

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,687,640	21,582,125	14,105,515
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,687,640	21,582,125	14,105,515
G-APL	Gas Net Adjusted Rate Base	610,069,185	431,762,056	178,307,129
	<b>RATE OF RETURN</b>	<b>5.850%</b>	<b>4.999%</b>	<b>7.911%</b>

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

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

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	6-01-2020 thru 06-30-2020	259,184 <b>100.000%</b>	171,213 <b>66.058%</b>	87,971 <b>33.942%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2019 thru 06-30-2020	12,541,407 <b>100.000%</b>	9,200,380 <b>73.360%</b>	3,341,027 <b>26.640%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				<b>100.000%</b>	<b>72.593%</b>	<b>27.407%</b>
6	Input	Actual Therms Purchased Percent	07-01-2019 thru 06-30-2020	288,103,736 <b>100.000%</b>	195,617,641 <b>67.898%</b>	92,486,095 <b>32.102%</b>

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

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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

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

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**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019				
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.318%</b>	<b>22.682%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019				
			System	Washington	Idaho	
			293,285,519	200,285,801	92,999,718	
			<b>100.000%</b>	<b>68.290%</b>	<b>31.710%</b>	
11	Book Depreciation Percent	07-01-2019 thru 06-30-2020	26,621,289	18,855,329	7,765,960	
			<b>100.000%</b>	<b>70.828%</b>	<b>29.172%</b>	
12	Net Gas Plant (before ADFIT) Percent	6-01-2020 thru 06-30-2020	728,395,174	516,323,326	212,071,848	
			<b>100.000%</b>	<b>70.885%</b>	<b>29.115%</b>	
13	G-PLT Net Gas General Plant Percent	6-01-2020 thru 06-30-2020	98,393,583	79,504,003	18,889,580	
			<b>100.000%</b>	<b>80.802%</b>	<b>19.198%</b>	
14	Net Allocated Schedule M's Percent	07-01-2019 thru 06-30-2020	-43,841,376	-30,879,841	-12,961,535	
			<b>100.000%</b>	<b>70.435%</b>	<b>29.565%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>218,129,911</b>	<b>0</b>	<b>218,129,911</b>	<b>153,471,909</b>	<b>0</b>	<b>153,471,909</b>	<b>64,658,002</b>	<b>0</b>	<b>64,658,002</b>
	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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>76,981,055</b>	<b>230,937</b>	<b>77,211,992</b>	<b>53,504,151</b>	<b>167,644</b>	<b>53,671,795</b>	<b>23,476,904</b>	<b>63,293</b>	<b>23,540,197</b>
	<b>TOTAL GAS REVENUES</b>	<b>295,110,966</b>	<b>230,937</b>	<b>295,341,903</b>	<b>206,976,060</b>	<b>167,644</b>	<b>207,143,704</b>	<b>88,134,906</b>	<b>63,293</b>	<b>88,198,199</b>
	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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>136,983,889</b>	<b>1,103,730</b>	<b>138,087,619</b>	<b>95,183,405</b>	<b>753,737</b>	<b>95,937,142</b>	<b>41,800,484</b>	<b>349,993</b>	<b>42,150,477</b>
	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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,827,604</b>	<b>2,827,604</b>	<b>0</b>	<b>1,941,999</b>	<b>1,941,999</b>	<b>0</b>	<b>885,605</b>	<b>885,605</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>995,667</b>	<b>995,667</b>	<b>0</b>	<b>683,825</b>	<b>683,825</b>	<b>0</b>	<b>311,842</b>	<b>311,842</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,823,271</b>	<b>3,823,271</b>	<b>0</b>	<b>2,625,824</b>	<b>2,625,824</b>	<b>0</b>	<b>1,197,447</b>	<b>1,197,447</b>

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For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	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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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	104,178	104,178	0	68,818	68,818	0	35,360	35,360
2	902000	Meter Reading Expenses	1,304,090	132,437	1,436,527	1,159,470	87,485	1,246,955	144,620	44,952	189,572
2	903XXX	Customer Records & Collection Expenses	1,299,863	4,608,658	5,908,521	885,998	3,044,387	3,930,385	413,865	1,564,271	1,978,136
2	904000	Uncollectible Accounts	0	1,896,477	1,896,477	0	1,252,775	1,252,775	0	643,702	643,702
2	905000	Misc Customer Accounts	0	129,265	129,265	0	85,390	85,390	0	43,875	43,875
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,603,953</b>	<b>6,871,015</b>	<b>9,474,968</b>	<b>2,045,468</b>	<b>4,538,855</b>	<b>6,584,323</b>	<b>558,485</b>	<b>2,332,160</b>	<b>2,890,645</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,975,118	112,067	10,087,185	8,508,556	74,029	8,582,585	1,466,562	38,038	1,504,600
2	909000	Advertising	78,053	882,797	960,850	78,053	583,158	661,211	0	299,639	299,639
2	910000	Misc Customer Service & Info Exp	0	190,622	190,622	0	125,921	125,921	0	64,701	64,701
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,053,171</b>	<b>1,185,486</b>	<b>11,238,657</b>	<b>8,586,609</b>	<b>783,108</b>	<b>9,369,717</b>	<b>1,466,562</b>	<b>402,378</b>	<b>1,868,940</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>2,878,049</b>	<b>23,250,904</b>	<b>26,128,953</b>	<b>2,192,831</b>	<b>16,878,529</b>	<b>19,071,360</b>	<b>685,218</b>	<b>6,372,375</b>	<b>7,057,593</b>



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,763,059	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	124,131	182,464	39,851	87,990	127,841	18,482	36,141	54,623
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	13,215,647	13,674,533	330,045	9,591,515	9,921,560	128,841	3,624,132	3,752,973
	TOTAL ADMIN & GENERAL EXPENSES	3,336,935	36,466,551	39,803,486	2,522,876	26,470,044	28,992,920	814,059	9,996,507	10,810,566
	TOTAL EXPENSES BEFORE FIT	201,822,003	54,120,669	255,942,672	145,209,199	38,594,797	183,803,996	56,612,804	15,525,872	72,138,676
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,399,231			23,339,708			16,059,523
G-FIT	FEDERAL INCOME TAX			295,963			(423,020)			718,983
G-FIT	DEFERRED FEDERAL INCOME TAX			3,427,292			2,189,669			1,237,623
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(11,664)			(9,066)			(2,598)
	GAS NET OPERATING INCOME (LOSS)			35,687,640			21,582,125			14,105,515

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%	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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>3,753,405</b>	<b>230,937</b>	<b>3,984,342</b>	<b>3,110,519</b>	<b>167,644</b>	<b>3,278,163</b>	<b>642,886</b>	<b>63,293</b>	<b>706,179</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>136,294,711</b>	<b>0</b>	<b>136,294,711</b>	<b>94,306,935</b>	<b>0</b>	<b>94,306,935</b>	<b>41,987,776</b>	<b>0</b>	<b>41,987,776</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	212,455	112,067	324,522	159,475	74,029	233,504	52,980	38,038	91,018
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	112,067	10,087,185	8,508,556	74,029	8,582,585	1,466,562	38,038	1,504,600

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended June 30, 2020 Ending Balance 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	610,069,185	431,762,056	178,307,129
	Interest Deduction for FIT Calculation	16,428,883	11,635,987	4,792,896
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

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	145,489,122	59,423,227
G-OPS	Book Deprec/Amort and Reg Amortizations	32,161,127	22,522,728	9,638,399
G-OTX	Taxes Other than FIT	18,869,196	15,792,146	3,077,050
	Net Operating Income Before FIT	39,399,231	23,339,708	16,059,523
G-INT	Less: Interest Expense	16,428,883	11,635,987	4,792,896
G-OTX	Less: Idaho ITC Deferral & Amortization	(101,312)	0	(101,312)
G-SCM	Schedule M Adjustments	(21,459,689)	(13,718,104)	(7,741,585)
	Taxable Net Operating Income	1,409,347	(2,014,383)	3,423,730
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	295,963	(423,020)	718,983
G-DTE	Deferred FIT	3,427,292	2,189,669	1,237,623
99	411400 Amortized Investment Tax Credit	(11,664)	(9,066)	(2,598)
	Total FIT/Deferred FIT & ITC	3,711,591	1,757,583	1,954,008
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  
Ending Balance Basis

Report ID:  
**G-SCM-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,569,578	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	498,413	498,413	0	204,716	204,716
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	589,951	589,951	0	418,187	418,187	0	171,764	171,764
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	207,752	207,752	0	147,265	147,265	0	60,487	60,487
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	156,949	156,949	0	111,253	111,253	0	45,696	45,696
12	997027	Customer Uncollectibles	0	543,218	543,218	0	385,060	385,060	0	158,158	158,158
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	(9,096,199)	(9,096,199)	0	(6,447,841)	(6,447,841)	0	(2,648,358)	(2,648,358)
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	(46,925,821)	(46,925,821)	0	(33,263,368)	(33,263,368)	0	(13,662,453)	(13,662,453)
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	113,899	113,899	0	46,783	46,783
12	997081	Deferred Compensation	0	30,018	30,018	0	21,278	21,278	0	8,740	8,740
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	266,495	266,495	0	109,459	109,459
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	(3,323,926)	(3,323,926)	0	(1,365,255)	(1,365,255)
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	(50,152)	(50,152)	0	(20,599)	(20,599)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	95,333	95,333	0	39,157	39,157
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	891,661	891,661	0	632,054	632,054	0	259,607	259,607
12	997120	Transportation Tax Disallowance	0	23,600	23,600	0	16,729	16,729	0	6,871	6,871
12	997125	COVID-19	(489,150)	0	(489,150)	0	0	0	(489,150)	0	(489,150)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>22,381,683</b>	<b>(43,841,372)</b>	<b>(21,459,689)</b>	<b>17,161,736</b>	<b>(30,879,840)</b>	<b>(13,718,104)</b>	<b>5,219,947</b>	<b>(12,961,532)</b>	<b>(7,741,585)</b>

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%	67.898%	32.102%
G-ALL	11	Book Depreciation	100.000%	70.828%	29.172%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.885%	29.115%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,683,119	2,610,779	1,072,340
99	410100	Deferred Federal Income Tax Exp	1,120,788	885,497	235,291
		<b>SUBTOTAL</b>	<b>4,803,907</b>	<b>3,496,276</b>	<b>1,307,631</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(85,254)	(60,432)	(24,822)
99	411100	Deferred Federal Income Tax Exp	(1,291,361)	(1,246,175)	(45,186)
		<b>SUBTOTAL</b>	<b>(1,376,615)</b>	<b>(1,306,607)</b>	<b>(70,008)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,427,292</b>	<b>2,189,669</b>	<b>1,237,623</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.885%	29.115%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>373,852</b>	<b>373,852</b>	<b>0</b>	<b>256,762</b>	<b>256,762</b>	<b>0</b>	<b>117,090</b>	<b>117,090</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,932,211	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)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,392,121</b>	<b>96</b>	<b>17,392,217</b>	<b>14,726,835</b>	<b>70</b>	<b>14,726,905</b>	<b>2,665,286</b>	<b>26</b>	<b>2,665,312</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	269,938	833,189	1,103,127	203,642	604,837	808,479	66,296	228,352	294,648
		<b>TOTAL A&amp;G TAX</b>	<b>269,938</b>	<b>833,189</b>	<b>1,103,127</b>	<b>203,642</b>	<b>604,837</b>	<b>808,479</b>	<b>66,296</b>	<b>228,352</b>	<b>294,648</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,662,059</b>	<b>1,207,137</b>	<b>18,869,196</b>	<b>14,930,477</b>	<b>861,669</b>	<b>15,792,146</b>	<b>2,731,582</b>	<b>345,468</b>	<b>3,077,050</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended June 30, 2020  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,208,187	54,426,458	58,634,645	4,198,925	39,509,798	43,708,723	9,262	14,916,660	14,925,922
		TOTAL INTANGIBLE PLANT	6,002,302	55,769,825	61,772,127	5,220,839	40,484,988	45,705,827	781,463	15,284,837	16,066,300
		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	1,782,009	1,782,009	0	1,223,884	1,223,884	0	558,125	558,125
1	352XXX	Wells	0	22,424,530	22,424,530	0	15,401,167	15,401,167	0	7,023,363	7,023,363
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	14,297,746	14,297,746	0	9,819,692	9,819,692	0	4,478,054	4,478,054
1	355000	Measuring & Regulating Equipment	0	906,602	906,602	0	622,654	622,654	0	283,948	283,948
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,920,220	1,920,220	0	1,318,807	1,318,807	0	601,413	601,413
		TOTAL UNDERGROUND STORAGE PLANT	0	45,228,030	45,228,030	0	31,094,411	31,094,411	0	14,133,619	14,133,619
		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	1,468,202	0	1,468,202	831,486	0	831,486	636,716	0	636,716
6	376000	Mains	395,928,859	2,517,883	398,446,742	263,619,493	1,709,592	265,329,085	132,309,366	808,291	133,117,657
6	378000	Measuring & Reg Station Equip-General	6,677,625	0	6,677,625	4,194,063	0	4,194,063	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,354,782	0	6,354,782	1,869,055	0	1,869,055	4,485,727	0	4,485,727
6	380000	Services	285,510,088	0	285,510,088	195,925,436	0	195,925,436	89,584,652	0	89,584,652
6	381XXX	Meters	103,127,007	0	103,127,007	72,028,956	0	72,028,956	31,098,051	0	31,098,051
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	3,886,365	0	3,886,365	2,908,727	0	2,908,727	977,638	0	977,638
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	803,661,584	2,517,883	806,179,467	541,923,735	1,709,592	543,633,327	261,737,849	808,291	262,546,140
		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	30,435,459	29,051,065	59,486,524	28,673,805	21,089,040	49,762,845	1,761,654	7,962,025	9,723,679
4	391XXX	Office Furniture & Equipment	1,438,297	19,314,328	20,752,625	1,429,575	14,020,850	15,450,425	8,722	5,293,478	5,302,200
4	392XXX	Transportation Equipment	12,711,911	4,727,647	17,439,558	9,734,728	3,431,941	13,166,669	2,977,183	1,295,706	4,272,889
4	393000	Stores Equipment	202,310	979,414	1,181,724	144,921	710,986	855,907	57,389	268,428	325,817
4	394000	Tools, Shop & Garage Equipment	2,497,360	6,862,896	9,360,256	1,993,169	4,981,982	6,975,151	504,191	1,880,914	2,385,105
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	4,196,215	14,665,143	18,861,358	2,995,194	10,645,867	13,641,061	1,201,021	4,019,276	5,220,297
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,575,548	80,026,061	138,601,609	50,997,104	58,093,318	109,090,422	7,578,444	21,932,743	29,511,187

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended June 30, 2020  
 Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			868,239,434	183,541,799	1,051,781,233	598,141,678	131,382,309	729,523,987	270,097,756	52,159,490	322,257,246
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,470,171)	(17,470,171)	0	(11,998,513)	(11,998,513)	0	(5,471,658)	(5,471,658)
G-ADEP		Distribution Plant	(238,945,827)	(1,879,724)	(240,825,551)	(151,903,793)	(1,276,295)	(153,180,088)	(87,042,034)	(603,429)	(87,645,463)
G-ADEP		General Plant	(15,033,035)	(25,174,991)	(40,208,026)	(11,311,137)	(18,275,282)	(29,586,419)	(3,721,898)	(6,899,709)	(10,621,607)
TOTAL ACCUMULATED DEPRECIATION			(253,978,862)	(44,524,886)	(298,503,748)	(163,214,930)	(31,550,090)	(194,765,020)	(90,763,932)	(12,974,796)	(103,738,728)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(375,889)	(862,940)	(1,238,829)	(253,322)	(626,434)	(879,756)	(122,567)	(236,506)	(359,073)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,465,202)	(22,178,277)	(23,643,479)	(1,456,009)	(16,099,877)	(17,555,886)	(9,193)	(6,078,400)	(6,087,593)
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			(1,841,091)	(23,041,217)	(24,882,308)	(1,709,331)	(16,726,311)	(18,435,642)	(131,760)	(6,314,906)	(6,446,666)
TOTAL ACCUMULATED DEPR/AMORT			(255,819,953)	(67,566,103)	(323,386,056)	(164,924,261)	(48,276,401)	(213,200,662)	(90,895,692)	(19,289,702)	(110,185,394)
NET GAS UTILITY PLANT before DFIT			612,419,481	115,975,696	728,395,177	433,217,417	83,105,908	516,323,325	179,202,064	32,869,788	212,071,852
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,822,404)	(112,822,404)	0	(79,974,161)	(79,974,161)	0	(32,848,243)	(32,848,243)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,895,359)	(17,895,359)	0	(12,987,627)	(12,987,627)	0	(4,907,732)	(4,907,732)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(570,973)	(570,973)	0	(414,486)	(414,486)	0	(156,487)	(156,487)
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	(327,951)	(327,951)	0	(232,468)	(232,468)	0	(95,483)	(95,483)
TOTAL ACCUMULATED DFIT			0	(131,618,638)	(131,618,638)	0	(93,610,158)	(93,610,158)	0	(38,008,480)	(38,008,480)
NET GAS UTILITY PLANT			612,419,481	(15,642,942)	596,776,539	433,217,417	(10,504,250)	422,713,167	179,202,064	(5,138,692)	174,063,372

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)	100.000%	70.885%	29.115%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	612,419,481	(15,642,942)	596,776,539	433,217,417	(10,504,250)	422,713,167	179,202,064	(5,138,692)	174,063,372
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,415,299)	0	(4,415,299)	(4,415,299)	0	(4,415,299)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,370,158	2,474,542	3,844,700	967,206	1,796,344	2,763,550	402,952	678,198	1,081,150
4	182318	Accumulated Amortization - AFUDC	(184,948)	(335,396)	(520,344)	(125,185)	(243,339)	(368,524)	(59,763)	(92,057)	(151,820)
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	11,796,923	11,796,923	0	8,102,127	8,102,127	0	3,694,796	3,694,796
1	164115	Gas Inventory--Clay Basin	0	43,389	43,389	0	31,497	31,497	0	11,892	11,892
4	252000	Customer Advances	0	(1,831)	(1,831)	0	(1,329)	(1,329)	0	(502)	(502)
99	235199	Customer Deposits	(582,743)	0	(582,743)	(582,743)	0	(582,743)	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	9,664,993	0	9,664,993	9,664,993	0	9,664,993	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,029,649)	0	(2,029,649)	(2,029,649)	0	(2,029,649)	0	0	0
C-WKC		Working Capital	(10,238,557)	0	(10,238,557)	(8,051,829)	0	(8,051,829)	(2,186,728)	0	(2,186,728)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(6,416,045)	19,708,691	13,292,646	(4,572,506)	13,621,395	9,048,889	(1,843,539)	6,087,296	4,243,757
		NET RATE BASE	606,003,436	4,065,749	610,069,185	428,644,911	3,117,145	431,762,056	177,358,525	948,604	178,307,129

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	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											
	<b>Total Electric Production</b>	<b>38,175,080</b>	<b>38,175,080</b>											
<b>Electric Transmission</b>														
	ED-AN	15,344,392	15,344,392											
	ED-ID	984,212	984,212											
	ED-WA	506,896	506,896											
	<b>Total Electric Transmission</b>	<b>16,835,500</b>	<b>16,835,500</b>											
<b>Electric Distribution</b>														
	ED-AN	78,126	78,126											
	ED-ID	16,763,777	16,763,777											
	ED-WA	31,348,589	31,348,589											
	<b>Total Electric Distribution</b>	<b>48,190,492</b>	<b>48,190,492</b>											
<b>Gas Underground Storage</b>														
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									
	<b>Total Gas Underground Storage</b>	<b>737,199</b>		<b>621,815</b>	<b>115,384</b>		<b>621,815</b>	<b>621,815</b>		<b>427,063</b>	<b>427,063</b>		<b>194,752</b>	<b>194,752</b>
<b>Gas Distribution</b>														
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									
	<b>Total Gas Distribution</b>	<b>27,886,727</b>		<b>18,967,906</b>	<b>8,918,821</b>	<b>18,910,526</b>	<b>57,380</b>	<b>18,967,906</b>	<b>12,943,624</b>	<b>38,960</b>	<b>12,982,584</b>	<b>5,966,902</b>	<b>18,420</b>	<b>5,985,322</b>
<b>General Plant</b>														
	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									
	<b>Total General Plant</b>	<b>32,373,705</b>	<b>22,861,329</b>	<b>7,031,566</b>	<b>2,480,810</b>	<b>1,763,059</b>	<b>5,268,507</b>	<b>7,031,566</b>	<b>1,621,114</b>	<b>3,824,568</b>	<b>5,445,682</b>	<b>141,945</b>	<b>1,443,939</b>	<b>1,585,884</b>
	<b>Total Depreciation Expense</b>	<b>164,198,703</b>	<b>126,062,401</b>	<b>26,621,287</b>	<b>11,515,015</b>	<b>20,673,585</b>	<b>5,947,702</b>	<b>26,621,287</b>	<b>14,564,738</b>	<b>4,290,591</b>	<b>18,855,329</b>	<b>6,108,847</b>	<b>1,657,111</b>	<b>7,765,958</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended June 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	905,024	905,024												
Misc Intangible Plt (303000) ED-AN	230,001	230,001												
<b>Total Production/Transmission</b>	<b>1,135,025</b>	<b>1,135,025</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	5,140	5,140												
<b>Total Distribution</b>	<b>29,293</b>	<b>29,293</b>												
<b>General Plant - 303000</b>														
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										
<b>Total General Plant - 303000</b>	<b>539,336</b>	<b>344,828</b>	<b>142,495</b>	<b>52,013</b>	<b>39,415</b>	<b>103,080</b>	<b>142,495</b>	<b>24,828</b>	<b>74,829</b>	<b>99,657</b>	<b>14,587</b>	<b>28,251</b>	<b>42,838</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>39,598,827</b>	<b>28,798,487</b>	<b>7,743,327</b>	<b>3,057,013</b>	<b>856,579</b>	<b>6,886,748</b>	<b>7,743,327</b>	<b>854,806</b>	<b>4,999,297</b>	<b>5,854,103</b>	<b>1,773</b>	<b>1,887,451</b>	<b>1,889,224</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)	
4 ED-AN	47,282	47,282												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>47,243</b>	<b>47,255</b>	<b>(8)</b>	<b>(4)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	
<b>Total Amortization Expense</b>	<b>41,349,724</b>	<b>30,354,888</b>	<b>7,885,814</b>	<b>3,109,022</b>	<b>895,994</b>	<b>6,989,820</b>	<b>7,885,814</b>	<b>879,634</b>	<b>5,074,120</b>	<b>5,953,754</b>	<b>16,360</b>	<b>1,915,700</b>	<b>1,932,060</b>	

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(72,510,457)	(72,510,457)											
	Steam (ED-ID)	(87,284,139)	(87,284,139)											
	Steam (ED-WA)	(161,641,678)	(161,641,678)											
	Hydro (ED-AN)	(151,121,505)	(151,121,505)											
	Other (ED-AN)	(143,948,589)	(143,948,589)											
	<b>Total Electric Production</b>	<b>(616,506,368)</b>	<b>(616,506,368)</b>											
<b>Electric Transmission</b>														
	ED-AN	(212,092,751)	(212,092,751)											
	ED-ID	(9,100,597)	(9,100,597)											
	ED-WA	(15,475,535)	(15,475,535)											
	<b>Total Electric Transmission</b>	<b>(236,668,883)</b>	<b>(236,668,883)</b>											
<b>Electric Distribution</b>														
	ED-AN	(284,878)	(284,878)											
	ED-ID	(239,350,070)	(239,350,070)											
	ED-WA	(365,326,655)	(365,326,655)											
	<b>Total Electric Distribution</b>	<b>(604,961,603)</b>	<b>(604,961,603)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,470,171)		(17,470,171)		(17,470,171)	(17,470,171)		(11,998,513)	(11,998,513)		(5,471,658)	(5,471,658)	
	GD-OR	(1,336,125)		(1,336,125)										
	<b>Total Gas Underground Storage</b>	<b>(18,806,296)</b>		<b>(17,470,171)</b>	<b>(1,336,125)</b>	<b>(17,470,171)</b>	<b>(17,470,171)</b>		<b>(11,998,513)</b>	<b>(11,998,513)</b>		<b>(5,471,658)</b>	<b>(5,471,658)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,879,724)	(1,879,724)			(1,879,724)	(1,879,724)		(1,276,295)	(1,276,295)		(603,429)	(603,429)	
	GD-ID	(87,042,034)	(87,042,034)		(87,042,034)	(87,042,034)					(87,042,034)		(87,042,034)	
	GD-WA	(151,903,793)	(151,903,793)		(151,903,793)	(151,903,793)		(151,903,793)	(151,903,793)					
	GD-OR	(121,641,875)		(121,641,875)										
	<b>Total Gas Distribution</b>	<b>(362,467,426)</b>	<b>(240,825,551)</b>	<b>(121,641,875)</b>	<b>(238,945,827)</b>	<b>(1,879,724)</b>	<b>(240,825,551)</b>	<b>(151,903,793)</b>	<b>(1,276,295)</b>	<b>(153,180,088)</b>	<b>(87,042,034)</b>	<b>(603,429)</b>	<b>(87,645,463)</b>	
<b>General Plant</b>														
	ED-AN	(36,214,829)	(36,214,829)											
	ED-ID	(11,827,808)	(11,827,808)											
	ED-WA	(21,348,720)	(21,348,720)											
7,4	CD-AA	(88,784,432)	(61,991,954)	(18,539,077)	(8,253,401)	(18,539,077)	(18,539,077)		(13,458,072)	(13,458,072)		(5,081,005)	(5,081,005)	
9,4	CD-AN	(7,832,805)	(6,056,090)	(1,776,715)		(1,776,715)	(1,776,715)		(1,289,771)	(1,289,771)		(486,944)	(486,944)	
9	CD-ID	(6,673,407)	(5,159,678)	(1,513,729)		(1,513,729)	(1,513,729)				(1,513,729)		(1,513,729)	
9	CD-WA	(6,719,892)	(5,195,619)	(1,524,273)		(1,524,273)	(1,524,273)	(1,524,273)		(1,524,273)				
8,4	GD-AA	(1,968,885)		(1,359,161)	(609,724)	(1,359,161)	(1,359,161)		(986,656)	(986,656)		(372,505)	(372,505)	
4	GD-AN	(3,500,038)		(3,500,038)		(3,500,038)	(3,500,038)		(2,540,783)	(2,540,783)		(959,255)	(959,255)	
	GD-ID	(2,208,169)		(2,208,169)		(2,208,169)	(2,208,169)				(2,208,169)		(2,208,169)	
	GD-WA	(9,786,864)		(9,786,864)		(9,786,864)	(9,786,864)	(9,786,864)		(9,786,864)				
	GD-OR	(5,169,987)		(5,169,987)										
	<b>Total General Plant</b>	<b>(202,035,836)</b>	<b>(147,794,698)</b>	<b>(40,208,026)</b>	<b>(14,033,112)</b>	<b>(15,033,035)</b>	<b>(25,174,991)</b>	<b>(40,208,026)</b>	<b>(11,311,137)</b>	<b>(18,275,282)</b>	<b>(29,586,419)</b>	<b>(3,721,898)</b>	<b>(6,899,709)</b>	<b>(10,621,607)</b>
	<b>Total Accumulated Depreciation</b>	<b>(2,041,446,412)</b>	<b>(1,605,931,552)</b>	<b>(298,503,748)</b>	<b>(137,011,112)</b>	<b>(253,978,862)</b>	<b>(44,524,886)</b>	<b>(298,503,748)</b>	<b>(163,214,930)</b>	<b>(31,550,090)</b>	<b>(194,765,020)</b>	<b>(90,763,932)</b>	<b>(12,974,796)</b>	<b>(103,738,728)</b>

**Allocation Ratios:**

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

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended June 30, 2020  
 Ending Balance Basis

Report ID:  
**G-AAMT-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(13,355,754)	(13,355,754)											
Misc Intangible Plt (303000)	ED-AN	(2,184,275)	(2,184,275)											
<b>Total Production/Transmission</b>		<b>(15,540,029)</b>	<b>(15,540,029)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(204,110)	(204,110)											
Misc Intangible Plt (303000)	ED-WA	(51,472)	(51,472)											
<b>Total Distribution</b>		<b>(255,582)</b>	<b>(255,582)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,001,113)	(2,793,697)	(835,473)	(371,943)		(835,473)	(835,473)		(606,495)	(606,495)		(228,978)	(228,978)
9,4	CD-AN	(121,091)	(93,624)	(27,467)			(27,467)	(27,467)		(19,939)	(19,939)		(7,528)	(7,528)
	GD-ID	(122,567)		(122,567)		(122,567)	(122,567)	(122,567)				(122,567)		(122,567)
	GD-WA	(253,322)		(253,322)		(253,322)	(253,322)	(253,322)	(253,322)		(253,322)			
	GD-OR	(104,971)			(104,971)									
<b>Total General Plant - 303000</b>		<b>(4,603,064)</b>	<b>(2,887,321)</b>	<b>(1,238,829)</b>	<b>(476,914)</b>	<b>(375,889)</b>	<b>(862,940)</b>	<b>(1,238,829)</b>	<b>(253,322)</b>	<b>(626,434)</b>	<b>(879,756)</b>	<b>(122,567)</b>	<b>(236,506)</b>	<b>(359,073)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(105,897,833)	(73,941,044)	(22,112,527)	(9,844,262)		(22,112,527)	(22,112,527)		(16,052,147)	(16,052,147)		(6,060,380)	(6,060,380)
9,4	CD-AN	(150,582)	(116,426)	(34,156)			(34,156)	(34,156)		(24,795)	(24,795)		(9,361)	(9,361)
9	CD-ID	(40,527)	(31,334)	(9,193)		(9,193)	(9,193)	(9,193)	0	0	0	(9,193)		(9,193)
9	CD-WA	(6,418,945)	(4,962,936)	(1,456,009)		(1,456,009)	(1,456,009)	(1,456,009)	(1,456,009)		(1,456,009)	0		0
	ED-AN	(7,098,138)	(7,098,138)											
	ED-ID	194	194											
	ED-WA	3,692	3,692											
8,4	GD-AA	(45,767)		(31,594)	(14,173)		(31,594)	(31,594)		(22,935)	(22,935)		(8,659)	(8,659)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(119,647,906)</b>	<b>(86,145,992)</b>	<b>(23,643,479)</b>	<b>(9,858,435)</b>	<b>(1,465,202)</b>	<b>(22,178,277)</b>	<b>(23,643,479)</b>	<b>(1,456,009)</b>	<b>(16,099,877)</b>	<b>(17,555,886)</b>	<b>(9,193)</b>	<b>(6,078,400)</b>	<b>(6,087,593)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0		0	0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0		0
9	CD-WA	0	0	0		0	0	0	0	0	0	0		0
4	ED-AN	(215,641)	(215,641)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(215,641)</b>	<b>(215,641)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(140,262,222)</b>	<b>(105,044,565)</b>	<b>(24,882,308)</b>	<b>(10,335,349)</b>	<b>(1,841,091)</b>	<b>(23,041,217)</b>	<b>(24,882,308)</b>	<b>(1,709,331)</b>	<b>(16,726,311)</b>	<b>(18,435,642)</b>	<b>(131,760)</b>	<b>(6,314,906)</b>	<b>(6,446,666)</b>

**Allocation Ratios:**

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



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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,509,920	1,160,464	2,713,116	4,636,340	8,509,920	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,926,339	0	0	0	0	25,926,339	0	0	0	25,926,339	0	
99		GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,514,048	0	0	89,034,134	89,034,134	0	0	26,626,208	26,626,208	0	11,853,706	
9		CD-WA / ID / AN	30,569,046	9,364,979	6,004,752	8,265,338	23,635,069	2,747,466	1,761,654	2,424,857	6,933,977	0	0	
		<b>TOTAL ACCOUNT</b>	<b>196,390,007</b>	<b>10,525,443</b>	<b>8,717,868</b>	<b>101,935,812</b>	<b>121,179,123</b>	<b>28,673,805</b>	<b>1,761,654</b>	<b>29,051,065</b>	<b>59,486,524</b>	<b>3,870,654</b>	<b>11,853,706</b>	<b>15,724,360</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,146,504	99,323	7,798	1,039,383	1,146,504	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	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	
8		GD-AA	318,885	0	0	0	0	0	0	220,133	220,133	0	98,752	
7		CD-AA	91,160,463	0	0	63,650,970	63,650,970	0	0	19,035,216	19,035,216	0	8,474,277	
9		CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,766,230</b>	<b>4,499,553</b>	<b>37,527</b>	<b>64,891,387</b>	<b>69,428,467</b>	<b>1,429,575</b>	<b>8,722</b>	<b>19,314,328</b>	<b>20,752,625</b>	<b>12,109</b>	<b>8,573,029</b>	<b>8,585,138</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	51,033,371	24,110,136	10,251,731	16,671,504	51,033,371	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,193,592	0	0	0	0	9,182,574	2,720,918	2,290,100	14,193,592	0	0	
99		GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	
7		CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	
9		CD-WA / ID / AN	7,187,123	1,882,064	873,501	2,801,302	5,556,867	552,154	256,265	821,837	1,630,256	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,147,608</b>	<b>25,992,200</b>	<b>11,125,232</b>	<b>24,651,164</b>	<b>61,768,596</b>	<b>9,734,728</b>	<b>2,977,183</b>	<b>4,727,648</b>	<b>17,439,559</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,925,499	274,216	195,614	3,338,417	3,808,247	80,449	57,389	979,414	1,117,252	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,398,163</b>	<b>274,216</b>	<b>195,614</b>	<b>3,725,817</b>	<b>4,195,647</b>	<b>144,921</b>	<b>57,389</b>	<b>979,414</b>	<b>1,181,724</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,891,005	665,325	186,234	5,039,446	5,891,005	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,778,704	0	0	0	0	1,989,902	286,001	502,801	2,778,704	0	0	0	
99		GD-OR / AS	928,838	0	0	0	0	0	0	0	0	928,838	0	928,838	
8		GD-AA	5,095,929	0	0	0	0	0	0	3,517,822	3,517,822	0	1,578,107	1,578,107	
7		CD-AA	13,234,911	0	0	9,241,012	9,241,012	0	0	2,763,582	2,763,582	0	1,230,317	1,230,317	
9		CD-WA / ID / AN	1,323,230	11,139	743,718	268,225	1,023,082	3,268	218,189	78,691	300,148	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,252,617</b>	<b>676,464</b>	<b>929,952</b>	<b>14,548,683</b>	<b>16,155,099</b>	<b>1,993,170</b>	<b>504,190</b>	<b>6,862,896</b>	<b>9,360,256</b>	<b>928,838</b>	<b>2,808,424</b>	<b>3,737,262</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,767,127	325,283	13,580	1,428,264	1,767,127	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	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,728,045</b>	<b>325,283</b>	<b>13,580</b>	<b>2,523,448</b>	<b>2,862,311</b>	<b>73,729</b>	<b>0</b>	<b>564,073</b>	<b>637,802</b>	<b>18,586</b>	<b>209,346</b>	<b>227,932</b>	

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,272,277</b>	<b>14,265,248</b>	<b>9,898,334</b>	<b>9,293,544</b>	<b>33,457,126</b>	<b>2,677,229</b>	<b>967,164</b>	<b>1,077,797</b>	<b>4,722,190</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,472,500	12,253,216	6,124,018	32,095,266	50,472,500	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,063,047	0	0	0	0	707,390	353,704	1,953	1,063,047	0	0	0	
99		GD-OR / AS	1,007,083	0	0	0	0	0	0	0	0	1,007,083	0	1,007,083	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	66,202,780	0	0	46,224,767	46,224,767	0	0	13,823,803	13,823,803	0	6,154,210	6,154,210	
9		CD-WA / ID / AN	15,960,674	7,798,181	2,888,153	1,653,980	12,340,314	2,287,804	847,317	485,239	3,620,360	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>135,219,104</b>	<b>20,051,397</b>	<b>9,012,171</b>	<b>79,974,013</b>	<b>109,037,581</b>	<b>2,995,194</b>	<b>1,201,021</b>	<b>14,665,143</b>	<b>18,861,358</b>	<b>1,007,083</b>	<b>6,313,082</b>	<b>7,320,165</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,548	0	6,846	271,702	278,548	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>973,936</b>	<b>0</b>	<b>13,475</b>	<b>749,604</b>	<b>763,079</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>610,605,040</b>	<b>77,418,503</b>	<b>40,644,081</b>	<b>311,273,201</b>	<b>429,335,785</b>	<b>50,997,106</b>	<b>7,578,444</b>	<b>80,026,063</b>	<b>138,601,613</b>	<b>10,969,324</b>	<b>31,698,318</b>	<b>42,667,642</b>	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,355,640</b>	<b>319,716</b>	<b>0</b>	<b>14,913,830</b>	<b>15,233,546</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,343,367</b>	<b>3,137,482</b>	<b>406,156</b>	<b>578,456</b>	<b>984,612</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,035,620	(81,333)	(1,000)	16,117,953	16,035,620	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	386,505	0	0	0	0	0	0	266,812	266,812	0	119,693	
7		CD-AA	127,450,932	0	0	88,990,064	88,990,064	0	0	26,613,029	26,613,029	0	11,847,839	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		<b>TOTAL ACCOUNT</b>	<b>144,330,725</b>	<b>(81,333)</b>	<b>30,570</b>	<b>105,430,302</b>	<b>105,379,539</b>	<b>0</b>	<b>9,262</b>	<b>26,974,392</b>	<b>26,983,654</b>	<b>0</b>	<b>11,967,532</b>	<b>11,967,532</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	179,769	0	0	125,520	125,520	0	0	37,538	37,538	0	16,711	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>179,769</b>	<b>0</b>	<b>0</b>	<b>125,520</b>	<b>125,520</b>	<b>0</b>	<b>0</b>	<b>37,538</b>	<b>37,538</b>	<b>0</b>	<b>16,711</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,403,371</b>	<b>70,403,371</b>	<b>0</b>	<b>0</b>	<b>21,054,564</b>	<b>21,054,564</b>	<b>0</b>	<b>9,373,269</b>	

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,521	694,521	0	0	694,521	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717
9		CD-WA / ID / AN	18,511,328	14,312,403	0	0	14,312,403	4,198,925	0	0	4,198,925	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,601,253</b>	<b>15,006,924</b>	<b>0</b>	<b>974,313</b>	<b>15,981,237</b>	<b>4,198,925</b>	<b>0</b>	<b>291,374</b>	<b>4,490,299</b>	<b>0</b>	<b>129,717</b>	<b>129,717</b>
	<b>TOTAL</b>		<b>314,361,332</b>	<b>15,245,307</b>	<b>30,570</b>	<b>212,139,814</b>	<b>227,415,691</b>	<b>5,220,839</b>	<b>781,463</b>	<b>55,769,826</b>	<b>61,772,128</b>	<b>406,156</b>	<b>24,767,357</b>	<b>25,173,513</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended June 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,818,103)	(59,222,544)	(17,710,868)	(7,884,691)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(813,349)	(628,857)	(184,492)	0
7	282919 CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	<u>(88,375,211)</u>	<u>(61,767,176)</u>	<u>(18,468,284)</u>	<u>(8,139,751)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended June 30, 2020  
 Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,988,402	3,988,402	0	0	0	0	3,988,402
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	13,062,606	10,144,640	0	23,207,246	21,114,435	12,331,368	(8,051,829)	(2,186,728)	0
<b>TOTAL</b>		<b>13,062,606</b>	<b>10,144,640</b>	<b>3,988,403</b>	<b>27,195,649</b>	<b>21,114,435</b>	<b>12,331,368</b>	<b>(8,051,829)</b>	<b>(2,186,728)</b>	<b>3,988,403</b>

ALLOCATION RATIOS:

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