

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,077,129)	(1,079,311)	2,182
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,077,129)	(1,079,311)	2,182
G-APL	Gas Net Adjusted Rate Base	605,628,719	428,139,260	177,489,459
	RATE OF RETURN	-0.178%	-0.252%	0.001%

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 June 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	6-01-2020 thru 06-30-2020	259,184 100.000%	171,213 66.058%	87,971 33.942%
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2020 thru 06-30-2020	952,277 100.000%	704,894 74.022%	247,383 25.978%
	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	6-01-2020 thru 06-30-2020	9,047,894 100.000%	5,534,597 61.170%	3,513,297 38.830%

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

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,472,874	0	8,846,024	4,626,850
	Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
	Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	XXXXXX
	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 June 30, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	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	6-01-2020 thru 06-30-2020	2,292,075 100.000%	1,626,483 70.961%	665,592 29.039%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2020 thru 06-30-2020	724,227,636 100.000%	512,435,018 70.756%	211,792,618 29.244%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2020 thru 06-30-2020	98,637,443 100.000%	79,699,024 80.800%	18,938,419 19.200%	
14	Net Allocated Schedule M's - AMA Percent	6-01-2020 thru 06-30-2020	-8,980,816 100.000%	-6,335,944 70.550%	-2,644,872 29.450%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended June 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	6,703,738	0	6,703,738	4,683,219	0	4,683,219	2,020,519	0	2,020,519
99 4812XX	Commercial - Firm & Interruptible	2,774,358	0	2,774,358	1,862,687	0	1,862,687	911,671	0	911,671
99 4813XX	Industrial-Firm	162,218	0	162,218	85,410	0	85,410	76,808	0	76,808
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	8,515	0	8,515	7,366	0	7,366	1,149	0	1,149
99 499XXX	Unbilled Revenue	(1,451,340)	0	(1,451,340)	(1,049,954)	0	(1,049,954)	(401,386)	0	(401,386)
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,197,489	0	8,197,489	5,588,728	0	5,588,728	2,608,761	0	2,608,761
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	2,341,803	0	2,341,803	1,432,481	0	1,432,481	909,322	0	909,322
4 488000	Miscellaneous Service Revenues	305	0	305	121	0	121	184	0	184
99 4893XX	Transportation Revenues	345,717	0	345,717	306,357	0	306,357	39,360	0	39,360
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	577,754	16,471	594,225	500,746	11,957	512,703	77,008	4,514	81,522
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	3,265,579	16,471	3,282,050	2,239,705	11,957	2,251,662	1,025,874	4,514	1,030,388
	TOTAL GAS REVENUES	11,463,068	16,471	11,479,539	7,828,433	11,957	7,840,390	3,634,635	4,514	3,639,149
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	8,725,848	0	8,725,848	5,426,162	0	5,426,162	3,299,686	0	3,299,686
99 808XXX	Net Natural Gas Storage Transactions	(3,973,216)	0	(3,973,216)	(2,430,416)	0	(2,430,416)	(1,542,800)	0	(1,542,800)
99 811000	Gas Used for Products Extraction	(10,356)	0	(10,356)	(6,335)	0	(6,335)	(4,021)	0	(4,021)
10 813000	Other Gas Expenses	0	81,870	81,870	0	55,909	55,909	0	25,961	25,961
99 813010	Gas Technology Institute (GTI) Expenses	3,630	0	3,630	2,293	0	2,293	1,337	0	1,337
	TOTAL PRODUCTION EXPENSES	4,745,906	81,870	4,827,776	2,991,704	55,909	3,047,613	1,754,202	25,961	1,780,163
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	632	632	0	434	434	0	198	198
1 824000	Other Expenses	0	(3,416)	(3,416)	0	(2,346)	(2,346)	0	(1,070)	(1,070)
1 837000	Other Equipment	0	219,458	219,458	0	150,724	150,724	0	68,734	68,734
	TOTAL UNDERGROUND STORAGE OPER EXP	0	216,674	216,674	0	148,812	148,812	0	67,862	67,862
G-DEPX	Depreciation Expense-Underground Storage	0	53,378	53,378	0	36,660	36,660	0	16,718	16,718
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	89,659	89,659	0	61,578	61,578	0	28,081	28,081
	TOTAL UNDERGROUND STORAGE EXPENSES	0	306,333	306,333	0	210,390	210,390	0	95,943	95,943

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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	26,782	136,105	162,887	24,033	100,748	124,781	2,749	35,357	38,106
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	325,140	90,831	415,971	266,249	67,235	333,484	58,891	23,596	82,487
3	875000 Measuring & Reg Sta Exp-General	6,518	0	6,518	5,878	0	5,878	640	0	640
3	876000 Measuring & Reg Sta Exp-Industrial	60	0	60	59	0	59	1	0	1
3	877000 Measuring & Reg Sta Exp-City Gate	6,163	0	6,163	3,588	0	3,588	2,575	0	2,575
3	878000 Meter & House Regulator Expenses	59,364	0	59,364	25,886	0	25,886	33,478	0	33,478
3	879000 Customer Installation Expenses	102,832	5,723	108,555	72,505	4,236	76,741	30,327	1,487	31,814
3	880000 Other Expenses	90,036	29,896	119,932	71,091	22,130	93,221	18,945	7,766	26,711
3	881000 Rents	0	7,883	7,883	0	5,835	5,835	0	2,048	2,048
	MAINTENANCE									
3	885000 Supervision & Engineering	5,675	1	5,676	2,009	1	2,010	3,666	0	3,666
3	887000 Mains	115,645	(1)	115,644	65,454	(1)	65,453	50,191	0	50,191
3	889000 Measuring & Reg Sta Exp-General	24,180	1,829	26,009	23,717	1,354	25,071	463	475	938
3	890000 Measuring & Reg Sta Exp-Industrial	1,630	580	2,210	858	429	1,287	772	151	923
3	891000 Measuring & Reg Sta Exp-City Gate	3,742	944	4,686	3,168	699	3,867	574	245	819
3	892000 Services	93,208	0	93,208	72,985	0	72,985	20,223	0	20,223
3	893000 Meters & House Regulators	91,274	53,192	144,466	67,387	39,374	106,761	23,887	13,818	37,705
3	894000 Other Equipment	28	15,449	15,477	28	11,436	11,464	0	4,013	4,013
	TOTAL DISTRIBUTION OPERATING EXP	952,277	342,432	1,294,709	704,895	253,476	958,371	247,382	88,956	336,338
G-DEPX	Depreciation Expense-Distribution	1,632,102	4,783	1,636,885	1,123,159	2,926	1,126,085	508,943	1,857	510,800
G-OTX	Taxes Other Than FIT	915,073	0	915,073	740,123	0	740,123	174,950	0	174,950
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,547,175	4,783	2,551,958	1,863,282	2,926	1,866,208	683,893	1,857	685,750
	TOTAL DISTRIBUTION EXPENSES	3,499,452	347,215	3,846,667	2,568,177	256,402	2,824,579	931,275	90,813	1,022,088

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For Month Ended June 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	7,869	7,869	0	5,198	5,198	0	2,671	2,671
2	902000	Meter Reading Expenses	44,308	6,461	50,769	33,493	4,268	37,761	10,815	2,193	13,008
2	903XXX	Customer Records & Collection Expenses	18,924	409,342	428,266	16,211	270,403	286,614	2,713	138,939	141,652
2	904000	Uncollectible Accounts	0	437,541	437,541	0	289,031	289,031	0	148,510	148,510
2	905000	Misc Customer Accounts	0	(397)	(397)	0	(262)	(262)	0	(135)	(135)
TOTAL CUSTOMER ACCOUNTS EXPENSES		63,232	860,816	924,048	49,704	568,638	618,342	13,528	292,178	305,706	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	289,023	4,284	293,307	236,355	2,830	239,185	52,668	1,454	54,122
2	909000	Advertising	(4,127)	114,848	110,721	(4,127)	75,866	71,739	0	38,982	38,982
2	910000	Misc Customer Service & Info Exp	0	2,888	2,888	0	1,908	1,908	0	980	980
TOTAL CUSTOMER SERVICE & INFO EXP		284,896	122,020	406,916	232,228	80,604	312,832	52,668	41,416	94,084	
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	10,655	586,613	597,268	8,879	425,840	434,719	1,776	160,773	162,549
4	921000	Office Supplies & Expenses	(1)	93,089	93,088	(1)	67,576	67,575	0	25,513	25,513
4	922000	Admin. Expenses Transferred - Credit	0	(2,011)	(2,011)	0	(1,460)	(1,460)	0	(551)	(551)
4	923000	Outside Services Employed	13,421	228,183	241,604	13,421	165,645	179,066	0	62,538	62,538
4	924000	Property Insurance Premium	0	32,075	32,075	0	23,284	23,284	0	8,791	8,791
4	925XXX	Injuries and Damages	1,568	88,090	89,658	1,181	63,947	65,128	387	24,143	24,530
4	926XXX	Employee Pensions and Benefits	177,499	410,705	588,204	135,656	298,143	433,799	41,843	112,562	154,405
4	928000	Regulatory Commission Expenses	47,399	20,862	68,261	32,449	15,144	47,593	14,950	5,718	20,668
4	930000	Miscellaneous General Expenses	344	119,181	119,525	157	86,517	86,674	187	32,664	32,851
4	931000	Rents	0	9,680	9,680	0	7,027	7,027	0	2,653	2,653
4	935000	Maintenance of General Plant	46,786	277,198	323,984	41,664	201,226	242,890	5,122	75,972	81,094
TOTAL ADMIN & GEN OPERATING EXP		297,671	1,863,665	2,161,336	233,406	1,352,889	1,586,295	64,265	510,776	575,041	

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	142,828	458,985	601,813	130,548	333,191	463,739	12,280	125,794	138,074
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	70,802	615,783	686,585	70,654	447,015	517,669	148	168,768	168,916
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	3,755	8,939	12,694	2,668	6,325	8,993	1,087	2,614	3,701
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	25,108	0	25,108	0	0	0	25,108	0	25,108
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	228	0	228	228	0	228	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	(41,154)	0	(41,154)	(41,154)	0	(41,154)	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(255,018)	0	(255,018)	(255,018)	0	(255,018)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(489,150)	0	(489,150)	0	0	0	(489,150)	0	(489,150)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(72,617)	0	(72,617)	(72,617)	0	(72,617)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	37,512	77,385	114,897	28,044	56,176	84,220	9,468	21,209	30,677
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(314,464)	1,168,497	854,033	84,722	848,083	932,805	(399,186)	320,414	(78,772)
	TOTAL ADMIN & GENERAL EXPENSES	(16,793)	3,032,162	3,015,369	318,128	2,200,972	2,519,100	(334,921)	831,190	496,269
	TOTAL EXPENSES BEFORE FIT	8,576,693	4,750,416	13,327,109	6,159,941	3,372,915	9,532,856	2,416,752	1,377,501	3,794,253
	NET OPERATING INCOME (LOSS) BEFORE FIT			(1,847,570)			(1,692,466)			(155,104)
G-FIT	FEDERAL INCOME TAX			(2,637,933)			(1,887,765)			(750,168)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,868,086			1,275,117			592,969
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			(1,077,129)			(1,079,311)			2,182

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.058%	33.942%
G-ALL 3	Direct Distribution Operating Expense	100.000%	74.022%	25.978%
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 June 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	4,460	16,471	20,931	4,460	11,957	16,417	0	4,514	4,514
4	495028	Deferred Exchange Reservation	375,001	0	375,001	229,388	0	229,388	145,613	0	145,613
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	50,934	0	50,934	81,424	0	81,424	(30,490)	0	(30,490)
4	495329	Amortization Res Decoupling Deferral	(29,979)	0	(29,979)	(13,364)	0	(13,364)	(16,615)	0	(16,615)
4	495338	Non-Res Decoupling Deferred Rev	201,736	0	201,736	231,966	0	231,966	(30,230)	0	(30,230)
4	495339	Amortization Non-Res Decoupling	(24,397)	0	(24,397)	(33,128)	0	(33,128)	8,731	0	8,731
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	577,755	16,471	594,226	500,746	11,957	512,703	77,009	4,514	81,523

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 June 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	6,485,247	0	6,485,247	3,963,951	0	3,963,951	2,521,296	0	2,521,296
1	804001	Pipeline Demand Costs	2,161,602	0	2,161,602	1,484,588	0	1,484,588	677,014	0	677,014
1	804002	Transport Variable Charges	30,396	0	30,396	20,876	0	20,876	9,520	0	9,520
6	804010	Gas Costs - Fixed Hedge	80,163	0	80,163	49,036	0	49,036	31,127	0	31,127
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,131	0	27,131	16,596	0	16,596	10,535	0	10,535
6	804018	Merchandise Processing Fee	15,328	0	15,328	9,376	0	9,376	5,952	0	5,952
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	(115,120)	0	(115,120)	(70,419)	0	(70,419)	(44,701)	0	(44,701)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,134,576	0	1,134,576	694,020	0	694,020	440,556	0	440,556
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(86,614)	0	(86,614)	31,666	0	31,666	(118,280)	0	(118,280)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,006,861)	0	(1,006,861)	(773,528)	0	(773,528)	(233,333)	0	(233,333)
		TOTAL PURCHASED GAS COSTS	8,725,848	0	8,725,848	5,426,162	0	5,426,162	3,299,686	0	3,299,686

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	61.170%	38.830%
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 June 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	16,738	4,284	21,022	11,173	2,830	14,003	5,565	1,454	7,019
99	908600	Public Purpose Tariff Rider Expense Offset	353,345	0	353,345	295,958	0	295,958	57,387	0	57,387
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(81,060)	0	(81,060)	(70,776)	0	(70,776)	(10,284)	0	(10,284)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			289,023	4,284	293,307	236,355	2,830	239,185	52,668	1,454	54,122

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.058%	33.942%
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 June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.80%	53.80%
2	Cost of Debt		5.010%	4.997%
	Total Cost of Debt		2.695%	2.688%
	Total Weighted Cost		2.695%	2.688%
G-APL	Net Rate Base	605,628,719	428,139,260	177,489,459
	Interest Deduction for FIT Calculation	16,309,270	11,538,353	4,770,917
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 June 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	11,479,539	7,840,390	3,639,149
G-OPS	Operating & Maintenance Expense	9,831,459	6,672,265	3,159,194
G-OPS	Book Deprec/Amort and Reg Amortizations	2,429,399	2,011,330	418,069
G-OTX	Taxes Other than FIT	1,066,251	849,261	216,990
	Net Operating Income Before FIT	(1,847,570)	(1,692,466)	(155,104)
G-INT	Less: Interest Expense	1,359,105	961,529	397,576
G-OTX	Less: Idaho ITC Deferral & Amortization	(35,225)	0	(35,225)
G-SCM	Schedule M Adjustments	(9,319,688)	(6,335,364)	(2,984,324)
	Taxable Net Operating Income	(12,561,588)	(8,989,359)	(3,572,229)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,637,933)	(1,887,765)	(750,168)
G-DTE	Deferred FIT	1,868,086	1,275,117	592,969
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	(770,441)	(613,155)	(157,286)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ADJUSTMENTS		
For Month Ended June 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	1,849,027	1,140,332	2,989,359	1,326,431	825,166	2,151,597	522,596	315,166	837,762
12	997001	Contributions In Aid of Construction	0	62,697	62,697	0	44,362	44,362	0	18,335	18,335
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	79,472	79,472	0	56,231	56,231	0	23,241	23,241
99	997010	Deferred Gas Credit and Refunds	(1,093,476)	375,000	(718,476)	(741,862)	265,335	(476,527)	(351,614)	109,665	(241,949)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,359	12,359	0	5,108	5,108
99	997018	DSM Tariff Rider	(371,160)	0	(371,160)	(225,799)	0	(225,799)	(145,361)	0	(145,361)
12	997020	FAS87 Current Pension Accrual	0	228,276	228,276	0	161,519	161,519	0	66,757	66,757
12	997027	Customer Uncollectibles	0	242,822	242,822	0	171,811	171,811	0	71,011	71,011
99	997031	Decoupling Mechanism	(198,295)	0	(198,295)	(266,899)	0	(266,899)	68,604	0	68,604
12	997032	Interest Rate Swaps	0	(6,938,956)	(6,938,956)	0	(4,909,728)	(4,909,728)	0	(2,029,228)	(2,029,228)
12	997035	Leases	0	7,069	7,069	0	5,132	5,132	0	1,937	1,937
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(4,034,931)	(4,034,931)	0	(2,854,956)	(2,854,956)	0	(1,179,975)	(1,179,975)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(24,930)	0	(24,930)	(14,646)	0	(14,646)	(10,284)	0	(10,284)
12	997080	Book Transportation Depreciation	0	60,739	60,739	0	42,976	42,976	0	17,763	17,763
12	997081	Deferred Compensation	0	129,686	129,686	0	91,761	91,761	0	37,925	37,925
4	997082	Meal Disallowances	0	4,337	4,337	0	3,148	3,148	0	1,189	1,189
12	997083	Paid Time Off	0	82,122	82,122	0	58,106	58,106	0	24,016	24,016
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(466,667)	(466,667)	0	(330,195)	(330,195)	0	(136,472)	(136,472)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(254,790)	0	(254,790)	(254,790)	0	(254,790)	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	258	0	258	258	0	258	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	25,108	0	25,108	0	0	0	25,108	0	25,108
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,393	28,393	0	20,090	20,090	0	8,303	8,303
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	939	939	0	388	388
12	997125	COVID-19	(489,150)	0	(489,150)	0	0	0	(489,150)	0	(489,150)
		TOTAL SCHEDULE M ADJUSTMENTS	(338,873)	(8,980,815)	(9,319,688)	580	(6,335,944)	(6,335,364)	(339,453)	(2,644,871)	(2,984,324)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.058%	33.942%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	61.170%	38.830%
G-ALL	11	Book Depreciation	100.000%	70.961%	29.039%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.756%	29.244%
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 June 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,453,107	1,028,160	424,947
99	410100	Deferred Federal Income Tax Exp	468,032	275,353	192,679
		SUBTOTAL	1,921,139	1,303,513	617,626
12	411100	Deferred Federal Income Tax Expense - Allocated	(44,480)	(31,472)	(13,008)
99	411100	Deferred Federal Income Tax Exp	(8,573)	3,076	(11,649)
		SUBTOTAL	(53,053)	(28,396)	(24,657)
		Total Deferred Federal Income Tax Expense	1,868,086	1,275,117	592,969

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.756%	29.244%
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 June 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	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		DISTRIBUTION									
99	408110	State Excise Tax	263,910	0	263,910	263,910	0	263,910	0	0	0
99	408120	Municipal Occupation & License Tax	284,861	0	284,861	232,878	0	232,878	51,983	0	51,983
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	436,296	0	436,296	243,335	0	243,335	192,961	0	192,961
99	409100	State Income Tax	(34,769)	0	(34,769)	0	0	0	(34,769)	0	(34,769)
99	411410	State Income Tax-ITC Deferred	(34,769)	0	(34,769)	0	0	0	(34,769)	0	(34,769)
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	915,073	0	915,073	740,123	0	740,123	174,950	0	174,950
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	37,512	77,385	114,897	28,044	56,176	84,220	9,468	21,209	30,677
		TOTAL A&G TAX	37,512	77,385	114,897	28,044	56,176	84,220	9,468	21,209	30,677
		TOTAL TAXES OTHER THAN FIT	952,585	113,666	1,066,251	768,167	81,094	849,261	184,418	32,572	216,990

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 June 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)	4,178,065	54,083,909	58,261,974	4,168,803	39,261,132	43,429,935	9,262	14,822,777	14,832,039
TOTAL INTANGIBLE PLANT			5,972,180	55,427,276	61,399,456	5,190,717	40,236,322	45,427,039	781,463	15,190,954	15,972,417
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	1,758,232	1,758,232	0	1,207,554	1,207,554	0	550,678	550,678
1	352XXX	Wells	0	22,400,753	22,400,753	0	15,384,837	15,384,837	0	7,015,916	7,015,916
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	14,273,969	14,273,969	0	9,803,362	9,803,362	0	4,470,607	4,470,607
1	355000	Measuring & Regulating Equipment	0	882,825	882,825	0	606,324	606,324	0	276,501	276,501
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,896,443	1,896,443	0	1,302,477	1,302,477	0	593,966	593,966
TOTAL UNDERGROUND STORAGE PLANT			0	45,109,145	45,109,145	0	31,012,761	31,012,761	0	14,096,384	14,096,384
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	1,463,736	0	1,463,736	831,486	0	831,486	632,250	0	632,250
6	376000	Mains	392,474,339	2,517,883	394,992,222	260,513,072	1,540,189	262,053,261	131,961,267	977,694	132,938,961
6	378000	Measuring & Reg Station Equip-General	6,666,362	0	6,666,362	4,182,800	0	4,182,800	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,361,898	0	6,361,898	1,864,726	0	1,864,726	4,497,172	0	4,497,172
6	380000	Services	284,699,028	0	284,699,028	195,320,028	0	195,320,028	89,379,000	0	89,379,000
6	381XXX	Meters	102,514,945	0	102,514,945	71,419,418	0	71,419,418	31,095,527	0	31,095,527
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	3,864,906	0	3,864,906	2,904,294	0	2,904,294	960,612	0	960,612
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			798,753,870	2,517,883	801,271,753	537,582,343	1,540,189	539,122,532	261,171,527	977,694	262,149,221
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	30,431,812	29,038,726	59,470,538	28,673,443	21,080,082	49,753,525	1,758,369	7,958,644	9,717,013
4	391XXX	Office Furniture & Equipment	1,434,989	19,277,693	20,712,682	1,429,575	13,994,256	15,423,831	5,414	5,283,437	5,288,851
4	392XXX	Transportation Equipment	12,711,911	4,702,164	17,414,075	9,734,728	3,413,442	13,148,170	2,977,183	1,288,722	4,265,905
4	393000	Stores Equipment	197,419	979,414	1,176,833	144,921	710,986	855,907	52,498	268,428	320,926
4	394000	Tools, Shop & Garage Equipment	2,495,276	6,860,274	9,355,550	1,991,085	4,980,079	6,971,164	504,191	1,880,195	2,384,386
4	395XXX	Laboratory Equipment	73,729	564,072	637,801	73,729	409,477	483,206	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,644,392	1,077,797	4,722,189	2,677,229	782,405	3,459,634	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,211,216	14,640,861	18,852,077	3,001,217	10,628,240	13,629,457	1,209,999	4,012,621	5,222,620
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,576,619	79,924,700	138,501,319	51,000,681	58,019,737	109,020,418	7,575,938	21,904,963	29,480,901

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended June 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			863,302,669	182,979,004	1,046,281,673	593,773,741	130,809,009	724,582,750	269,528,928	52,169,995	321,698,923
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,443,483)	(17,443,483)	0	(11,980,184)	(11,980,184)	0	(5,463,299)	(5,463,299)
G-ADEP		Distribution Plant	(238,333,938)	(1,877,332)	(240,211,270)	(151,523,442)	(1,148,364)	(152,671,806)	(86,810,496)	(728,968)	(87,539,464)
G-ADEP		General Plant	(14,925,901)	(24,937,975)	(39,863,876)	(11,218,170)	(18,103,224)	(29,321,394)	(3,707,731)	(6,834,751)	(10,542,482)
TOTAL ACCUMULATED DEPRECIATION			(253,259,839)	(44,258,790)	(297,518,629)	(162,741,612)	(31,231,772)	(193,973,384)	(90,518,227)	(13,027,018)	(103,545,245)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(374,241)	(859,237)	(1,233,478)	(252,287)	(623,746)	(876,033)	(121,954)	(235,491)	(357,445)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,429,802)	(21,872,124)	(23,301,926)	(1,420,683)	(15,877,632)	(17,298,315)	(9,119)	(5,994,492)	(6,003,611)
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			(1,804,043)	(22,731,361)	(24,535,404)	(1,672,970)	(16,501,378)	(18,174,348)	(131,073)	(6,229,983)	(6,361,056)
TOTAL ACCUMULATED DEPR/AMORT			(255,063,882)	(66,990,151)	(322,054,033)	(164,414,582)	(47,733,150)	(212,147,732)	(90,649,300)	(19,257,001)	(109,906,301)
NET GAS UTILITY PLANT before DFIT			608,238,787	115,988,853	724,227,640	429,359,159	83,075,859	512,435,018	178,879,628	32,912,994	211,792,622
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,704,408)	(112,704,408)	0	(79,745,131)	(79,745,131)	0	(32,959,277)	(32,959,277)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,915,630)	(17,915,630)	0	(13,002,110)	(13,002,110)	0	(4,913,520)	(4,913,520)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(533,324)	(533,324)	0	(387,156)	(387,156)	0	(146,168)	(146,168)
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	(329,785)	(329,785)	0	(233,343)	(233,343)	0	(96,442)	(96,442)
TOTAL ACCUMULATED DFIT			0	(131,485,098)	(131,485,098)	0	(93,369,156)	(93,369,156)	0	(38,115,942)	(38,115,942)
NET GAS UTILITY PLANT			608,238,787	(15,496,245)	592,742,542	429,359,159	(10,293,297)	419,065,862	178,879,628	(5,202,948)	173,676,680

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%	61.170%	38.830%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.756%	29.244%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended June 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	608,238,787	(15,496,245)	592,742,542	429,359,159	(10,293,297)	419,065,862	178,879,628	(5,202,948)	173,676,680
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,188,738)	0	(4,188,738)	(4,188,738)	0	(4,188,738)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,360,995	2,472,149	3,833,144	958,127	1,794,607	2,752,734	402,868	677,542	1,080,410
4	182318	Accumulated Amortization - AFUDC	(183,071)	(330,928)	(513,999)	(123,851)	(240,087)	(363,938)	(59,220)	(90,841)	(150,061)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,809,452	9,809,452	0	6,737,132	6,737,132	0	3,072,320	3,072,320
1	164115	Gas Inventory--Clay Basin	0	44,189	44,189	0	32,078	32,078	0	12,111	12,111
4	252000	Customer Advances	0	(915)	(915)	0	(664)	(664)	0	(251)	(251)
99	235199	Customer Deposits	(600,072)	0	(600,072)	(600,072)	0	(600,072)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	9,753,936	0	9,753,936	9,753,936	0	9,753,936	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,048,327)	0	(2,048,327)	(2,048,327)	0	(2,048,327)	0	0	0
C-WKC		Working Capital	(8,933,557)	0	(8,933,557)	(6,936,838)	0	(6,936,838)	(1,996,719)	0	(1,996,719)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(4,838,834)	17,725,011	12,886,177	(3,185,763)	12,259,161	9,073,398	(1,653,071)	5,465,850	3,812,779
		NET RATE BASE	603,399,953	2,228,766	605,628,719	426,173,396	1,965,864	428,139,260	177,226,557	262,902	177,489,459

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 June 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)	267,220	267,220										
	Steam (ED-ID)	353,481	353,481										
	Steam (ED-WA)	940,803	940,803										
	Hydro (ED-AN)	1,203,614	1,203,614										
	Other (ED-AN)	874,106	874,106										
Total Electric Production		3,639,224	3,639,224										
Electric Transmission													
	ED-AN	1,320,646	1,320,646										
	ED-ID	82,345	82,345										
	ED-WA	42,493	42,493										
Total Electric Transmission		1,445,484	1,445,484										
Electric Distribution													
	ED-AN	6,613	6,613										
	ED-ID	1,432,470	1,432,470										
	ED-WA	2,736,315	2,736,315										
Total Electric Distribution		4,175,398	4,175,398										
Gas Underground Storage													
1	GD-AN	53,378		53,378		53,378	53,378		36,660	36,660		16,718	16,718
	GD-OR	9,676		9,676									
Total Gas Underground Storage		63,054		53,378	9,676		53,378	53,378		36,660	36,660		16,718
Gas Distribution													
6	GD-AN	4,783		4,783		4,783	4,783		2,926	2,926		1,857	1,857
	GD-ID	508,943		508,943		508,943	508,943				508,943		508,943
	GD-WA	1,123,159		1,123,159		1,123,159	1,123,159	1,123,159		1,123,159			
	GD-OR	766,645		766,645									
Total Gas Distribution		2,403,530		1,636,885	766,645		1,632,102	4,783	1,636,885	1,123,159	2,926	1,126,085	508,943
General Plant													
	ED-AN	238,964	238,964										
	ED-ID	39,615	39,615										
	ED-WA	82,386	82,386										
7,4	CD-AA	2,028,765	1,416,545	423,626	188,594	423,626	423,626		307,523	307,523		116,103	116,103
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	39,914	30,860	9,054		9,054	9,054				9,054		9,054
9	CD-WA	176,243	136,266	39,977		39,977	39,977	39,977					
8,4	GD-AA	30,747		21,225	9,522	21,225	21,225		15,408	15,408		5,817	5,817
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,226		3,226		3,226	3,226				3,226		3,226
	GD-WA	90,571		90,571		90,571	90,571	90,571					
	GD-OR	18,314		18,314									
Total General Plant		2,802,076	1,983,833	601,813	216,430		142,828	458,985	601,813	130,548	333,191	463,739	12,280
Total Depreciation Expense		14,528,766	11,243,939	2,292,076	992,751		1,774,930	517,146	2,292,076	1,253,707	372,777	1,626,484	521,223

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	61.170%		38.830%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended June 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	19,378	19,378												
Total Production/Transmission	95,152	95,152												
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	2,918,719	2,037,937	609,458	271,324		609,458	609,458		442,424	442,424		167,034	167,034	
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	311,483	240,829	70,654			70,654	70,654		70,654	70,654			0	
ED-AN	268,043	268,043												
ED-ID	(3)	(3)												
ED-WA	16,393	16,393												
8,4 GD-AA	6,690		4,618	2,072		4,618	4,618		3,352	3,352		1,266	1,266	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,529,502	2,569,521	686,585	273,396		70,802	615,783	686,585	70,654	447,015	517,669	148	168,768	168,916
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	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	
Total Amortization Expense	3,670,403	2,695,891	697,285	277,227		74,097	623,188	697,285	72,724	452,391	525,115	1,373	170,797	172,170

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 June 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)	(72,376,846)	(72,376,846)												
Steam (ED-ID)	(87,107,399)	(87,107,399)												
Steam (ED-WA)	(161,171,276)	(161,171,276)												
Hydro (ED-AN)	(150,617,424)	(150,617,424)												
Other (ED-AN)	(143,511,536)	(143,511,536)												
Total Electric Production	(614,784,481)	(614,784,481)												
Electric Transmission														
ED-AN	(211,456,746)	(211,456,746)												
ED-ID	(9,059,424)	(9,059,424)												
ED-WA	(15,454,288)	(15,454,288)												
Total Electric Transmission	(235,970,458)	(235,970,458)												
Electric Distribution														
ED-AN	(281,571)	(281,571)												
ED-ID	(238,748,754)	(238,748,754)												
ED-WA	(365,360,706)	(365,360,706)												
Total Electric Distribution	(604,391,031)	(604,391,031)												
Gas Underground Storage														
1 GD-AN	(17,443,483)		(17,443,483)			(17,443,483)	(17,443,483)		(11,980,184)	(11,980,184)		(5,463,299)	(5,463,299)	
GD-OR	(1,331,287)			(1,331,287)										
Total Gas Underground Storage	(18,774,770)		(17,443,483)	(1,331,287)		(17,443,483)	(17,443,483)		(11,980,184)	(11,980,184)		(5,463,299)	(5,463,299)	
Gas Distribution														
6 GD-AN	(1,877,332)		(1,877,332)			(1,877,332)	(1,877,332)		(1,148,364)	(1,148,364)		(728,968)	(728,968)	
GD-ID	(86,810,496)		(86,810,496)		(86,810,496)	(86,810,496)	(86,810,496)				(86,810,496)		(86,810,496)	
GD-WA	(151,523,442)		(151,523,442)		(151,523,442)	(151,523,442)	(151,523,442)	(151,523,442)		(151,523,442)				
GD-OR	(121,354,233)			(121,354,233)										
Total Gas Distribution	(361,565,503)		(240,211,270)	(121,354,233)		(238,333,938)	(1,877,332)	(240,211,270)	(151,523,442)	(1,148,364)	(152,671,806)	(86,810,496)	(728,968)	(87,539,464)
General Plant														
ED-AN	(36,046,623)	(36,046,623)												
ED-ID	(11,755,279)	(11,755,279)												
ED-WA	(21,219,150)	(21,219,150)												
7,4 CD-AA	(87,768,954)	(61,282,916)	(18,327,036)	(8,159,002)		(18,327,036)	(18,327,036)		(13,304,145)	(13,304,145)		(5,022,891)	(5,022,891)	
9,4 CD-AN	(7,801,613)	(6,031,973)	(1,769,640)			(1,769,640)	(1,769,640)		(1,284,635)	(1,284,635)		(485,005)	(485,005)	
9 CD-ID	(6,651,796)	(5,142,969)	(1,508,827)		(1,508,827)	(1,508,827)	(1,508,827)				(1,508,827)		(1,508,827)	
9 CD-WA	(6,628,197)	(5,124,723)	(1,503,474)		(1,503,474)	(1,503,474)	(1,503,474)	(1,503,474)			(1,503,474)			
8,4 GD-AA	(1,953,303)		(1,348,404)	(604,899)		(1,348,404)	(1,348,404)		(978,847)	(978,847)		(369,557)	(369,557)	
4 GD-AN	(3,492,895)		(3,492,895)			(3,492,895)	(3,492,895)		(2,535,597)	(2,535,597)		(957,298)	(957,298)	
GD-ID	(2,198,904)		(2,198,904)		(2,198,904)	(2,198,904)	(2,198,904)				(2,198,904)		(2,198,904)	
GD-WA	(9,714,696)		(9,714,696)		(9,714,696)	(9,714,696)	(9,714,696)	(9,714,696)		(9,714,696)				
GD-OR	(5,149,043)			(5,149,043)										
Total General Plant	(200,380,453)	(146,603,633)	(39,863,876)	(13,912,944)		(14,925,901)	(24,937,975)	(39,863,876)	(11,218,170)	(18,103,224)	(29,321,394)	(3,707,731)	(6,834,751)	(10,542,482)
Total Accumulated Depreciation	(2,035,866,696)	(1,601,749,603)	(297,518,629)	(136,598,464)		(253,259,839)	(44,258,790)	(297,518,629)	(162,741,612)	(31,231,772)	(193,973,384)	(90,518,227)	(13,027,018)	(103,545,245)

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	61.170%		38.830%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended June 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	(13,317,488)	(13,317,488)											
Misc Intangible Plt (303000)	ED-AN	(2,174,586)	(2,174,586)											
Total Production/Transmission		(15,492,074)	(15,492,074)											
Distribution														
Franchises (302000)	ED-WA	(203,483)	(203,483)											
Misc Intangible Plt (303000)	ED-WA	(51,228)	(51,228)											
Total Distribution		(254,711)	(254,711)											
General Plant - 303000														
7,4	CD-AA	(3,983,824)	(2,781,626)	(831,862)	(370,336)		(831,862)	(831,862)		(603,874)	(603,874)		(227,988)	(227,988)
9,4	CD-AN	(120,685)	(93,310)	(27,375)			(27,375)	(27,375)		(19,872)	(19,872)		(7,503)	(7,503)
	GD-ID	(121,954)		(121,954)		(121,954)	(121,954)	(121,954)				(121,954)		(121,954)
	GD-WA	(252,287)		(252,287)		(252,287)	(252,287)	(252,287)	(252,287)		(252,287)			
	GD-OR	(104,663)			(104,663)									
Total General Plant - 303000		(4,583,413)	(2,874,936)	(1,233,478)	(474,999)	(374,241)	(859,237)	(1,233,478)	(252,287)	(623,746)	(876,033)	(121,954)	(235,491)	(357,445)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(104,446,801)	(72,927,891)	(21,809,536)	(9,709,374)		(21,809,536)	(21,809,536)		(15,832,197)	(15,832,197)		(5,977,339)	(5,977,339)
9,4	CD-AN	(146,820)	(113,517)	(33,303)			(33,303)	(33,303)		(24,176)	(24,176)		(9,127)	(9,127)
9	CD-ID	(40,200)	(31,081)	(9,119)		(9,119)	(9,119)	(9,119)	0	0	0	(9,119)		(9,119)
9	CD-WA	(6,263,205)	(4,842,522)	(1,420,683)		(1,420,683)	(1,420,683)	(1,420,683)	(1,420,683)		(1,420,683)		0	0
	ED-AN	(6,964,117)	(6,964,117)											
	ED-ID	193												
	ED-WA	6,193	6,193											
8,4	GD-AA	(42,422)		(29,285)	(13,137)		(29,285)	(29,285)		(21,259)	(21,259)		(8,026)	(8,026)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(117,897,179)	(84,872,742)	(23,301,926)	(9,722,511)	(1,429,802)	(21,872,124)	(23,301,926)	(1,420,683)	(15,877,632)	(17,298,315)	(9,119)	(5,994,492)	(6,003,611)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		0		0		0	0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(213,668)	(213,668)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(213,668)	(213,668)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(138,441,045)	(103,708,131)	(24,535,404)	(10,197,510)	(1,804,043)	(22,731,361)	(24,535,404)	(1,672,970)	(16,501,378)	(18,174,348)	(131,073)	(6,229,983)	(6,361,056)

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 June 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	8,509,920	1,160,464	2,713,116	4,636,340	8,509,920	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,925,977	0	0	0	0	25,925,977	0	0	0	25,925,977	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	127,454,953	0	0	88,992,872	88,992,872	0	0	26,613,869	26,613,869	0	11,848,212	11,848,212	
9		CD-WA / ID / AN	30,554,564	9,364,979	5,993,555	8,265,338	23,623,872	2,747,466	1,758,369	2,424,857	6,930,692	0	0	0	
		TOTAL ACCOUNT	196,316,068	10,525,443	8,706,671	101,894,550	121,126,664	28,673,443	1,758,369	29,038,726	59,470,538	3,870,654	11,848,212	15,718,866	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,124,197	99,323	7,798	1,017,076	1,124,197	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	317,953	0	0	0	0	0	0	219,489	219,489	0	98,464	98,464	
7		CD-AA	90,988,100	0	0	63,530,621	63,530,621	0	0	18,999,225	18,999,225	0	8,458,254	8,458,254	
9		CD-WA / ID / AN	5,975,036	4,400,230	18,455	201,034	4,619,719	1,290,924	5,414	58,979	1,355,317	0	0	0	
		TOTAL ACCOUNT	98,556,046	4,499,553	26,253	64,748,731	69,274,537	1,429,575	5,414	19,277,693	20,712,682	12,109	8,556,718	8,568,827	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,960,360	24,108,797	10,251,074	16,600,489	50,960,360	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,168,109	0	0	0	0	9,182,574	2,720,918	2,264,617	14,168,109	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	84,049,114	25,990,861	11,124,575	24,580,149	61,695,585	9,734,728	2,977,183	4,702,165	17,414,076	4,219,927	719,526	4,939,453	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,903,937	274,216	178,943	3,338,417	3,791,576	80,449	52,498	979,414	1,112,361	0	0	0	
		TOTAL ACCOUNT	5,376,601	274,216	178,943	3,725,817	4,178,976	144,921	52,498	979,414	1,176,833	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,889,497	665,344	186,234	5,037,919	5,889,497	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,776,619	0	0	0	0	1,987,817	286,001	502,801	2,776,619	0	0	0	
99		GD-OR / AS	925,300	0	0	0	0	0	0	0	0	925,300	0	925,300	
8		GD-AA	5,095,941	0	0	0	0	0	0	3,517,830	3,517,830	0	1,578,111	1,578,111	
7		CD-AA	13,222,319	0	0	9,232,220	9,232,220	0	0	2,760,952	2,760,952	0	1,229,147	1,229,147	
9		CD-WA / ID / AN	1,323,230	11,139	743,718	268,225	1,023,082	3,268	218,189	78,691	300,148	0	0	0	
		TOTAL ACCOUNT	29,232,906	676,483	929,952	14,538,364	16,144,799	1,991,085	504,190	6,860,274	9,355,549	925,300	2,807,258	3,732,558	
	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	1,765,713	324,813	13,580	1,427,320	1,765,713	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	13,773	0	0	0	0	0	0	0	0	13,773	0	13,773	
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	3,721,818	324,813	13,580	2,522,504	2,860,897	73,729	0	564,073	637,802	13,773	209,346	223,119	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		TOTAL ACCOUNT	38,272,277	14,265,248	9,898,334	9,293,544	33,457,126	2,677,229	967,164	1,077,797	4,722,190	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,248,242	12,232,288	6,094,316	31,921,638	50,248,242	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,091,458	0	0	0	0	726,823	362,682	1,953	1,091,458	0	0	0	
99		GD-OR / AS	1,111,835	0	0	0	0	0	0	0	0	1,111,835	0	1,111,835	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	66,086,491	0	0	46,143,571	46,143,571	0	0	13,799,520	13,799,520	0	6,143,400	6,143,400	
9		CD-WA / ID / AN	15,901,551	7,752,469	2,888,153	1,653,980	12,294,602	2,274,393	847,317	485,239	3,606,949	0	0	0	
		TOTAL ACCOUNT	134,952,597	19,984,757	8,982,469	79,719,189	108,686,415	3,001,216	1,209,999	14,640,860	18,852,075	1,111,835	6,302,272	7,414,107	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,548	0	6,846	271,702	278,548	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	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	973,936	0	13,475	749,604	763,079	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	609,908,416	77,350,073	40,574,580	310,752,181	428,676,834	51,000,681	7,575,938	79,924,701	138,501,320	11,065,725	31,664,537	42,730,262	

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 June 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	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,816,410	(81,333)	(1,000)	15,898,743	15,816,410	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	382,066	0	0	0	0	0	0	263,748	263,748	0	118,318	
7		CD-AA	125,825,385	0	0	87,855,058	87,855,058	0	0	26,273,599	26,273,599	0	11,696,728	
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	142,481,529	(81,333)	30,570	104,076,086	104,025,323	0	9,262	26,631,898	26,641,160	0	11,815,046	11,815,046
	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 June 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	694,521	694,521	0	0	694,521	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,395,148	0	0	974,134	974,134	0	0	291,321	291,321	0	129,693	129,693
9		CD-WA / ID / AN	18,378,533	14,209,730	0	0	14,209,730	4,168,803	0	0	4,168,803	0	0	0
		TOTAL ACCOUNT	20,468,202	14,904,251	0	974,134	15,878,385	4,168,803	0	291,321	4,460,124	0	129,693	129,693
	TOTAL		312,379,085	15,142,634	30,570	210,785,419	225,958,623	5,190,717	781,463	55,427,279	61,399,459	406,156	24,614,847	25,021,003

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 June 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	(84,916,624)	(59,291,335)	(17,731,440)	(7,893,849)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(812,017)	(627,827)	(184,190)	0
7	282919 CD-AA	(2,554,114)	(1,783,359)	(533,325)	(237,430)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	(88,292,100)	(61,709,046)	(18,450,906)	(8,132,148)

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 June 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	4,026,320	4,026,320	0	0	0	0	4,026,320
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(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	19,900,516	11,854,345	0	31,754,861	26,837,354	13,851,064	(6,936,838)	(1,996,719)	0
TOTAL		19,900,516	11,854,345	4,025,787	35,780,648	26,837,354	13,851,064	(6,936,838)	(1,996,719)	4,025,787

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						