

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,370,590	22,792,441	13,578,149
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,370,590	22,792,441	13,578,149
G-APL	Gas Net Adjusted Rate Base	601,188,249	424,590,832	176,597,417
	<b>RATE OF RETURN</b>	<b>6.050%</b>	<b>5.368%</b>	<b>7.689%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 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	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	5-01-2020 thru 05-31-2020	257,767 <b>100.000%</b>	170,395 <b>66.104%</b>	87,372 <b>33.896%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2019 thru 05-31-2020	12,914,618 <b>100.000%</b>	9,473,613 <b>73.356%</b>	3,441,005 <b>26.644%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000% <b>100.000%</b>	290.374% <b>72.593%</b>	109.626% <b>27.407%</b>
6	Input	Actual Therms Purchased Percent	06-01-2019 thru 05-31-2020	286,604,256 <b>100.000%</b>	195,007,630 <b>68.041%</b>	91,596,626 <b>31.959%</b>

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

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

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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)		<b>100.000%</b>	<b>77.318%</b>	<b>22.682%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System	Washington	Idaho	
			293,285,519	200,285,801	92,999,718	
			<b>100.000%</b>	<b>68.290%</b>	<b>31.710%</b>	
11	Book Depreciation Percent	06-01-2019 thru 05-31-2020	26,436,579	18,708,268	7,728,311	
			<b>100.000%</b>	<b>70.767%</b>	<b>29.233%</b>	
12	Net Gas Plant (before ADFIT) Percent	5-01-2020 thru 05-31-2020	720,060,098	508,633,822	211,426,276	
			<b>100.000%</b>	<b>70.638%</b>	<b>29.362%</b>	
13	G-PLT Net Gas General Plant Percent	5-01-2020 thru 05-31-2020	98,881,305	79,894,043	18,987,262	
			<b>100.000%</b>	<b>80.798%</b>	<b>19.202%</b>	
14	Net Allocated Schedule M's Percent	06-01-2019 thru 05-31-2020	-37,087,437	-25,970,648	-11,116,789	
			<b>100.000%</b>	<b>70.025%</b>	<b>29.975%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 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	145,857,625	0	145,857,625	101,337,408	0	101,337,408	44,520,217	0	44,520,217
99 4812XX	Commercial - Firm & Interruptible	66,199,587	0	66,199,587	48,209,902	0	48,209,902	17,989,685	0	17,989,685
99 4813XX	Industrial-Firm	2,662,048	0	2,662,048	1,561,371	0	1,561,371	1,100,677	0	1,100,677
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	238,316	0	238,316	209,421	0	209,421	28,895	0	28,895
99 499XXX	Unbilled Revenue	1,688,634	0	1,688,634	1,195,789	0	1,195,789	492,845	0	492,845
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>216,646,210</b>	<b>0</b>	<b>216,646,210</b>	<b>152,513,891</b>	<b>0</b>	<b>152,513,891</b>	<b>64,132,319</b>	<b>0</b>	<b>64,132,319</b>
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	69,727,115	0	69,727,115	46,866,090	0	46,866,090	22,861,025	0	22,861,025
4 488000	Miscellaneous Service Revenues	12,410	0	12,410	5,884	0	5,884	6,526	0	6,526
99 4893XX	Transportation Revenues	5,549,436	0	5,549,436	4,976,707	0	4,976,707	572,729	0	572,729
99 493000	Rent from Gas Property	2,070	0	2,070	2,070	0	2,070	0	0	0
4 495XXX	Other Gas Revenues	4,150,240	599,613	4,749,853	3,352,322	435,277	3,787,599	797,918	164,336	962,254
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	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>79,443,486</b>	<b>599,613</b>	<b>80,043,099</b>	<b>55,205,288</b>	<b>435,277</b>	<b>55,640,565</b>	<b>24,238,198</b>	<b>164,336</b>	<b>24,402,534</b>
	<b>TOTAL GAS REVENUES</b>	<b>296,089,696</b>	<b>599,613</b>	<b>296,689,309</b>	<b>207,719,179</b>	<b>435,277</b>	<b>208,154,456</b>	<b>88,370,517</b>	<b>164,336</b>	<b>88,534,853</b>
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	135,238,637	0	135,238,637	93,294,934	0	93,294,934	41,943,703	0	41,943,703
99 808XXX	Net Natural Gas Storage Transactions	3,666,422	0	3,666,422	2,657,467	0	2,657,467	1,008,955	0	1,008,955
99 811000	Gas Used for Products Extraction	(339,194)	0	(339,194)	(227,653)	0	(227,653)	(111,541)	0	(111,541)
10 813000	Other Gas Expenses	0	1,114,403	1,114,403	0	761,026	761,026	0	353,377	353,377
99 813010	Gas Technology Institute (GTI) Expenses	119,096	0	119,096	83,404	0	83,404	35,692	0	35,692
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>138,684,961</b>	<b>1,114,403</b>	<b>139,799,364</b>	<b>95,808,152</b>	<b>761,026</b>	<b>96,569,178</b>	<b>42,876,809</b>	<b>353,377</b>	<b>43,230,186</b>
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	18,314	18,314	0	12,578	12,578	0	5,736	5,736
1 824000	Other Expenses	0	612,405	612,405	0	420,600	420,600	0	191,805	191,805
1 837000	Other Equipment	0	2,222,664	2,222,664	0	1,526,526	1,526,526	0	696,138	696,138
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,853,383</b>	<b>2,853,383</b>	<b>0</b>	<b>1,959,704</b>	<b>1,959,704</b>	<b>0</b>	<b>893,679</b>	<b>893,679</b>
G-DEPX	Depreciation Expense-Underground Storage	0	622,095	622,095	0	427,255	427,255	0	194,840	194,840
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>995,947</b>	<b>995,947</b>	<b>0</b>	<b>684,017</b>	<b>684,017</b>	<b>0</b>	<b>311,930</b>	<b>311,930</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,849,330</b>	<b>3,849,330</b>	<b>0</b>	<b>2,643,721</b>	<b>2,643,721</b>	<b>0</b>	<b>1,205,609</b>	<b>1,205,609</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 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	479,259	1,711,197	2,190,456	420,851	1,255,266	1,676,117	58,408	455,931	514,339
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,483,331	1,189,803	4,673,134	2,521,181	872,792	3,393,973	962,150	317,011	1,279,161
3	875000	Measuring & Reg Sta Exp-General	137,707	0	137,707	103,394	0	103,394	34,313	0	34,313
3	876000	Measuring & Reg Sta Exp-Industrial	6,000	0	6,000	5,122	0	5,122	878	0	878
3	877000	Measuring & Reg Sta Exp-City Gate	80,229	0	80,229	45,910	0	45,910	34,319	0	34,319
3	878000	Meter & House Regulator Expenses	707,502	0	707,502	480,116	0	480,116	227,386	0	227,386
3	879000	Customer Installation Expenses	1,792,123	91,735	1,883,858	1,240,028	67,293	1,307,321	552,095	24,442	576,537
3	880000	Other Expenses	1,570,492	608,193	2,178,685	1,286,869	446,146	1,733,015	283,623	162,047	445,670
3	881000	Rents	666	34,633	35,299	666	25,405	26,071	0	9,228	9,228
	MAINTENANCE										
3	885000	Supervision & Engineering	129,881	1,829	131,710	63,294	1,342	64,636	66,587	487	67,074
3	887000	Mains	997,280	(1)	997,279	795,732	(1)	795,731	201,548	0	201,548
3	889000	Measuring & Reg Sta Exp-General	347,290	78,630	425,920	267,506	57,680	325,186	79,784	20,950	100,734
3	890000	Measuring & Reg Sta Exp-Industrial	56	10,082	10,138	5,927	7,396	13,323	(5,871)	2,686	(3,185)
3	891000	Measuring & Reg Sta Exp-City Gate	63,745	18,747	82,492	46,335	13,752	60,087	17,410	4,995	22,405
3	892000	Services	1,659,037	0	1,659,037	1,272,741	0	1,272,741	386,296	0	386,296
3	893000	Meters & House Regulators	1,459,861	694,096	2,153,957	917,771	509,161	1,426,932	542,090	184,935	727,025
3	894000	Other Equipment	157	221,381	221,538	170	162,396	162,566	(13)	58,985	58,972
	TOTAL DISTRIBUTION OPERATING EXP		12,914,616	4,660,325	17,574,941	9,473,613	3,418,628	12,892,241	3,441,003	1,241,697	4,682,700
G-DEPX	Depreciation Expense-Distribution		18,776,512	57,383	18,833,895	12,837,254	39,044	12,876,298	5,939,258	18,339	5,957,597
G-OTX	Taxes Other Than FIT		17,316,098	96	17,316,194	14,650,755	70	14,650,825	2,665,343	26	2,665,369
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,092,610	57,479	36,150,089	27,488,009	39,114	27,527,123	8,604,601	18,365	8,622,966
	TOTAL DISTRIBUTION EXPENSES		49,007,226	4,717,804	53,725,030	36,961,622	3,457,742	40,419,364	12,045,604	1,260,062	13,305,666

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For Twelve Months Ended May 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	105,975	105,975	0	70,054	70,054	0	35,921	35,921
2	902000	Meter Reading Expenses	1,407,012	135,123	1,542,135	1,257,978	89,322	1,347,300	149,034	45,801	194,835
2	903XXX	Customer Records & Collection Expenses	1,418,236	4,553,567	5,971,803	960,195	3,010,090	3,970,285	458,041	1,543,477	2,001,518
2	904000	Uncollectible Accounts	0	714,101	714,101	0	472,049	472,049	0	242,052	242,052
2	905000	Misc Customer Accounts	0	136,479	136,479	0	90,218	90,218	0	46,261	46,261
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>2,825,248</b>	<b>5,645,245</b>	<b>8,470,493</b>	<b>2,218,173</b>	<b>3,731,733</b>	<b>5,949,906</b>	<b>607,075</b>	<b>1,913,512</b>	<b>2,520,587</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,942,311	118,887	10,061,198	8,484,894	78,589	8,563,483	1,457,417	40,298	1,497,715
2	909000	Advertising	82,324	793,935	876,259	82,324	524,823	607,147	0	269,112	269,112
2	910000	Misc Customer Service & Info Exp	0	222,431	222,431	0	147,036	147,036	0	75,395	75,395
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,024,635</b>	<b>1,135,253</b>	<b>11,159,888</b>	<b>8,567,218</b>	<b>750,448</b>	<b>9,317,666</b>	<b>1,457,417</b>	<b>384,805</b>	<b>1,842,222</b>	
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	137,484	9,432,762	9,570,246	102,767	6,847,525	6,950,292	34,717	2,585,237	2,619,954
4	921000	Office Supplies & Expenses	19	1,311,170	1,311,189	19	951,818	951,837	0	359,352	359,352
4	922000	Admin. Expenses Transferred - Credit	0	(17,083)	(17,083)	0	(12,401)	(12,401)	0	(4,682)	(4,682)
4	923000	Outside Services Employed	86,129	2,801,066	2,887,195	34,737	2,033,378	2,068,115	51,392	767,688	819,080
4	924000	Property Insurance Premium	0	363,316	363,316	0	263,742	263,742	0	99,574	99,574
4	925XXX	Injuries and Damages	7,961	835,820	843,781	6,048	606,747	612,795	1,913	229,073	230,986
4	926XXX	Employee Pensions and Benefits	1,090,893	2,979,470	4,070,363	838,937	2,162,887	3,001,824	251,956	816,583	1,068,539
4	928000	Regulatory Commission Expenses	748,662	271,467	1,020,129	517,914	197,066	714,980	230,748	74,401	305,149
4	930000	Miscellaneous General Expenses	27,490	1,695,194	1,722,684	20,445	1,230,592	1,251,037	7,045	464,602	471,647
4	931000	Rents	3,100	102,519	105,619	3,100	74,422	77,522	0	28,097	28,097
4	935000	Maintenance of General Plant	590,378	3,061,780	3,652,158	504,075	2,222,638	2,726,713	86,303	839,142	925,445
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>2,692,116</b>	<b>22,837,481</b>	<b>25,529,597</b>	<b>2,028,042</b>	<b>16,578,414</b>	<b>18,606,456</b>	<b>664,074</b>	<b>6,259,067</b>	<b>6,923,141</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 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	1,746,472	5,234,118	6,980,590	1,605,113	3,799,603	5,404,716	141,359	1,434,515	1,575,874
G-AMTX	Amortization Expense - General Plant - 303000	39,437	109,147	148,584	24,830	79,233	104,063	14,607	29,914	44,521
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	858,270	6,798,096	7,656,366	856,496	4,934,942	5,791,438	1,774	1,863,154	1,864,928
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	10,760	0	10,760	10,760	0	10,760	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	842,651	0	842,651	842,651	0	842,651	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	284,538	0	284,538	0	0	0	284,538	0	284,538
99 407311	Regulatory Debit - AFUDC Amortization	57,550	116,368	173,918	39,909	82,200	122,109	17,641	34,168	51,809
99 407314	Regulatory Debit - FISERVE Amortization	82,825	0	82,825	82,825	0	82,825	0	0	0
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	11,113	0	11,113	11,113	0	11,113	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	98,078	0	98,078	0	0	0	98,078	0	98,078
99 407414	Regulatory Credits-Deferral-FISERVE	(621,264)	0	(621,264)	(447,965)	0	(447,965)	(173,299)	0	(173,299)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,658,844)	0	(2,658,844)	(2,658,844)	0	(2,658,844)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(471,479)	0	(471,479)	(471,479)	0	(471,479)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	232,427	755,804	988,231	175,598	548,661	724,259	56,829	207,143	263,972
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	853,296	13,013,525	13,866,821	303,002	9,444,633	9,747,635	550,294	3,568,892	4,119,186
	TOTAL ADMIN & GENERAL EXPENSES	3,545,412	35,851,006	39,396,418	2,331,044	26,023,047	28,354,091	1,214,368	9,827,959	11,042,327
	TOTAL EXPENSES BEFORE FIT	204,087,482	52,313,041	256,400,523	145,886,209	37,367,717	183,253,926	58,201,273	14,945,324	73,146,597
	NET OPERATING INCOME (LOSS) BEFORE FIT			40,288,786			24,900,530			15,388,256
G-FIT	FEDERAL INCOME TAX			2,200,338			907,841			1,292,497
G-FIT	DEFERRED FEDERAL INCOME TAX			1,730,278			1,209,811			520,467
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(12,420)			(9,563)			(2,857)
	GAS NET OPERATING INCOME (LOSS)			36,370,590			22,792,441			13,578,149

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		68.680%		31.320%
G-ALL 2	Number of Customers	100.000%		66.104%		33.896%
G-ALL 3	Direct Distribution Operating Expense	100.000%		73.356%		26.644%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		72.593%		27.407%
G-ALL 10	Actual Annual Throughput	100.000%		68.290%		31.710%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended May 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	(370,686)	599,613	228,927	55,516	435,277	490,793	(426,202)	164,336	(261,866)
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,022,538	0	3,022,538	1,477,463	0	1,477,463
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	892,039	0	892,039	899,121	0	899,121	(7,082)	0	(7,082)
4	495329	Amortization Res Decoupling Deferral	(218,101)	0	(218,101)	188,949	0	188,949	(407,050)	0	(407,050)
4	495338	Non-Res Decoupling Deferred Rev	58,877	0	58,877	72,541	0	72,541	(13,664)	0	(13,664)
4	495339	Amortization Non-Res Decoupling	(711,889)	0	(711,889)	(886,343)	0	(886,343)	174,454	0	174,454
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>4,150,241</b>	<b>599,613</b>	<b>4,749,854</b>	<b>3,352,322</b>	<b>435,277</b>	<b>3,787,599</b>	<b>797,919</b>	<b>164,336</b>	<b>962,255</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended May 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	92,047,190	0	92,047,190	62,266,089	0	62,266,089	29,781,101	0	29,781,101
1	804001	Pipeline Demand Costs	26,890,813	0	26,890,813	18,514,849	0	18,514,849	8,375,964	0	8,375,964
1	804002	Transport Variable Charges	336,654	0	336,654	231,600	0	231,600	105,054	0	105,054
6	804010	Gas Costs - Fixed Hedge	(87,008)	0	(87,008)	(57,107)	0	(57,107)	(29,901)	0	(29,901)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	331,750	0	331,750	222,921	0	222,921	108,829	0	108,829
6	804018	Merchandise Processing Fee	114,434	0	114,434	76,674	0	76,674	37,760	0	37,760
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	164,549	0	164,549	80,090	0	80,090	84,459	0	84,459
6	804700	Gas Costs - Offsystem Bookout	73,124	0	73,124	49,305	0	49,305	23,819	0	23,819
6	804711	Gas Costs - Offsystem Bookout Offset	(73,124)	0	(73,124)	(49,305)	0	(49,305)	(23,819)	0	(23,819)
6	804730	Gas Costs - Intracompany LDC Gas	9,274,356	0	9,274,356	6,266,508	0	6,266,508	3,007,848	0	3,007,848
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,725,427)	0	(6,725,427)	(2,492,990)	0	(2,492,990)	(4,232,437)	0	(4,232,437)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	12,891,326	0	12,891,326	8,186,300	0	8,186,300	4,705,026	0	4,705,026
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>135,238,637</b>	<b>0</b>	<b>135,238,637</b>	<b>93,294,934</b>	<b>0</b>	<b>93,294,934</b>	<b>41,943,703</b>	<b>0</b>	<b>41,943,703</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.041%	31.959%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended May 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	220,867	118,887	339,754	167,615	78,589	246,204	53,252	40,298	93,550
99	908600	Public Purpose Tariff Rider Expense Offset	9,535,911	0	9,535,911	8,141,830	0	8,141,830	1,394,081	0	1,394,081
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	67,618	0	67,618	57,534	0	57,534	10,084	0	10,084
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,942,311	118,887	10,061,198	8,484,894	78,589	8,563,483	1,457,417	40,298	1,497,715

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended May 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.65%	53.65%
2	Cost of Debt		5.048%	5.033%
	Total Cost of Debt		2.708%	2.700%
	Total Weighted Cost		2.708%	2.700%
G-APL	Net Rate Base	601,188,249	424,590,832	176,597,417
	Interest Deduction for FIT Calculation	16,266,050	11,497,920	4,768,130
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended May 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	296,689,309	208,154,456	88,534,853
G-OPS	Operating & Maintenance Expense	205,387,666	145,295,151	60,092,515
G-OPS	Book Deprec/Amort and Reg Amortizations	32,334,580	22,326,929	10,007,651
G-OTX	Taxes Other than FIT	18,678,277	15,631,846	3,046,431
	Net Operating Income Before FIT	40,288,786	24,900,530	15,388,256
G-INT	Less: Interest Expense	16,266,050	11,497,920	4,768,130
G-OTX	Less: Idaho ITC Deferral & Amortization	(77,380)	0	(77,380)
G-SCM	Schedule M Adjustments	(13,467,555)	(9,079,558)	(4,387,997)
	Taxable Net Operating Income	10,477,801	4,323,052	6,154,749
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,200,338	907,841	1,292,497
G-DTE	Deferred FIT	1,730,278	1,209,811	520,467
99	411400 Amortized Investment Tax Credit	(12,420)	(9,563)	(2,857)
	Total FIT/Deferred FIT & ITC	3,918,196	2,108,089	1,810,107

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended May 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	21,420,689	12,820,831	34,241,520	15,323,692	9,280,071	24,603,763	6,096,997	3,540,760	9,637,757
12	997001	Contributions In Aid of Construction	0	725,573	725,573	0	512,530	512,530	0	213,043	213,043
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	601,679	601,679	0	425,014	425,014	0	176,665	176,665
99	997010	Deferred Gas Credit and Refunds	6,165,898	0	6,165,898	5,693,310	0	5,693,310	472,588	0	472,588
12	997016	Redemption Expense Amortization	0	207,442	207,442	0	146,533	146,533	0	60,909	60,909
99	997018	DSM Tariff Rider	(352,041)	0	(352,041)	47,147	0	47,147	(399,188)	0	(399,188)
12	997020	FAS87 Current Pension Accrual	0	180,031	180,031	0	127,170	127,170	0	52,861	52,861
12	997027	Customer Uncollectibles	0	(348,023)	(348,023)	0	(245,836)	(245,836)	0	(102,187)	(102,187)
99	997031	Decoupling Mechanism	(23,142)	0	(23,142)	(276,484)	0	(276,484)	253,342	0	253,342
12	997032	Interest Rate Swaps	0	(2,109,450)	(2,109,450)	0	(1,490,073)	(1,490,073)	0	(619,377)	(619,377)
12	997035	Leases	0	12,645	12,645	0	9,179	9,179	0	3,466	3,466
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(45,929,759)	(45,929,759)	0	(32,443,863)	(32,443,863)	0	(13,485,896)	(13,485,896)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(25,257)	0	(25,257)	(35,341)	0	(35,341)	10,084	0	10,084
12	997080	Book Transportation Depreciation	0	416,519	416,519	0	294,221	294,221	0	122,298	122,298
12	997081	Deferred Compensation	0	(245,337)	(245,337)	0	(173,301)	(173,301)	0	(72,036)	(72,036)
4	997082	Meal Disallowances	0	165,519	165,519	0	120,155	120,155	0	45,364	45,364
12	997083	Paid Time Off	0	306,598	306,598	0	216,575	216,575	0	90,023	90,023
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	(4,840,985)	(4,840,985)	0	(3,419,575)	(3,419,575)	0	(1,421,410)	(1,421,410)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	98,078	0	98,078	0	0	0	98,078	0	98,078
99	997105	WA Nat Gas Line Extension	573,385	0	573,385	573,385	0	573,385	0	0	0
99	997107	MDM System	(4,260,942)	0	(4,260,942)	(4,260,942)	0	(4,260,942)	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	(40,539)	0	(40,539)	(40,539)	0	(40,539)	0	0	0
99	997110	FISERVE	(561,547)	0	(561,547)	(365,133)	0	(365,133)	(196,414)	0	(196,414)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,977)	(49,977)	0	(20,774)	(20,774)
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	95,001	95,001	0	39,489	39,489
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	284,538	0	284,538	0	0	0	284,538	0	284,538
12	997119	AFUDC Tax CPI	0	863,268	863,268	0	609,795	609,795	0	253,473	253,473
12	997120	Transportation Tax Disallowance	0	22,273	22,273	0	15,733	15,733	0	6,540	6,540
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>23,619,882</b>	<b>(37,087,437)</b>	<b>(13,467,555)</b>	<b>16,891,090</b>	<b>(25,970,648)</b>	<b>(9,079,558)</b>	<b>6,728,792</b>	<b>(11,116,789)</b>	<b>(4,387,997)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.104%	33.896%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.041%	31.959%
G-ALL	11	Book Depreciation	100.000%	70.767%	29.233%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.638%	29.362%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,216,253	1,565,517	650,736
99	410100	Deferred Federal Income Tax Exp	813,719	907,444	(93,725)
		<b>SUBTOTAL</b>	<b>3,029,972</b>	<b>2,472,961</b>	<b>557,011</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(12,864)	(9,087)	(3,777)
99	411100	Deferred Federal Income Tax Exp	(1,286,830)	(1,254,063)	(32,767)
		<b>SUBTOTAL</b>	<b>(1,299,694)</b>	<b>(1,263,150)</b>	<b>(36,544)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,730,278</b>	<b>1,209,811</b>	<b>520,467</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.638%	29.362%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>373,852</b>	<b>373,852</b>	<b>0</b>	<b>256,762</b>	<b>256,762</b>	<b>0</b>	<b>117,090</b>	<b>117,090</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,871,142	0	5,871,142	5,871,142	0	5,871,142	0	0	0
99	408120	Municipal Occupation & License Tax	6,526,037	0	6,526,037	5,401,019	0	5,401,019	1,125,018	0	1,125,018
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	5,039,448	0	5,039,448	3,378,594	0	3,378,594	1,660,854	0	1,660,854
99	409100	State Income Tax	(43,149)	96	(43,053)	0	70	70	(43,149)	26	(43,123)
99	411410	State Income Tax-ITC Deferred	(72,720)	0	(72,720)	0	0	0	(72,720)	0	(72,720)
99	411420	State Income Tax-ITC Amortization	(4,660)	0	(4,660)	0	0	0	(4,660)	0	(4,660)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,316,098</b>	<b>96</b>	<b>17,316,194</b>	<b>14,650,755</b>	<b>70</b>	<b>14,650,825</b>	<b>2,665,343</b>	<b>26</b>	<b>2,665,369</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	232,427	755,804	988,231	175,598	548,661	724,259	56,829	207,143	263,972
		<b>TOTAL A&amp;G TAX</b>	<b>232,427</b>	<b>755,804</b>	<b>988,231</b>	<b>175,598</b>	<b>548,661</b>	<b>724,259</b>	<b>56,829</b>	<b>207,143</b>	<b>263,972</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,548,525</b>	<b>1,129,752</b>	<b>18,678,277</b>	<b>14,826,353</b>	<b>805,493</b>	<b>15,631,846</b>	<b>2,722,172</b>	<b>324,259</b>	<b>3,046,431</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended May 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	53,741,363	57,889,306	4,138,681	39,012,467	43,151,148	9,262	14,728,896	14,738,158
		TOTAL INTANGIBLE PLANT	5,942,058	55,084,730	61,026,788	5,160,595	39,987,657	45,148,252	781,463	15,097,073	15,878,536
		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	1,734,456	1,734,456	0	1,191,224	1,191,224	0	543,232	543,232
1	352XXX	Wells	0	22,376,975	22,376,975	0	15,368,506	15,368,506	0	7,008,469	7,008,469
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	14,250,192	14,250,192	0	9,787,032	9,787,032	0	4,463,160	4,463,160
1	355000	Measuring & Regulating Equipment	0	859,048	859,048	0	589,994	589,994	0	269,054	269,054
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,872,666	1,872,666	0	1,286,147	1,286,147	0	586,519	586,519
		TOTAL UNDERGROUND STORAGE PLANT	0	44,990,260	44,990,260	0	30,931,110	30,931,110	0	14,059,150	14,059,150
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,061	0	620,061	482,594	0	482,594	137,467	0	137,467
6	375000	Structures & Improvements	1,459,270	0	1,459,270	831,486	0	831,486	627,784	0	627,784
6	376000	Mains	389,019,818	2,517,882	391,537,700	257,406,651	1,713,192	259,119,843	131,613,167	804,690	132,417,857
6	378000	Measuring & Reg Station Equip-General	6,655,099	0	6,655,099	4,171,537	0	4,171,537	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,369,012	0	6,369,012	1,860,396	0	1,860,396	4,508,616	0	4,508,616
6	380000	Services	283,887,969	0	283,887,969	194,714,621	0	194,714,621	89,173,348	0	89,173,348
6	381XXX	Meters	101,902,882	0	101,902,882	70,809,879	0	70,809,879	31,093,003	0	31,093,003
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	3,843,447	0	3,843,447	2,899,861	0	2,899,861	943,586	0	943,586
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	793,846,153	2,517,882	796,364,035	533,240,950	1,713,192	534,954,142	260,605,203	804,690	261,409,893
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,373,930	2,640,780	6,014,710	3,274,754	1,917,021	5,191,775	99,176	723,759	822,935
4	390XXX	Structures & Improvements	30,428,166	29,026,386	59,454,552	28,673,082	21,071,124	49,744,206	1,755,084	7,955,262	9,710,346
4	391XXX	Office Furniture & Equipment	1,431,682	19,241,058	20,672,740	1,429,575	13,967,661	15,397,236	2,107	5,273,397	5,275,504
4	392XXX	Transportation Equipment	12,711,911	4,676,682	17,388,593	9,734,728	3,394,944	13,129,672	2,977,183	1,281,738	4,258,921
4	393000	Stores Equipment	192,528	979,414	1,171,942	144,921	710,986	855,907	47,607	268,428	316,035
4	394000	Tools, Shop & Garage Equipment	2,493,191	6,857,653	9,350,844	1,989,000	4,978,176	6,967,176	504,191	1,879,477	2,383,668
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	3,644,392	1,077,797	4,722,189	2,677,229	782,405	3,459,634	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,226,216	14,616,579	18,842,795	3,007,239	10,610,613	13,617,852	1,218,977	4,005,966	5,224,943
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,577,690	79,823,340	138,401,030	51,004,257	57,946,156	108,950,413	7,573,433	21,877,184	29,450,617

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended May 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			858,365,901	182,416,212	1,040,782,113	589,405,802	130,578,115	719,983,917	268,960,099	51,838,097	320,798,196
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,416,794)	(17,416,794)	0	(11,961,854)	(11,961,854)	0	(5,454,940)	(5,454,940)
G-ADEP		Distribution Plant	(237,722,050)	(1,874,940)	(239,596,990)	(151,143,091)	(1,275,728)	(152,418,819)	(86,578,959)	(599,212)	(87,178,171)
G-ADEP		General Plant	(14,818,768)	(24,700,957)	(39,519,725)	(11,125,204)	(17,931,166)	(29,056,370)	(3,693,564)	(6,769,791)	(10,463,355)
TOTAL ACCUMULATED DEPRECIATION			(252,540,818)	(43,992,691)	(296,533,509)	(162,268,295)	(31,168,748)	(193,437,043)	(90,272,523)	(12,823,943)	(103,096,466)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(372,594)	(855,535)	(1,228,129)	(251,252)	(621,059)	(872,311)	(121,342)	(234,476)	(355,818)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,394,401)	(21,565,974)	(22,960,375)	(1,385,356)	(15,655,387)	(17,040,743)	(9,045)	(5,910,587)	(5,919,632)
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			(1,766,995)	(22,421,509)	(24,188,504)	(1,636,608)	(16,276,446)	(17,913,054)	(130,387)	(6,145,063)	(6,275,450)
TOTAL ACCUMULATED DEPR/AMORT			(254,307,813)	(66,414,200)	(320,722,013)	(163,904,903)	(47,445,194)	(211,350,097)	(90,402,910)	(18,969,006)	(109,371,916)
NET GAS UTILITY PLANT before DFIT			604,058,088	116,002,012	720,060,100	425,500,899	83,132,921	508,633,820	178,557,189	32,869,091	211,426,280
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,586,413)	(112,586,413)	0	(79,528,790)	(79,528,790)	0	(33,057,623)	(33,057,623)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,935,900)	(17,935,900)	0	(13,016,613)	(13,016,613)	0	(4,919,287)	(4,919,287)
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	(331,619)	(331,619)	0	(234,249)	(234,249)	0	(97,370)	(97,370)
TOTAL ACCUMULATED DFIT			0	(131,351,559)	(131,351,559)	0	(93,140,894)	(93,140,894)	0	(38,210,665)	(38,210,665)
NET GAS UTILITY PLANT			604,058,088	(15,349,547)	588,708,541	425,500,899	(10,007,973)	415,492,926	178,557,189	(5,341,574)	173,215,615

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%	68.041%	31.959%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.638%	29.362%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended May 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	604,058,088	(15,349,547)	588,708,541	425,500,899	(10,007,973)	415,492,926	178,557,189	(5,341,574)	173,215,615
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(3,962,176)	0	(3,962,176)	(3,962,176)	0	(3,962,176)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,351,832	2,469,755	3,821,587	949,048	1,792,869	2,741,917	402,784	676,886	1,079,670
4	182318 Accumulated Amortization - AFUDC	(181,195)	(326,460)	(507,655)	(122,518)	(236,835)	(359,353)	(58,677)	(89,625)	(148,302)
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	7,821,981	7,821,981	0	5,372,137	5,372,137	0	2,449,844	2,449,844
1	164115 Gas Inventory--Clay Basin	0	44,989	44,989	0	32,659	32,659	0	12,330	12,330
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	235199 Customer Deposits	(617,402)	0	(617,402)	(617,402)	0	(617,402)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	9,842,880	0	9,842,880	9,842,880	0	9,842,880	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,067,005)	0	(2,067,005)	(2,067,005)	0	(2,067,005)	0	0	0
C-WKC	Working Capital	(7,628,555)	0	(7,628,555)	(5,821,846)	0	(5,821,846)	(1,806,709)	0	(1,806,709)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(3,261,621)	15,741,329	12,479,708	(1,799,019)	10,896,925	9,097,906	(1,462,602)	4,844,404	3,381,802
	NET RATE BASE	600,796,467	391,782	601,188,249	423,701,880	888,952	424,590,832	177,094,587	(497,170)	176,597,417

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended May 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		
<b>Electric Production</b>															
	Steam (ED-AN)	3,180,669	3,180,669												
	Steam (ED-ID)	4,222,687	4,222,687												
	Steam (ED-WA)	5,356,165	5,356,165												
	Hydro (ED-AN)	14,058,391	14,058,391												
	Other (ED-AN)	10,787,919	10,787,919												
<b>Total Electric Production</b>		<b>37,605,831</b>	<b>37,605,831</b>												
<b>Electric Transmission</b>															
	ED-AN	15,256,402	15,256,402												
	ED-ID	983,514	983,514												
	ED-WA	506,455	506,455												
<b>Total Electric Transmission</b>		<b>16,746,371</b>	<b>16,746,371</b>												
<b>Electric Distribution</b>															
	ED-AN	78,299	78,299												
	ED-ID	16,696,079	16,696,079												
	ED-WA	31,079,224	31,079,224												
<b>Total Electric Distribution</b>		<b>47,853,602</b>	<b>47,853,602</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	622,095		622,095		622,095	622,095		427,255	427,255		194,840	194,840		
	GD-OR	115,313			115,313										
<b>Total Gas Underground Storage</b>		<b>737,408</b>		<b>622,095</b>	<b>115,313</b>		<b>622,095</b>	<b>622,095</b>		<b>427,255</b>	<b>427,255</b>		<b>194,840</b>	<b>194,840</b>	
<b>Gas Distribution</b>															
6	GD-AN	57,383		57,383			57,383		39,044	39,044		18,339	18,339		
	GD-ID	5,939,258		5,939,258		5,939,258	5,939,258				5,939,258		5,939,258		
	GD-WA	12,837,254		12,837,254		12,837,254	12,837,254	12,837,254		12,837,254					
	GD-OR	8,870,273			8,870,273										
<b>Total Gas Distribution</b>		<b>27,704,168</b>		<b>18,833,895</b>	<b>8,870,273</b>		<b>18,776,512</b>	<b>57,383</b>	<b>18,833,895</b>	<b>12,837,254</b>	<b>39,044</b>	<b>12,876,298</b>	<b>5,939,258</b>	<b>18,339</b>	<b>5,957,597</b>
<b>General Plant</b>															
	ED-AN	2,953,364	2,953,364												
	ED-ID	478,300	478,300												
	ED-WA	847,798	847,798												
7,4	CD-AA	22,902,107	15,990,938	4,782,189	2,128,980		4,782,189	4,782,189		3,471,534	3,471,534		1,310,655	1,310,655	
9,4	CD-AN	739,516	571,771	167,745			167,745	167,745		121,771	121,771		45,974	45,974	
9	CD-ID	468,424	362,171	106,253		106,253	106,253				106,253		106,253		
9	CD-WA	1,962,279	1,517,175	445,104		445,104	445,104	445,104			445,104				
8,4	GD-AA	366,921		253,293	113,628		253,293	253,293		183,873	183,873		69,420	69,420	
4	GD-AN	30,891		30,891		30,891	30,891		22,425	22,425		8,466	8,466		
	GD-ID	35,106		35,106		35,106	35,106				35,106		35,106		
	GD-WA	1,160,009		1,160,009		1,160,009	1,160,009	1,160,009			1,160,009				
	GD-OR	219,439			219,439										
<b>Total General Plant</b>		<b>32,164,154</b>	<b>22,721,517</b>	<b>6,980,590</b>	<b>2,462,047</b>		<b>1,746,472</b>	<b>5,234,118</b>	<b>6,980,590</b>	<b>1,605,113</b>	<b>3,799,603</b>	<b>5,404,716</b>	<b>141,359</b>	<b>1,434,515</b>	<b>1,575,874</b>
<b>Total Depreciation Expense</b>		<b>162,811,534</b>	<b>124,927,321</b>	<b>26,436,580</b>	<b>11,447,633</b>		<b>20,522,984</b>	<b>5,913,596</b>	<b>26,436,580</b>	<b>14,442,367</b>	<b>4,265,902</b>	<b>18,708,269</b>	<b>6,080,617</b>	<b>1,647,694</b>	<b>7,728,311</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.041%
							31.320%
							27.407%
							31.959%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended May 31, 2020	
Ending Balance 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	905,785	905,785											
Misc Intangible Plt (303000)	ED-AN	230,269	230,269											
<b>Total Production/Transmission</b>		<b>1,136,054</b>	<b>1,136,054</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	5,624	5,624											
<b>Total Distribution</b>		<b>29,777</b>	<b>29,777</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	512,143	357,594	106,940	47,609		106,940	106,940		77,631	77,631		29,309	29,309
9,4	CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605
	GD-ID	14,607		14,607		14,607	14,607	14,607				14,607		14,607
	GD-WA	24,830		24,830		24,830	24,830	24,830	24,830		24,830			
	GD-OR	7,160			7,160									
<b>Total General Plant - 303000</b>		<b>568,470</b>	<b>365,117</b>	<b>148,584</b>	<b>54,769</b>	<b>39,437</b>	<b>109,147</b>	<b>148,584</b>	<b>24,830</b>	<b>79,233</b>	<b>104,063</b>	<b>14,607</b>	<b>29,914</b>	<b>44,521</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	32,130,972	22,434,809	6,709,268	2,986,895		6,709,268	6,709,268		4,870,459	4,870,459		1,838,809	1,838,809
9,4	CD-AN	90,273	69,796	20,477			20,477	20,477		14,865	14,865		5,612	5,612
9,4	CD-ID	7,819	6,045	1,774		1,774	1,774	1,774				1,774		1,774
9,4	CD-WA	3,775,937	2,919,441	856,496		856,496	856,496	856,496	856,496		856,496			0
	ED-AN	2,855,911	2,855,911											
	ED-ID	(47)	(47)											
	ED-WA	184,513	184,513											
8,4	GD-AA	99,014		68,351	30,663		68,351	68,351		49,618	49,618		18,733	18,733
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>39,144,392</b>	<b>28,470,468</b>	<b>7,656,366</b>	<b>3,017,558</b>	<b>858,270</b>	<b>6,798,096</b>	<b>7,656,366</b>	<b>856,496</b>	<b>4,934,942</b>	<b>5,791,438</b>	<b>1,774</b>	<b>1,863,154</b>	<b>1,864,928</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)
4	ED-AN	47,295	47,295											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>47,256</b>	<b>47,268</b>	<b>(8)</b>	<b>(4)</b>		<b>(8)</b>	<b>(8)</b>		<b>(6)</b>	<b>(6)</b>		<b>(2)</b>	<b>(2)</b>
<b>Total Amortization Expense</b>		<b>40,925,949</b>	<b>30,048,684</b>	<b>7,804,942</b>	<b>3,072,323</b>	<b>897,707</b>	<b>6,907,235</b>	<b>7,804,942</b>	<b>881,326</b>	<b>5,014,169</b>	<b>5,895,495</b>	<b>16,381</b>	<b>1,893,066</b>	<b>1,909,447</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended May 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(72,243,237)	(72,243,237)											
	Steam (ED-ID)	(86,930,658)	(86,930,658)											
	Steam (ED-WA)	(160,700,875)	(160,700,875)											
	Hydro (ED-AN)	(150,113,342)	(150,113,342)											
	Other (ED-AN)	(143,074,484)	(143,074,484)											
<b>Total Electric Production</b>		<b>(613,062,596)</b>	<b>(613,062,596)</b>											
<b>Electric Transmission</b>														
	ED-AN	(210,820,739)	(210,820,739)											
	ED-ID	(9,018,251)	(9,018,251)											
	ED-WA	(15,433,041)	(15,433,041)											
<b>Total Electric Transmission</b>		<b>(235,272,031)</b>	<b>(235,272,031)</b>											
<b>Electric Distribution</b>														
	ED-AN	(278,265)	(278,265)											
	ED-ID	(238,147,437)	(238,147,437)											
	ED-WA	(365,394,756)	(365,394,756)											
<b>Total Electric Distribution</b>		<b>(603,820,458)</b>	<b>(603,820,458)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,416,794)		(17,416,794)		(17,416,794)	(17,416,794)		(11,961,854)	(11,961,854)		(5,454,940)	(5,454,940)	
	GD-OR	(1,326,449)		(1,326,449)										
<b>Total Gas Underground Storage</b>		<b>(18,743,243)</b>		<b>(17,416,794)</b>	<b>(1,326,449)</b>	<b>(17,416,794)</b>	<b>(17,416,794)</b>		<b>(11,961,854)</b>	<b>(11,961,854)</b>		<b>(5,454,940)</b>	<b>(5,454,940)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,874,940)		(1,874,940)		(1,874,940)	(1,874,940)		(1,275,728)	(1,275,728)		(599,212)	(599,212)	
	GD-ID	(86,578,959)		(86,578,959)		(86,578,959)	(86,578,959)					(86,578,959)	(86,578,959)	
	GD-WA	(151,143,091)		(151,143,091)		(151,143,091)	(151,143,091)		(151,143,091)	(151,143,091)				
	GD-OR	(121,066,591)		(121,066,591)										
<b>Total Gas Distribution</b>		<b>(360,663,581)</b>		<b>(239,596,990)</b>	<b>(121,066,591)</b>	<b>(237,722,050)</b>	<b>(1,874,940)</b>	<b>(239,596,990)</b>	<b>(151,143,091)</b>	<b>(1,275,728)</b>	<b>(152,418,819)</b>	<b>(86,578,959)</b>	<b>(599,212)</b>	<b>(87,178,171)</b>
<b>General Plant</b>														
	ED-AN	(35,878,418)	(35,878,418)											
	ED-ID	(11,682,749)	(11,682,749)											
	ED-WA	(21,089,580)	(21,089,580)											
7,4	CD-AA	(86,753,473)	(60,573,877)	(18,114,993)	(8,064,603)	(18,114,993)	(18,114,993)		(13,150,217)	(13,150,217)		(4,964,776)	(4,964,776)	
9,4	CD-AN	(7,770,419)	(6,007,855)	(1,762,564)		(1,762,564)	(1,762,564)		(1,279,498)	(1,279,498)		(483,066)	(483,066)	
9	CD-ID	(6,630,186)	(5,126,261)	(1,503,925)		(1,503,925)	(1,503,925)				(1,503,925)		(1,503,925)	
9	CD-WA	(6,536,502)	(5,053,827)	(1,482,675)		(1,482,675)	(1,482,675)	(1,482,675)			(1,482,675)			
8,4	GD-AA	(1,937,722)		(1,337,648)	(600,074)	(1,337,648)	(1,337,648)		(971,039)	(971,039)		(366,609)	(366,609)	
4	GD-AN	(3,485,752)		(3,485,752)		(3,485,752)	(3,485,752)		(2,530,412)	(2,530,412)		(955,340)	(955,340)	
	GD-ID	(2,189,639)		(2,189,639)		(2,189,639)	(2,189,639)				(2,189,639)		(2,189,639)	
	GD-WA	(9,642,529)		(9,642,529)		(9,642,529)	(9,642,529)	(9,642,529)			(9,642,529)			
	GD-OR	(5,128,099)		(5,128,099)										
<b>Total General Plant</b>		<b>(198,725,068)</b>	<b>(145,412,567)</b>	<b>(39,519,725)</b>	<b>(13,792,776)</b>	<b>(14,818,768)</b>	<b>(24,700,957)</b>	<b>(39,519,725)</b>	<b>(11,125,204)</b>	<b>(17,931,166)</b>	<b>(29,056,370)</b>	<b>(3,693,564)</b>	<b>(6,769,791)</b>	<b>(10,463,355)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,030,286,977)</b>	<b>(1,597,567,652)</b>	<b>(296,533,509)</b>	<b>(136,185,816)</b>	<b>(252,540,818)</b>	<b>(43,992,691)</b>	<b>(296,533,509)</b>	<b>(162,268,295)</b>	<b>(31,168,748)</b>	<b>(193,437,043)</b>	<b>(90,272,523)</b>	<b>(12,823,943)</b>	<b>(103,096,466)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.041%		31.959%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Twelve Months Ended May 31, 2020  
Ending Balance Basis

Report ID:  
**G-AAMT-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
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	(13,279,221)	(13,279,221)										
Misc Intangible Plt (303000)	ED-AN	(2,164,897)	(2,164,897)										
<b>Total Production/Transmission</b>		<b>(15,444,118)</b>	<b>(15,444,118)</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	(202,857)	(202,857)										
Misc Intangible Plt (303000)	ED-WA	(50,984)	(50,984)										
<b>Total Distribution</b>		<b>(253,841)</b>	<b>(253,841)</b>										
<b>General Plant - 303000</b>													
7,4	CD-AA	(3,966,534)	(2,769,553)	(828,252)	(368,729)		(828,252)	(828,252)		(601,253)	(601,253)	(226,999)	(226,999)
9,4	CD-AN	(120,280)	(92,997)	(27,283)			(27,283)	(27,283)		(19,806)	(19,806)	(7,477)	(7,477)
	GD-ID	(121,342)		(121,342)		(121,342)	(121,342)	(121,342)				(121,342)	(121,342)
	GD-WA	(251,252)		(251,252)		(251,252)	(251,252)	(251,252)	(251,252)		(251,252)		
	GD-OR	(104,354)		(104,354)									
<b>Total General Plant - 303000</b>		<b>(4,563,762)</b>	<b>(2,862,550)</b>	<b>(1,228,129)</b>	<b>(473,083)</b>	<b>(372,594)</b>	<b>(855,535)</b>	<b>(1,228,129)</b>	<b>(251,252)</b>	<b>(621,059)</b>	<b>(872,311)</b>	<b>(121,342)</b>	<b>(234,476)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	(102,995,774)	(71,914,739)	(21,506,548)	(9,574,487)		(21,506,548)	(21,506,548)		(15,612,248)	(15,612,248)	(5,894,300)	(5,894,300)
9,4	CD-AN	(143,058)	(110,608)	(32,450)			(32,450)	(32,450)		(23,556)	(23,556)	(8,894)	(8,894)
9	CD-ID	(39,874)	(30,829)	(9,045)		(9,045)	(9,045)	(9,045)		0	0	(9,045)	(9,045)
9	CD-WA	(6,107,463)	(4,722,107)	(1,385,356)		(1,385,356)	(1,385,356)	(1,385,356)	(1,385,356)		(1,385,356)	0	0
	ED-AN	(6,830,096)	(6,830,096)										
	ED-ID	191	191										
	ED-WA	8,694	8,694										
8,4	GD-AA	(39,078)		(26,976)	(12,102)		(26,976)	(26,976)		(19,583)	(19,583)	(7,393)	(7,393)
4	GD-AN	0		0		0	0	0		0	0	0	0
	GD-OR	0		0		0	0	0		0	0	0	0
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(116,146,458)</b>	<b>(83,599,494)</b>	<b>(22,960,375)</b>	<b>(9,586,589)</b>	<b>(1,394,401)</b>	<b>(21,565,974)</b>	<b>(22,960,375)</b>	<b>(1,385,356)</b>	<b>(15,655,387)</b>	<b>(17,040,743)</b>	<b>(9,045)</b>	<b>(5,910,587)</b>
<b>Gas Underground Storage</b>													
1	GD-AN	0		0		0	0	0		0	0	0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0
4	ED-AN	(211,696)	(211,696)										
	ED-WA	0	0										
	GD-WA	0		0		0	0	0	0	0	0		
	GD-OR	0		0		0	0	0					
<b>Total General Plant - 390200, 396200</b>		<b>(211,696)</b>	<b>(211,696)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(136,619,875)</b>	<b>(102,371,699)</b>	<b>(24,188,504)</b>	<b>(10,059,672)</b>	<b>(1,766,995)</b>	<b>(22,421,509)</b>	<b>(24,188,504)</b>	<b>(1,636,608)</b>	<b>(16,276,446)</b>	<b>(17,913,054)</b>	<b>(130,387)</b>	<b>(6,145,063)</b>

**Allocation Ratios:**

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



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 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	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	0	0	
99		GD-OR / AS	845,134	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	
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	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,509,920	1,160,464	2,713,116	4,636,340	8,509,920	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,925,616	0	0	0	0	25,925,616	0	0	0	0	0	
99		GD-OR / AS	3,870,654	0	0	0	0	0	0	0	3,870,654	0	3,870,654	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,395,857	0	0	88,951,609	88,951,609	0	0	26,601,529	26,601,529	0	11,842,719	
9		CD-WA / ID / AN	30,540,083	9,364,979	5,982,359	8,265,338	23,612,676	2,747,466	1,755,084	2,424,857	6,927,407	0	0	
		<b>TOTAL ACCOUNT</b>	<b>196,242,130</b>	<b>10,525,443</b>	<b>8,695,475</b>	<b>101,853,287</b>	<b>121,074,205</b>	<b>28,673,082</b>	<b>1,755,084</b>	<b>29,026,386</b>	<b>59,454,552</b>	<b>3,870,654</b>	<b>11,842,719</b>	<b>15,713,373</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,101,889	99,323	7,798	994,768	1,101,889	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	317,021	0	0	0	0	0	0	218,846	218,846	0	98,175	
7		CD-AA	90,815,737	0	0	63,410,272	63,410,272	0	0	18,963,234	18,963,234	0	8,442,231	
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	
		<b>TOTAL ACCOUNT</b>	<b>98,345,863</b>	<b>4,499,553</b>	<b>14,980</b>	<b>64,606,074</b>	<b>69,120,607</b>	<b>1,429,575</b>	<b>2,107</b>	<b>19,241,059</b>	<b>20,672,741</b>	<b>12,109</b>	<b>8,540,406</b>	<b>8,552,515</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	50,887,351	24,107,459	10,250,418	16,529,474	50,887,351	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,142,627	0	0	0	0	9,182,574	2,720,918	2,239,135	14,142,627	0	0	
99		GD-OR / AS	4,219,927	0	0	0	0	0	0	0	4,219,927	0	4,219,927	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	
7		CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	
9		CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	
		<b>TOTAL ACCOUNT</b>	<b>83,950,623</b>	<b>25,989,523</b>	<b>11,123,919</b>	<b>24,509,134</b>	<b>61,622,576</b>	<b>9,734,728</b>	<b>2,977,183</b>	<b>4,676,683</b>	<b>17,388,594</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 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	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,882,375	274,216	162,272	3,338,417	3,774,905	80,449	47,607	979,414	1,107,470	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,355,039</b>	<b>274,216</b>	<b>162,272</b>	<b>3,725,817</b>	<b>4,162,305</b>	<b>144,921</b>	<b>47,607</b>	<b>979,414</b>	<b>1,171,942</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,887,989	665,363	186,234	5,036,392	5,887,989	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,774,534	0	0	0	0	1,985,732	286,001	502,801	2,774,534	0	0	0	
99		GD-OR / AS	921,762	0	0	0	0	0	0	0	0	921,762	0	921,762	
8		GD-AA	5,095,951	0	0	0	0	0	0	3,517,837	3,517,837	0	1,578,114	1,578,114	
7		CD-AA	13,209,726	0	0	9,223,427	9,223,427	0	0	2,758,323	2,758,323	0	1,227,976	1,227,976	
9		CD-WA / ID / AN	1,323,230	11,139	743,718	268,225	1,023,082	3,268	218,189	78,691	300,148	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,213,192</b>	<b>676,502</b>	<b>929,952</b>	<b>14,528,044</b>	<b>16,134,498</b>	<b>1,989,000</b>	<b>504,190</b>	<b>6,857,652</b>	<b>9,350,842</b>	<b>921,762</b>	<b>2,806,090</b>	<b>3,727,852</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,764,299	324,343	13,580	1,426,376	1,764,299	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,646	0	0	0	0	73,729	0	94,917	168,646	0	0	0	
99		GD-OR / AS	8,960	0	0	0	0	0	0	0	0	8,960	0	8,960	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,715,591</b>	<b>324,343</b>	<b>13,580</b>	<b>2,521,560</b>	<b>2,859,483</b>	<b>73,729</b>	<b>0</b>	<b>564,073</b>	<b>637,802</b>	<b>8,960</b>	<b>209,346</b>	<b>218,306</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 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	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,272,277</b>	<b>14,265,248</b>	<b>9,898,334</b>	<b>9,293,544</b>	<b>33,457,126</b>	<b>2,677,229</b>	<b>967,164</b>	<b>1,077,797</b>	<b>4,722,190</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,023,985	12,211,360	6,064,615	31,748,010	50,023,985	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,119,871	0	0	0	0	746,257	371,661	1,953	1,119,871	0	0	0	
99		GD-OR / AS	1,216,587	0	0	0	0	0	0	0	0	1,216,587	0	1,216,587	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	65,970,202	0	0	46,062,374	46,062,374	0	0	13,775,238	13,775,238	0	6,132,590	6,132,590	
9		CD-WA / ID / AN	15,842,428	7,706,757	2,888,153	1,653,980	12,248,890	2,260,982	847,317	485,239	3,593,538	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,686,093</b>	<b>19,918,117</b>	<b>8,952,768</b>	<b>79,464,364</b>	<b>108,335,249</b>	<b>3,007,239</b>	<b>1,218,978</b>	<b>14,616,578</b>	<b>18,842,795</b>	<b>1,216,587</b>	<b>6,291,462</b>	<b>7,508,049</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,548	0	6,846	271,702	278,548	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	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>973,936</b>	<b>0</b>	<b>13,475</b>	<b>749,604</b>	<b>763,079</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>609,211,797</b>	<b>77,281,644</b>	<b>40,505,083</b>	<b>310,231,157</b>	<b>428,017,884</b>	<b>51,004,258</b>	<b>7,573,434</b>	<b>79,823,341</b>	<b>138,401,033</b>	<b>11,162,126</b>	<b>31,630,754</b>	<b>42,792,880</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended May 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	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,355,640</b>	<b>319,716</b>	<b>0</b>	<b>14,913,830</b>	<b>15,233,546</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,343,367</b>	<b>3,137,482</b>	<b>406,156</b>	<b>578,456</b>	<b>984,612</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,597,201	(81,333)	(1,000)	15,679,534	15,597,201	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	377,628	0	0	0	0	0	0	260,684	260,684	0	116,944	
7		CD-AA	124,199,837	0	0	86,720,052	86,720,052	0	0	25,934,168	25,934,168	0	11,545,617	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		<b>TOTAL ACCOUNT</b>	<b>140,632,334</b>	<b>(81,333)</b>	<b>30,570</b>	<b>102,721,871</b>	<b>102,671,108</b>	<b>0</b>	<b>9,262</b>	<b>26,289,403</b>	<b>26,298,665</b>	<b>0</b>	<b>11,662,561</b>	<b>11,662,561</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>179,769</b>	<b>0</b>	<b>0</b>	<b>125,520</b>	<b>125,520</b>	<b>0</b>	<b>0</b>	<b>37,538</b>	<b>37,538</b>	<b>0</b>	<b>16,711</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,403,371</b>	<b>70,403,371</b>	<b>0</b>	<b>0</b>	<b>21,054,564</b>	<b>21,054,564</b>	<b>0</b>	<b>9,373,269</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended May 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	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,521	694,521	0	0	694,521	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,394,890	0	0	973,954	973,954	0	0	291,267	291,267	0	129,669	129,669
9		CD-WA / ID / AN	18,245,738	14,107,057	0	0	14,107,057	4,138,681	0	0	4,138,681	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,335,149</b>	<b>14,801,578</b>	<b>0</b>	<b>973,954</b>	<b>15,775,532</b>	<b>4,138,681</b>	<b>0</b>	<b>291,267</b>	<b>4,429,948</b>	<b>0</b>	<b>129,669</b>	<b>129,669</b>
	<b>TOTAL</b>		<b>310,396,837</b>	<b>15,039,961</b>	<b>30,570</b>	<b>209,431,024</b>	<b>224,501,555</b>	<b>5,160,595</b>	<b>781,463</b>	<b>55,084,730</b>	<b>61,026,788</b>	<b>406,156</b>	<b>24,462,338</b>	<b>24,868,494</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended May 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	(85,015,147)	(59,360,126)	(17,752,013)	(7,903,008)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(810,685)	(626,797)	(183,888)	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	(88,208,991)	(61,650,916)	(18,433,528)	(8,124,547)

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 May 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	4,064,238	4,064,238	0	0	0	0	4,064,238
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,073)	(1,073)	0	0	0	0	(1,073)
7/4	154560 Supply Chain Invoice Price Variance	0	0	6	6	0	0	0	0	6
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	26,738,427	13,564,051	0	40,302,478	32,560,273	15,370,760	(5,821,846)	(1,806,709)	0
<b>TOTAL</b>		<b>26,738,427</b>	<b>13,564,051</b>	<b>4,063,171</b>	<b>44,365,649</b>	<b>32,560,273</b>	<b>15,370,760</b>	<b>(5,821,846)</b>	<b>(1,806,709)</b>	<b>4,063,171</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	30.811%	27.407%	100.000%
99	Not Allocated						