

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,441,883	1,646,819	795,064
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>2,441,883</u>	<u>1,646,819</u>	<u>795,064</u>
G-APL	Gas Net Adjusted Rate Base	<u>600,284,845</u>	<u>423,977,123</u>	<u>176,307,722</u>
	RATE OF RETURN	<u>0.407%</u>	<u>0.388%</u>	<u>0.451%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	4-01-2020 thru 04-30-2020	258,639 100.000%	171,076 66.145%	87,563 33.855%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2020 thru 04-30-2020	652,922 100.000%	468,701 71.785%	184,221 28.215%
	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	4-01-2020 thru 04-30-2020	19,908,184 100.000%	12,926,384 64.930%	6,981,800 35.070%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		81,799,969	67,386,547	9,463,569	4,949,853
	Direct O & M Accts 901 - 935		61,705,364	45,517,009	11,244,610	4,943,745
	Direct O & M Accts 901 - 905 Utility 9 Only		6,873,129	4,531,068	2,342,061	XXXXXX
	Adjustments		0			
	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 Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	4-01-2020 thru 04-30-2020	2,257,280 100.000%	1,599,481 70.859%	657,799 29.141%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2020 thru 04-30-2020	716,194,891 100.000%	505,865,995 70.632%	210,328,896 29.368%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2020 thru 04-30-2020	98,860,006 100.000%	79,874,648 80.796%	18,985,358 19.204%	
14	Net Allocated Schedule M's - AMA Percent	4-01-2020 thru 04-30-2020	-3,374,450 100.000%	-2,363,918 70.053%	-1,010,532 29.947%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	14,844,801	0	14,844,801	10,172,814	0	10,172,814	4,671,987	0	4,671,987
99 4812XX	Commercial - Firm & Interruptible	6,323,331	0	6,323,331	4,551,454	0	4,551,454	1,771,877	0	1,771,877
99 4813XX	Industrial-Firm	218,465	0	218,465	126,433	0	126,433	92,032	0	92,032
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	25,506	0	25,506	22,234	0	22,234	3,272	0	3,272
99 499XXX	Unbilled Revenue	(5,602,306)	0	(5,602,306)	(4,144,708)	0	(4,144,708)	(1,457,598)	0	(1,457,598)
	TOTAL SALES TO ULTIMATE CUSTOMERS	15,809,797	0	15,809,797	10,728,227	0	10,728,227	5,081,570	0	5,081,570
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,231,257	0	5,231,257	3,396,655	0	3,396,655	1,834,602	0	1,834,602
4 488000	Miscellaneous Service Revenues	328	0	328	120	0	120	208	0	208
99 4893XX	Transportation Revenues	480,214	0	480,214	432,427	0	432,427	47,787	0	47,787
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,392,533	3,110	1,395,643	1,403,528	2,258	1,405,786	(10,995)	852	(10,143)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,104,332	3,110	7,107,442	5,232,730	2,258	5,234,988	1,871,602	852	1,872,454
	TOTAL GAS REVENUES	22,914,129	3,110	22,917,239	15,960,957	2,258	15,963,215	6,953,172	852	6,954,024
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	11,383,775	0	11,383,775	7,580,377	0	7,580,377	3,803,398	0	3,803,398
99 808XXX	Net Natural Gas Storage Transactions	(1,237,412)	0	(1,237,412)	(803,452)	0	(803,452)	(433,960)	0	(433,960)
99 811000	Gas Used for Products Extraction	(9,512)	0	(9,512)	(6,176)	0	(6,176)	(3,336)	0	(3,336)
10 813000	Other Gas Expenses	0	91,749	91,749	0	62,655	62,655	0	29,094	29,094
99 813010	Gas Technology Institute (GTI) Expenses	8,158	0	8,158	5,476	0	5,476	2,682	0	2,682
	TOTAL PRODUCTION EXPENSES	10,145,009	91,749	10,236,758	6,776,225	62,655	6,838,880	3,368,784	29,094	3,397,878
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	970	970	0	666	666	0	304	304
1 824000	Other Expenses	0	83,157	83,157	0	57,112	57,112	0	26,045	26,045
1 837000	Other Equipment	0	228,839	228,839	0	157,167	157,167	0	71,672	71,672
	TOTAL UNDERGROUND STORAGE OPER EXP	0	312,966	312,966	0	214,945	214,945	0	98,021	98,021
G-DEPX	Depreciation Expense-Underground Storage	0	50,061	50,061	0	34,382	34,382	0	15,679	15,679
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	(25,249)	(25,249)	0	(17,341)	(17,341)	0	(7,908)	(7,908)
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	24,812	24,812	0	17,041	17,041	0	7,771	7,771
	TOTAL UNDERGROUND STORAGE EXPENSES	0	337,778	337,778	0	231,986	231,986	0	105,792	105,792

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	33,045	123,118	156,163	30,119	88,380	118,499	2,926	34,738	37,664
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	282,354	70,619	352,973	194,379	50,694	245,073	87,975	19,925	107,900
3	875000 Measuring & Reg Sta Exp-General	7,462	0	7,462	5,583	0	5,583	1,879	0	1,879
3	876000 Measuring & Reg Sta Exp-Industrial	57	0	57	57	0	57	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	6,279	0	6,279	2,156	0	2,156	4,123	0	4,123
3	878000 Meter & House Regulator Expenses	54,281	0	54,281	32,702	0	32,702	21,579	0	21,579
3	879000 Customer Installation Expenses	97,585	8,243	105,828	56,474	5,917	62,391	41,111	2,326	43,437
3	880000 Other Expenses	4,288	27,417	31,705	3,520	19,681	23,201	768	7,736	8,504
3	881000 Rents	0	(202)	(202)	0	(145)	(145)	0	(57)	(57)
	MAINTENANCE									
3	885000 Supervision & Engineering	1,525	0	1,525	(905)	0	(905)	2,430	0	2,430
3	887000 Mains	71,235	(7)	71,228	66,670	(5)	66,665	4,565	(2)	4,563
3	889000 Measuring & Reg Sta Exp-General	20,912	3,153	24,065	12,115	2,263	14,378	8,797	890	9,687
3	890000 Measuring & Reg Sta Exp-Industrial	888	298	1,186	802	214	1,016	86	84	170
3	891000 Measuring & Reg Sta Exp-City Gate	4,025	(848)	3,177	2,700	(609)	2,091	1,325	(239)	1,086
3	892000 Services	32,493	0	32,493	26,600	0	26,600	5,893	0	5,893
3	893000 Meters & House Regulators	36,496	15,998	52,494	35,732	11,484	47,216	764	4,514	5,278
3	894000 Other Equipment	(3)	10,420	10,417	(3)	7,480	7,477	0	2,940	2,940
	TOTAL DISTRIBUTION OPERATING EXP	652,922	258,209	911,131	468,701	185,354	654,055	184,221	72,855	257,076
G-DEPX	Depreciation Expense-Distribution	1,608,882	4,783	1,613,665	1,104,257	3,106	1,107,363	504,625	1,677	506,302
G-OTX	Taxes Other Than FIT	1,523,393	0	1,523,393	1,251,740	0	1,251,740	271,653	0	271,653
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,132,275	4,783	3,137,058	2,355,997	3,106	2,359,103	776,278	1,677	777,955
	TOTAL DISTRIBUTION EXPENSES	3,785,197	262,992	4,048,189	2,824,698	188,460	3,013,158	960,499	74,532	1,035,031

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For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	(512)	(512)	0	(339)	(339)	0	(173)	(173)
2	902000	Meter Reading Expenses	58,429	10,524	68,953	50,255	6,961	57,216	8,174	3,563	11,737
2	903XXX	Customer Records & Collection Expenses	63,194	323,861	387,055	44,147	214,218	258,365	19,047	109,643	128,690
2	904000	Uncollectible Accounts	0	216,809	216,809	0	143,408	143,408	0	73,401	73,401
2	905000	Misc Customer Accounts	0	970	970	0	642	642	0	328	328
TOTAL CUSTOMER ACCOUNTS EXPENSES		121,623	551,652	673,275	94,402	364,890	459,292	27,221	186,762	213,983	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	660,204	8,871	669,075	547,223	5,868	553,091	112,981	3,003	115,984
2	909000	Advertising	(1,422)	17,282	15,860	(1,422)	11,431	10,009	0	5,851	5,851
2	910000	Misc Customer Service & Info Exp	0	46,359	46,359	0	30,664	30,664	0	15,695	15,695
TOTAL CUSTOMER SERVICE & INFO EXP		658,782	72,512	731,294	545,801	47,963	593,764	112,981	24,549	137,530	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	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	3,150	1,173,317	1,176,467	2,072	851,746	853,818	1,078	321,571	322,649
4	921000	Office Supplies & Expenses	(7)	120,360	120,353	(7)	87,373	87,366	0	32,987	32,987
4	922000	Admin. Expenses Transferred - Credit	0	(1,944)	(1,944)	0	(1,411)	(1,411)	0	(533)	(533)
4	923000	Outside Services Employed	(36,590)	228,689	192,099	1,786	166,012	167,798	(38,376)	62,677	24,301
4	924000	Property Insurance Premium	0	27,081	27,081	0	19,659	19,659	0	7,422	7,422
4	925XXX	Injuries and Damages	1,296	54,894	56,190	1,014	39,849	40,863	282	15,045	15,327
4	926XXX	Employee Pensions and Benefits	116,409	745,452	861,861	91,162	541,146	632,308	25,247	204,306	229,553
4	928000	Regulatory Commission Expenses	46,675	25,343	72,018	32,592	18,397	50,989	14,083	6,946	21,029
4	930000	Miscellaneous General Expenses	657	352,518	353,175	540	255,903	256,443	117	96,615	96,732
4	931000	Rents	0	9,323	9,323	0	6,768	6,768	0	2,555	2,555
4	935000	Maintenance of General Plant	56,063	223,024	279,087	50,059	161,900	211,959	6,004	61,124	67,128
TOTAL ADMIN & GEN OPERATING EXP		187,653	2,958,057	3,145,710	179,218	2,147,342	2,326,560	8,435	810,715	819,150	

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For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	142,574	450,980	593,554	130,356	327,380	457,736	12,218	123,600	135,818
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,300	592,849	663,149	70,152	430,367	500,519	148	162,482	162,630
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	3,699	8,352	12,051	2,617	5,899	8,516	1,082	2,453	3,535
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	316	0	316	316	0	316	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(246,513)	0	(246,513)	(246,513)	0	(246,513)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(347,612)	0	(347,612)	(347,612)	0	(347,612)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	26,011	133,014	159,025	19,811	96,559	116,370	6,200	36,455	42,655
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(87,984)	1,192,600	1,104,616	(149,504)	865,581	716,077	61,520	327,019	388,539
	TOTAL ADMIN & GENERAL EXPENSES	99,669	4,150,657	4,250,326	29,714	3,012,923	3,042,637	69,955	1,137,734	1,207,689
	TOTAL EXPENSES BEFORE FIT	14,810,280	5,467,340	20,277,620	10,270,840	3,908,877	14,179,717	4,539,440	1,558,463	6,097,903
	NET OPERATING INCOME (LOSS) BEFORE FIT			2,639,619			1,783,498			856,121
G-FIT	FEDERAL INCOME TAX			(389,571)			(383,276)			(6,295)
G-FIT	DEFERRED FEDERAL INCOME TAX			587,901			520,462			67,439
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			2,441,883			1,646,819			795,064

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%	71.785%	28.215%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,441	3,110	7,551	4,441	2,258	6,699	0	852	852
4	495028	Deferred Exchange Reservation	375,001	0	375,001	243,488	0	243,488	131,513	0	131,513
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	828,094	0	828,094	935,910	0	935,910	(107,816)	0	(107,816)
4	495329	Amortization Res Decoupling Deferral	(82,350)	0	(82,350)	(34,850)	0	(34,850)	(47,500)	0	(47,500)
4	495338	Non-Res Decoupling Deferred Rev	322,044	0	322,044	318,494	0	318,494	3,550	0	3,550
4	495339	Amortization Non-Res Decoupling	(54,697)	0	(54,697)	(63,955)	0	(63,955)	9,258	0	9,258
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	1,392,533	3,110	1,395,643	1,403,528	2,258	1,405,786	(10,995)	852	(10,143)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,154,036	0	8,154,036	5,294,778	0	5,294,778	2,859,258	0	2,859,258
1	804001	Pipeline Demand Costs	2,208,502	0	2,208,502	1,516,799	0	1,516,799	691,703	0	691,703
1	804002	Transport Variable Charges	29,375	0	29,375	20,175	0	20,175	9,200	0	9,200
6	804010	Gas Costs - Fixed Hedge	(84,719)	0	(84,719)	(55,008)	0	(55,008)	(29,711)	0	(29,711)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,555	0	42,555	27,631	0	27,631	14,924	0	14,924
6	804018	Merchandise Processing Fee	7,665	0	7,665	4,977	0	4,977	2,688	0	2,688
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	181,697	0	181,697	117,976	0	117,976	63,721	0	63,721
6	804700	Gas Costs - Offsystem Bookout	3,742	0	3,742	2,430	0	2,430	1,312	0	1,312
6	804711	Gas Costs - Offsystem Bookout Offset	(3,742)	0	(3,742)	(2,430)	0	(2,430)	(1,312)	0	(1,312)
6	804730	Gas Costs - Intracompany LDC Gas	1,002,845	0	1,002,845	651,147	0	651,147	351,698	0	351,698
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(170,932)	0	(170,932)	70,295	0	70,295	(241,227)	0	(241,227)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	12,751	0	12,751	(68,393)	0	(68,393)	81,144	0	81,144
		TOTAL PURCHASED GAS COSTS	11,383,775	0	11,383,775	7,580,377	0	7,580,377	3,803,398	0	3,803,398

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	64.930%	35.070%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	17,229	8,871	26,100	11,176	5,868	17,044	6,053	3,003	9,056
99	908600	Public Purpose Tariff Rider Expense Offset	945,780	0	945,780	801,281	0	801,281	144,499	0	144,499
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(302,805)	0	(302,805)	(265,234)	0	(265,234)	(37,571)	0	(37,571)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			660,204	8,871	669,075	547,223	5,868	553,091	112,981	3,003	115,984

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.49%	53.49%
2	Cost of Debt		5.087%	5.068%
	Total Cost of Debt		2.721%	2.711%
	Total Weighted Cost		2.721%	2.711%
G-APL	Net Rate Base	600,284,845	423,977,123	176,307,722
	Interest Deduction for FIT Calculation	16,316,120	11,536,418	4,779,702
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended April 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,917,239	15,963,215	6,954,024
G-OPS	Operating & Maintenance Expense	16,011,134	11,087,496	4,923,638
G-OPS	Book Deprec/Amort and Reg Amortizations	2,609,317	1,741,452	867,865
G-OTX	Taxes Other than FIT	1,657,169	1,350,769	306,400
	Net Operating Income Before FIT	2,639,619	1,783,498	856,121
G-INT	Less: Interest Expense	1,359,677	961,368	398,309
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,657)	0	(4,657)
G-SCM	Schedule M Adjustments	(3,130,387)	(2,647,255)	(483,132)
	Taxable Net Operating Income	(1,855,102)	(1,825,125)	(29,977)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(389,571)	(383,276)	(6,295)
G-DTE	Deferred FIT	587,901	520,462	67,439
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	197,736	136,679	61,057
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended April 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,825,051	1,106,078	2,931,129	1,306,835	800,610	2,107,445	518,216	305,468	823,684
12	997001	Contributions In Aid of Construction	0	62,698	62,698	0	44,285	44,285	0	18,413	18,413
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	105,527	105,527	0	74,536	74,536	0	30,991	30,991
99	997010	Deferred Gas Credit and Refunds	(158,181)	(375,000)	(533,181)	1,902	(264,870)	(262,968)	(160,083)	(110,130)	(270,213)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,337	12,337	0	5,130	5,130
99	997018	DSM Tariff Rider	226,953	0	226,953	203,270	0	203,270	23,683	0	23,683
12	997020	FAS87 Current Pension Accrual	0	228,276	228,276	0	161,236	161,236	0	67,040	67,040
12	997027	Customer Uncollectibles	0	32,584	32,584	0	23,015	23,015	0	9,569	9,569
99	997031	Decoupling Mechanism	(1,013,092)	0	(1,013,092)	(1,155,600)	0	(1,155,600)	142,508	0	142,508
12	997032	Interest Rate Swaps	0	56,361	56,361	0	39,809	39,809	0	16,552	16,552
12	997035	Leases	0	4,360	4,360	0	3,165	3,165	0	1,195	1,195
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,849,953)	(2,849,953)	0	(1,184,979)	(1,184,979)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(509,757)	0	(509,757)	(472,186)	0	(472,186)	(37,571)	0	(37,571)
12	997080	Book Transportation Depreciation	0	118,968	118,968	0	84,029	84,029	0	34,939	34,939
12	997081	Deferred Compensation	0	(373,743)	(373,743)	0	(263,982)	(263,982)	0	(109,761)	(109,761)
4	997082	Meal Disallowances	0	3,746	3,746	0	2,719	2,719	0	1,027	1,027
12	997083	Paid Time Off	0	110,106	110,106	0	77,770	77,770	0	32,336	32,336
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(140,660)	0	(140,660)	(140,660)	0	(140,660)	0	0	0
12	997101	Repairs 481 (a)	0	(466,667)	(466,667)	0	(329,616)	(329,616)	0	(137,051)	(137,051)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(246,197)	0	(246,197)	(246,197)	0	(246,197)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,394	28,394	0	20,055	20,055	0	8,339	8,339
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	937	937	0	390	390
TOTAL SCHEDULE M ADJUSTMENTS			244,063	(3,374,450)	(3,130,387)	(283,337)	(2,363,918)	(2,647,255)	527,400	(1,010,532)	(483,132)

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%	64.930%	35.070%
G-ALL	11	Book Depreciation	100.000%	70.859%	29.141%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.632%	29.368%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	180,837	127,729	53,108
99	410100	Deferred Federal Income Tax Exp	253,187	254,469	(1,282)
		SUBTOTAL	434,024	382,198	51,826
12	411100	Deferred Federal Income Tax Expense - Allocated	55,364	39,105	16,259
99	411100	Deferred Federal Income Tax Exp	98,513	99,159	(646)
		SUBTOTAL	153,877	138,264	15,613
		Total Deferred Federal Income Tax Expense	587,901	520,462	67,439

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.632%	29.368%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	(25,249)	(25,249)	0	(17,341)	(17,341)	0	(7,908)	(7,908)
		TOTAL UNDERGROUND STORAGE TAX	0	(25,249)	(25,249)	0	(17,341)	(17,341)	0	(7,908)	(7,908)
		DISTRIBUTION									
99	408110	State Excise Tax	585,993	0	585,993	585,993	0	585,993	0	0	0
99	408120	Municipal Occupation & License Tax	672,471	0	672,471	549,609	0	549,609	122,862	0	122,862
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	273,787	0	273,787	116,138	0	116,138	157,649	0	157,649
99	409100	State Income Tax	(4,201)	0	(4,201)	0	0	0	(4,201)	0	(4,201)
99	411410	State Income Tax-ITC Deferred	(4,201)	0	(4,201)	0	0	0	(4,201)	0	(4,201)
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	1,523,393	0	1,523,393	1,251,740	0	1,251,740	271,653	0	271,653
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	26,011	133,014	159,025	19,811	96,559	116,370	6,200	36,455	42,655
		TOTAL A&G TAX	26,011	133,014	159,025	19,811	96,559	116,370	6,200	36,455	42,655
		TOTAL TAXES OTHER THAN FIT	1,549,404	107,765	1,657,169	1,271,551	79,218	1,350,769	277,853	28,547	306,400

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,147,943	52,720,671	56,868,614	4,138,681	38,271,516	42,410,197	9,262	14,449,155	14,458,417
TOTAL INTANGIBLE PLANT			5,942,058	54,064,038	60,006,096	5,160,595	39,246,706	44,407,301	781,463	14,817,332	15,598,795
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	1,661,775	1,661,775	0	1,141,307	1,141,307	0	520,468	520,468
1	352XXX	Wells	0	22,304,292	22,304,292	0	15,318,588	15,318,588	0	6,985,704	6,985,704
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	14,177,510	14,177,510	0	9,737,114	9,737,114	0	4,440,396	4,440,396
1	355000	Measuring & Regulating Equipment	0	786,366	786,366	0	540,076	540,076	0	246,290	246,290
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,799,983	1,799,983	0	1,236,228	1,236,228	0	563,755	563,755
TOTAL UNDERGROUND STORAGE PLANT			0	44,626,849	44,626,849	0	30,681,520	30,681,520	0	13,945,329	13,945,329
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	614,603	0	614,603	477,136	0	477,136	137,467	0	137,467
6	375000	Structures & Improvements	1,429,094	0	1,429,094	819,373	0	819,373	609,721	0	609,721
6	376000	Mains	386,874,802	2,517,882	389,392,684	256,188,128	1,634,861	257,822,989	130,686,674	883,021	131,569,695
6	378000	Measuring & Reg Station Equip-General	6,599,680	0	6,599,680	4,119,684	0	4,119,684	2,479,996	0	2,479,996
6	379000	Measuring & Reg Station Equip-City Gate	6,335,262	0	6,335,262	1,860,396	0	1,860,396	4,474,866	0	4,474,866
6	380000	Services	281,769,867	0	281,769,867	193,222,949	0	193,222,949	88,546,918	0	88,546,918
6	381XXX	Meters	101,097,471	0	101,097,471	70,038,300	0	70,038,300	31,059,171	0	31,059,171
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	3,816,245	0	3,816,245	2,880,897	0	2,880,897	935,348	0	935,348
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			788,625,619	2,517,882	791,143,501	529,670,788	1,634,861	531,305,649	258,954,831	883,021	259,837,852
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	30,371,073	28,923,292	59,294,365	28,616,117	20,996,285	49,612,402	1,754,956	7,927,007	9,681,963
4	391XXX	Office Furniture & Equipment	1,431,737	18,953,343	20,385,080	1,429,630	13,758,800	15,188,430	2,107	5,194,543	5,196,650
4	392XXX	Transportation Equipment	12,694,544	4,407,508	17,102,052	9,717,361	3,199,542	12,916,903	2,977,183	1,207,966	4,185,149
4	393000	Stores Equipment	190,435	979,414	1,169,849	142,828	710,986	853,814	47,607	268,428	316,035
4	394000	Tools, Shop & Garage Equipment	2,478,970	6,838,332	9,317,302	1,983,011	4,964,150	6,947,161	495,959	1,874,182	2,370,141
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	4,225,159	14,600,202	18,825,361	3,006,182	10,598,725	13,604,907	1,218,977	4,001,477	5,220,454
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,370,078	79,127,659	137,497,737	50,805,005	57,441,140	108,246,145	7,565,073	21,686,519	29,251,592

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			852,937,755	180,336,428	1,033,274,183	585,636,388	129,004,227	714,640,615	267,301,367	51,332,201	318,633,568
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,338,760)	(17,338,760)	0	(11,908,260)	(11,908,260)	0	(5,430,500)	(5,430,500)
G-ADEP		Distribution Plant	(235,857,954)	(1,867,766)	(237,725,720)	(149,986,303)	(1,212,740)	(151,199,043)	(85,871,651)	(655,026)	(86,526,677)
G-ADEP		General Plant	(14,494,479)	(24,143,252)	(38,637,731)	(10,845,186)	(17,526,311)	(28,371,497)	(3,649,293)	(6,616,941)	(10,266,234)
TOTAL ACCUMULATED DEPRECIATION			(250,352,433)	(43,349,778)	(293,702,211)	(160,831,489)	(30,647,311)	(191,478,800)	(89,520,944)	(12,702,467)	(102,223,411)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(367,651)	(844,429)	(1,212,080)	(248,147)	(612,996)	(861,143)	(119,504)	(231,433)	(350,937)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,288,950)	(20,876,048)	(22,164,998)	(1,280,128)	(15,154,549)	(16,434,677)	(8,822)	(5,721,499)	(5,730,321)
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			(1,656,601)	(21,720,477)	(23,377,078)	(1,528,275)	(15,767,545)	(17,295,820)	(128,326)	(5,952,932)	(6,081,258)
TOTAL ACCUMULATED DEPR/AMORT			(252,009,034)	(65,070,255)	(317,079,289)	(162,359,764)	(46,414,856)	(208,774,620)	(89,649,270)	(18,655,399)	(108,304,669)
NET GAS UTILITY PLANT before DFIT			600,928,721	115,266,173	716,194,894	423,276,624	82,589,371	505,865,995	177,652,097	32,676,802	210,328,899
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,232,426)	(112,232,426)	0	(79,272,007)	(79,272,007)	0	(32,960,419)	(32,960,419)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,996,711)	(17,996,711)	0	(13,060,764)	(13,060,764)	0	(4,935,947)	(4,935,947)
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	(337,121)	(337,121)	0	(238,115)	(238,115)	0	(99,006)	(99,006)
TOTAL ACCUMULATED DFIT			0	(131,063,885)	(131,063,885)	0	(92,932,128)	(92,932,128)	0	(38,131,757)	(38,131,757)
NET GAS UTILITY PLANT			600,928,721	(15,797,712)	585,131,009	423,276,624	(10,342,757)	412,933,867	177,652,097	(5,454,955)	172,197,142

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%	64.930%	35.070%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.632%	29.368%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	600,928,721	(15,797,712)	585,131,009	423,276,624	(10,342,757)	412,933,867	177,652,097	(5,454,955)	172,197,142
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,634,483)	0	(3,634,483)	(3,634,483)	0	(3,634,483)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,344,017	2,434,727	3,778,744	943,128	1,767,441	2,710,569	400,889	667,286	1,068,175
4	182318	Accumulated Amortization - AFUDC	(175,634)	(313,671)	(489,305)	(118,584)	(227,556)	(346,140)	(57,050)	(86,115)	(143,165)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	3,122,414	3,122,414	0	2,144,474	2,144,474	0	977,940	977,940
1	164115	Gas Inventory--Clay Basin	0	98,097	98,097	0	71,212	71,212	0	26,885	26,885
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(655,722)	0	(655,722)	(655,722)	0	(655,722)	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	10,109,710	0	10,109,710	10,109,710	0	10,109,710	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,123,039)	0	(2,123,039)	(2,123,039)	0	(2,123,039)	0	0	0
C-WKC		Working Capital	(783,644)	0	(783,644)	(1,169,420)	0	(1,169,420)	385,776	0	385,776
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,081,205	11,072,631	15,153,836	3,351,590	7,691,666	11,043,256	729,615	3,380,965	4,110,580
		NET RATE BASE	605,009,926	(4,725,081)	600,284,845	426,628,214	(2,651,091)	423,977,123	178,381,712	(2,073,990)	176,307,722

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	266,156	266,156										
	Steam (ED-ID)	352,471	352,471										
	Steam (ED-WA)	938,304	938,304										
	Hydro (ED-AN)	1,202,185	1,202,185										
	Other (ED-AN)	873,205	873,205										
Total Electric Production		3,632,321	3,632,321										
Electric Transmission													
	ED-AN	1,308,207	1,308,207										
	ED-ID	82,107	82,107										
	ED-WA	42,387	42,387										
Total Electric Transmission		1,432,701	1,432,701										
Electric Distribution													
	ED-AN	6,597	6,597										
	ED-ID	1,416,563	1,416,563										
	ED-WA	2,693,419	2,693,419										
Total Electric Distribution		4,116,579	4,116,579										
Gas Underground Storage													
1	GD-AN	50,061		50,061		50,061	50,061		34,382	34,382		15,679	15,679
	GD-OR	9,612			9,612								
Total Gas Underground Storage		59,673		50,061	9,612		50,061	50,061		34,382	34,382		15,679
Gas Distribution													
6	GD-AN	4,783		4,783					3,106	3,106		1,677	1,677
	GD-ID	504,625		504,625		504,625	504,625				504,625		504,625
	GD-WA	1,104,257		1,104,257		1,104,257	1,104,257	1,104,257		1,104,257			
	GD-OR	757,427			757,427								
Total Gas Distribution		2,371,092		1,613,665	757,427		1,608,882	4,783	1,613,665	1,104,257	3,106	1,107,363	504,625
General Plant													
	ED-AN	241,738	241,738										
	ED-ID	39,375	39,375										
	ED-WA	76,681	76,681										
7,4	CD-AA	1,991,089	1,390,238	415,759	185,092	415,759	415,759		301,812	301,812		113,947	113,947
9,4	CD-AN	50,697	39,197	11,500		11,500	11,500		8,348	8,348		3,152	3,152
9	CD-ID	39,572	30,596	8,976		8,976	8,976				8,976		8,976
9	CD-WA	175,815	135,935	39,880		39,880	39,880	39,880		39,880			
8,4	GD-AA	30,547		21,087	9,460	21,087	21,087		15,308	15,308		5,779	5,779
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,242		3,242		3,242	3,242				3,242		3,242
	GD-WA	90,476		90,476		90,476	90,476	90,476		90,476			
	GD-OR	18,836			18,836								
Total General Plant		2,760,702	1,953,760	593,554	213,388		142,574	450,980	593,554	130,356	327,380	457,736	12,218
Total Depreciation Expense		14,373,068	11,135,361	2,257,280	980,427		1,751,456	505,824	2,257,280	1,234,613	364,868	1,599,481	516,843

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	64.930%		35.070%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	75,774	75,774												
Misc Intangible Plt (303000) ED-AN	19,313	19,313												
Total Production/Transmission	95,087	95,087												
Distribution														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	2,502	2,502												
General Plant - 303000														
7,4 CD-AA	34,579	24,144	7,221	3,214		7,221	7,221		5,242	5,242		1,979	1,979	
9,4 CD-AN	810	626	184			184	184		134	134		50	50	
9,4 GD-ID	1,225		1,225		1,225		1,225				1,225		1,225	
GD-WA	2,070		2,070		2,070		2,070	2,070		2,070				
GD-OR	617			617										
Total General Plant - 303000	39,301	24,770	10,700	3,831	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	2,810,243	1,962,196	586,807	261,240		586,807	586,807		425,981	425,981		160,826	160,826	
9,4 CD-AN	7,524	5,817	1,707			1,707	1,707		1,239	1,239		468	468	
9,4 CD-ID	653	505	148		148		148				148		148	
9,4 CD-WA	309,270	239,118	70,152		70,152		70,152	70,152		70,152			0	
ED-AN	251,971	251,971												
ED-ID	(3)	(3)												
ED-WA	21,791	21,791												
8,4 GD-AA	6,280		4,335	1,945		4,335	4,335		3,147	3,147		1,188	1,188	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,407,729	2,481,395	663,149	263,185	70,300	592,849	663,149	70,152	430,367	500,519	148	162,482	162,630	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	3,946	3,946												
GD-OR	0			0										
Total General Plant- 390200, 396200	3,946	3,946	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	3,548,565	2,607,700	673,849	267,016	73,595	600,254	673,849	72,222	435,743	507,965	1,373	164,511	165,884	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,846,496)	(71,846,496)											
	Steam (ED-ID)	(86,401,515)	(86,401,515)											
	Steam (ED-WA)	(159,292,343)	(159,292,343)											
	Hydro (ED-AN)	(148,315,680)	(148,315,680)											
	Other (ED-AN)	(141,764,153)	(141,764,153)											
Total Electric Production		(607,620,187)	(607,620,187)											
Electric Transmission														
	ED-AN	(208,716,127)	(208,716,127)											
	ED-ID	(8,895,002)	(8,895,002)											
	ED-WA	(15,369,421)	(15,369,421)											
Total Electric Transmission		(232,980,550)	(232,980,550)											
Electric Distribution														
	ED-AN	(268,362)	(268,362)											
	ED-ID	(236,273,016)	(236,273,016)											
	ED-WA	(362,775,376)	(362,775,376)											
Total Electric Distribution		(599,316,754)	(599,316,754)											
Gas Underground Storage														
1	GD-AN	(17,338,760)		(17,338,760)		(17,338,760)	(17,338,760)		(11,908,260)	(11,908,260)		(5,430,500)	(5,430,500)	
	GD-OR	(1,311,997)		(1,311,997)										
Total Gas Underground Storage		(18,650,757)		(17,338,760)	(1,311,997)	(17,338,760)	(17,338,760)		(11,908,260)	(11,908,260)		(5,430,500)	(5,430,500)	
Gas Distribution														
6	GD-AN	(1,867,766)		(1,867,766)		(1,867,766)	(1,867,766)		(1,212,740)	(1,212,740)		(655,026)	(655,026)	
	GD-ID	(85,871,651)		(85,871,651)		(85,871,651)	(85,871,651)					(85,871,651)	(85,871,651)	
	GD-WA	(149,986,303)		(149,986,303)		(149,986,303)	(149,986,303)	(149,986,303)		(149,986,303)				
	GD-OR	(120,213,913)		(120,213,913)										
Total Gas Distribution		(357,939,633)		(237,725,720)	(120,213,913)	(235,857,954)	(1,867,766)	(237,725,720)	(149,986,303)	(1,212,740)	(151,199,043)	(85,871,651)	(655,026)	(86,526,677)
General Plant														
	ED-AN	(35,897,229)	(35,897,229)											
	ED-ID	(11,452,704)	(11,452,704)											
	ED-WA	(20,745,673)	(20,745,673)											
7,4	CD-AA	(84,213,301)	(58,800,253)	(17,584,580)	(7,828,468)	(17,584,580)	(17,584,580)		(12,765,174)	(12,765,174)		(4,819,406)	(4,819,406)	
9,4	CD-AN	(7,676,904)	(5,935,552)	(1,741,352)		(1,741,352)	(1,741,352)		(1,264,100)	(1,264,100)		(477,252)	(477,252)	
9	CD-ID	(6,565,867)	(5,076,531)	(1,489,336)		(1,489,336)	(1,489,336)				(1,489,336)		(1,489,336)	
9	CD-WA	(6,262,164)	(4,841,717)	(1,420,447)		(1,420,447)	(1,420,447)	(1,420,447)		(1,420,447)				
8,4	GD-AA	(1,958,156)		(1,351,754)	(606,402)	(1,351,754)	(1,351,754)		(981,279)	(981,279)		(370,475)	(370,475)	
4	GD-AN	(3,465,566)		(3,465,566)		(3,465,566)	(3,465,566)		(2,515,758)	(2,515,758)		(949,808)	(949,808)	
	GD-ID	(2,159,957)		(2,159,957)		(2,159,957)	(2,159,957)				(2,159,957)		(2,159,957)	
	GD-WA	(9,424,739)		(9,424,739)		(9,424,739)	(9,424,739)	(9,424,739)		(9,424,739)				
	GD-OR	(5,064,453)		(5,064,453)										
Total General Plant		(194,886,713)	(142,749,659)	(38,637,731)	(13,499,323)	(14,494,479)	(24,143,252)	(38,637,731)	(10,845,186)	(17,526,311)	(28,371,497)	(3,649,293)	(6,616,941)	(10,266,234)
Total Accumulated Depreciation		(2,011,394,594)	(1,582,667,150)	(293,702,211)	(135,025,233)	(250,352,433)	(43,349,778)	(293,702,211)	(160,831,489)	(30,647,311)	(191,478,800)	(89,520,944)	(12,702,467)	(102,223,411)

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	64.930%		35.070%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended April 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,164,421)	(13,164,421)											
Misc Intangible Plt (303000)	ED-AN	(2,135,894)	(2,135,894)											
Total Production/Transmission		(15,300,315)	(15,300,315)											
Distribution														
Franchises (302000)	ED-WA	(200,978)	(200,978)											
Misc Intangible Plt (303000)	ED-WA	(50,250)	(50,250)											
Total Distribution		(251,228)	(251,228)											
General Plant - 303000														
7,4	CD-AA	(3,914,667)	(2,733,338)	(817,422)	(363,907)		(817,422)	(817,422)		(593,391)	(593,391)		(224,031)	(224,031)
9,4	CD-AN	(119,064)	(92,057)	(27,007)			(27,007)	(27,007)		(19,605)	(19,605)		(7,402)	(7,402)
	GD-ID	(119,504)		(119,504)			(119,504)	(119,504)				(119,504)		(119,504)
	GD-WA	(248,147)		(248,147)			(248,147)	(248,147)	(248,147)		(248,147)			
	GD-OR	(103,428)			(103,428)									
Total General Plant - 303000		(4,504,810)	(2,825,395)	(1,212,080)	(467,335)		(367,651)	(844,429)	(1,212,080)	(248,147)	(612,996)	(861,143)	(119,504)	(231,433)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(99,103,317)	(69,196,909)	(20,693,763)	(9,212,645)		(20,693,763)	(20,693,763)		(15,022,223)	(15,022,223)		(5,671,540)	(5,671,540)
9,4	CD-AN	(131,772)	(101,882)	(29,890)			(29,890)	(29,890)		(21,698)	(21,698)		(8,192)	(8,192)
9	CD-ID	(38,894)	(30,072)	(8,822)			(8,822)	(8,822)		0	0	(8,822)		(8,822)
9	CD-WA	(5,643,558)	(4,363,430)	(1,280,128)			(1,280,128)	(1,280,128)	(1,280,128)		(1,280,128)		0	0
	ED-AN	(6,576,459)	(6,576,459)											
	ED-ID	187	187											
	ED-WA	16,197	16,197											
8,4	GD-AA	(220,760)		(152,395)	(68,365)		(152,395)	(152,395)		(110,628)	(110,628)		(41,767)	(41,767)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(111,698,376)	(80,252,368)	(22,164,998)	(9,281,010)		(1,288,950)	(20,876,048)	(22,164,998)	(1,280,128)	(15,154,549)	(16,434,677)	(8,822)	(5,721,499)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(205,777)	(205,777)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(205,777)	(205,777)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(131,960,506)	(98,835,083)	(23,377,078)	(9,748,345)		(1,656,601)	(21,720,477)	(23,377,078)	(1,528,275)	(15,767,545)	(17,295,820)	(128,326)	(5,952,932)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		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	25,866,410	0	0	0	0	25,866,410	0	0	0	25,866,410	0	0	
99		GD-OR / AS	3,870,395	0	0	0	0	0	0	0	0	3,870,395	0	3,870,395	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	126,902,137	0	0	88,606,879	88,606,879	0	0	26,498,435	26,498,435	0	11,796,823	11,796,823	
9		CD-WA / ID / AN	30,549,399	9,372,618	5,981,923	8,265,338	23,619,879	2,749,707	1,754,956	2,424,857	6,929,520	0	0	0	
		TOTAL ACCOUNT	195,677,233	10,512,054	8,695,039	101,508,557	120,715,650	28,616,117	1,754,956	28,923,292	59,294,365	3,870,395	11,796,823	15,667,218	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,228,235	(196,441)	7,798	1,416,878	1,228,235	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,706	0	0	0	0	138,706	0	0	0	138,706	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	447,263	0	0	0	0	0	0	308,755	308,755	0	138,508	138,508	
7		CD-AA	89,007,278	0	0	62,147,551	62,147,551	0	0	18,585,610	18,585,610	0	8,274,117	8,274,117	
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	96,794,047	4,203,789	14,980	63,765,463	67,984,232	1,429,630	2,107	18,953,344	20,385,081	12,109	8,412,625	8,424,734	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,769,725	24,091,889	10,186,489	16,491,347	50,769,725	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	4,221,426	0	0	0	0	0	0	0	0	4,221,426	0	4,221,426	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,394,973	0	0	5,163,392	5,163,392	0	0	1,544,144	1,544,144	0	687,437	687,437	
9		CD-WA / ID / AN	7,144,061	1,882,064	873,501	2,768,008	5,523,573	552,154	256,265	812,069	1,620,488	0	0	0	
		TOTAL ACCOUNT	83,497,702	25,973,953	11,059,990	24,422,747	61,456,690	9,717,361	2,977,183	4,407,508	17,102,052	4,221,426	717,534	4,938,960	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,873,149	267,083	162,272	3,338,417	3,767,772	78,356	47,607	979,414	1,105,377	0	0	0	
		TOTAL ACCOUNT	5,345,813	267,083	162,272	3,725,817	4,155,172	142,828	47,607	979,414	1,169,849	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	917,542	0	0	0	0	0	0	0	0	917,542	0	917,542	
8		GD-AA	5,069,852	0	0	0	0	0	0	3,499,820	3,499,820	0	1,570,032	1,570,032	
7		CD-AA	13,203,483	0	0	9,219,068	9,219,068	0	0	2,757,019	2,757,019	0	1,227,396	1,227,396	
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	29,094,659	646,634	924,819	14,490,936	16,062,389	1,983,011	495,958	6,838,331	9,317,300	917,542	2,797,428	3,714,970	
	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	1,738,911	323,268	13,580	1,402,063	1,738,911	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	3,690,203	323,268	13,580	2,497,247	2,834,095	73,729	0	564,073	637,802	8,960	209,346	218,306	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,892,306	14,014,676	9,491,081	8,386,549	31,892,306	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	38,119,019	14,265,248	9,898,334	9,256,122	33,419,704	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	49,496,382	12,118,691	6,055,025	31,322,666	49,496,382	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	885,327	0	0	0	0	0	0	611,159	611,159	0	274,168	274,168	
7		CD-AA	64,660,902	0	0	45,148,182	45,148,182	0	0	13,501,843	13,501,843	0	6,010,877	6,010,877	
9		CD-WA / ID / AN	15,837,803	7,703,154	2,888,153	1,654,007	12,245,314	2,259,925	847,317	485,247	3,592,489	0	0	0	
		TOTAL ACCOUNT	133,216,872	19,821,845	8,943,178	78,124,855	106,889,878	3,006,182	1,218,978	14,600,202	18,825,362	1,216,587	6,285,045	7,501,632	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	245,291	0	6,846	238,445	245,291	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	940,679	0	13,475	716,347	729,822	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	604,833,280	76,822,573	40,425,995	307,487,820	424,736,388	50,805,006	7,565,074	79,127,660	137,497,740	11,159,146	31,440,006	42,599,152	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,982,059	(81,333)	(1,000)	15,064,392	14,982,059	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	561,173	0	0	0	0	0	0	387,389	387,389	0	173,784	
7		CD-AA	118,706,302	0	0	82,884,301	82,884,301	0	0	24,787,063	24,787,063	0	11,034,938	
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	134,707,202	(81,333)	30,570	98,270,978	98,220,215	0	9,262	25,269,003	25,278,265	0	11,208,722	11,208,722
	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-1A
For Month Ended April 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	988,619	988,619	0	0	988,619	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	1,393,493	0	0	972,979	972,979	0	0	290,975	290,975	0	129,539	129,539
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	20,627,850	15,095,676	0	972,979	16,068,655	4,138,681	0	290,975	4,429,656	0	129,539	129,539
	TOTAL		304,725,553	15,334,059	30,570	204,940,303	220,304,932	5,160,595	781,463	54,064,038	60,006,096	406,156	24,008,369	24,414,525

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,310,713)	(59,566,499)	(17,813,730)	(7,930,484)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(806,689)	(623,708)	(182,981)	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	(88,500,561)	(61,854,200)	(18,494,338)	(8,152,023)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended April 30, 2020
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,050,691	4,050,691	0	0	0	0	4,050,691
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	520	520	0	0	0	0	520
7/4	154550 Supply Chain Average Cost Variance	0	0	(537)	(537)	0	0	0	0	(537)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,233,234	18,452,980	0	51,686,214	34,402,654	18,067,204	(1,169,420)	385,776	0
TOTAL		33,233,234	18,452,980	4,050,678	55,736,892	34,402,654	18,067,204	(1,169,420)	385,776	4,050,678

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						