

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,408,841	22,445,000	13,963,841
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,408,841	22,445,000	13,963,841
G-APL	Gas Net Adjusted Rate Base	599,826,401	423,831,138	175,995,263
	RATE OF RETURN	6.070%	5.296%	7.934%

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 April 30, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	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	05-01-2019 thru 04-30-2020	13,021,915 100.000%	9,424,019 72.370%	3,597,896 27.630%
	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	05-01-2019 thru 04-30-2020	285,946,963 100.000%	194,611,869 68.059%	91,335,094 31.941%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		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	05-01-2019 thru 04-30-2020	26,251,053 100.000%	18,560,953 70.706%	7,690,100 29.294%	
12	Net Gas Plant (before ADFIT) Percent	4-01-2020 thru 04-30-2020	716,035,718 100.000%	505,656,148 70.619%	210,379,570 29.381%	
13	G-PLT Net Gas General Plant Percent	4-01-2020 thru 04-30-2020	98,521,746 100.000%	79,626,641 80.821%	18,895,105 19.179%	
14	Net Allocated Schedule M's Percent	05-01-2019 thru 04-30-2020	-36,308,940 100.000%	-25,413,499 69.992%	-10,895,441 30.008%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2020	
Ending Balance 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	144,659,031	0	144,659,031	100,434,142	0	100,434,142	44,224,889	0	44,224,889
99 4812XX	Commercial - Firm & Interruptible	65,937,994	0	65,937,994	47,946,729	0	47,946,729	17,991,265	0	17,991,265
99 4813XX	Industrial-Firm	2,636,935	0	2,636,935	1,556,540	0	1,556,540	1,080,395	0	1,080,395
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	235,888	0	235,888	206,978	0	206,978	28,910	0	28,910
99 499XXX	Unbilled Revenue	680,096	0	680,096	524,191	0	524,191	155,905	0	155,905
	TOTAL SALES TO ULTIMATE CUSTOMERS	214,149,944	0	214,149,944	150,668,580	0	150,668,580	63,481,364	0	63,481,364
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	70,555,449	0	70,555,449	47,435,402	0	47,435,402	23,120,047	0	23,120,047
4 488000	Miscellaneous Service Revenues	13,743	0	13,743	6,295	0	6,295	7,448	0	7,448
99 4893XX	Transportation Revenues	5,593,877	0	5,593,877	5,007,544	0	5,007,544	586,333	0	586,333
99 493000	Rent from Gas Property	2,300	0	2,300	2,300	0	2,300	0	0	0
4 495XXX	Other Gas Revenues	5,755,580	641,490	6,397,070	3,705,440	465,677	4,171,117	2,050,140	175,813	2,225,953
99 496100	Provision for Rate Refund	2,215	0	2,215	2,215	0	2,215	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(60,500)	0	(60,500)	(37,813)	0	(37,813)	(22,687)	0	(22,687)
	TOTAL OTHER OPERATING REVENUES	81,862,664	641,490	82,504,154	56,121,383	465,677	56,587,060	25,741,281	175,813	25,917,094
	TOTAL GAS REVENUES	296,012,608	641,490	296,654,098	206,789,963	465,677	207,255,640	89,222,645	175,813	89,398,458
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	136,893,362	0	136,893,362	94,367,732	0	94,367,732	42,525,630	0	42,525,630
99 808XXX	Net Natural Gas Storage Transactions	2,807,884	0	2,807,884	2,064,752	0	2,064,752	743,132	0	743,132
99 811000	Gas Used for Products Extraction	(387,206)	0	(387,206)	(259,953)	0	(259,953)	(127,253)	0	(127,253)
10 813000	Other Gas Expenses	0	1,158,303	1,158,303	0	791,005	791,005	0	367,298	367,298
99 813010	Gas Technology Institute (GTI) Expenses	118,267	0	118,267	82,843	0	82,843	35,424	0	35,424
	TOTAL PRODUCTION EXPENSES	139,432,307	1,158,303	140,590,610	96,255,374	791,005	97,046,379	43,176,933	367,298	43,544,231
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	19,118	19,118	0	13,130	13,130	0	5,988	5,988
1 824000	Other Expenses	0	642,957	642,957	0	441,583	441,583	0	201,374	201,374
1 837000	Other Equipment	0	1,999,508	1,999,508	0	1,373,262	1,373,262	0	626,246	626,246
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,661,583	2,661,583	0	1,827,975	1,827,975	0	833,608	833,608
G-DEPX	Depreciation Expense-Underground Storage	0	622,146	622,146	0	427,290	427,290	0	194,856	194,856
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	365,342	365,342	0	250,917	250,917	0	114,425	114,425
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	987,488	987,488	0	678,207	678,207	0	309,281	309,281
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,649,071	3,649,071	0	2,506,182	2,506,182	0	1,142,889	1,142,889

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 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	504,951	1,774,299	2,279,250	439,037	1,284,060	1,723,097	65,914	490,239	556,153
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,457,837	1,219,123	4,676,960	2,447,958	882,279	3,330,237	1,009,879	336,844	1,346,723
3	875000 Measuring & Reg Sta Exp-General	146,267	0	146,267	106,696	0	106,696	39,571	0	39,571
3	876000 Measuring & Reg Sta Exp-Industrial	6,784	0	6,784	5,884	0	5,884	900	0	900
3	877000 Measuring & Reg Sta Exp-City Gate	80,887	0	80,887	46,805	0	46,805	34,082	0	34,082
3	878000 Meter & House Regulator Expenses	632,931	0	632,931	425,110	0	425,110	207,821	0	207,821
3	879000 Customer Installation Expenses	1,828,518	95,527	1,924,045	1,257,293	69,133	1,326,426	571,225	26,394	597,619
3	880000 Other Expenses	1,642,684	650,397	2,293,081	1,333,273	470,692	1,803,965	309,411	179,705	489,116
3	881000 Rents	993	31,578	32,571	993	22,853	23,846	0	8,725	8,725
	MAINTENANCE									
3	885000 Supervision & Engineering	147,392	1,825	149,217	65,532	1,321	66,853	81,860	504	82,364
3	887000 Mains	963,598	(10)	963,588	779,059	(7)	779,052	184,539	(3)	184,536
3	889000 Measuring & Reg Sta Exp-General	315,358	81,642	397,000	237,723	59,084	296,807	77,635	22,558	100,193
3	890000 Measuring & Reg Sta Exp-Industrial	472	9,613	10,085	4,958	6,957	11,915	(4,486)	2,656	(1,830)
3	891000 Measuring & Reg Sta Exp-City Gate	63,840	21,223	85,063	45,792	15,359	61,151	18,048	5,864	23,912
3	892000 Services	1,708,192	0	1,708,192	1,292,493	0	1,292,493	415,699	0	415,699
3	893000 Meters & House Regulators	1,520,660	738,896	2,259,556	934,862	534,739	1,469,601	585,798	204,157	789,955
3	894000 Other Equipment	550	215,326	215,876	551	155,831	156,382	(1)	59,495	59,494
	TOTAL DISTRIBUTION OPERATING EXP	13,021,914	4,839,439	17,861,353	9,424,019	3,502,301	12,926,320	3,597,895	1,337,138	4,935,033
G-DEPX	Depreciation Expense-Distribution	18,639,614	57,387	18,697,001	12,728,283	39,057	12,767,340	5,911,331	18,330	5,929,661
G-OTX	Taxes Other Than FIT	17,132,608	96	17,132,704	14,468,787	70	14,468,857	2,663,821	26	2,663,847
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	35,772,222	57,483	35,829,705	27,197,070	39,127	27,236,197	8,575,152	18,356	8,593,508
	TOTAL DISTRIBUTION EXPENSES	48,794,136	4,896,922	53,691,058	36,621,089	3,541,428	40,162,517	12,173,047	1,355,494	13,528,541

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	107,911	107,911	0	71,378	71,378	0	36,533	36,533
2	902000	Meter Reading Expenses	1,498,648	143,857	1,642,505	1,351,772	95,154	1,446,926	146,876	48,703	195,579
2	903XXX	Customer Records & Collection Expenses	1,529,393	4,643,406	6,172,799	1,026,684	3,071,381	4,098,065	502,709	1,572,025	2,074,734
2	904000	Uncollectible Accounts	0	620,260	620,260	0	410,271	410,271	0	209,989	209,989
2	905000	Misc Customer Accounts	0	138,977	138,977	0	91,926	91,926	0	47,051	47,051
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,028,041	5,654,411	8,682,452	2,378,456	3,740,110	6,118,566	649,585	1,914,301	2,563,886	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,867,855	126,764	9,994,619	8,421,004	83,848	8,504,852	1,446,851	42,916	1,489,767
2	909000	Advertising	33,133	817,200	850,333	33,133	540,537	573,670	0	276,663	276,663
2	910000	Misc Customer Service & Info Exp	0	210,740	210,740	0	139,394	139,394	0	71,346	71,346
TOTAL CUSTOMER SERVICE & INFO EXP		9,900,988	1,154,704	11,055,692	8,454,137	763,779	9,217,916	1,446,851	390,925	1,837,776	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	137,367	9,553,106	9,690,473	100,159	6,934,886	7,035,045	37,208	2,618,220	2,655,428
4	921000	Office Supplies & Expenses	21	1,335,271	1,335,292	21	969,313	969,334	0	365,958	365,958
4	922000	Admin. Expenses Transferred - Credit	0	(17,305)	(17,305)	0	(12,562)	(12,562)	0	(4,743)	(4,743)
4	923000	Outside Services Employed	51,061	2,764,727	2,815,788	42,286	2,006,998	2,049,284	8,775	757,729	766,504
4	924000	Property Insurance Premium	0	362,507	362,507	0	263,155	263,155	0	99,352	99,352
4	925XXX	Injuries and Damages	6,268	840,098	846,366	4,788	609,852	614,640	1,480	230,246	231,726
4	926XXX	Employee Pensions and Benefits	849,228	2,962,342	3,811,570	653,205	2,150,453	2,803,658	196,023	811,889	1,007,912
4	928000	Regulatory Commission Expenses	793,664	267,683	1,061,347	553,136	194,319	747,455	240,528	73,364	313,892
4	930000	Miscellaneous General Expenses	31,156	1,586,331	1,617,487	24,094	1,151,565	1,175,659	7,062	434,766	441,828
4	931000	Rents	3,720	98,963	102,683	3,720	71,840	75,560	0	27,123	27,123
4	935000	Maintenance of General Plant	572,271	3,115,404	3,687,675	483,719	2,261,565	2,745,284	88,552	853,839	942,391
TOTAL ADMIN & GEN OPERATING EXP		2,444,756	22,869,127	25,313,883	1,865,128	16,601,384	18,466,512	579,628	6,267,743	6,847,371	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 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	1,733,361	5,198,543	6,931,904	1,592,543	3,773,778	5,366,321	140,818	1,424,765	1,565,583
G-AMTX	Amortization Expense - General Plant - 303000	39,459	115,215	154,674	24,832	83,638	108,470	14,627	31,577	46,204
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	860,194	6,708,686	7,568,880	858,420	4,870,037	5,728,457	1,774	1,838,649	1,840,423
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	(273,093)	0	(273,093)	(273,093)	0	(273,093)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	713,452	0	713,452	713,452	0	713,452	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	243,890	0	243,890	0	0	0	243,890	0	243,890
99 407311	Regulatory Debit - AFUDC Amortization	53,885	107,940	161,825	37,328	76,226	113,554	16,557	31,714	48,271
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	340,762	0	340,762	231,995	0	231,995	108,767	0	108,767
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	11,809	0	11,809	11,809	0	11,809	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	112,090	0	112,090	0	0	0	112,090	0	112,090
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	(2,583,433)	0	(2,583,433)	(2,583,433)	0	(2,583,433)	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	189,178	627,138	816,316	143,967	455,258	599,225	45,211	171,880	217,091
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	514,090	12,757,514	13,271,604	3,655	9,258,931	9,262,586	510,435	3,498,583	4,009,018
	TOTAL ADMIN & GENERAL EXPENSES	2,958,846	35,626,641	38,585,487	1,868,783	25,860,315	27,729,098	1,090,063	9,766,326	10,856,389
	TOTAL EXPENSES BEFORE FIT	204,114,318	52,140,052	256,254,370	145,577,839	37,202,819	182,780,658	58,536,479	14,937,233	73,473,712
	NET OPERATING INCOME (LOSS) BEFORE FIT			40,399,728			24,474,982			15,924,746
G-FIT	FEDERAL INCOME TAX			2,189,469			727,950			1,461,519
G-FIT	DEFERRED FEDERAL INCOME TAX			1,814,594			1,312,092			502,502
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(13,176)			(10,060)			(3,116)
	GAS NET OPERATING INCOME (LOSS)			36,408,841			22,445,000			13,963,841

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.145%	33.855%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.370%	27.630%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	591,826	641,490	1,233,316	91,826	465,677	557,503	500,000	175,813	675,813
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,024,000	0	3,024,000	1,476,000	0	1,476,000
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	1,267,031	0	1,267,031	990,761	0	990,761	276,270	0	276,270
4	495329	Amortization Res Decoupling Deferral	(42,702)	0	(42,702)	321,806	0	321,806	(364,508)	0	(364,508)
4	495338	Non-Res Decoupling Deferred Rev	110,840	0	110,840	128,714	0	128,714	(17,874)	0	(17,874)
4	495339	Amortization Non-Res Decoupling	(671,417)	0	(671,417)	(851,668)	0	(851,668)	180,251	0	180,251
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	5,755,578	641,490	6,397,068	3,705,439	465,677	4,171,116	2,050,139	175,813	2,225,952

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended April 30, 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	91,472,303	0	91,472,303	61,910,714	0	61,910,714	29,561,589	0	29,561,589
1	804001	Pipeline Demand Costs	26,799,240	0	26,799,240	18,461,045	0	18,461,045	8,338,195	0	8,338,195
1	804002	Transport Variable Charges	363,338	0	363,338	250,169	0	250,169	113,169	0	113,169
6	804010	Gas Costs - Fixed Hedge	(51,915)	0	(51,915)	(33,602)	0	(33,602)	(18,313)	0	(18,313)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	328,053	0	328,053	220,554	0	220,554	107,499	0	107,499
6	804018	Merchandise Processing Fee	116,053	0	116,053	77,804	0	77,804	38,249	0	38,249
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	657,845	0	657,845	411,047	0	411,047	246,798	0	246,798
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	10,094,555	0	10,094,555	6,821,100	0	6,821,100	3,273,455	0	3,273,455
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(7,530,226)	0	(7,530,226)	(3,123,699)	0	(3,123,699)	(4,406,527)	0	(4,406,527)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	14,644,116	0	14,644,116	9,372,600	0	9,372,600	5,271,516	0	5,271,516
		TOTAL PURCHASED GAS COSTS	136,893,362	0	136,893,362	94,367,732	0	94,367,732	42,525,630	0	42,525,630

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.059%	31.941%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	233,332	126,764	360,096	179,093	83,848	262,941	54,239	42,916	97,155
99	908600	Public Purpose Tariff Rider Expense Offset	9,524,958	0	9,524,958	8,132,914	0	8,132,914	1,392,044	0	1,392,044
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	(8,350)	0	(8,350)	(8,918)	0	(8,918)	568	0	568
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,867,855	126,764	9,994,619	8,421,004	83,848	8,504,852	1,446,851	42,916	1,489,767

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2020 Ending Balance 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	599,826,401	423,831,138	175,995,263
	Interest Deduction for FIT Calculation	16,303,677	11,532,445	4,771,232
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended April 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	296,654,098	207,255,640	89,398,458
G-OPS	Operating & Maintenance Expense	206,165,573	145,603,668	60,561,905
G-OPS	Book Deprec/Amort and Reg Amortizations	31,774,435	21,857,991	9,916,444
G-OTX	Taxes Other than FIT	18,314,362	15,318,999	2,995,363
	Net Operating Income Before FIT	40,399,728	24,474,982	15,924,746
G-INT	Less: Interest Expense	16,303,677	11,532,445	4,771,232
G-OTX	Less: Idaho ITC Deferral & Amortization	(75,821)	0	(75,821)
G-SCM	Schedule M Adjustments	(13,594,188)	(9,476,107)	(4,118,081)
	Taxable Net Operating Income	10,426,042	3,466,430	6,959,612
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,189,469	727,950	1,461,519
G-DTE	Deferred FIT	1,814,594	1,312,092	502,502
99	411400 Amortized Investment Tax Credit	(13,176)	(10,060)	(3,116)
	Total FIT/Deferred FIT & ITC	3,990,887	2,029,982	1,960,905
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended April 30, 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	21,272,628	12,701,971	33,974,599	15,204,079	9,193,795	24,397,874	6,068,549	3,508,176	9,576,725
12	997001	Contributions In Aid of Construction	0	748,017	748,017	0	528,242	528,242	0	219,775	219,775
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	529,457	529,457	0	373,897	373,897	0	155,560	155,560
99	997010	Deferred Gas Credit and Refunds	7,136,577	0	7,136,577	6,248,901	0	6,248,901	887,676	0	887,676
12	997016	Redemption Expense Amortization	0	207,134	207,134	0	146,276	146,276	0	60,858	60,858
99	997018	DSM Tariff Rider	(552,674)	0	(552,674)	(179,049)	0	(179,049)	(373,625)	0	(373,625)
12	997020	FAS87 Current Pension Accrual	0	191,052	191,052	0	134,919	134,919	0	56,133	56,133
12	997027	Customer Uncollectibles	0	(335,835)	(335,835)	0	(237,163)	(237,163)	0	(98,672)	(98,672)
99	997031	Decoupling Mechanism	(665,968)	0	(665,968)	(591,828)	0	(591,828)	(74,140)	0	(74,140)
12	997032	Interest Rate Swaps	0	(2,118,017)	(2,118,017)	0	(1,495,722)	(1,495,722)	0	(622,295)	(622,295)
12	997035	Leases	0	6,823	6,823	0	4,953	4,953	0	1,870	1,870
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(44,933,698)	(44,933,698)	0	(31,731,728)	(31,731,728)	0	(13,201,970)	(13,201,970)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(325,369)	0	(325,369)	(325,937)	0	(325,937)	568	0	568
12	997080	Book Transportation Depreciation	0	673,412	673,412	0	475,557	475,557	0	197,855	197,855
12	997081	Deferred Compensation	0	(383,267)	(383,267)	0	(270,659)	(270,659)	0	(112,608)	(112,608)
4	997082	Meal Disallowances	0	181,655	181,655	0	131,869	131,869	0	49,786	49,786
12	997083	Paid Time Off	0	295,584	295,584	0	208,738	208,738	0	86,846	86,846
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	(4,992,788)	(4,992,788)	0	(3,525,857)	(3,525,857)	0	(1,466,931)	(1,466,931)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	112,090	0	112,090	0	0	0	112,090	0	112,090
99	997105	WA Nat Gas Line Extension	318,382	0	318,382	318,382	0	318,382	0	0	0
99	997107	MDM System	(4,296,731)	0	(4,296,731)	(4,296,731)	0	(4,296,731)	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	(125,213)	0	(125,213)	(125,213)	0	(125,213)	0	0	0
99	997110	FISERVE	(602,960)	0	(602,960)	(406,546)	0	(406,546)	(196,414)	0	(196,414)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,964)	(49,964)	0	(20,787)	(20,787)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,489	134,489	0	94,975	94,975	0	39,514	39,514
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	243,890	0	243,890	0	0	0	243,890	0	243,890
12	997119	AFUDC Tax CPI	0	834,874	834,874	0	589,580	589,580	0	245,294	245,294
12	997120	Transportation Tax Disallowance	0	20,946	20,946	0	14,792	14,792	0	6,154	6,154
		TOTAL SCHEDULE M ADJUSTMENTS	22,714,754	(36,308,942)	(13,594,188)	15,937,393	(25,413,500)	(9,476,107)	6,777,361	(10,895,442)	(4,118,081)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.145%	33.855%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.059%	31.941%
G-ALL	11	Book Depreciation	100.000%	70.706%	29.294%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.619%	29.381%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,129,563	1,503,876	625,687
99	410100	Deferred Federal Income Tax Exp	881,889	988,251	(106,362)
		SUBTOTAL	3,011,452	2,492,127	519,325
12	411100	Deferred Federal Income Tax Expense - Allocated	18,413	13,003	5,410
99	411100	Deferred Federal Income Tax Exp	(1,215,271)	(1,193,038)	(22,233)
		SUBTOTAL	(1,196,858)	(1,180,035)	(16,823)
		Total Deferred Federal Income Tax Expense	1,814,594	1,312,092	502,502

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.619%	29.381%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	365,342	365,342	0	250,917	250,917	0	114,425	114,425
		TOTAL UNDERGROUND STORAGE TAX	0	365,342	365,342	0	250,917	250,917	0	114,425	114,425
		DISTRIBUTION									
99	408110	State Excise Tax	5,829,428	0	5,829,428	5,829,428	0	5,829,428	0	0	0
99	408120	Municipal Occupation & License Tax	6,493,900	0	6,493,900	5,372,682	0	5,372,682	1,121,218	0	1,121,218
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,926,488	0	4,926,488	3,266,677	0	3,266,677	1,659,811	0	1,659,811
99	409100	State Income Tax	(41,387)	96	(41,291)	0	70	70	(41,387)	26	(41,361)
99	411410	State Income Tax-ITC Deferred	(70,959)	0	(70,959)	0	0	0	(70,959)	0	(70,959)
99	411420	State Income Tax-ITC Amortization	(4,862)	0	(4,862)	0	0	0	(4,862)	0	(4,862)
		TOTAL DISTRIBUTION TAX	17,132,608	96	17,132,704	14,468,787	70	14,468,857	2,663,821	26	2,663,847
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	189,178	627,138	816,316	143,967	455,258	599,225	45,211	171,880	217,091
		TOTAL A&G TAX	189,178	627,138	816,316	143,967	455,258	599,225	45,211	171,880	217,091
		TOTAL TAXES OTHER THAN FIT	17,321,786	992,576	18,314,362	14,612,754	706,245	15,318,999	2,709,032	286,331	2,995,363

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 April 30, 2020
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,147,943	52,781,436	56,929,379	4,138,681	38,315,628	42,454,309	9,262	14,465,808	14,475,070
		TOTAL INTANGIBLE PLANT	5,942,058	54,124,803	60,066,861	5,160,595	39,290,818	44,451,413	781,463	14,833,985	15,615,448
		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	1,693,593	1,693,593	0	1,163,160	1,163,160	0	530,433	530,433
1	352XXX	Wells	0	22,336,111	22,336,111	0	15,340,441	15,340,441	0	6,995,670	6,995,670
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	14,209,327	14,209,327	0	9,758,966	9,758,966	0	4,450,361	4,450,361
1	355000	Measuring & Regulating Equipment	0	818,183	818,183	0	561,928	561,928	0	256,255	256,255
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,831,801	1,831,801	0	1,258,081	1,258,081	0	573,720	573,720
		TOTAL UNDERGROUND STORAGE PLANT	0	44,785,938	44,785,938	0	30,790,783	30,790,783	0	13,995,155	13,995,155
		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	387,055,503	2,517,883	389,573,386	256,198,725	1,713,646	257,912,371	130,856,778	804,237	131,661,015
6	378000	Measuring & Reg Station Equip-General	6,649,702	0	6,649,702	4,166,140	0	4,166,140	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	282,244,640	0	282,244,640	193,534,805	0	193,534,805	88,709,835	0	88,709,835
6	381XXX	Meters	101,153,535	0	101,153,535	70,089,752	0	70,089,752	31,063,783	0	31,063,783
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	3,841,526	0	3,841,526	2,897,940	0	2,897,940	943,586	0	943,586
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	789,481,844	2,517,883	791,999,727	530,125,763	1,713,646	531,839,409	259,356,081	804,237	260,160,318
		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	30,429,099	28,913,157	59,342,256	28,674,110	20,988,928	49,663,038	1,754,989	7,924,229	9,679,218
4	391XXX	Office Furniture & Equipment	1,431,682	18,934,561	20,366,243	1,429,575	13,745,166	15,174,741	2,107	5,189,395	5,191,502
4	392XXX	Transportation Equipment	12,694,544	4,421,751	17,116,295	9,717,361	3,209,882	12,927,243	2,977,183	1,211,869	4,189,052
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	2,478,970	6,840,144	9,319,114	1,983,011	4,965,466	6,948,477	495,959	1,874,678	2,370,637
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	4,210,331	14,536,499	18,746,830	2,991,354	10,552,481	13,543,835	1,218,977	3,984,018	5,202,995
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,415,314	79,051,094	137,466,408	50,850,208	57,385,561	108,235,769	7,565,106	21,665,533	29,230,639

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 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			853,839,216	180,479,718	1,034,318,934	586,136,566	129,180,808	715,317,374	267,702,650	51,298,910	319,001,560
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,363,791)	(17,363,791)	0	(11,925,452)	(11,925,452)	0	(5,438,339)	(5,438,339)
G-ADEP		Distribution Plant	(236,390,743)	(1,870,157)	(238,260,900)	(150,304,134)	(1,272,810)	(151,576,944)	(86,086,609)	(597,347)	(86,683,956)
G-ADEP		General Plant	(14,602,378)	(24,342,284)	(38,944,662)	(10,938,334)	(17,670,794)	(28,609,128)	(3,664,044)	(6,671,490)	(10,335,534)
TOTAL ACCUMULATED DEPRECIATION			(250,993,121)	(43,576,232)	(294,569,353)	(161,242,468)	(30,869,056)	(192,111,524)	(89,750,653)	(12,707,176)	(102,457,829)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(369,298)	(848,130)	(1,217,428)	(249,182)	(615,683)	(864,865)	(120,116)	(232,447)	(352,563)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,324,100)	(21,172,333)	(22,496,433)	(1,315,204)	(15,369,631)	(16,684,835)	(8,896)	(5,802,702)	(5,811,598)
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			(1,693,398)	(22,020,463)	(23,713,861)	(1,564,386)	(15,985,314)	(17,549,700)	(129,012)	(6,035,149)	(6,164,161)
TOTAL ACCUMULATED DEPR/AMORT			(252,686,519)	(65,596,695)	(318,283,214)	(162,806,854)	(46,854,370)	(209,661,224)	(89,879,665)	(18,742,325)	(108,621,990)
NET GAS UTILITY PLANT before DFIT			601,152,697	114,883,023	716,035,720	423,329,712	82,326,438	505,656,150	177,822,985	32,556,585	210,379,570
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,350,421)	(112,350,421)	0	(79,340,744)	(79,340,744)	0	(33,009,677)	(33,009,677)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,976,441)	(17,976,441)	0	(13,046,020)	(13,046,020)	0	(4,930,421)	(4,930,421)
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	(335,287)	(335,287)	0	(236,776)	(236,776)	0	(98,511)	(98,511)
TOTAL ACCUMULATED DFIT			0	(131,159,776)	(131,159,776)	0	(92,984,782)	(92,984,782)	0	(38,174,994)	(38,174,994)
NET GAS UTILITY PLANT			601,152,697	(16,276,753)	584,875,944	423,329,712	(10,658,344)	412,671,368	177,822,985	(5,618,409)	172,204,576

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%	68.059%	31.941%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.619%	29.381%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 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	601,152,697	(16,276,753)	584,875,944	423,329,712	(10,658,344)	412,671,368	177,822,985	(5,618,409)	172,204,576
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,715,756)	0	(3,715,756)	(3,715,756)	0	(3,715,756)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,347,079	2,436,549	3,783,628	944,295	1,768,764	2,713,059	402,784	667,785	1,070,569
4	182318	Accumulated Amortization - AFUDC	(177,484)	(317,845)	(495,329)	(119,893)	(230,583)	(350,476)	(57,591)	(87,262)	(144,853)
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	3,742,469	3,742,469	0	2,570,328	2,570,328	0	1,172,141	1,172,141
1	164115	Gas Inventory--Clay Basin	0	96,845	96,845	0	70,303	70,303	0	26,542	26,542
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(642,252)	0	(642,252)	(642,252)	0	(642,252)	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	10,020,767	0	10,020,767	10,020,767	0	10,020,767	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,104,361)	0	(2,104,361)	(2,104,361)	0	(2,104,361)	0	0	0
C-WKC		Working Capital	(1,466,618)	0	(1,466,618)	(1,337,937)	0	(1,337,937)	(128,681)	0	(128,681)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,261,375	11,689,082	14,950,457	3,044,863	8,114,907	11,159,770	216,512	3,574,175	3,790,687
		NET RATE BASE	604,414,072	(4,587,671)	599,826,401	426,374,575	(2,543,437)	423,831,138	178,039,497	(2,044,234)	175,995,263

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	3,177,884	3,177,884											
	Steam (ED-ID)	4,220,528	4,220,528											
	Steam (ED-WA)	4,763,683	4,763,683											
	Hydro (ED-AN)	14,055,751	14,055,751											
	Other (ED-AN)	10,823,503	10,823,503											
Total Electric Production		37,041,349	37,041,349											
Electric Transmission														
	ED-AN	15,169,479	15,169,479											
	ED-ID	982,934	982,934											
	ED-WA	506,057	506,057											
Total Electric Transmission		16,658,470	16,658,470											
Electric Distribution														
	ED-AN	76,699	76,699											
	ED-ID	16,632,330	16,632,330											
	ED-WA	30,810,111	30,810,111											
Total Electric Distribution		47,519,140	47,519,140											
Gas Underground Storage														
1	GD-AN	622,146		622,146		622,146	622,146		427,290	427,290		194,856	194,856	
	GD-OR	115,212		115,212										
Total Gas Underground Storage		737,358		622,146	115,212	622,146	622,146		427,290	427,290		194,856	194,856	
Gas Distribution														
6	GD-AN	57,387		57,387					39,057	39,057		18,330	18,330	
	GD-ID	5,911,331		5,911,331		5,911,331	5,911,331				5,911,331		5,911,331	
	GD-WA	12,728,283		12,728,283		12,728,283	12,728,283	12,728,283		12,728,283				
	GD-OR	8,822,926		8,822,926										
Total Gas Distribution		27,519,927		18,697,001	8,822,926	18,639,614	57,387	18,697,001	12,728,283	39,057	12,767,340	5,911,331	18,330	5,929,661
General Plant														
	ED-AN	2,957,966	2,957,966											
	ED-ID	479,665	479,665											
	ED-WA	842,593	842,593											
7,4	CD-AA	22,707,003	15,854,711	4,741,449	2,110,843		4,741,449	4,741,449		3,441,960	3,441,960		1,299,489	1,299,489
9,4	CD-AN	769,509	594,962	174,547			174,547	174,547		126,709	126,709		47,838	47,838
9	CD-ID	467,816	361,701	106,115		106,115	106,115				106,115		106,115	
9	CD-WA	1,938,021	1,498,420	439,601		439,601	439,601	439,601		439,601				
8,4	GD-AA	365,452		252,279	113,173		252,279	252,279		183,137	183,137		69,142	69,142
4	GD-AN	30,268		30,268		30,268	30,268		21,972	21,972		8,296	8,296	
	GD-ID	34,703		34,703		34,703	34,703				34,703		34,703	
	GD-WA	1,152,942		1,152,942		1,152,942	1,152,942	1,152,942		1,152,942				
	GD-OR	218,241		218,241										
Total General Plant		31,964,179	22,590,018	6,931,904	2,442,257	1,733,361	5,198,543	6,931,904	1,592,543	3,773,778	5,366,321	140,818	1,424,765	1,565,583
Total Depreciation Expense		161,440,423	123,808,977	26,251,051	11,380,395	20,372,975	5,878,076	26,251,051	14,320,826	4,240,125	18,560,951	6,052,149	1,637,951	7,690,100

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	68.059%		31.941%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended April 30, 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			
Production/Transmission																
	Franchises (302000)	ED-AN	906,545	906,545												
	Misc Intangible Plt (303000)	ED-AN	230,570	230,570												
Total Production/Transmission			1,137,115	1,137,115												
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153												
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution			30,019	30,019												
General Plant - 303000																
7,4	CD-AA		541,200	377,882	113,008	50,310		113,008	113,008		82,036	82,036		30,972	30,972	
9,4	CD-AN		9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605	
	GD-ID		14,627		14,627			14,627	14,627				14,627		14,627	
	GD-WA		24,832		24,832			24,832	24,832	24,832		24,832				
	GD-OR		7,215			7,215										
Total General Plant - 303000			597,604	385,405	154,674	57,525		39,459	115,215	154,674	24,832	83,638	108,470	14,627	31,577	46,204
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA		31,685,745	22,123,938	6,616,300	2,945,507		6,616,300	6,616,300		4,802,971	4,802,971		1,813,329	1,813,329	
9,4	CD-AN		90,276	69,799	20,477			20,477	20,477		14,865	14,865		5,612	5,612	
9,4	CD-ID		7,822	6,048	1,774			1,774	1,774				1,774		1,774	
9,4	CD-WA		3,784,421	2,926,001	858,420			858,420	858,420	858,420		858,420			0	
	ED-AN		2,832,076	2,832,076												
	ED-ID		(44)	(44)												
	ED-WA		191,829	191,829												
8,4	GD-AA		104,168		71,909	32,259		71,909	71,909		52,201	52,201		19,708	19,708	
4	GD-AN		0		0			0	0		0	0		0	0	
	GD-OR		0			0										
Total Miscellaneous IT Intangible Plant - 3031XX			38,696,293	28,149,647	7,568,880	2,977,766		860,194	6,708,686	7,568,880	858,420	4,870,037	5,728,457	1,774	1,838,649	1,840,423
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	
General Plant - 390200, 396200																
7,4	CD-AA		(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)	
4	ED-AN		47,307	47,307												
	GD-OR		0			0										
Total General Plant- 390200, 396200			47,268	47,280	(8)	(4)		(8)	(8)	(6)	(6)	(6)	(6)	(2)	(2)	
Total Amortization Expense			40,508,299	29,749,466	7,723,546	3,035,287		899,653	6,823,893	7,723,546	883,252	4,953,669	5,836,921	16,401	1,870,224	1,886,625

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,979,575)	(71,979,575)											
	Steam (ED-ID)	(86,577,751)	(86,577,751)											
	Steam (ED-WA)	(159,761,494)	(159,761,494)											
	Hydro (ED-AN)	(148,913,085)	(148,913,085)											
	Other (ED-AN)	(142,200,756)	(142,200,756)											
	Total Electric Production	(609,432,661)	(609,432,661)											
Electric Transmission														
	ED-AN	(209,371,886)	(209,371,886)											
	ED-ID	(8,936,055)	(8,936,055)											
	ED-WA	(15,390,615)	(15,390,615)											
	Total Electric Transmission	(233,698,556)	(233,698,556)											
Electric Distribution														
	ED-AN	(271,660)	(271,660)											
	ED-ID	(236,908,731)	(236,908,731)											
	ED-WA	(363,656,569)	(363,656,569)											
	Total Electric Distribution	(600,836,960)	(600,836,960)											
Gas Underground Storage														
1	GD-AN	(17,363,791)		(17,363,791)		(17,363,791)	(17,363,791)		(11,925,452)	(11,925,452)		(5,438,339)	(5,438,339)	
	GD-OR	(1,316,803)		(1,316,803)										
	Total Gas Underground Storage	(18,680,594)		(17,363,791)	(1,316,803)	(17,363,791)	(17,363,791)		(11,925,452)	(11,925,452)		(5,438,339)	(5,438,339)	
Gas Distribution														
6	GD-AN	(1,870,157)		(1,870,157)		(1,870,157)	(1,870,157)		(1,272,810)	(1,272,810)		(597,347)	(597,347)	
	GD-ID	(86,086,609)		(86,086,609)		(86,086,609)	(86,086,609)				(86,086,609)		(86,086,609)	
	GD-WA	(150,304,134)		(150,304,134)		(150,304,134)	(150,304,134)	(150,304,134)		(150,304,134)				
	GD-OR	(120,513,811)		(120,513,811)										
	Total Gas Distribution	(358,774,711)		(238,260,900)	(120,513,811)	(236,390,743)	(1,870,157)	(238,260,900)	(150,304,134)	(1,272,810)	(151,576,944)	(86,086,609)	(597,347)	(86,683,956)
General Plant														
	ED-AN	(36,084,535)	(36,084,535)											
	ED-ID	(11,555,092)	(11,555,092)											
	ED-WA	(20,833,214)	(20,833,214)											
7,4	CD-AA	(85,271,500)	(59,539,119)	(17,805,542)	(7,926,839)	(17,805,542)	(17,805,542)		(12,925,577)	(12,925,577)		(4,879,965)	(4,879,965)	
9,4	CD-AN	(7,708,033)	(5,959,619)	(1,748,414)		(1,748,414)	(1,748,414)		(1,269,226)	(1,269,226)		(479,188)	(479,188)	
9	CD-ID	(6,587,307)	(5,093,108)	(1,494,199)		(1,494,199)	(1,494,199)				(1,494,199)		(1,494,199)	
9	CD-WA	(6,353,645)	(4,912,448)	(1,441,197)		(1,441,197)	(1,441,197)	(1,441,197)			(1,441,197)			
8,4	GD-AA	(1,906,664)		(1,316,208)	(590,456)	(1,316,208)	(1,316,208)		(955,475)	(955,475)		(360,733)	(360,733)	
4	GD-AN	(3,472,120)		(3,472,120)		(3,472,120)	(3,472,120)		(2,520,516)	(2,520,516)		(951,604)	(951,604)	
	GD-ID	(2,169,845)		(2,169,845)		(2,169,845)	(2,169,845)				(2,169,845)		(2,169,845)	
	GD-WA	(9,497,137)		(9,497,137)		(9,497,137)	(9,497,137)	(9,497,137)			(9,497,137)			
	GD-OR	(5,085,668)		(5,085,668)										
	Total General Plant	(196,524,760)	(143,977,135)	(38,944,662)	(13,602,963)	(14,602,378)	(24,342,284)	(38,944,662)	(10,938,334)	(17,670,794)	(28,609,128)	(3,664,044)	(6,671,490)	(10,335,534)
	Total Accumulated Depreciation	(2,017,948,242)	(1,587,945,312)	(294,569,353)	(135,433,577)	(250,993,121)	(43,576,232)	(294,569,353)	(161,242,468)	(30,869,056)	(192,111,524)	(89,750,653)	(12,707,176)	(102,457,829)

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	68.059%	31.941%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended April 30, 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	
Production/Transmission														
Franchises (302000)	ED-AN	(13,202,687)	(13,202,687)											
Misc Intangible Plt (303000)	ED-AN	(2,145,551)	(2,145,551)											
Total Production/Transmission		(15,348,238)	(15,348,238)											
Distribution														
Franchises (302000)	ED-WA	(201,604)	(201,604)											
Misc Intangible Plt (303000)	ED-WA	(50,495)	(50,495)											
Total Distribution		(252,099)	(252,099)											
General Plant - 303000														
7,4	CD-AA	(3,931,955)	(2,745,409)	(821,031)	(365,515)		(821,031)	(821,031)		(596,011)	(596,011)		(225,020)	(225,020)
9,4	CD-AN	(119,469)	(92,370)	(27,099)			(27,099)	(27,099)		(19,672)	(19,672)		(7,427)	(7,427)
	GD-ID	(120,116)		(120,116)			(120,116)	(120,116)				(120,116)		(120,116)
	GD-WA	(249,182)		(249,182)			(249,182)	(249,182)	(249,182)		(249,182)			
	GD-OR	(103,737)			(103,737)									
Total General Plant - 303000		(4,524,459)	(2,837,779)	(1,217,428)	(469,252)		(369,298)	(848,130)	(1,217,428)	(249,182)	(615,683)	(864,865)	(120,116)	(232,447)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(100,508,733)	(70,178,213)	(20,987,229)	(9,343,291)		(20,987,229)	(20,987,229)		(15,235,259)	(15,235,259)		(5,751,970)	(5,751,970)
9,4	CD-AN	(135,534)	(104,791)	(30,743)			(30,743)	(30,743)		(22,317)	(22,317)		(8,426)	(8,426)
9	CD-ID	(39,220)	(30,324)	(8,896)			(8,896)	(8,896)	0	0	0	(8,896)	0	(8,896)
9	CD-WA	(5,798,193)	(4,482,989)	(1,315,204)			(1,315,204)	(1,315,204)	(1,315,204)		(1,315,204)		0	0
	ED-AN	(6,572,290)	(6,572,290)											
	ED-ID	188	188											
	ED-WA	13,696	13,696											
8,4	GD-AA	(223,608)		(154,361)	(69,247)		(154,361)	(154,361)		(112,055)	(112,055)		(42,306)	(42,306)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(113,263,694)	(81,354,723)	(22,496,433)	(9,412,538)		(1,324,100)	(21,172,333)	(22,496,433)	(1,315,204)	(15,369,631)	(16,684,835)	(8,896)	(5,802,702)
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	(207,750)	(207,750)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(207,750)	(207,750)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(133,596,240)	(100,000,589)	(23,713,861)	(9,881,790)		(1,693,398)	(22,020,463)	(23,713,861)	(1,564,386)	(15,985,314)	(17,549,700)	(129,012)	(6,035,149)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	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	25,924,403	0	0	0	0	25,924,403	0	0	25,924,403	0	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,853,601	0	0	88,572,990	88,572,990	0	0	26,488,300	26,488,300	0	11,792,311	11,792,311
9	CD-WA / ID / AN	30,549,542	9,372,618	5,982,033	8,265,338	23,619,989	2,749,707	1,754,989	2,424,857	6,929,553	0	0	0
	TOTAL ACCOUNT	195,687,092	10,512,054	8,695,149	101,474,668	120,681,871	28,674,110	1,754,989	28,913,157	59,342,256	3,870,654	11,792,311	15,662,965
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,222,334	(196,393)	7,798	1,410,929	1,222,334	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	312,668	0	0	0	0	0	0	215,841	215,841	0	96,827	96,827
7	CD-AA	89,362,299	0	0	62,395,438	62,395,438	0	0	18,659,742	18,659,742	0	8,307,119	8,307,119
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	97,008,517	4,203,837	14,980	64,007,401	68,226,218	1,429,575	2,107	18,934,562	20,366,244	12,109	8,403,946	8,416,055
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,886,680	24,106,788	10,250,418	16,529,474	50,886,680	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	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	0
	TOTAL ACCOUNT	83,677,654	25,988,852	11,123,919	24,509,134	61,621,905	9,717,361	2,977,183	4,421,752	17,116,296	4,219,927	719,526	4,939,453

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,882,375	274,216	162,272	3,338,417	3,774,905	80,449	47,607	979,414	1,107,470	0	0	0	
		TOTAL ACCOUNT	5,355,039	274,216	162,272	3,725,817	4,162,305	144,921	47,607	979,414	1,171,942	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	917,598	0	0	0	0	0	0	0	0	917,598	0	917,598	
8		GD-AA	5,070,589	0	0	0	0	0	0	3,500,329	3,500,329	0	1,570,260	1,570,260	
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	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0	0	0	
		TOTAL ACCOUNT	29,101,695	646,634	924,819	14,495,295	16,066,748	1,983,011	495,958	6,840,144	9,319,113	917,598	2,798,236	3,715,834	
	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	1,753,588	324,373	13,580	1,415,635	1,753,588	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	3,704,880	324,373	13,580	2,510,819	2,848,772	73,729	0	564,073	637,802	8,960	209,346	218,306	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 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	4,156,155	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	38,156,441	14,265,248	9,898,334	9,293,544	33,457,126	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	49,555,392	12,169,255	6,056,630	31,329,507	49,555,392	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	65,586,697	0	0	45,794,600	45,794,600	0	0	13,695,158	13,695,158	0	6,096,939	6,096,939	
9		CD-WA / ID / AN	15,772,396	7,652,610	2,888,153	1,653,980	12,194,743	2,245,097	847,317	485,239	3,577,653	0	0	0	
		TOTAL ACCOUNT	133,763,963	19,821,865	8,944,783	78,778,087	107,544,735	2,991,354	1,218,978	14,536,498	18,746,830	1,216,587	6,255,811	7,472,398	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	256,337	0	6,846	249,491	256,337	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	951,725	0	13,475	727,393	740,868	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	605,864,059	76,845,778	40,491,639	308,501,887	425,839,304	50,850,209	7,565,107	79,051,096	137,466,412	11,157,962	31,400,381	42,558,343	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,814,989	(81,333)	(1,000)	14,897,322	14,814,989	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	550,222	0	0	0	0	0	0	379,829	379,829	0	170,393	
7		CD-AA	119,033,174	0	0	83,112,533	83,112,533	0	0	24,855,317	24,855,317	0	11,065,324	
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	134,856,053	(81,333)	30,570	98,332,140	98,281,377	0	9,262	25,329,697	25,338,959	0	11,235,717	11,235,717
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	16,711
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	990,237	990,237	0	0	990,237	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	1,393,838	0	0	973,220	973,220	0	0	291,047	291,047	0	129,571	129,571
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	20,629,813	15,097,294	0	973,220	16,070,514	4,138,681	0	291,047	4,429,728	0	129,571	129,571
	TOTAL		304,876,367	15,335,677	30,570	205,001,706	220,367,953	5,160,595	781,463	54,124,804	60,066,862	406,156	24,035,396	24,441,552

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 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	(85,212,191)	(59,497,708)	(17,793,158)	(7,921,325)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(808,020)	(624,737)	(183,283)	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	<u>(88,403,370)</u>	<u>(61,786,438)</u>	<u>(18,474,068)</u>	<u>(8,142,864)</u>

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 April 30, 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	4,092,353	4,092,353	0	0	0	0	4,092,353
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	752	752	0	0	0	0	752
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	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	35,075,968	17,082,925	0	52,158,893	36,413,905	17,211,606	(1,337,937)	(128,681)	0
TOTAL		35,075,968	17,082,925	4,092,036	56,250,929	36,413,905	17,211,606	(1,337,937)	(128,681)	4,092,036

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