

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,334,391	21,379,819	13,954,572
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>35,334,391</u>	<u>21,379,819</u>	<u>13,954,572</u>
G-APL	Gas Net Adjusted Rate Base	<u>609,584,752</u>	<u>431,225,351</u>	<u>178,359,401</u>
	RATE OF RETURN	<u>5.796%</u>	<u>4.958%</u>	<u>7.824%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 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	10-01-2019 thru 09-30-2020	258,496 100.000%	171,024 66.161%	87,472 33.839%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2019 thru 09-30-2020	12,328,890 100.000%	9,001,714 73.013%	3,327,176 26.987%
	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	10-01-2019 thru 09-30-2020	286,017,971 100.000%	194,013,504 67.833%	92,004,467 32.167%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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%

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GAS ALLOCATION PERCENTAGES	
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		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	10-01-2019 thru 09-30-2020	27,085,642 100.000%	19,213,330 70.935%	7,872,312 29.065%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2019 thru 09-30-2020	718,712,953 100.000%	508,150,432 70.703%	210,562,521 29.297%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2019 thru 09-30-2020	98,223,058 100.000%	79,529,928 80.969%	18,693,130 19.031%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2019 thru 09-30-2020	-47,201,736 100.000%	-33,146,494 70.223%	-14,055,242 29.777%	
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 September 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	149,547,035	0	149,547,035	104,071,671	0	104,071,671	45,475,364	0	45,475,364
99 4812XX	Commercial - Firm & Interruptible	67,006,632	0	67,006,632	48,630,492	0	48,630,492	18,376,140	0	18,376,140
99 4813XX	Industrial-Firm	2,692,541	0	2,692,541	1,596,107	0	1,596,107	1,096,434	0	1,096,434
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	242,645	0	242,645	213,514	0	213,514	29,131	0	29,131
99 499XXX	Unbilled Revenue	(727,248)	0	(727,248)	(482,795)	0	(482,795)	(244,453)	0	(244,453)
	TOTAL SALES TO ULTIMATE CUSTOMERS	218,761,605	0	218,761,605	154,028,989	0	154,028,989	64,732,616	0	64,732,616
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	63,756,973	0	63,756,973	42,722,722	0	42,722,722	21,034,251	0	21,034,251
4 488000	Miscellaneous Service Revenues	9,624	0	9,624	4,768	0	4,768	4,856	0	4,856
99 4893XX	Transportation Revenues	5,275,667	0	5,275,667	4,695,826	0	4,695,826	579,841	0	579,841
99 493000	Rent from Gas Property	1,153	0	1,153	1,153	0	1,153	0	0	0
4 495XXX	Other Gas Revenues	4,113,556	221,308	4,334,864	3,325,611	160,654	3,486,265	787,945	60,654	848,599
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	73,156,973	221,308	73,378,281	50,750,080	160,654	50,910,734	22,406,893	60,654	22,467,547
	TOTAL GAS REVENUES	291,918,578	221,308	292,139,886	204,779,069	160,654	204,939,723	87,139,509	60,654	87,200,163
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	130,979,274	0	130,979,274	90,511,803	0	90,511,803	40,467,471	0	40,467,471
99 808XXX	Net Natural Gas Storage Transactions	1,552,990	0	1,552,990	1,469,457	0	1,469,457	83,533	0	83,533
99 811000	Gas Used for Products Extraction	(243,208)	0	(243,208)	(164,153)	0	(164,153)	(79,055)	0	(79,055)
10 813000	Other Gas Expenses	9,555	1,034,669	1,044,224	9,555	706,575	716,130	0	328,094	328,094
99 813010	Gas Technology Institute (GTI) Expenses	118,536	0	118,536	82,836	0	82,836	35,700	0	35,700
	TOTAL PRODUCTION EXPENSES	132,417,147	1,034,669	133,451,816	91,909,498	706,575	92,616,073	40,507,649	328,094	40,835,743
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	11,105	11,105	0	7,627	7,627	0	3,478	3,478
1 824000	Other Expenses	0	709,224	709,224	0	487,095	487,095	0	222,129	222,129
1 837000	Other Equipment	0	1,864,907	1,864,907	0	1,280,818	1,280,818	0	584,089	584,089
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,585,236	2,585,236	0	1,775,540	1,775,540	0	809,696	809,696
G-DEPX	Depreciation Expense-Underground Storage	0	621,082	621,082	0	426,559	426,559	0	194,523	194,523
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	994,934	994,934	0	683,321	683,321	0	311,613	311,613
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,580,170	3,580,170	0	2,458,861	2,458,861	0	1,121,309	1,121,309

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 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	394,246	1,579,223	1,973,469	350,836	1,153,038	1,503,874	43,410	426,185	469,595
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,574,634	1,227,762	4,802,396	2,544,137	896,426	3,440,563	1,030,497	331,336	1,361,833
3	875000	Measuring & Reg Sta Exp-General	131,536	0	131,536	101,955	0	101,955	29,581	0	29,581
3	876000	Measuring & Reg Sta Exp-Industrial	5,462	0	5,462	3,516	0	3,516	1,946	0	1,946
3	877000	Measuring & Reg Sta Exp-City Gate	75,514	0	75,514	42,655	0	42,655	32,859	0	32,859
3	878000	Meter & House Regulator Expenses	686,997	0	686,997	463,185	0	463,185	223,812	0	223,812
3	879000	Customer Installation Expenses	1,666,178	84,933	1,751,111	1,131,487	62,012	1,193,499	534,691	22,921	557,612
3	880000	Other Expenses	1,425,554	499,287	1,924,841	1,163,630	364,544	1,528,174	261,924	134,743	396,667
3	881000	Rents	110	34,514	34,624	110	25,200	25,310	0	9,314	9,314
	MAINTENANCE										
3	885000	Supervision & Engineering	82,102	1,823	83,925	28,132	1,331	29,463	53,970	492	54,462
3	887000	Mains	1,061,203	(4)	1,061,199	814,579	(3)	814,576	246,624	(1)	246,623
3	889000	Measuring & Reg Sta Exp-General	421,526	81,548	503,074	329,232	59,541	388,773	92,294	22,007	114,301
3	890000	Measuring & Reg Sta Exp-Industrial	12,255	7,129	19,384	5,793	5,205	10,998	6,462	1,924	8,386
3	891000	Measuring & Reg Sta Exp-City Gate	182,802	17,900	200,702	37,943	13,069	51,012	144,859	4,831	149,690
3	892000	Services	1,398,375	9,280	1,407,655	1,126,011	6,776	1,132,787	272,364	2,504	274,868
3	893000	Meters & House Regulators	1,210,240	650,870	1,861,110	858,355	475,220	1,333,575	351,885	175,650	527,535
3	894000	Other Equipment	159	177,509	177,668	160	129,605	129,765	(1)	47,904	47,903
	TOTAL DISTRIBUTION OPERATING EXP		12,328,893	4,371,774	16,700,667	9,001,716	3,191,964	12,193,680	3,327,177	1,179,810	4,506,987
G-DEPX	Depreciation Expense-Distribution		19,304,987	57,372	19,362,359	13,254,509	38,917	13,293,426	6,050,478	18,455	6,068,933
G-OTX	Taxes Other Than FIT		17,452,561	96	17,452,657	14,577,505	70	14,577,575	2,875,056	26	2,875,082
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,757,548	57,468	36,815,016	27,832,014	38,987	27,871,001	8,925,534	18,481	8,944,015
	TOTAL DISTRIBUTION EXPENSES		49,086,441	4,429,242	53,515,683	36,833,730	3,230,951	40,064,681	12,252,711	1,198,291	13,451,002

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For Twelve Months Ended September 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis Account		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	99,483	99,483	0	65,819	65,819	0	33,664	33,664
2	902000	Meter Reading Expenses	972,286	112,536	1,084,822	845,192	74,455	919,647	127,094	38,081	165,175
2	903XXX	Customer Records & Collection Expenses	935,701	4,526,176	5,461,877	643,976	2,994,563	3,638,539	291,725	1,531,613	1,823,338
2	904000	Uncollectible Accounts	0	3,832,146	3,832,146	0	2,535,386	2,535,386	0	1,296,760	1,296,760
2	905000	Misc Customer Accounts	0	100,698	100,698	0	66,623	66,623	0	34,075	34,075
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,907,987	8,671,039	10,579,026	1,489,168	5,736,846	7,226,014	418,819	2,934,193	3,353,012	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,794,072	100,302	9,894,374	8,333,719	66,361	8,400,080	1,460,353	33,941	1,494,294
2	909000	Advertising	114,200	802,908	917,108	114,200	531,212	645,412	0	271,696	271,696
2	910000	Misc Customer Service & Info Exp	0	197,201	197,201	0	130,470	130,470	0	66,731	66,731
TOTAL CUSTOMER SERVICE & INFO EXP		9,908,272	1,100,411	11,008,683	8,447,919	728,043	9,175,962	1,460,353	372,368	1,832,721	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	122,902	8,564,371	8,687,273	92,551	6,217,134	6,309,685	30,351	2,347,237	2,377,588
4	921000	Office Supplies & Expenses	83	1,264,090	1,264,173	83	917,641	917,724	0	346,449	346,449
4	922000	Admin. Expenses Transferred - Credit	0	(19,222)	(19,222)	0	(13,954)	(13,954)	0	(5,268)	(5,268)
4	923000	Outside Services Employed	100,914	2,939,246	3,040,160	46,132	2,133,687	2,179,819	54,782	805,559	860,341
4	924000	Property Insurance Premium	0	391,291	391,291	0	284,050	284,050	0	107,241	107,241
4	925XXX	Injuries and Damages	13,723	971,810	985,533	10,329	705,466	715,795	3,394	266,344	269,738
4	926XXX	Employee Pensions and Benefits	1,740,893	4,777,012	6,517,905	1,338,271	3,467,776	4,806,047	402,622	1,309,236	1,711,858
4	928000	Regulatory Commission Expenses	688,060	257,897	945,957	473,414	187,215	660,629	214,646	70,682	285,328
4	930000	Miscellaneous General Expenses	30,245	1,755,603	1,785,848	23,809	1,274,445	1,298,254	6,436	481,158	487,594
4	931000	Rents	620	112,178	112,798	620	81,433	82,053	0	30,745	30,745
4	935000	Maintenance of General Plant	630,260	3,009,642	3,639,902	542,979	2,184,789	2,727,768	87,281	824,853	912,134
TOTAL ADMIN & GEN OPERATING EXP		3,327,700	24,023,918	27,351,618	2,528,188	17,439,682	19,967,870	799,512	6,584,236	7,383,748	

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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,756,079	5,346,124	7,102,203	1,612,434	3,880,911	5,493,345	143,645	1,465,213	1,608,858
G-AMTX	Amortization Expense - General Plant - 303000	39,349	88,374	127,723	24,822	64,153	88,975	14,527	24,221	38,748
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	854,998	7,147,779	8,002,777	853,376	5,188,787	6,042,163	1,622	1,958,992	1,960,614
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	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,359,448	0	1,359,448	1,359,448	0	1,359,448	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	447,132	0	447,132	0	0	0	447,132	0	447,132
99 407311	Regulatory Debit - AFUDC Amortization	67,813	150,484	218,297	46,215	106,397	152,612	21,598	44,087	65,685
99 407314	Regulatory Debit - FISERVE Amortization	248,474	0	248,474	248,474	0	248,474	0	0	0
99 407319	AFUDC Equity DFIT Deferral	231,337	0	231,337	123,411	0	123,411	107,926	0	107,926
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	8,010	0	8,010	8,010	0	8,010	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	42,033	0	42,033	0	0	0	42,033	0	42,033
99 407414	Regulatory Credits-Deferral-FISERVE	(344,292)	0	(344,292)	(275,672)	0	(275,672)	(68,620)	0	(68,620)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,915,836)	0	(2,915,836)	(2,915,836)	0	(2,915,836)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,105,967)	0	(1,105,967)	0	0	0	(1,105,967)	0	(1,105,967)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(802,432)	0	(802,432)	(802,432)	0	(802,432)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	381,656	1,027,996	1,409,652	289,477	746,253	1,035,730	92,179	281,743	373,922
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	267,802	13,760,749	14,028,551	571,727	9,986,495	10,558,222	(303,925)	3,774,254	3,470,329
	TOTAL ADMIN & GENERAL EXPENSES	3,595,502	37,784,667	41,380,169	3,099,915	27,426,177	30,526,092	495,587	10,358,490	10,854,077
	TOTAL EXPENSES BEFORE FIT	196,915,349	56,600,198	253,515,547	141,780,230	40,287,453	182,067,683	55,135,119	16,312,745	71,447,864
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,624,339			22,872,040			15,752,299
G-FIT	FEDERAL INCOME TAX			(2,194,059)			(1,908,892)			(285,167)
G-FIT	DEFERRED FEDERAL INCOME TAX			5,493,403			3,408,688			2,084,715
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(9,396)			(7,575)			(1,821)
	GAS NET OPERATING INCOME (LOSS)			35,334,391			21,379,819			13,954,572

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.161%	33.839%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.013%	26.987%
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 September 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	(371,132)	221,308	(149,824)	55,070	160,654	215,724	(426,202)	60,654	(365,548)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	2,997,600	0	2,997,600	1,502,400	0	1,502,400
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	733,516	0	733,516	695,191	0	695,191	38,325	0	38,325
4	495329	Amortization Res Decoupling Deferral	(583,767)	0	(583,767)	(80,946)	0	(80,946)	(502,821)	0	(502,821)
4	495338	Non-Res Decoupling Deferred Rev	592,834	0	592,834	564,712	0	564,712	28,122	0	28,122
4	495339	Amortization Non-Res Decoupling	(757,896)	0	(757,896)	(906,016)	0	(906,016)	148,120	0	148,120
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	4,113,555	221,308	4,334,863	3,325,611	160,654	3,486,265	787,944	60,654	848,598

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 September 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	98,477,696	0	98,477,696	66,025,792	0	66,025,792	32,451,904	0	32,451,904
1	804001	Pipeline Demand Costs	26,949,162	0	26,949,162	18,518,273	0	18,518,273	8,430,889	0	8,430,889
1	804002	Transport Variable Charges	327,248	0	327,248	224,861	0	224,861	102,387	0	102,387
6	804010	Gas Costs - Fixed Hedge	35,598	0	35,598	18,803	0	18,803	16,795	0	16,795
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	341,623	0	341,623	227,688	0	227,688	113,935	0	113,935
6	804018	Merchandise Processing Fee	114,032	0	114,032	75,730	0	75,730	38,302	0	38,302
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	(1,622,961)	0	(1,622,961)	(1,073,909)	0	(1,073,909)	(549,052)	0	(549,052)
6	804700	Gas Costs - Offsystem Bookout	65,098	0	65,098	44,036	0	44,036	21,062	0	21,062
6	804711	Gas Costs - Offsystem Bookout Offset	(65,098)	0	(65,098)	(44,036)	0	(44,036)	(21,062)	0	(21,062)
6	804730	Gas Costs - Intracompany LDC Gas	10,523,267	0	10,523,267	7,038,370	0	7,038,370	3,484,897	0	3,484,897
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,365,784)	0	(4,365,784)	(693,103)	0	(693,103)	(3,672,681)	0	(3,672,681)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	199,393	0	199,393	149,298	0	149,298	50,095	0	50,095
		TOTAL PURCHASED GAS COSTS	130,979,274	0	130,979,274	90,511,803	0	90,511,803	40,467,471	0	40,467,471

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	67.833%	32.167%
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 September 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	189,265	100,302	289,567	134,242	66,361	200,603	55,023	33,941	88,964
99	908600	Public Purpose Tariff Rider Expense Offset	9,655,030	0	9,655,030	8,240,294	0	8,240,294	1,414,736	0	1,414,736
99	908610	Limited Income Tax Refund Program	14,998	0	14,998	14,998	0	14,998	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(65,221)	0	(65,221)	(55,815)	0	(55,815)	(9,406)	0	(9,406)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,794,072	100,302	9,894,374	8,333,719	66,361	8,400,080	1,460,353	33,941	1,494,294

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.161%	33.839%
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 September 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.10%	54.10%
2	Cost of Debt		4.909%	4.906%
	Total Cost of Debt		2.656%	2.654%
	Total Weighted Cost		2.656%	2.654%
G-APL	Net Rate Base	609,584,752	431,225,351	178,359,401
	Interest Deduction for FIT Calculation	16,187,004	11,453,345	4,733,659
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 September 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	292,139,886	204,939,723	87,200,163
G-OPS	Operating & Maintenance Expense	201,677,046	142,955,139	58,721,907
G-OPS	Book Deprec/Amort and Reg Amortizations	32,602,340	23,242,477	9,359,863
G-OTX	Taxes Other than FIT	19,236,161	15,870,067	3,366,094
	Net Operating Income Before FIT	38,624,339	22,872,040	15,752,299
G-INT	Less: Interest Expense	16,187,004	11,453,345	4,733,659
G-OTX	Less: Idaho ITC Deferral & Amortization	(42,612)	0	(42,612)
G-SCM	Schedule M Adjustments	(32,842,622)	(20,508,657)	(12,333,965)
	Taxable Net Operating Income	(10,447,899)	(9,089,962)	(1,357,937)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,194,059)	(1,908,892)	(285,167)
G-DTE	Deferred FIT	5,493,403	3,408,688	2,084,715
99	411400 Amortized Investment Tax Credit	(9,396)	(7,575)	(1,821)
	Total FIT/Deferred FIT & ITC	3,289,948	1,492,221	1,797,727
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended September 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	21,955,413	13,260,722	35,216,135	15,745,141	9,599,322	25,344,463	6,210,272	3,661,400	9,871,672
12	997001	Contributions In Aid of Construction	0	635,798	635,798	0	449,528	449,528	0	186,270	186,270
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	760,961	760,961	0	538,022	538,022	0	222,939	222,939
99	997010	Deferred Gas Credit and Refunds	(4,166,392)	0	(4,166,392)	(543,805)	0	(543,805)	(3,622,587)	0	(3,622,587)
12	997016	Redemption Expense Amortization	0	208,677	208,677	0	147,541	147,541	0	61,136	61,136
99	997018	DSM Tariff Rider	(430,808)	0	(430,808)	113,835	0	113,835	(544,643)	0	(544,643)
12	997020	FAS87 Current Pension Accrual	0	(2,982,858)	(2,982,858)	0	(2,108,970)	(2,108,970)	0	(873,888)	(873,888)
12	997027	Customer Uncollectibles	0	1,822,648	1,822,648	0	1,288,667	1,288,667	0	533,981	533,981
99	997031	Decoupling Mechanism	15,312	0	15,312	(272,941)	0	(272,941)	288,253	0	288,253
12	997032	Interest Rate Swaps	0	(6,338,923)	(6,338,923)	0	(4,481,809)	(4,481,809)	0	(1,857,114)	(1,857,114)
12	997035	Leases	0	15,672	15,672	0	11,377	11,377	0	4,295	4,295
12	997048	AFUDC	0	(1,700,252)	(1,700,252)	0	(1,202,129)	(1,202,129)	0	(498,123)	(498,123)
12	997049	Tax Depreciation	0	(49,914,007)	(49,914,007)	0	(35,290,700)	(35,290,700)	0	(14,623,307)	(14,623,307)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(167,064)	0	(167,064)	(157,658)	0	(157,658)	(9,406)	0	(9,406)
12	997080	Book Transportation Depreciation	0	(520,774)	(520,774)	0	(368,203)	(368,203)	0	(152,571)	(152,571)
12	997081	Deferred Compensation	0	160,627	160,627	0	113,568	113,568	0	47,059	47,059
4	997082	Meal Disallowances	0	140,726	140,726	0	102,157	102,157	0	38,569	38,569
12	997083	Paid Time Off	0	414,859	414,859	0	293,318	293,318	0	121,541	121,541
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	(4,233,772)	(4,233,772)	0	(2,993,404)	(2,993,404)	0	(1,240,368)	(1,240,368)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	42,033	0	42,033	0	0	0	42,033	0	42,033
99	997105	WA Nat Gas Line Extension	1,233,155	0	1,233,155	1,233,155	0	1,233,155	0	0	0
99	997107	MDM System	(3,576,111)	0	(3,576,111)	(3,576,111)	0	(3,576,111)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(118,926)	0	(118,926)	(27,191)	0	(27,191)	(91,735)	0	(91,735)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(50,023)	(50,023)	0	(20,728)	(20,728)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,489	134,489	0	95,088	95,088	0	39,401	39,401
12	997115	AFUDC Equity DFIR Deferral	231,337	0	231,337	123,411	0	123,411	107,926	0	107,926
12	997118	Depreciation Study Deferral	447,132	0	447,132	0	0	0	447,132	0	447,132
12	997119	AFUDC Tax CPI	0	976,842	976,842	0	690,657	690,657	0	286,185	286,185
12	997120	Transportation Tax Disallowance	0	27,580	27,580	0	19,500	19,500	0	8,080	8,080
12	997125	COVID-19	(1,105,967)	0	(1,105,967)	0	0	0	(1,105,967)	0	(1,105,967)
		TOTAL SCHEDULE M ADJUSTMENTS	14,359,114	(47,201,736)	(32,842,622)	12,637,836	(33,146,493)	(20,508,657)	1,721,278	(14,055,243)	(12,333,965)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.161%	33.839%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.833%	32.167%
G-ALL	11	Book Depreciation	100.000%	70.935%	29.065%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.703%	29.297%
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 September 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,018,951	2,841,519	1,177,432
99	410100	Deferred Federal Income Tax Exp	2,897,268	1,880,992	1,016,276
		SUBTOTAL	6,916,219	4,722,511	2,193,708
12	411100	Deferred Federal Income Tax Expense - Allocated	(120,852)	(85,446)	(35,406)
99	411100	Deferred Federal Income Tax Exp	(1,301,964)	(1,228,377)	(73,587)
		SUBTOTAL	(1,422,816)	(1,313,823)	(108,993)
		Total Deferred Federal Income Tax Expense	5,493,403	3,408,688	2,084,715

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.703%	29.297%
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 September 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	6,089,958	0	6,089,958	6,089,958	0	6,089,958	0	0	0
99	408120	Municipal Occupation & License Tax	6,654,963	0	6,654,963	5,505,754	0	5,505,754	1,149,209	0	1,149,209
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,759,445	0	4,759,445	2,981,793	0	2,981,793	1,777,652	0	1,777,652
99	409100	State Income Tax	(9,193)	96	(9,097)	0	70	70	(9,193)	26	(9,167)
99	411410	State Income Tax-ITC Deferred	(38,763)	0	(38,763)	0	0	0	(38,763)	0	(38,763)
99	411420	State Income Tax-ITC Amortization	(3,849)	0	(3,849)	0	0	0	(3,849)	0	(3,849)
		TOTAL DISTRIBUTION TAX	17,452,561	96	17,452,657	14,577,505	70	14,577,575	2,875,056	26	2,875,082
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	381,656	1,027,996	1,409,652	289,477	746,253	1,035,730	92,179	281,743	373,922
		TOTAL A&G TAX	381,656	1,027,996	1,409,652	289,477	746,253	1,035,730	92,179	281,743	373,922
		TOTAL TAXES OTHER THAN FIT	17,834,217	1,401,944	19,236,161	14,866,982	1,003,085	15,870,067	2,967,235	398,859	3,366,094

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 September 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)	1,795,800	1,336,559	3,132,359	1,022,056	970,248	1,992,304	773,744	366,311	1,140,055
4	3031XX	Misc Intangible IT Plant (3031XX)	4,223,575	53,465,722	57,689,297	4,214,256	38,812,371	43,026,627	9,319	14,653,351	14,662,670
		TOTAL INTANGIBLE PLANT	6,019,375	54,802,281	60,821,656	5,236,312	39,782,619	45,018,931	783,063	15,019,662	15,802,725
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,290,439	1,290,439	0	918,074	918,074	0	372,365	372,365
1	351XXX	Structures & Improvements	0	1,871,570	1,871,570	0	1,285,394	1,285,394	0	586,176	586,176
1	352XXX	Wells	0	22,021,372	22,021,372	0	15,124,278	15,124,278	0	6,897,094	6,897,094
1	353000	Lines	0	1,932,864	1,932,864	0	1,327,491	1,327,491	0	605,373	605,373
1	354000	Compressor Station Equipment	0	14,088,277	14,088,277	0	9,675,829	9,675,829	0	4,412,448	4,412,448
1	355000	Measuring & Regulating Equipment	0	954,870	954,870	0	655,805	655,805	0	299,065	299,065
1	356000	Purification Equipment	0	527,464	527,464	0	362,262	362,262	0	165,202	165,202
1	357000	Other Equipment	0	2,001,293	2,001,293	0	1,374,488	1,374,488	0	626,805	626,805
		TOTAL UNDERGROUND STORAGE PLANT	0	44,688,149	44,688,149	0	30,723,621	30,723,621	0	13,964,528	13,964,528
		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	586,966	0	586,966	455,600	0	455,600	131,366	0	131,366
6	375000	Structures & Improvements	1,403,777	0	1,403,777	820,073	0	820,073	583,704	0	583,704
6	376000	Mains	389,402,881	2,518,190	391,921,071	258,160,734	1,708,164	259,868,898	131,242,147	810,026	132,052,173
6	378000	Measuring & Reg Station Equip-General	6,665,996	(88)	6,665,908	4,179,426	(60)	4,179,366	2,486,570	(28)	2,486,542
6	379000	Measuring & Reg Station Equip-City Gate	6,361,292	0	6,361,292	1,877,093	0	1,877,093	4,484,199	0	4,484,199
6	380000	Services	282,153,188	0	282,153,188	193,693,568	0	193,693,568	88,459,620	0	88,459,620
6	381XXX	Meters	100,571,850	0	100,571,850	69,822,379	0	69,822,379	30,749,471	0	30,749,471
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	3,875,682	0	3,875,682	2,917,695	0	2,917,695	957,987	0	957,987
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	791,110,227	2,518,102	793,628,329	531,990,493	1,708,104	533,698,597	259,119,734	809,998	259,929,732
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,308,337	2,582,047	5,890,384	3,209,161	1,874,385	5,083,546	99,176	707,662	806,838
4	390XXX	Structures & Improvements	30,159,654	28,345,138	58,504,792	28,435,096	20,576,586	49,011,682	1,724,558	7,768,552	9,493,110
4	391XXX	Office Furniture & Equipment	1,739,176	18,827,131	20,566,307	1,733,804	13,667,179	15,400,983	5,372	5,159,952	5,165,324
4	392XXX	Transportation Equipment	12,701,270	4,454,390	17,155,660	9,781,741	3,233,575	13,015,316	2,919,529	1,220,815	4,140,344
4	393000	Stores Equipment	199,570	992,340	1,191,910	148,130	720,369	868,499	51,440	271,971	323,411
4	394000	Tools, Shop & Garage Equipment	2,489,127	6,839,840	9,328,967	1,981,579	4,965,245	6,946,824	507,548	1,874,595	2,382,143
4	395XXX	Laboratory Equipment	67,298	564,072	631,370	67,298	409,477	476,775	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,569,798	1,076,089	4,645,887	2,600,515	781,165	3,381,680	969,283	294,924	1,264,207
4	397XXX	Communications Equipment	4,141,108	14,389,992	18,531,100	2,965,788	10,446,127	13,411,915	1,175,320	3,943,865	5,119,185
4	398000	Miscellaneous Equipment	1,945	137,801	139,746	0	100,034	100,034	1,945	37,767	39,712
		TOTAL GENERAL PLANT	58,377,283	78,208,840	136,586,123	50,923,112	56,774,142	107,697,254	7,454,171	21,434,698	28,888,869

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 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			855,506,885	180,217,372	1,035,724,257	588,149,917	128,988,486	717,138,403	267,356,968	51,228,886	318,585,854
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,317,636)	(17,317,636)	0	(11,893,752)	(11,893,752)	0	(5,423,884)	(5,423,884)
G-ADEP		Distribution Plant	(236,135,216)	(1,865,411)	(238,000,627)	(150,409,444)	(1,265,364)	(151,674,808)	(85,725,772)	(600,047)	(86,325,819)
G-ADEP		General Plant	(14,446,773)	(23,916,295)	(38,363,068)	(10,805,772)	(17,361,556)	(28,167,328)	(3,641,001)	(6,554,739)	(10,195,740)
TOTAL ACCUMULATED DEPRECIATION			(250,581,989)	(43,099,342)	(293,681,331)	(161,215,216)	(30,520,672)	(191,735,888)	(89,366,773)	(12,578,670)	(101,945,443)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(366,239)	(840,763)	(1,207,002)	(247,135)	(610,335)	(857,470)	(119,104)	(230,428)	(349,532)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,253,832)	(20,869,137)	(22,122,969)	(1,245,082)	(15,149,532)	(16,394,614)	(8,750)	(5,719,605)	(5,728,355)
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			(1,620,071)	(21,709,897)	(23,329,968)	(1,492,217)	(15,759,865)	(17,252,082)	(127,854)	(5,950,032)	(6,077,886)
TOTAL ACCUMULATED DEPR/AMORT			(252,202,060)	(64,809,239)	(317,011,299)	(162,707,433)	(46,280,537)	(208,987,970)	(89,494,627)	(18,528,702)	(108,023,329)
NET GAS UTILITY PLANT before DFIT			603,304,825	115,408,133	718,712,958	425,442,484	82,707,949	508,150,433	177,862,341	32,700,184	210,562,525
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,071,195)	(112,071,195)	0	(79,237,697)	(79,237,697)	0	(32,833,498)	(32,833,498)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,968,833)	(17,968,833)	0	(13,040,662)	(13,040,662)	0	(4,928,171)	(4,928,171)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(476,579)	(476,579)	0	(345,963)	(345,963)	0	(130,616)	(130,616)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(8,064)	(8,064)	0	(5,854)	(5,854)	0	(2,210)	(2,210)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(338,955)	(338,955)	0	(239,651)	(239,651)	0	(99,304)	(99,304)
TOTAL ACCUMULATED DFIT			0	(130,863,626)	(130,863,626)	0	(92,869,827)	(92,869,827)	0	(37,993,799)	(37,993,799)
NET GAS UTILITY PLANT			603,304,825	(15,455,493)	587,849,332	425,442,484	(10,161,878)	415,280,606	177,862,341	(5,293,615)	172,568,726

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%	67.833%	32.167%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.703%	29.297%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended September 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	603,304,825	(15,455,493)	587,849,332	425,442,484	(10,161,878)	415,280,606	177,862,341	(5,293,615)	172,568,726
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,996,578)	0	(2,996,578)	(2,996,578)	0	(2,996,578)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,125,137	1,961,576	3,086,713	802,954	1,423,967	2,226,921	322,183	537,609	859,792
4	182318	Accumulated Amortization - AFUDC	(143,428)	(255,487)	(398,915)	(97,503)	(185,351)	(282,854)	(45,925)	(70,136)	(116,061)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,374,212	9,374,212	0	6,438,209	6,438,209	0	2,936,003	2,936,003
1	164115	Gas Inventory--Clay Basin	0	153,060	153,060	0	111,111	111,111	0	41,949	41,949
4	252000	Customer Advances	(1,665)	(3,871)	(5,536)	(1,412)	(2,810)	(4,222)	(253)	(1,061)	(1,314)
99	235199	Customer Deposits	(596,427)	0	(596,427)	(596,427)	0	(596,427)	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	9,990,099	0	9,990,099	9,990,099	0	9,990,099	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,097,921)	0	(2,097,921)	(2,097,921)	0	(2,097,921)	0	0	0
C-WKC		Working Capital	(504,351)	0	(504,351)	(779,688)	0	(779,688)	275,337	0	275,337
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,774,866	16,960,554	21,735,420	4,223,524	11,721,221	15,944,745	551,342	5,239,333	5,790,675
		NET RATE BASE	608,079,691	1,505,061	609,584,752	429,666,008	1,559,343	431,225,351	178,413,683	(54,282)	178,359,401

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 September 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)	3,193,280	3,193,280											
	Steam (ED-ID)	4,234,208	4,234,208											
	Steam (ED-WA)	7,736,860	7,736,860											
	Hydro (ED-AN)	14,081,987	14,081,987											
	Other (ED-AN)	10,647,852	10,647,852											
Total Electric Production		39,894,187	39,894,187											
Electric Transmission														
	ED-AN	15,557,250	15,557,250											
	ED-ID	986,527	986,527											
	ED-WA	508,188	508,188											
Total Electric Transmission		17,051,965	17,051,965											
Electric Distribution														
	ED-AN	78,428	78,428											
	ED-ID	16,977,189	16,977,189											
	ED-WA	32,130,654	32,130,654											
Total Electric Distribution		49,186,271	49,186,271											
Gas Underground Storage														
1	GD-AN	621,082		621,082		621,082	621,082		426,559	426,559		194,523	194,523	
	GD-OR	115,578		115,578										
Total Gas Underground Storage		736,660		621,082		621,082	621,082		426,559	426,559		194,523	194,523	
Gas Distribution														
6	GD-AN	57,372		57,372		57,372	57,372		38,917	38,917		18,455	18,455	
	GD-ID	6,050,478		6,050,478	6,050,478	6,050,478	6,050,478				6,050,478		6,050,478	
	GD-WA	13,254,509		13,254,509	13,254,509	13,254,509	13,254,509	13,254,509						
	GD-OR	9,060,816		9,060,816										
Total Gas Distribution		28,423,175		19,362,359	19,304,987	57,372	19,362,359	13,254,509	38,917	13,293,426	6,050,478	18,455	6,068,933	
General Plant														
	ED-AN	2,922,033	2,922,033											
	ED-ID	472,801	472,801											
	ED-WA	895,724	895,724											
7,4	CD-AA	23,511,716	16,416,585	4,909,482	2,185,649	4,909,482	4,909,482		3,563,940	3,563,940		1,345,542	1,345,542	
9,4	CD-AN	647,504	500,630	146,874		146,874	146,874		106,620	106,620		40,254	40,254	
9	CD-ID	473,341	365,973	107,368		107,368	107,368				107,368		107,368	
9	CD-WA	2,068,365	1,599,198	469,167		469,167	469,167	469,167		469,167				
8,4	GD-AA	373,512		257,843	115,669	257,843	257,843		187,176	187,176		70,667	70,667	
4	GD-AN	31,925		31,925		31,925	31,925		23,175	23,175		8,750	8,750	
	GD-ID	36,277		36,277		36,277	36,277				36,277		36,277	
	GD-WA	1,143,267		1,143,267		1,143,267	1,143,267	1,143,267		1,143,267				
	GD-OR	219,439		219,439										
Total General Plant		32,795,904	23,172,944	7,102,203	2,520,757	1,756,079	5,346,124	7,102,203	1,612,434	3,880,911	5,493,345	143,645	1,465,213	1,608,858
Total Depreciation Expense		168,088,162	129,305,367	27,085,644	11,697,151	21,061,066	6,024,578	27,085,644	14,866,943	4,346,387	19,213,330	6,194,123	1,678,191	7,872,314

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	67.833%		32.167%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended September 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	902,745	902,745												
Misc Intangible Plt (303000) ED-AN	229,133	229,133												
Total Production/Transmission	1,131,878	1,131,878												
Distribution														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	3,688	3,688												
Total Distribution	27,841	27,841												
General Plant - 303000														
7,4 CD-AA	412,655	288,128	86,167	38,360		86,167	86,167		62,551	62,551		23,616	23,616	
9,4 CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605	
GD-ID	14,527		14,527		14,527		14,527				14,527		14,527	
GD-WA	24,822		24,822		24,822		24,822	24,822		24,822				
GD-OR	6,940			6,940										
Total General Plant - 303000	468,674	295,651	127,723	45,300	39,349	88,374	127,723	24,822	64,153	88,975	14,527	24,221	38,748	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	33,864,208	23,645,006	7,071,185	3,148,017		7,071,185	7,071,185		5,133,185	5,133,185		1,938,000	1,938,000	
9,4 CD-AN	92,433	71,467	20,966			20,966	20,966		15,220	15,220		5,746	5,746	
9,4 CD-ID	7,151	5,529	1,622		1,622		1,622				1,622		1,622	
9,4 CD-WA	3,762,181	2,908,805	853,376		853,376		853,376	853,376		853,376			0	
ED-AN	3,037,009	3,037,009												
ED-ID	(59)	(59)												
ED-WA	200,369	200,369												
8,4 GD-AA	80,583		55,628	24,955		55,628	55,628		40,382	40,382		15,246	15,246	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	41,043,875	29,868,126	8,002,777	3,172,972	854,998	7,147,779	8,002,777	853,376	5,188,787	6,042,163	1,622	1,958,992	1,960,614	
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	47,246	47,246												
GD-OR	0			0										
Total General Plant- 390200, 396200	47,207	47,219	(8)	(4)	(8)	(8)	(8)	(6)	(6)	(6)	(2)	(2)	(2)	
Total Amortization Expense	42,719,475	31,370,715	8,130,492	3,218,268	894,347	7,236,145	8,130,492	878,198	5,252,934	6,131,132	16,149	1,983,211	1,999,360	

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 Rat	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,762,037)	(71,762,037)											
	Steam (ED-ID)	(86,281,262)	(86,281,262)											
	Steam (ED-WA)	(159,813,444)	(159,813,444)											
	Hydro (ED-AN)	(148,340,257)	(148,340,257)											
	Other (ED-AN)	(141,329,436)	(141,329,436)											
Total Electric Production		(607,526,436)	(607,526,436)											
Electric Transmission														
	ED-AN	(209,169,075)	(209,169,075)											
	ED-ID	(8,858,210)	(8,858,210)											
	ED-WA	(15,356,671)	(15,356,671)											
Total Electric Transmission		(233,383,956)	(233,383,956)											
Electric Distribution														
	ED-AN	(266,979)	(266,979)											
	ED-ID	(235,720,459)	(235,720,459)											
	ED-WA	(364,304,792)	(364,304,792)											
Total Electric Distribution		(600,292,230)	(600,292,230)											
Gas Underground Storage														
1	GD-AN	(17,317,636)		(17,317,636)		(17,317,636)	(17,317,636)		(11,893,752)	(11,893,752)		(5,423,884)	(5,423,884)	
	GD-OR	(1,307,334)		(1,307,334)										
Total Gas Underground Storage		(18,624,970)		(17,317,636)	(1,307,334)	(17,317,636)	(17,317,636)		(11,893,752)	(11,893,752)		(5,423,884)	(5,423,884)	
Gas Distribution														
6	GD-AN	(1,865,411)	(1,865,411)			(1,865,411)	(1,865,411)		(1,265,364)	(1,265,364)		(600,047)	(600,047)	
	GD-ID	(85,725,772)	(85,725,772)			(85,725,772)	(85,725,772)					(85,725,772)	(85,725,772)	
	GD-WA	(150,409,444)	(150,409,444)			(150,409,444)	(150,409,444)	(150,409,444)		(150,409,444)				
	GD-OR	(120,055,050)		(120,055,050)										
Total Gas Distribution		(358,055,677)		(238,000,627)	(120,055,050)	(236,135,216)	(1,865,411)	(238,000,627)	(150,409,444)	(1,265,364)	(151,674,808)	(85,725,772)	(600,047)	(86,325,819)
General Plant														
	ED-AN	(36,313,038)	(36,313,038)											
	ED-ID	(11,400,659)	(11,400,659)											
	ED-WA	(20,698,496)	(20,698,496)											
7,4	CD-AA	(82,697,309)	(57,741,742)	(17,268,025)	(7,687,542)		(17,268,025)	(17,268,025)		(12,535,377)	(12,535,377)		(4,732,648)	
9,4	CD-AN	(8,255,938)	(6,383,244)	(1,872,694)			(1,872,694)	(1,872,694)		(1,359,445)	(1,359,445)		(513,249)	
9	CD-ID	(6,555,504)	(5,068,519)	(1,486,985)			(1,486,985)	(1,486,985)				(1,486,985)	(1,486,985)	
9	CD-WA	(6,188,191)	(4,784,524)	(1,403,667)			(1,403,667)	(1,403,667)	(1,403,667)					
8,4	GD-AA	(1,948,969)		(1,345,412)	(603,557)		(1,345,412)	(1,345,412)		(976,675)	(976,675)		(368,737)	
4	GD-AN	(3,430,164)		(3,430,164)			(3,430,164)	(3,430,164)		(2,490,059)	(2,490,059)		(940,105)	
	GD-ID	(2,154,016)		(2,154,016)			(2,154,016)	(2,154,016)				(2,154,016)	(2,154,016)	
	GD-WA	(9,402,105)		(9,402,105)			(9,402,105)	(9,402,105)	(9,402,105)					
	GD-OR	(5,071,702)		(5,071,702)										
Total General Plant		(194,116,091)	(142,390,222)	(38,363,068)	(13,362,801)	(14,446,773)	(23,916,295)	(38,363,068)	(10,805,772)	(17,361,556)	(28,167,328)	(3,641,001)	(6,554,739)	(10,195,740)
Total Accumulated Depreciation		(2,011,999,360)	(1,583,592,844)	(293,681,331)	(134,725,185)	(250,581,989)	(43,099,342)	(293,681,331)	(161,215,216)	(30,520,672)	(191,735,888)	(89,366,773)	(12,578,670)	(101,945,443)

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	67.833%	32.167%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended September 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	(13,126,155)	(13,126,155)											
Misc Intangible Plt (303000)	ED-AN	(2,129,558)	(2,129,558)											
Total Production/Transmission		(15,255,713)	(15,255,713)											
Distribution														
Franchises (302000)	ED-WA	(209,495)	(209,495)											
Misc Intangible Plt (303000)	ED-WA	(50,318)	(50,318)											
Total Distribution		(259,813)	(259,813)											
General Plant - 303000														
7,4	CD-AA	(3,897,548)	(2,721,385)	(813,847)	(362,316)		(813,847)	(813,847)		(590,796)	(590,796)		(223,051)	(223,051)
9,4	CD-AN	(118,659)	(91,743)	(26,916)			(26,916)	(26,916)		(19,539)	(19,539)		(7,377)	(7,377)
	GD-ID	(119,104)		(119,104)			(119,104)	(119,104)				(119,104)		(119,104)
	GD-WA	(247,135)		(247,135)			(247,135)	(247,135)	(247,135)		(247,135)			
	GD-OR	(103,839)			(103,839)									
Total General Plant - 303000		(4,486,285)	(2,813,128)	(1,207,002)	(466,155)	(366,239)	(840,763)	(1,207,002)	(247,135)	(610,335)	(857,470)	(119,104)	(230,428)	(349,532)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(98,849,053)	(69,019,374)	(20,640,671)	(9,189,008)		(20,640,671)	(20,640,671)		(14,983,682)	(14,983,682)		(5,656,989)	(5,656,989)
9,4	CD-AN	(128,137)	(99,072)	(29,065)			(29,065)	(29,065)		(21,099)	(21,099)		(7,966)	(7,966)
9	CD-ID	(38,576)	(29,826)	(8,750)			(8,749)	(8,749)	1		1	(8,750)		(8,750)
9	CD-WA	(5,489,057)	(4,243,974)	(1,245,083)			(1,245,083)	(1,245,083)	(1,245,083)		(1,245,083)	0		0
	ED-AN	(6,503,842)	(6,503,842)											
	ED-ID	149	149											
	ED-WA	(176,289)	(176,289)											
8,4	GD-AA	(288,853)		(199,401)	(89,452)		(199,401)	(199,401)		(144,751)	(144,751)		(54,650)	(54,650)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(111,473,658)	(80,072,228)	(22,122,970)	(9,278,460)	(1,253,832)	(20,869,137)	(22,122,969)	(1,245,082)	(15,149,532)	(16,394,614)	(8,750)	(5,719,605)	(5,728,355)
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		0			
4	ED-AN	(203,924)	(203,924)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(203,911)	(203,915)	3	1	0	3	3	0	2	2	0	1	1
Total Accumulated Amortization		(131,679,380)	(98,604,797)	(23,329,969)	(9,744,614)	(1,620,071)	(21,709,897)	(23,329,968)	(1,492,217)	(15,759,865)	(17,252,082)	(127,854)	(5,950,032)	(6,077,886)

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 September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,007,792	0	0	0	0	3,007,792	0	0	0	3,007,792	0	0	0
99		GD-OR / AS	845,844	0	0	0	0	0	0	0	0	845,844	0	845,844	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,642,688	0	0	8,129,274	8,129,274	0	0	2,431,110	2,431,110	0	1,082,304	1,082,304	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	17,994,090	808,699	700,328	8,666,530	10,175,557	3,209,162	99,176	2,582,047	5,890,385	845,844	1,082,304	1,928,148	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,482,239	1,142,555	2,700,672	4,639,012	8,482,239	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,685,822	0	0	0	0	25,685,822	0	0	25,685,822	0	0	0	
99		GD-OR / AS	3,854,356	0	0	0	0	0	0	0	0	3,854,356	0	3,854,356	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	124,107,573	0	0	86,655,631	86,655,631	0	0	25,914,902	25,914,902	0	11,537,040	11,537,040	
9		CD-WA / ID / AN	30,437,187	9,371,142	5,878,307	8,283,671	23,533,120	2,749,274	1,724,558	2,430,235	6,904,067	0	0	0	
		TOTAL ACCOUNT	192,567,177	10,513,697	8,578,979	99,578,314	118,670,990	28,435,096	1,724,558	28,345,137	58,504,791	3,854,356	11,537,040	15,391,396	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,419,717	(29,377)	7,521	1,441,573	1,419,717	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	461,556	0	0	0	0	461,556	0	0	461,556	0	0	0	
99		GD-OR / AS	12,120	0	0	0	0	0	0	0	0	12,120	0	12,120	
8		GD-AA	331,113	0	0	0	0	0	0	228,574	228,574	0	102,539	102,539	
7		CD-AA	88,772,000	0	0	61,983,274	61,983,274	0	0	18,536,481	18,536,481	0	8,252,245	8,252,245	
9		CD-WA / ID / AN	5,906,163	4,336,568	18,311	211,589	4,566,468	1,272,248	5,372	62,075	1,339,695	0	0	0	
		TOTAL ACCOUNT	96,902,669	4,307,191	25,832	63,636,436	67,969,459	1,733,804	5,372	18,827,130	20,566,306	12,120	8,354,784	8,366,904	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,290,126	23,870,508	10,136,254	16,283,364	50,290,126	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,955,072	0	0	0	0	9,228,890	2,670,369	2,055,813	13,955,072	0	0	0	
99		GD-OR / AS	4,168,349	0	0	0	0	0	0	0	0	4,168,349	0	4,168,349	
8		GD-AA	82,535	0	0	0	0	0	0	56,976	56,976	0	25,559	25,559	
7		CD-AA	7,381,491	0	0	5,153,979	5,153,979	0	0	1,541,329	1,541,329	0	686,183	686,183	
9		CD-WA / ID / AN	7,063,801	1,884,439	849,283	2,727,797	5,461,519	552,850	249,160	800,272	1,602,282	0	0	0	
		TOTAL ACCOUNT	82,941,374	25,754,947	10,985,537	24,165,140	60,905,624	9,781,740	2,919,529	4,454,390	17,155,659	4,168,349	711,742	4,880,091	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 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	388,706	286	393	388,027	388,706	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	71,381	0	0	0	0	71,381	0	0	0	71,381	0	0	0
99		GD-OR / AS	21,915	0	0	0	0	0	0	0	0	21,915	0	21,915	
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	4,939,951	261,607	175,337	3,382,478	3,819,422	76,749	51,440	992,340	1,120,529	0	0	0	
		TOTAL ACCOUNT	5,421,953	261,893	175,730	3,770,505	4,208,128	148,130	51,440	992,340	1,191,910	21,915	0	21,915	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,912,286	697,594	201,434	5,013,258	5,912,286	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,777,282	0	0	0	0	1,979,225	288,470	509,587	2,777,282	0	0	0	
99		GD-OR / AS	924,898	0	0	0	0	0	0	0	0	924,898	0	924,898	
8		GD-AA	5,074,438	0	0	0	0	0	0	3,502,986	3,502,986	0	1,571,452	1,571,452	
7		CD-AA	13,195,738	0	0	9,213,660	9,213,660	0	0	2,755,402	2,755,402	0	1,226,676	1,226,676	
9		CD-WA / ID / AN	1,293,025	8,025	746,744	244,960	999,729	2,354	219,077	71,865	293,296	0	0	0	
		TOTAL ACCOUNT	29,177,667	705,619	948,178	14,471,878	16,125,675	1,981,579	507,547	6,839,840	9,328,966	924,898	2,798,128	3,723,026	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,893	0	0	116,893	116,893	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	116,893	0	0	116,893	116,893	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,761,840	345,990	13,580	1,402,270	1,761,840	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	162,215	0	0	0	0	67,298	0	94,917	162,215	0	0	0	
99		GD-OR / AS	22,715	0	0	0	0	0	0	0	0	22,715	0	22,715	
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	3,720,456	345,990	13,580	2,497,454	2,857,024	67,298	0	564,073	631,371	22,715	209,346	232,061	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 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	31,842,775	13,962,727	9,465,820	8,414,228	31,842,775	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,197,441	0	0	0	0	2,527,003	849,849	820,589	4,197,441	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	1,490,517	250,572	407,101	494,750	1,152,423	73,512	119,434	145,148	338,094	0	0	0	
		TOTAL ACCOUNT	38,103,046	14,213,299	9,872,921	9,277,978	33,364,198	2,600,515	969,283	1,076,089	4,645,887	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,835,755	11,734,589	6,164,888	31,936,278	49,835,755	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,073,698	0	0	0	0	744,018	327,971	1,709	1,073,698	0	0	0	
99		GD-OR / AS	1,110,712	0	0	0	0	0	0	0	0	1,110,712	0	1,110,712	
8		GD-AA	643,371	0	0	0	0	0	0	444,132	444,132	0	199,239	199,239	
7		CD-AA	63,805,385	0	0	44,550,834	44,550,834	0	0	13,323,202	13,323,202	0	5,931,349	5,931,349	
9		CD-WA / ID / AN	16,267,992	7,573,099	2,888,264	2,116,561	12,577,924	2,221,770	847,349	620,949	3,690,068	0	0	0	
		TOTAL ACCOUNT	132,736,913	19,307,688	9,053,152	78,603,673	106,964,513	2,965,788	1,175,320	14,389,992	18,531,100	1,110,712	6,130,588	7,241,300	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	233,994	0	6,846	227,148	233,994	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	659,934	0	0	460,786	460,786	0	0	137,801	137,801	0	61,347	61,347	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	904,869	0	13,475	687,934	701,409	0	1,945	137,801	139,746	2,367	61,347	63,714	
		TOTAL GENERAL PLANT	600,587,107	76,219,023	40,367,712	305,472,735	422,059,470	50,923,112	7,454,170	78,208,839	136,586,121	11,007,110	30,934,406	41,941,516	

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 September 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	10,779,678	359,648	0	10,420,030	10,779,678	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,795,800	0	0	0	0	1,022,056	773,744	0	1,795,800	0	0	
99		GD-OR / AS	410,315	0	0	0	0	0	0	0	0	410,315	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,190,032	0	0	4,322,066	4,322,066	0	0	1,292,541	1,292,541	0	575,425	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,369,883	359,648	0	14,892,136	15,251,784	1,022,056	773,744	1,336,559	3,132,359	410,315	575,425	985,740
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,335,810	148,391	(792)	15,188,211	15,335,810	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	503,393	0	0	0	0	0	0	347,502	347,502	0	155,891	
7		CD-AA	122,216,490	0	0	85,335,220	85,335,220	0	0	25,520,025	25,520,025	0	11,361,245	
9		CD-WA / ID / AN	469,068	(32)	31,764	330,937	362,669	(9)	9,319	97,089	106,399	0	0	
		TOTAL ACCOUNT	138,524,761	148,359	30,972	100,854,368	101,033,699	(9)	9,319	25,964,616	25,973,926	0	11,517,136	11,517,136
	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	154,346	0	0	107,769	107,769	0	0	32,229	32,229	0	14,348	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	154,346	0	0	107,769	107,769	0	0	32,229	32,229	0	14,348	14,348
	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 September 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	29,326,652	0	0	20,476,748	20,476,748	0	0	6,123,698	6,123,698	0	2,726,206	2,726,206
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,326,652	0	0	20,476,748	20,476,748	0	0	6,123,698	6,123,698	0	2,726,206	2,726,206
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	783,152	783,152	0	0	783,152	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	1,391,768	0	0	971,774	971,774	0	0	290,615	290,615	0	129,379	129,379
9		CD-WA / ID / AN	18,578,957	14,364,692	0	0	14,364,692	4,214,265	0	0	4,214,265	0	0	0
		TOTAL ACCOUNT	20,753,877	15,147,844	0	971,774	16,119,618	4,214,265	0	290,615	4,504,880	0	129,379	129,379
	TOTAL		308,960,723	15,655,851	30,972	207,706,166	223,392,989	5,236,312	783,063	54,802,281	60,821,656	410,315	24,335,763	24,746,078

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 September 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	(85,178,649)	(59,474,288)	(17,786,154)	(7,918,207)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(805,357)	(622,678)	(182,679)	0
7	282919 CD-AA	(2,282,358)	(1,593,611)	(476,579)	(212,168)
7	283750 CD-AA	(38,622)	(26,967)	(8,065)	(3,590)
	Total	(88,304,986)	(61,717,544)	(18,453,477)	(8,133,965)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	

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	3,979,068	3,979,068	0	0	0	0	3,979,068
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	(194)	(194)	0	0	0	0	(194)
7/4 154560 Supply Chain Invoice Price Variance	0	0	21	21	0	0	0	0	21
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	33,328,058	17,866,135	0	51,194,193	34,107,746	17,590,798	(779,688)	275,337	0
TOTAL	33,328,058	17,866,135	3,979,376	55,173,569	34,107,746	17,590,798	(779,688)	275,337	3,979,376

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