

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	35,638,798	21,512,128	14,126,670
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,638,798	21,512,128	14,126,670
G-APL	Gas Net Adjusted Rate Base	601,433,664	425,175,924	176,257,740
	RATE OF RETURN	5.926%	5.060%	8.015%

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 June 30, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	07-01-2019 thru 06-30-2020	256,992 100.000%	170,067 66.176%	86,925 33.824%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2019 thru 06-30-2020	12,541,407 100.000%	9,200,380 73.360%	3,341,027 26.640%
	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	07-01-2019 thru 06-30-2020	288,103,736 100.000%	195,617,641 67.898%	92,486,095 32.102%

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

Report ID:
G-ALL-12A

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%

7

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

Report ID:
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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%

8

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2020	
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	07-01-2019 thru 06-30-2020	26,621,289 100.000%	18,855,329 70.828%	7,765,960 29.172%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2019 thru 06-30-2020	707,086,228 100.000%	499,062,448 70.580%	208,023,780 29.420%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2019 thru 06-30-2020	97,228,823 100.000%	78,799,934 81.046%	18,428,889 18.954%	
14	Net Allocated Schedule M's - AMA Percent	07-01-2019 thru 06-30-2020	-43,841,376 100.000%	-30,706,099 70.039%	-13,135,277 29.961%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months 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	147,731,090	0	147,731,090	102,704,649	0	102,704,649	45,026,441	0	45,026,441
99 4812XX	Commercial - Firm & Interruptible	66,796,884	0	66,796,884	48,535,395	0	48,535,395	18,261,489	0	18,261,489
99 4813XX	Industrial-Firm	2,688,643	0	2,688,643	1,572,005	0	1,572,005	1,116,638	0	1,116,638
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	240,739	0	240,739	211,491	0	211,491	29,248	0	29,248
99 499XXX	Unbilled Revenue	672,555	0	672,555	448,369	0	448,369	224,186	0	224,186
	TOTAL SALES TO ULTIMATE CUSTOMERS	218,129,911	0	218,129,911	153,471,909	0	153,471,909	64,658,002	0	64,658,002
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	67,734,490	0	67,734,490	45,470,790	0	45,470,790	22,263,700	0	22,263,700
4 488000	Miscellaneous Service Revenues	11,591	0	11,591	5,535	0	5,535	6,056	0	6,056
99 4893XX	Transportation Revenues	5,477,513	0	5,477,513	4,913,251	0	4,913,251	564,262	0	564,262
99 493000	Rent from Gas Property	1,841	0	1,841	1,841	0	1,841	0	0	0
4 495XXX	Other Gas Revenues	3,753,405	230,937	3,984,342	3,110,519	167,644	3,278,163	642,886	63,293	706,179
99 496100	Provision for Rate Refund	2,215	0	2,215	2,215	0	2,215	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	76,981,055	230,937	77,211,992	53,504,151	167,644	53,671,795	23,476,904	63,293	23,540,197
	TOTAL GAS REVENUES	295,110,966	230,937	295,341,903	206,976,060	167,644	207,143,704	88,134,906	63,293	88,198,199
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	136,294,711	0	136,294,711	94,306,935	0	94,306,935	41,987,776	0	41,987,776
99 808XXX	Net Natural Gas Storage Transactions	881,673	0	881,673	1,002,407	0	1,002,407	(120,734)	0	(120,734)
99 811000	Gas Used for Products Extraction	(312,088)	0	(312,088)	(209,547)	0	(209,547)	(102,541)	0	(102,541)
10 813000	Other Gas Expenses	0	1,103,730	1,103,730	0	753,737	753,737	0	349,993	349,993
99 813010	Gas Technology Institute (GTI) Expenses	119,593	0	119,593	83,610	0	83,610	35,983	0	35,983
	TOTAL PRODUCTION EXPENSES	136,983,889	1,103,730	138,087,619	95,183,405	753,737	95,937,142	41,800,484	349,993	42,150,477
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	18,005	18,005	0	12,366	12,366	0	5,639	5,639
1 824000	Other Expenses	0	555,298	555,298	0	381,379	381,379	0	173,919	173,919
1 837000	Other Equipment	0	2,254,301	2,254,301	0	1,548,254	1,548,254	0	706,047	706,047
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,827,604	2,827,604	0	1,941,999	1,941,999	0	885,605	885,605
G-DEPX	Depreciation Expense-Underground Storage	0	621,815	621,815	0	427,063	427,063	0	194,752	194,752
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	995,667	995,667	0	683,825	683,825	0	311,842	311,842
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,823,271	3,823,271	0	2,625,824	2,625,824	0	1,197,447	1,197,447

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	472,977	1,728,494	2,201,471	416,349	1,268,023	1,684,372	56,628	460,471	517,099
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,466,933	1,177,878	4,644,811	2,527,975	864,091	3,392,066	938,958	313,787	1,252,745
3	875000	Measuring & Reg Sta Exp-General	129,572	0	129,572	98,065	0	98,065	31,507	0	31,507
3	876000	Measuring & Reg Sta Exp-Industrial	5,751	0	5,751	4,850	0	4,850	901	0	901
3	877000	Measuring & Reg Sta Exp-City Gate	75,627	0	75,627	43,814	0	43,814	31,813	0	31,813
3	878000	Meter & House Regulator Expenses	672,439	0	672,439	445,883	0	445,883	226,556	0	226,556
3	879000	Customer Installation Expenses	1,777,416	89,147	1,866,563	1,231,138	65,398	1,296,536	546,278	23,749	570,027
3	880000	Other Expenses	1,548,141	572,429	2,120,570	1,265,231	419,934	1,685,165	282,910	152,495	435,405
3	881000	Rents	(45)	34,850	34,805	(45)	25,566	25,521	0	9,284	9,284
	MAINTENANCE										
3	885000	Supervision & Engineering	120,174	1,831	122,005	60,883	1,343	62,226	59,291	488	59,779
3	887000	Mains	1,006,407	(3)	1,006,404	785,568	(2)	785,566	220,839	(1)	220,838
3	889000	Measuring & Reg Sta Exp-General	347,598	80,398	427,996	268,113	58,980	327,093	79,485	21,418	100,903
3	890000	Measuring & Reg Sta Exp-Industrial	217	10,662	10,879	5,217	7,822	13,039	(5,000)	2,840	(2,160)
3	891000	Measuring & Reg Sta Exp-City Gate	62,785	16,722	79,507	46,467	12,267	58,734	16,318	4,455	20,773
3	892000	Services	1,498,633	0	1,498,633	1,157,045	0	1,157,045	341,588	0	341,588
3	893000	Meters & House Regulators	1,356,634	693,702	2,050,336	843,674	508,900	1,352,574	512,960	184,802	697,762
3	894000	Other Equipment	149	207,030	207,179	155	151,877	152,032	(6)	55,153	55,147
	TOTAL DISTRIBUTION OPERATING EXP		12,541,408	4,613,140	17,154,548	9,200,382	3,384,199	12,584,581	3,341,026	1,228,941	4,569,967
G-DEPX	Depreciation Expense-Distribution		18,910,526	57,380	18,967,906	12,943,624	38,960	12,982,584	5,966,902	18,420	5,985,322
G-OTX	Taxes Other Than FIT		17,392,121	96	17,392,217	14,726,835	70	14,726,905	2,665,286	26	2,665,312
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,302,647	57,476	36,360,123	27,670,459	39,030	27,709,489	8,632,188	18,446	8,650,634
	TOTAL DISTRIBUTION EXPENSES		48,844,055	4,670,616	53,514,671	36,870,841	3,423,229	40,294,070	11,973,214	1,247,387	13,220,601

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For Twelve Months 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	104,178	104,178	0	68,941	68,941	0	35,237	35,237
2	902000	Meter Reading Expenses	1,304,090	132,436	1,436,526	1,159,470	87,641	1,247,111	144,620	44,795	189,415
2	903XXX	Customer Records & Collection Expenses	1,299,863	4,608,657	5,908,520	885,998	3,049,825	3,935,823	413,865	1,558,832	1,972,697
2	904000	Uncollectible Accounts	0	1,896,478	1,896,478	0	1,255,013	1,255,013	0	641,465	641,465
2	905000	Misc Customer Accounts	0	129,265	129,265	0	85,542	85,542	0	43,723	43,723
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,603,953	6,871,014	9,474,967	2,045,468	4,546,962	6,592,430	558,485	2,324,052	2,882,537	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,975,118	112,068	10,087,186	8,508,556	74,162	8,582,718	1,466,562	37,906	1,504,468
2	909000	Advertising	78,053	882,797	960,850	78,053	584,200	662,253	0	298,597	298,597
2	910000	Misc Customer Service & Info Exp	0	190,622	190,622	0	126,146	126,146	0	64,476	64,476
TOTAL CUSTOMER SERVICE & INFO EXP		10,053,171	1,185,487	11,238,658	8,586,609	784,508	9,371,117	1,466,562	400,979	1,867,541	
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	136,715	9,404,141	9,540,856	103,489	6,826,748	6,930,237	33,226	2,577,393	2,610,619
4	921000	Office Supplies & Expenses	27	1,291,878	1,291,905	27	937,813	937,840	0	354,065	354,065
4	922000	Admin. Expenses Transferred - Credit	0	(17,842)	(17,842)	0	(12,952)	(12,952)	0	(4,890)	(4,890)
4	923000	Outside Services Employed	96,953	2,743,975	2,840,928	45,561	1,991,934	2,037,495	51,392	752,041	803,433
4	924000	Property Insurance Premium	0	370,407	370,407	0	268,890	268,890	0	101,517	101,517
4	925XXX	Injuries and Damages	9,529	936,377	945,906	7,229	679,744	686,973	2,300	256,633	258,933
4	926XXX	Employee Pensions and Benefits	1,268,263	3,365,982	4,634,245	974,464	2,443,467	3,417,931	293,799	922,515	1,216,314
4	928000	Regulatory Commission Expenses	717,919	275,970	993,889	507,177	200,335	707,512	210,742	75,635	286,377
4	930000	Miscellaneous General Expenses	26,628	1,678,341	1,704,969	19,863	1,218,358	1,238,221	6,765	459,983	466,748
4	931000	Rents	3,100	104,853	107,953	3,100	76,116	79,216	0	28,737	28,737
4	935000	Maintenance of General Plant	618,915	3,096,822	3,715,737	531,921	2,248,076	2,779,997	86,994	848,746	935,740
TOTAL ADMIN & GEN OPERATING EXP		2,878,049	23,250,904	26,128,953	2,192,831	16,878,529	19,071,360	685,218	6,372,375	7,057,593	

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For Twelve Months 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-DEPX	Depreciation Expense-General Plant	1,763,059	5,268,507	7,031,566	1,621,114	3,824,568	5,445,682	141,945	1,443,939	1,585,884
G-AMTX	Amortization Expense - General Plant - 303000	39,415	103,080	142,495	24,828	74,829	99,657	14,587	28,251	42,838
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	856,579	6,886,748	7,743,327	854,806	4,999,297	5,854,103	1,773	1,887,451	1,889,224
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	(260)	0	(260)	(260)	0	(260)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	971,851	0	971,851	971,851	0	971,851	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	325,187	0	325,187	0	0	0	325,187	0	325,187
99 407311	Regulatory Debit - AFUDC Amortization	58,333	124,130	182,463	39,851	87,611	127,462	18,482	36,519	55,001
99 407314	Regulatory Debit - FISERVE Amortization	124,237	0	124,237	124,237	0	124,237	0	0	0
99 407319	AFUDC Equity DFIT Deferral	272,594	0	272,594	168,970	0	168,970	103,624	0	103,624
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	10,382	0	10,382	10,382	0	10,382	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	84,067	0	84,067	0	0	0	84,067	0	84,067
99 407414	Regulatory Credits-Deferral-FISERVE	(555,989)	0	(555,989)	(418,019)	0	(418,019)	(137,970)	0	(137,970)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,727,261)	0	(2,727,261)	(2,727,261)	0	(2,727,261)	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	(544,096)	0	(544,096)	(544,096)	0	(544,096)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	269,938	833,189	1,103,127	203,642	604,837	808,479	66,296	228,352	294,648
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	458,886	13,215,646	13,674,532	330,045	9,591,136	9,921,181	128,841	3,624,510	3,753,351
	TOTAL ADMIN & GENERAL EXPENSES	3,336,935	36,466,550	39,803,485	2,522,876	26,469,665	28,992,541	814,059	9,996,885	10,810,944
	TOTAL EXPENSES BEFORE FIT	201,822,003	54,120,668	255,942,671	145,209,199	38,603,925	183,813,124	56,612,804	15,516,743	72,129,547
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,399,232			23,330,580			16,068,652
G-FIT	FEDERAL INCOME TAX			344,805			(351,178)			695,983
G-FIT	DEFERRED FEDERAL INCOME TAX			3,427,293			2,178,696			1,248,597
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(11,664)			(9,066)			(2,598)
	GAS NET OPERATING INCOME (LOSS)			35,638,798			21,512,128			14,126,670

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.176%	33.824%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.360%	26.640%
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-495-12A
For Twelve Months 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	(370,649)	230,937	(139,712)	55,553	167,644	223,197	(426,202)	63,293	(362,909)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,007,275	0	3,007,275	1,492,725	0	1,492,725
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	456,314	0	456,314	556,400	0	556,400	(100,086)	0	(100,086)
4	495329	Amortization Res Decoupling Deferral	(324,188)	0	(324,188)	110,670	0	110,670	(434,858)	0	(434,858)
4	495338	Non-Res Decoupling Deferred Rev	225,003	0	225,003	284,791	0	284,791	(59,788)	0	(59,788)
4	495339	Amortization Non-Res Decoupling	(733,075)	0	(733,075)	(904,170)	0	(904,170)	171,095	0	171,095
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	3,753,405	230,937	3,984,342	3,110,519	167,644	3,278,163	642,886	63,293	706,179

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-804-12A
For Twelve Months 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	94,592,202	0	94,592,202	63,659,543	0	63,659,543	30,932,659	0	30,932,659
1	804001	Pipeline Demand Costs	26,861,193	0	26,861,193	18,485,303	0	18,485,303	8,375,890	0	8,375,890
1	804002	Transport Variable Charges	340,105	0	340,105	233,857	0	233,857	106,248	0	106,248
6	804010	Gas Costs - Fixed Hedge	36,926	0	36,926	20,485	0	20,485	16,441	0	16,441
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	331,529	0	331,529	221,673	0	221,673	109,856	0	109,856
6	804018	Merchandise Processing Fee	113,691	0	113,691	75,565	0	75,565	38,126	0	38,126
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	(320,707)	0	(320,707)	(231,806)	0	(231,806)	(88,901)	0	(88,901)
6	804700	Gas Costs - Offsystem Bookout	64,711	0	64,711	43,816	0	43,816	20,895	0	20,895
6	804711	Gas Costs - Offsystem Bookout Offset	(64,711)	0	(64,711)	(43,816)	0	(43,816)	(20,895)	0	(20,895)
6	804730	Gas Costs - Intracompany LDC Gas	9,723,159	0	9,723,159	6,513,130	0	6,513,130	3,210,029	0	3,210,029
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,165,322)	0	(6,165,322)	(2,052,735)	0	(2,052,735)	(4,112,587)	0	(4,112,587)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	10,781,935	0	10,781,935	7,381,920	0	7,381,920	3,400,015	0	3,400,015
		TOTAL PURCHASED GAS COSTS	136,294,711	0	136,294,711	94,306,935	0	94,306,935	41,987,776	0	41,987,776

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	67.898%	32.102%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	212,455	112,068	324,523	159,475	74,162	233,637	52,980	37,906	90,886
99	908600	Public Purpose Tariff Rider Expense Offset	9,626,145	0	9,626,145	8,216,028	0	8,216,028	1,410,117	0	1,410,117
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	18,603	0	18,603	15,138	0	15,138	3,465	0	3,465
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,975,118	112,068	10,087,186	8,508,556	74,162	8,582,718	1,466,562	37,906	1,504,468

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.176%	33.824%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	601,433,664	425,175,924	176,257,740
	Interest Deduction for FIT Calculation	16,196,299	11,458,491	4,737,808
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended June 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,341,903	207,143,704	88,198,199
G-OPS	Operating & Maintenance Expense	204,912,349	145,498,629	59,413,720
G-OPS	Book Deprec/Amort and Reg Amortizations	32,161,126	22,522,349	9,638,777
G-OTX	Taxes Other than FIT	18,869,196	15,792,146	3,077,050
	Net Operating Income Before FIT	39,399,232	23,330,580	16,068,652
G-INT	Less: Interest Expense	16,196,299	11,458,491	4,737,808
G-OTX	Less: Idaho ITC Deferral & Amortization	(101,312)	0	(101,312)
G-SCM	Schedule M Adjustments	(21,459,692)	(13,544,364)	(7,915,328)
	Taxable Net Operating Income	1,641,929	(1,672,275)	3,314,204
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	344,805	(351,178)	695,983
G-DTE	Deferred FIT	3,427,293	2,178,696	1,248,597
99	411400 Amortized Investment Tax Credit	(11,664)	(9,066)	(2,598)
	Total FIT/Deferred FIT & ITC	3,760,434	1,818,452	1,941,982
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended June 30, 2020
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,569,578	12,937,524	34,507,102	15,444,372	9,364,711	24,809,083	6,125,206	3,572,813	9,698,019
12	997001	Contributions In Aid of Construction	0	703,129	703,129	0	496,268	496,268	0	206,861	206,861
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	589,952	589,952	0	416,388	416,388	0	173,564	173,564
99	997010	Deferred Gas Credit and Refunds	4,616,613	0	4,616,613	5,329,185	0	5,329,185	(712,572)	0	(712,572)
12	997016	Redemption Expense Amortization	0	207,751	207,751	0	146,631	146,631	0	61,120	61,120
99	997018	DSM Tariff Rider	(516,989)	0	(516,989)	(34,557)	0	(34,557)	(482,432)	0	(482,432)
12	997020	FAS87 Current Pension Accrual	0	156,948	156,948	0	110,774	110,774	0	46,174	46,174
12	997027	Customer Uncollectibles	0	543,218	543,218	0	383,403	383,403	0	159,815	159,815
99	997031	Decoupling Mechanism	373,731	0	373,731	(49,906)	0	(49,906)	423,637	0	423,637
12	997032	Interest Rate Swaps	0	(9,096,200)	(9,096,200)	0	(6,420,098)	(6,420,098)	0	(2,676,102)	(2,676,102)
12	997035	Leases	0	28,533	28,533	0	20,713	20,713	0	7,820	7,820
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(46,925,822)	(46,925,822)	0	(33,120,245)	(33,120,245)	0	(13,805,577)	(13,805,577)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(69,441)	0	(69,441)	(72,906)	0	(72,906)	3,465	0	3,465
12	997080	Book Transportation Depreciation	0	160,682	160,682	0	113,409	113,409	0	47,273	47,273
12	997081	Deferred Compensation	0	30,017	30,017	0	21,186	21,186	0	8,831	8,831
4	997082	Meal Disallowances	0	157,119	157,119	0	114,057	114,057	0	43,062	43,062
12	997083	Paid Time Off	0	375,954	375,954	0	265,348	265,348	0	110,606	110,606
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(4,689,181)	(4,689,181)	0	(3,309,624)	(3,309,624)	0	(1,379,557)	(1,379,557)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	84,067	0	84,067	0	0	0	84,067	0	84,067
99	997105	WA Nat Gas Line Extension	738,848	0	738,848	738,848	0	738,848	0	0	0
99	997107	MDM System	(4,068,236)	0	(4,068,236)	(4,068,236)	0	(4,068,236)	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	(260)	0	(260)	(260)	0	(260)	0	0	0
99	997110	FISERVE	(454,859)	0	(454,859)	(293,774)	0	(293,774)	(161,085)	0	(161,085)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,936)	(49,936)	0	(20,815)	(20,815)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	94,923	94,923	0	39,567	39,567
12	997115	AFUDC Equity DFIR Deferral	272,594	0	272,594	168,970	0	168,970	103,624	0	103,624
12	997118	Depreciation Study Deferral	325,187	0	325,187	0	0	0	325,187	0	325,187
12	997119	AFUDC Tax CPI	0	891,662	891,662	0	629,335	629,335	0	262,327	262,327
12	997120	Transportation Tax Disallowance	0	23,600	23,600	0	16,657	16,657	0	6,943	6,943
12	997125	COVID-19	(489,150)	0	(489,150)	0	0	0	(489,150)	0	(489,150)
		TOTAL SCHEDULE M ADJUSTMENTS	22,381,683	(43,841,375)	(21,459,692)	17,161,736	(30,706,100)	(13,544,364)	5,219,947	(13,135,275)	(7,915,328)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.176%	33.824%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.898%	32.102%
G-ALL	11	Book Depreciation	100.000%	70.828%	29.172%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.580%	29.420%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	3,683,120	2,599,546	1,083,574
99	410100	Deferred Federal Income Tax Exp	1,120,788	885,497	235,291
		SUBTOTAL	4,803,908	3,485,043	1,318,865
12	411100	Deferred Federal Income Tax Expense - Allocated	(85,254)	(60,172)	(25,082)
99	411100	Deferred Federal Income Tax Exp	(1,291,361)	(1,246,175)	(45,186)
		SUBTOTAL	(1,376,615)	(1,306,347)	(70,268)
		Total Deferred Federal Income Tax Expense	3,427,293	2,178,696	1,248,597

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.580%	29.420%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		TOTAL UNDERGROUND STORAGE TAX	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		DISTRIBUTION									
99	408110	State Excise Tax	5,932,211	0	5,932,211	5,932,211	0	5,932,211	0	0	0
99	408120	Municipal Occupation & License Tax	6,591,757	0	6,591,757	5,455,084	0	5,455,084	1,136,673	0	1,136,673
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,036,749	0	5,036,749	3,339,540	0	3,339,540	1,697,209	0	1,697,209
99	409100	State Income Tax	(67,284)	96	(67,188)	0	70	70	(67,284)	26	(67,258)
99	411410	State Income Tax-ITC Deferred	(96,855)	0	(96,855)	0	0	0	(96,855)	0	(96,855)
99	411420	State Income Tax-ITC Amortization	(4,457)	0	(4,457)	0	0	0	(4,457)	0	(4,457)
		TOTAL DISTRIBUTION TAX	17,392,121	96	17,392,217	14,726,835	70	14,726,905	2,665,286	26	2,665,312
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	269,938	833,189	1,103,127	203,642	604,837	808,479	66,296	228,352	294,648
		TOTAL A&G TAX	269,938	833,189	1,103,127	203,642	604,837	808,479	66,296	228,352	294,648
		TOTAL TAXES OTHER THAN FIT	17,662,059	1,207,137	18,869,196	14,930,477	861,669	15,792,146	2,731,582	345,468	3,077,050

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 June 30, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,797,821	1,557,240	3,355,061	1,022,226	1,130,447	2,152,673	775,595	426,793	1,202,388
4	3031XX	Misc Intangible IT Plant (3031XX)	4,246,757	52,385,657	56,632,414	4,237,370	38,028,320	42,265,690	9,387	14,357,337	14,366,724
		TOTAL INTANGIBLE PLANT	6,044,578	53,942,897	59,987,475	5,259,596	39,158,767	44,418,363	784,982	14,784,130	15,569,112
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,287,313	1,287,313	0	915,927	915,927	0	371,386	371,386
1	351XXX	Structures & Improvements	0	2,177,106	2,177,106	0	1,495,236	1,495,236	0	681,870	681,870
1	352XXX	Wells	0	21,341,475	21,341,475	0	14,657,325	14,657,325	0	6,684,150	6,684,150
1	353000	Lines	0	1,679,039	1,679,039	0	1,153,164	1,153,164	0	525,875	525,875
1	354000	Compressor Station Equipment	0	13,795,757	13,795,757	0	9,474,926	9,474,926	0	4,320,831	4,320,831
1	355000	Measuring & Regulating Equipment	0	1,177,825	1,177,825	0	808,930	808,930	0	368,895	368,895
1	356000	Purification Equipment	0	492,107	492,107	0	337,979	337,979	0	154,128	154,128
1	357000	Other Equipment	0	2,289,860	2,289,860	0	1,572,676	1,572,676	0	717,184	717,184
		TOTAL UNDERGROUND STORAGE PLANT	0	44,240,482	44,240,482	0	30,416,163	30,416,163	0	13,824,319	13,824,319
		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	537,403	0	537,403	413,359	0	413,359	124,044	0	124,044
6	375000	Structures & Improvements	1,352,126	0	1,352,126	813,558	0	813,558	538,568	0	538,568
6	376000	Mains	383,510,485	2,518,454	386,028,939	254,076,943	1,709,980	255,786,923	129,433,542	808,474	130,242,016
6	378000	Measuring & Reg Station Equip-General	6,633,725	(88)	6,633,637	4,165,632	(60)	4,165,572	2,468,093	(28)	2,468,065
6	379000	Measuring & Reg Station Equip-City Gate	6,367,628	0	6,367,628	1,878,613	0	1,878,613	4,489,015	0	4,489,015
6	380000	Services	278,130,296	0	278,130,296	191,061,450	0	191,061,450	87,068,846	0	87,068,846
6	381XXX	Meters	98,004,554	0	98,004,554	67,585,735	0	67,585,735	30,418,819	0	30,418,819
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	3,857,138	0	3,857,138	2,905,329	0	2,905,329	951,809	0	951,809
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	778,481,950	2,518,366	781,000,316	522,964,544	1,709,920	524,674,464	255,517,406	808,446	256,325,852
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,230,471	2,478,287	5,708,758	3,131,295	1,799,063	4,930,358	99,176	679,224	778,400
4	390XXX	Structures & Improvements	29,588,240	27,552,249	57,140,489	27,887,727	20,001,004	47,888,731	1,700,513	7,551,245	9,251,758
4	391XXX	Office Furniture & Equipment	1,912,525	18,751,791	20,664,316	1,907,506	13,612,488	15,519,994	5,019	5,139,303	5,144,322
4	392XXX	Transportation Equipment	12,676,449	4,297,538	16,973,987	9,814,964	3,119,712	12,934,676	2,861,485	1,177,826	4,039,311
4	393000	Stores Equipment	201,696	1,000,470	1,202,166	151,885	726,271	878,156	49,811	274,199	324,010
4	394000	Tools, Shop & Garage Equipment	2,468,348	6,787,205	9,255,553	1,960,502	4,927,036	6,887,538	507,846	1,860,169	2,368,015
4	395XXX	Laboratory Equipment	56,599	564,072	620,671	56,599	409,477	466,076	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,510,815	1,074,146	4,584,961	2,545,659	779,755	3,325,414	965,156	294,391	1,259,547
4	397XXX	Communications Equipment	4,051,019	13,940,668	17,991,687	2,886,938	10,119,949	13,006,887	1,164,081	3,820,719	4,984,800
4	398000	Miscellaneous Equipment	1,945	134,115	136,060	0	97,358	97,358	1,945	36,757	38,702
		TOTAL GENERAL PLANT	57,698,107	76,580,541	134,278,648	50,343,075	55,592,113	105,935,188	7,355,032	20,988,428	28,343,460

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			842,224,635	177,282,286	1,019,506,921	578,567,215	126,876,963	705,444,178	263,657,420	50,405,323	314,062,743
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,162,591)	(17,162,591)	0	(11,787,267)	(11,787,267)	0	(5,375,324)	(5,375,324)
G-ADEP		Distribution Plant	(234,607,302)	(1,851,105)	(236,458,407)	(150,154,217)	(1,256,863)	(151,411,080)	(84,453,085)	(594,242)	(85,047,327)
G-ADEP		General Plant	(13,864,734)	(23,185,094)	(37,049,828)	(10,304,501)	(16,830,755)	(27,135,256)	(3,560,233)	(6,354,339)	(9,914,572)
TOTAL ACCUMULATED DEPRECIATION			(248,472,036)	(42,198,790)	(290,670,826)	(160,458,718)	(29,874,885)	(190,333,603)	(88,013,318)	(12,323,905)	(100,337,223)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(356,621)	(817,137)	(1,173,758)	(240,951)	(593,185)	(834,136)	(115,670)	(223,952)	(339,622)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,041,701)	(19,534,412)	(20,576,113)	(1,033,380)	(14,180,615)	(15,213,995)	(8,321)	(5,353,797)	(5,362,118)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	3	3	0	2	2	0	1	1
TOTAL ACCUMULATED AMORTIZATION			(1,398,322)	(20,351,546)	(21,749,868)	(1,274,331)	(14,773,798)	(16,048,129)	(123,991)	(5,577,748)	(5,701,739)
TOTAL ACCUMULATED DEPR/AMORT			(249,870,358)	(62,550,336)	(312,420,694)	(161,733,049)	(44,648,683)	(206,381,732)	(88,137,309)	(17,901,653)	(106,038,962)
NET GAS UTILITY PLANT before DFIT			592,354,277	114,731,950	707,086,227	416,834,166	82,228,280	499,062,446	175,520,111	32,503,670	208,023,781
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(111,435,473)	(111,435,473)	0	(78,651,157)	(78,651,157)	0	(32,784,316)	(32,784,316)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,007,647)	(18,007,647)	0	(13,068,650)	(13,068,650)	0	(4,938,997)	(4,938,997)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(413,632)	(413,632)	0	(300,268)	(300,268)	0	(113,364)	(113,364)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(20,304)	(20,304)	0	(14,739)	(14,739)	0	(5,565)	(5,565)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(349,958)	(349,958)	0	(247,000)	(247,000)	0	(102,958)	(102,958)
TOTAL ACCUMULATED DFIT			0	(130,227,014)	(130,227,014)	0	(92,281,814)	(92,281,814)	0	(37,945,200)	(37,945,200)
NET GAS UTILITY PLANT			592,354,277	(15,495,064)	576,859,213	416,834,166	(10,053,534)	406,780,632	175,520,111	(5,441,530)	170,078,581

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%	67.898%	32.102%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.580%	29.420%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	592,354,277	(15,495,064)	576,859,213	416,834,166	(10,053,534)	406,780,632	175,520,111	(5,441,530)	170,078,581
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,049,202)	0	(2,049,202)	(2,049,202)	0	(2,049,202)	0	0	0
4	182332	Regulatory Asset - AFUDC	840,310	1,357,895	2,198,205	613,933	985,737	1,599,670	226,377	372,158	598,535
4	182318	Accumulated Amortization - AFUDC	(97,857)	(169,582)	(267,439)	(67,193)	(123,023)	(190,216)	(30,664)	(46,559)	(77,223)
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	9,323,492	9,323,492	0	6,403,374	6,403,374	0	2,920,118	2,920,118
1	164115	Gas Inventory--Clay Basin	0	348,408	348,408	0	252,920	252,920	0	95,488	95,488
4	252000	Customer Advances	(590)	(3,750)	(4,340)	168	(2,722)	(2,554)	(758)	(1,028)	(1,786)
99	235199	Customer Deposits	(609,661)	0	(609,661)	(609,661)	0	(609,661)	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	10,232,384	0	10,232,384	10,232,384	0	10,232,384	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,148,801)	0	(2,148,801)	(2,148,801)	0	(2,148,801)	0	0	0
C-WKC		Working Capital	1,820,341	0	1,820,341	971,283	0	971,283	849,058	0	849,058
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	7,986,924	16,587,527	24,574,451	6,942,911	11,452,381	18,395,292	1,044,013	5,135,146	6,179,159
		NET RATE BASE	600,341,201	1,092,463	601,433,664	423,777,077	1,398,847	425,175,924	176,564,124	(306,384)	176,257,740

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-12A
For Twelve Months 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)	3,183,792	3,183,792											
	Steam (ED-ID)	4,225,060	4,225,060											
	Steam (ED-WA)	5,949,727	5,949,727											
	Hydro (ED-AN)	14,064,083	14,064,083											
	Other (ED-AN)	10,752,418	10,752,418											
	Total Electric Production	38,175,080	38,175,080											
Electric Transmission														
	ED-AN	15,344,392	15,344,392											
	ED-ID	984,212	984,212											
	ED-WA	506,896	506,896											
	Total Electric Transmission	16,835,500	16,835,500											
Electric Distribution														
	ED-AN	78,126	78,126											
	ED-ID	16,763,777	16,763,777											
	ED-WA	31,348,589	31,348,589											
	Total Electric Distribution	48,190,492	48,190,492											
Gas Underground Storage														
1	GD-AN	621,815		621,815		621,815	621,815		427,063	427,063		194,752	194,752	
	GD-OR	115,384			115,384									
	Total Gas Underground Storage	737,199		621,815	115,384		621,815	621,815		427,063	427,063		194,752	194,752
Gas Distribution														
6	GD-AN	57,380		57,380			57,380	57,380	38,960	38,960		18,420	18,420	
	GD-ID	5,966,902		5,966,902		5,966,902	5,966,902	5,966,902			5,966,902		5,966,902	
	GD-WA	12,943,624		12,943,624		12,943,624	12,943,624	12,943,624						
	GD-OR	8,918,821			8,918,821									
	Total Gas Distribution	27,886,727		18,967,906	8,918,821	18,910,526	57,380	18,967,906	12,943,624	38,960	12,982,584	5,966,902	18,420	5,985,322
General Plant														
	ED-AN	2,945,778	2,945,778											
	ED-ID	476,802	476,802											
	ED-WA	855,622	855,622											
7,4	CD-AA	23,092,160	16,123,639	4,821,874	2,146,647		4,821,874	4,821,874	3,500,343	3,500,343		1,321,531	1,321,531	
9,4	CD-AN	709,352	548,450	160,902			160,902	160,902	116,804	116,804		44,098	44,098	
9	CD-ID	469,373	362,905	106,468		106,468	106,468				106,468		106,468	
9	CD-WA	2,002,319	1,548,133	454,186		454,186	454,186	454,186		454,186				
8,4	GD-AA	368,392		254,308	114,084		254,308	254,308	184,610	184,610		69,698	69,698	
4	GD-AN	31,423		31,423		31,423	31,423	31,423	22,811	22,811		8,612	8,612	
	GD-ID	35,477		35,477		35,477	35,477				35,477		35,477	
	GD-WA	1,166,928		1,166,928		1,166,928	1,166,928	1,166,928		1,166,928				
	GD-OR	220,079			220,079									
	Total General Plant	32,373,705	22,861,329	7,031,566	2,480,810	1,763,059	5,268,507	7,031,566	1,621,114	3,824,568	5,445,682	141,945	1,443,939	1,585,884
	Total Depreciation Expense	164,198,703	126,062,401	26,621,287	11,515,015	20,673,585	5,947,702	26,621,287	14,564,738	4,290,591	18,855,329	6,108,847	1,657,111	7,765,958

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	67.898%		32.102%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	905,024	905,024												
Misc Intangible Plt (303000) ED-AN	230,001	230,001												
Total Production/Transmission	1,135,025	1,135,025												
Distribution														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	5,140	5,140												
Total Distribution	29,293	29,293												
General Plant - 303000														
7,4 CD-AA	483,086	337,305	100,873	44,908		100,873	100,873		73,227	73,227		27,646	27,646	
9,4 CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605	
GD-ID	14,587		14,587		14,587		14,587				14,587		14,587	
GD-WA	24,828		24,828		24,828		24,828	24,828		24,828				
GD-OR	7,105			7,105										
Total General Plant - 303000	539,336	344,828	142,495	52,013	39,415	103,080	142,495	24,828	74,829	99,657	14,587	28,251	42,838	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	32,571,838	22,742,635	6,801,325	3,027,878		6,801,325	6,801,325		4,937,286	4,937,286		1,864,039	1,864,039	
9,4 CD-AN	90,269	69,793	20,476			20,476	20,476		14,864	14,864		5,612	5,612	
9,4 CD-ID	7,816	6,043	1,773		1,773		1,773				1,773		1,773	
9,4 CD-WA	3,768,487	2,913,681	854,806		854,806		854,806	854,806		854,806			0	
ED-AN	2,889,253	2,889,253												
ED-ID	(50)	(50)												
ED-WA	177,132	177,132												
8,4 GD-AA	94,082		64,947	29,135		64,947	64,947		47,147	47,147		17,800	17,800	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	39,598,827	28,798,487	7,743,327	3,057,013	856,579	6,886,748	7,743,327	854,806	4,999,297	5,854,103	1,773	1,887,451	1,889,224	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)	
4 ED-AN	47,282	47,282												
GD-OR	0			0										
Total General Plant- 390200, 396200	47,243	47,255	(8)	(4)	(8)	(8)	(8)	(6)	(6)	(6)	(2)	(2)	(2)	
Total Amortization Expense	41,349,724	30,354,888	7,885,814	3,109,022	895,994	6,989,820	7,885,814	879,634	5,074,120	5,953,754	16,360	1,915,700	1,932,060	

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%

OPERATIONS	Report ID:
ACCUMULATED DEPRECIATION	G-ADEP-12A
Months Ended June 30, 2020	
Monthly Averages Basis	

AVISTA UTILITIES

	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													
Steam (ED-AN)	(71,072,197)	(71,072,197)											
Steam (ED-ID)	(85,260,042)	(85,260,042)											
Steam (ED-WA)	(158,170,933)	(158,170,933)											
Hydro (ED-AN)	(145,687,102)	(145,687,102)											
Other (ED-AN)	(138,698,512)	(138,698,512)											
Production	(598,888,786)	(598,888,786)											
Transmission													
ED-AN	(206,384,516)	(206,384,516)											
ED-ID	(8,616,574)	(8,616,574)											
ED-WA	(15,239,441)	(15,239,441)											
Transmission	(230,240,531)	(230,240,531)											
Distribution													
ED-AN	(249,253)	(249,253)											
ED-ID	(232,155,037)	(232,155,037)											
ED-WA	(362,635,166)	(362,635,166)											
Distribution	(595,039,456)	(595,039,456)											
Underground Storage													
GD-AN	(17,162,591)		(17,162,591)		(17,162,591)	(17,162,591)		(11,787,267)	(11,787,267)		(5,375,324)	(5,375,324)	
GD-OR	(1,278,496)			(1,278,496)									
Underground Storage	(18,441,087)		(17,162,591)	(1,278,496)		(17,162,591)	(17,162,591)		(11,787,267)	(11,787,267)		(5,375,324)	(5,375,324)
Underground Distribution													
GD-AN	(1,851,105)		(1,851,105)		(1,851,105)	(1,851,105)		(1,256,863)	(1,256,863)		(594,242)	(594,242)	
GD-ID	(84,453,085)		(84,453,085)		(84,453,085)	(84,453,085)				(84,453,085)		(84,453,085)	
GD-WA	(150,154,217)		(150,154,217)		(150,154,217)	(150,154,217)	(150,154,217)		(150,154,217)				
GD-OR	(118,458,851)			(118,458,851)									
Underground Distribution	(354,917,258)		(236,458,407)	(118,458,851)	(234,607,302)	(1,851,105)	(236,458,407)	(150,154,217)	(1,256,863)	(151,411,080)	(84,453,085)	(594,242)	(85,047,327)
Underground Distribution													
ED-AN	(35,948,115)	(35,948,115)											
ED-ID	(11,064,419)	(11,064,419)											
ED-WA	(20,186,140)	(20,186,140)											
CD-AA	(79,135,891)	(55,255,053)	(16,524,366)	(7,356,472)	(16,524,366)	(16,524,366)		(11,995,533)	(11,995,533)		(4,528,833)	(4,528,833)	
CD-AN	(8,777,760)	(6,786,700)	(1,991,060)		(1,991,060)	(1,991,060)		(1,445,370)	(1,445,370)		(545,690)	(545,690)	
CD-ID	(6,441,922)	(4,980,701)	(1,461,221)		(1,461,221)	(1,461,221)				(1,461,221)		(1,461,221)	
CD-WA	(5,699,595)	(4,406,756)	(1,292,839)		(1,292,839)	(1,292,839)	(1,292,839)		(1,292,839)				
GD-AA	(1,892,573)		(1,306,481)	(586,092)	(1,306,481)	(1,306,481)		(948,414)	(948,414)		(358,067)	(358,067)	
GD-AN	(3,363,187)		(3,363,187)		(3,363,187)	(3,363,187)		(2,441,438)	(2,441,438)		(921,749)	(921,749)	
GD-ID	(2,099,012)		(2,099,012)		(2,099,012)	(2,099,012)				(2,099,012)		(2,099,012)	
GD-WA	(9,011,662)		(9,011,662)		(9,011,662)	(9,011,662)	(9,011,662)		(9,011,662)				
GD-OR	(4,970,343)			(4,970,343)									
Underground Distribution Plant	(188,590,619)	(138,627,884)	(37,049,828)	(12,912,907)	(13,864,734)	(23,185,094)	(37,049,828)	(10,304,501)	(16,830,755)	(27,135,256)	(3,560,233)	(6,354,339)	(9,914,572)
Related Depreciation Ratios:	(1,986,117,737)	(1,562,796,657)	(290,670,826)	(132,650,254)	(248,472,036)	(42,198,790)	(290,670,826)	(160,458,718)	(29,874,885)	(190,333,603)	(88,013,318)	(12,323,905)	(100,337,223)

	Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%	31.320%
Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	67.898%	32.102%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended June 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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	(12,896,554)	(12,896,554)											
Misc Intangible Plt (303000)	ED-AN	(2,075,268)	(2,075,268)											
Total Production/Transmission		(14,971,822)	(14,971,822)											
Distribution														
Franchises (302000)	ED-WA	(216,195)	(216,195)											
Misc Intangible Plt (303000)	ED-WA	(49,215)	(49,215)											
Total Distribution		(265,410)	(265,410)											
General Plant - 303000														
7,4	CD-AA	(3,787,050)	(2,644,232)	(790,774)	(352,044)		(790,774)	(790,774)		(574,047)	(574,047)		(216,727)	(216,727)
9,4	CD-AN	(116,226)	(89,863)	(26,363)			(26,363)	(26,363)		(19,138)	(19,138)		(7,225)	(7,225)
	GD-ID	(115,670)		(115,670)			(115,670)	(115,670)				(115,670)		(115,670)
	GD-WA	(240,951)		(240,951)			(240,951)	(240,951)	(240,951)		(240,951)			
	GD-OR	(102,814)			(102,814)									
Total General Plant - 303000		(4,362,711)	(2,734,095)	(1,173,758)	(454,858)		(356,621)	(817,137)	(1,173,758)	(240,951)	(593,185)	(834,136)	(115,670)	(223,952)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(92,032,429)	(64,259,802)	(19,217,292)	(8,555,335)		(19,217,292)	(19,217,292)		(13,950,408)	(13,950,408)		(5,266,884)	(5,266,884)
9,4	CD-AN	(105,516)	(81,581)	(23,935)			(23,935)	(23,935)		(17,375)	(17,375)		(6,560)	(6,560)
9	CD-ID	(36,685)	(28,364)	(8,321)			(8,320)	(8,320)	1		1	(8,321)		(8,321)
9	CD-WA	(4,555,752)	(3,522,371)	(1,033,381)			(1,033,381)	(1,033,381)	(1,033,381)		(1,033,381)		0	0
	ED-AN	(6,016,465)	(6,016,465)											
	ED-ID	100	100											
	ED-WA	(528,859)	(528,859)											
8,4	GD-AA	(424,709)		(293,185)	(131,524)		(293,185)	(293,185)		(212,832)	(212,832)		(80,353)	(80,353)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0		0			0	0		0	0		0	0
Total Miscellaneous IT Intangible Plant - 3031		(103,700,315)	(74,437,342)	(20,576,114)	(8,686,859)		(1,041,701)	(19,534,412)	(20,576,113)	(1,033,380)	(14,180,615)	(15,213,995)	(8,321)	(5,353,797)
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	13	9	3	1		3	3		2	2		1	1
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(192,221)	(192,221)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(192,208)	(192,212)	3	1		0	3	3	0	2	2	0	1
Total Accumulated Amortization		(123,492,466)	(92,600,881)	(21,749,869)	(9,141,716)		(1,398,322)	(20,351,546)	(21,749,868)	(1,274,331)	(14,773,798)	(16,048,129)	(123,991)	(5,577,748)

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-12A
For Twelve Months 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	2,929,090	0	0	0	0	2,929,090	0	0	0	2,929,090	0	0	0
99		GD-OR / AS	846,697	0	0	0	0	0	0	0	0	846,697	0	846,697	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,145,783	0	0	7,782,320	7,782,320	0	0	2,327,351	2,327,351	0	1,036,112	1,036,112	
9		CD-WA / ID / AN	1,994,084	689,235	338,049	514,482	1,541,766	202,205	99,176	150,937	452,318	0	0	0	
		TOTAL ACCOUNT	17,423,020	811,548	700,328	8,319,576	9,831,452	3,131,295	99,176	2,478,288	5,708,759	846,697	1,036,112	1,882,809	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,453,649	1,125,963	2,685,468	4,642,218	8,453,649	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,130,595	0	0	0	0	25,130,595	0	0	0	25,130,595	0	0	
99		GD-OR / AS	3,835,855	0	0	0	0	0	0	0	0	3,835,855	0	3,835,855	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	120,352,833	0	0	84,033,959	84,033,959	0	0	25,130,875	25,130,875	0	11,187,999	11,187,999	
9		CD-WA / ID / AN	30,326,760	9,397,926	5,796,349	8,253,466	23,447,741	2,757,132	1,700,513	2,421,374	6,879,019	0	0	0	
		TOTAL ACCOUNT	188,099,692	10,523,889	8,481,817	96,929,643	115,935,349	27,887,727	1,700,513	27,552,249	57,140,489	3,835,855	11,187,999	15,023,854	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,584,157	(20,384)	6,774	1,597,767	1,584,157	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	655,836	0	0	0	0	655,836	0	0	0	655,836	0	0	
99		GD-OR / AS	11,565	0	0	0	0	0	0	0	0	11,565	0	11,565	
8		GD-AA	315,804	0	0	0	0	0	0	218,006	218,006	0	97,798	97,798	
7		CD-AA	88,457,563	0	0	61,763,724	61,763,724	0	0	18,470,824	18,470,824	0	8,223,015	8,223,015	
9		CD-WA / ID / AN	5,817,795	4,266,427	17,107	214,610	4,498,144	1,251,670	5,019	62,962	1,319,651	0	0	0	
		TOTAL ACCOUNT	96,842,720	4,246,043	23,881	63,576,101	67,846,025	1,907,506	5,019	18,751,792	20,664,317	11,565	8,320,813	8,332,378	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	49,223,209	23,525,476	9,879,499	15,818,234	49,223,209	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,817,288	0	0	0	0	9,258,689	2,618,039	1,940,560	13,817,288	0	0	0	
99		GD-OR / AS	4,103,862	0	0	0	0	0	0	0	0	4,103,862	0	4,103,862	
8		GD-AA	69,976	0	0	0	0	0	0	48,306	48,306	0	21,670	21,670	
7		CD-AA	7,365,208	0	0	5,142,609	5,142,609	0	0	1,537,929	1,537,929	0	684,670	684,670	
9		CD-WA / ID / AN	6,923,529	1,896,114	829,805	2,627,146	5,353,065	556,276	243,445	770,743	1,570,464	0	0	0	
		TOTAL ACCOUNT	81,503,072	25,421,590	10,709,304	23,587,989	59,718,883	9,814,965	2,861,484	4,297,538	16,973,987	4,103,862	706,340	4,810,202	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	389,830	531	729	388,570	389,830	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	77,303	0	0	0	0	77,303	0	0	0	77,303	0	0	0
99		GD-OR / AS	22,877	0	0	0	0	0	0	0	0	22,877	0	22,877	
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	4,959,053	254,219	169,785	3,410,187	3,834,191	74,582	49,811	1,000,469	1,124,862	0	0	0	
		TOTAL ACCOUNT	5,449,063	254,750	170,514	3,798,757	4,224,021	151,885	49,811	1,000,469	1,202,165	22,877	0	22,877	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,890,569	709,519	207,351	4,973,699	5,890,569	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,747,144	0	0	0	0	1,958,290	288,643	500,211	2,747,144	0	0	0	
99		GD-OR / AS	913,617	0	0	0	0	0	0	0	0	913,617	0	913,617	
8		GD-AA	5,038,124	0	0	0	0	0	0	3,477,918	3,477,918	0	1,560,206	1,560,206	
7		CD-AA	13,157,415	0	0	9,186,902	9,186,902	0	0	2,747,400	2,747,400	0	1,223,113	1,223,113	
9		CD-WA / ID / AN	1,248,034	7,538	747,173	210,231	964,942	2,212	219,203	61,677	283,092	0	0	0	
		TOTAL ACCOUNT	28,994,903	717,057	954,524	14,370,832	16,042,413	1,960,502	507,846	6,787,206	9,255,554	913,617	2,783,319	3,696,936	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,999	0	0	116,999	116,999	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	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	116,999	0	0	116,999	116,999	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,705,434	354,713	13,580	1,337,141	1,705,434	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	151,516	0	0	0	0	56,599	0	94,917	151,516	0	0	0	
99		GD-OR / AS	28,297	0	0	0	0	0	0	0	0	28,297	0	28,297	
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	3,658,933	354,713	13,580	2,432,325	2,800,618	56,599	0	564,073	620,672	28,297	209,346	237,643	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	31,859,790	13,927,606	9,489,939	8,442,245	31,859,790	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,140,422	0	0	0	0	2,472,148	847,685	820,589	4,140,422	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	1,473,299	250,572	400,412	488,126	1,139,110	73,512	117,472	143,205	334,189	0	0	0	
		TOTAL ACCOUNT	38,045,824	14,178,178	9,890,351	9,299,371	33,367,900	2,545,660	965,157	1,074,146	4,584,963	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,686,608	11,383,136	6,247,495	32,055,977	49,686,608	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,073,627	0	0	0	0	755,713	316,693	1,221	1,073,627	0	0	0	
99		GD-OR / AS	1,141,670	0	0	0	0	0	0	0	0	1,141,670	0	1,141,670	
8		GD-AA	649,735	0	0	0	0	0	0	448,525	448,525	0	201,210	201,210	
7		CD-AA	60,820,824	0	0	42,466,924	42,466,924	0	0	12,699,996	12,699,996	0	5,653,904	5,653,904	
9		CD-WA / ID / AN	16,618,345	7,264,469	2,888,397	2,695,940	12,848,806	2,131,225	847,388	790,926	3,769,539	0	0	0	
		TOTAL ACCOUNT	129,990,809	18,647,605	9,135,892	77,218,841	105,002,338	2,886,938	1,164,081	13,940,668	17,991,687	1,141,670	5,855,114	6,996,784	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	212,768	0	6,846	205,922	212,768	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	642,284	0	0	448,462	448,462	0	0	134,115	134,115	0	59,707	59,707	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	865,993	0	13,475	654,384	667,859	0	1,945	134,115	136,060	2,367	59,707	62,074	
		TOTAL GENERAL PLANT	590,991,028	75,155,373	40,093,666	300,304,818	415,553,857	50,343,077	7,355,032	76,580,544	134,278,653	10,950,641	30,207,877	41,158,518	

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-12A
For Twelve Months 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	10,880,254	439,511	0	10,440,743	10,880,254	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,797,821	0	0	0	0	1,022,226	775,595	0	1,797,821	0	0	
99		GD-OR / AS	415,307	0	0	0	0	0	0	0	0	415,307	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,246,881	0	0	5,059,990	5,059,990	0	0	1,513,221	1,513,221	0	673,670	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	20,534,321	439,511	0	15,650,773	16,090,284	1,022,226	775,595	1,557,239	3,355,060	415,307	673,670	1,088,977
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,153,432	527,706	(542)	14,626,268	15,153,432	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	583,241	0	0	0	0	0	0	402,623	402,623	0	180,618	
7		CD-AA	116,281,877	0	0	81,191,495	81,191,495	0	0	24,280,819	24,280,819	0	10,809,563	
9		CD-WA / ID / AN	458,848	(32)	31,996	322,803	354,767	(9)	9,387	94,703	104,081	0	0	
		TOTAL ACCOUNT	132,477,398	527,674	31,454	96,140,566	96,699,694	(9)	9,387	24,778,145	24,787,523	0	10,990,181	10,990,181
	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	198,519	0	0	138,612	138,612	0	0	41,453	41,453	0	18,454	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	198,519	0	0	138,612	138,612	0	0	41,453	41,453	0	18,454	18,454
	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-12A
For Twelve Months 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	29,643,344	0	0	20,697,872	20,697,872	0	0	6,189,827	6,189,827	0	2,755,645	2,755,645
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,643,344	0	0	20,697,872	20,697,872	0	0	6,189,827	6,189,827	0	2,755,645	2,755,645
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	491,540	491,540	0	0	491,540	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	1,540,491	0	0	1,075,617	1,075,617	0	0	321,670	321,670	0	143,204	143,204
9		CD-WA / ID / AN	18,680,859	14,443,480	0	0	14,443,480	4,237,379	0	0	4,237,379	0	0	0
		TOTAL ACCOUNT	20,712,890	14,935,020	0	1,075,617	16,010,637	4,237,379	0	321,670	4,559,049	0	143,204	143,204
	TOTAL		304,397,676	15,902,205	31,454	204,106,811	220,040,470	5,259,596	784,982	53,942,898	59,987,476	415,307	23,954,423	24,369,730

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(85,373,212)	(59,610,138)	(17,826,780)	(7,936,294)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(797,365)	(616,499)	(180,866)	0
7	282919 CD-AA	(1,980,902)	(1,383,125)	(413,632)	(184,145)
7	283750 CD-AA	(97,236)	(67,893)	(20,304)	(9,039)
	Total	(88,248,715)	(61,677,655)	(18,441,582)	(8,129,478)

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 June 30, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	3,919,506	3,919,506	0	0	0	0	3,919,506
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	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(197)	(197)	0	0	0	0	(197)
7/4	154560 Supply Chain Invoice Price Variance	0	0	34	34	0	0	0	0	34
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	38,041,232	19,370,503	0	57,411,735	37,069,949	18,521,445	971,283	849,058	0
TOTAL		38,041,232	19,370,503	3,919,824	61,331,559	37,069,949	18,521,445	971,283	849,058	3,919,824

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						