126,237)											
Total Production/Transmission		(15,252,391)	(15,252,391)											
Distribution														
Franchises (302000)	ED-WA	(200,352)	(200,352)											
Misc Intangible Plt (303000)	ED-WA	(50,006)	(50,006)											
Total Distribution		(250,358)	(250,358)											
General Plant - 303000														
7,4	CD-AA	(3,897,376)	(2,721,265)	(813,811)	(362,300)		(813,811)	(813,811)		(590,770)	(590,770)		(223,041)	(223,041)
9,4	CD-AN	(118,659)	(91,743)	(26,916)			(26,916)	(26,916)		(19,539)	(19,539)		(7,377)	(7,377)
	GD-ID	(118,891)		(118,891)		(118,891)		(118,891)				(118,891)		(118,891)
	GD-WA	(247,112)		(247,112)		(247,112)		(247,112)	(247,112)		(247,112)			
	GD-OR	(103,119)			(103,119)									
Total General Plant - 303000		(4,485,157)	(2,813,008)	(1,206,730)	(465,419)	(366,003)	(840,727)	(1,206,730)	(247,112)	(610,309)	(857,421)	(118,891)	(230,418)	(349,309)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(97,697,906)	(68,215,607)	(20,400,301)	(9,081,998)		(20,400,301)	(20,400,301)		(14,809,190)	(14,809,190)		(5,591,111)	(5,591,111)
9,4	CD-AN	(128,010)	(98,974)	(29,036)			(29,036)	(29,036)		(21,078)	(21,078)		(7,958)	(7,958)
9	CD-ID	(38,567)	(29,819)	(8,748)		(8,748)	(8,748)	(8,748)	0	0	0	(8,748)		(8,748)
9	CD-WA	(5,488,923)	(4,243,871)	(1,245,052)		(1,245,052)	(1,245,052)	(1,245,052)			(1,245,052)	0		0
	ED-AN	(6,580,627)	(6,580,627)											
	ED-ID	185	185											
	ED-WA	18,698	18,698											
8,4	GD-AA	(217,913)		(150,430)	(67,483)		(150,430)	(150,430)		(109,202)	(109,202)		(41,228)	(41,228)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0		0		0	0	0		0	0		0	0
Total Miscellaneous IT Intangible Plant - 3031		(110,133,063)	(79,150,015)	(21,833,567)	(9,149,481)	(1,253,800)	(20,579,767)	(21,833,567)	(1,245,052)	(14,939,470)	(16,184,522)	(8,748)	(5,640,297)	(5,649,045)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		0		0		0	0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(203,804)	(203,804)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(203,804)	(203,804)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(130,324,773)	(97,669,576)	(23,040,297)	(9,614,900)	(1,619,803)	(21,420,494)	(23,040,297)	(1,492,164)	(15,549,779)	(17,041,943)	(127,639)	(5,870,715)	(5,998,354)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	
		TOTAL ACCOUNT	18,340,249	808,699	700,328	8,862,925	10,371,952	3,274,755	99,176	2,640,780	6,014,711	845,134	1,108,452	1,953,586	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,488,892	1,139,436	2,713,116	4,636,340	8,488,892	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,808,417	0	0	0	0	25,808,417	0	0	0	25,808,417	0	0	
99		GD-OR / AS	3,870,135	0	0	0	0	0	0	0	0	3,870,135	0	3,870,135	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	126,950,673	0	0	88,640,768	88,640,768	0	0	26,508,570	26,508,570	0	11,801,335	11,801,335	
9		CD-WA / ID / AN	30,549,257	9,372,618	5,981,813	8,265,338	23,619,769	2,749,707	1,754,924	2,424,857	6,929,488	0	0	0	
		TOTAL ACCOUNT	195,667,374	10,512,054	8,694,929	101,542,446	120,749,429	28,558,124	1,754,924	28,933,427	59,246,475	3,870,135	11,801,335	15,671,470	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,234,137	(196,489)	7,798	1,422,828	1,234,137	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,760	0	0	0	0	138,760	0	0	0	138,760	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	581,858	0	0	0	0	0	0	401,668	401,668	0	180,190	180,190	
7		CD-AA	88,652,255	0	0	61,899,664	61,899,664	0	0	18,511,477	18,511,477	0	8,241,114	8,241,114	
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	
		TOTAL ACCOUNT	96,579,575	4,203,741	14,980	63,523,526	67,742,247	1,429,684	2,107	18,972,124	20,403,915	12,109	8,421,304	8,433,413	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,652,771	24,076,990	10,122,561	16,453,220	50,652,771	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0	
99		GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444	
9		CD-WA / ID / AN	7,100,999	1,882,064	873,501	2,734,714	5,490,279	552,154	256,265	802,301	1,610,720	0	0	0	
		TOTAL ACCOUNT	83,317,750	25,959,054	10,996,062	24,336,360	61,291,476	9,717,361	2,977,183	4,393,265	17,087,809	4,222,924	715,541	4,938,465	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2020	
Ending Balance 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	4,863,924	259,951	162,272	3,338,417	3,760,640	76,263	47,607	979,414	1,103,284	0	0	0	
		TOTAL ACCOUNT	5,336,588	259,951	162,272	3,725,817	4,148,040	140,735	47,607	979,414	1,167,756	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,827,878	643,134	181,101	5,003,643	5,827,878	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,762,554	0	0	0	0	1,981,984	277,769	502,801	2,762,554	0	0	0	
99		GD-OR / AS	917,486	0	0	0	0	0	0	0	0	917,486	0	917,486	
8		GD-AA	5,069,116	0	0	0	0	0	0	3,499,312	3,499,312	0	1,569,804	1,569,804	
7		CD-AA	13,197,242	0	0	9,214,710	9,214,710	0	0	2,755,716	2,755,716	0	1,226,816	1,226,816	
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0	0	0	
		TOTAL ACCOUNT	29,087,626	646,634	924,819	14,486,578	16,058,031	1,983,011	495,958	6,836,520	9,315,489	917,486	2,796,620	3,714,106	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,724,236	322,164	13,580	1,388,492	1,724,236	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	
		TOTAL ACCOUNT	3,675,528	322,164	13,580	2,483,676	2,819,420	73,729	0	564,073	637,802	8,960	209,346	218,306	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,854,885	14,014,676	9,491,081	8,349,128	31,854,885	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		TOTAL ACCOUNT	38,081,598	14,265,248	9,898,334	9,218,701	33,382,283	2,561,393	967,164	1,077,797	4,606,354	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,437,372	12,068,126	6,053,421	31,315,825	49,437,372	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	1,257,633	0	0	0	0	0	0	868,169	868,169	0	389,464	389,464	
7		CD-AA	63,735,108	0	0	44,501,764	44,501,764	0	0	13,308,528	13,308,528	0	5,924,816	5,924,816	
9		CD-WA / ID / AN	15,903,210	7,753,697	2,888,153	1,654,035	12,295,885	2,274,753	847,317	485,255	3,607,325	0	0	0	
		TOTAL ACCOUNT	132,669,781	19,821,823	8,941,574	77,471,624	106,235,021	3,021,010	1,218,978	14,663,905	18,903,893	1,216,587	6,314,280	7,530,867	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	234,245	0	6,846	227,399	234,245	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	929,633	0	13,475	705,301	718,776	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	603,802,506	76,799,368	40,360,353	306,473,758	423,633,479	50,759,802	7,565,042	79,204,224	137,529,068	11,160,328	31,479,631	42,639,959	

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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,149,129	(81,333)	(1,000)	15,231,462	15,149,129	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	572,125	0	0	0	0	0	0	394,949	394,949	0	177,176	
7		CD-AA	118,379,431	0	0	82,656,070	82,656,070	0	0	24,718,809	24,718,809	0	11,004,552	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		TOTAL ACCOUNT	134,558,353	(81,333)	30,570	98,209,817	98,159,054	0	9,262	25,208,309	25,217,571	0	11,181,728	11,181,728
	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	
		TOTAL ACCOUNT	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711
	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-12E
For Twelve Months Ended March 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	987,002	987,002	0	0	987,002	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	1,393,148	0	0	972,738	972,738	0	0	290,903	290,903	0	129,507	129,507
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
		TOTAL ACCOUNT	20,625,888	15,094,059	0	972,738	16,066,797	4,138,681	0	290,903	4,429,584	0	129,507	129,507
	TOTAL		304,574,742	15,332,442	30,570	204,878,901	220,241,913	5,160,595	781,463	54,003,272	59,945,330	406,156	23,981,343	24,387,499

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 2020 Ending Balance 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	(85,409,234)	(59,635,290)	(17,834,302)	(7,939,642)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(805,357)	(622,678)	(182,679)	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	(88,597,750)	(61,921,961)	(18,514,608)	(8,161,181)

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
 Ending Balance Basis

Report ID:
C-WKC-12E

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	4,009,030	4,009,030	0	0	0	0	4,009,030
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	288	288	0	0	0	0	288
7/4 154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4 154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	31,390,501	19,823,034	0	51,213,535	32,391,403	18,922,802	(1,000,902)	900,232	0
TOTAL	31,390,501	19,823,034	4,009,321	55,222,856	32,391,403	18,922,802	(1,000,902)	900,232	4,009,321

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						