

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,398,796	21,448,465	13,950,331
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,398,796	21,448,465	13,950,331
G-APL	Gas Net Adjusted Rate Base	621,133,873	440,029,021	181,104,852
	<b>RATE OF RETURN</b>	<b>5.699%</b>	<b>4.874%</b>	<b>7.703%</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 September 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	9-01-2020 thru 09-30-2020	260,384 <b>100.000%</b>	172,028 <b>66.067%</b>	88,356 <b>33.933%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2019 thru 09-30-2020	12,328,890 <b>100.000%</b>	9,001,714 <b>73.013%</b>	3,327,176 <b>26.987%</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	10-01-2019 thru 09-30-2020	286,017,971 <b>100.000%</b>	194,013,504 <b>67.833%</b>	92,004,467 <b>32.167%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 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>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2020  
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		<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	10-01-2019 thru 09-30-2020	27,085,642	19,213,330	7,872,312	
			<b>100.000%</b>	<b>70.935%</b>	<b>29.065%</b>	
12	Net Gas Plant (before ADFIT) Percent	9-01-2020 thru 09-30-2020	738,900,310	523,466,755	215,433,555	
			<b>100.000%</b>	<b>70.844%</b>	<b>29.156%</b>	
13	G-PLT Net Gas General Plant Percent	9-01-2020 thru 09-30-2020	97,636,180	78,856,685	18,779,495	
			<b>100.000%</b>	<b>80.766%</b>	<b>19.234%</b>	
14	Net Allocated Schedule M's Percent	10-01-2019 thru 09-30-2020	-47,201,737	-33,231,967	-13,969,770	
			<b>100.000%</b>	<b>70.404%</b>	<b>29.596%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>218,761,605</b>	<b>0</b>	<b>218,761,605</b>	<b>154,028,989</b>	<b>0</b>	<b>154,028,989</b>	<b>64,732,616</b>	<b>0</b>	<b>64,732,616</b>
	<b>OTHER OPERATING REVENUES:</b>									
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>73,156,973</b>	<b>221,308</b>	<b>73,378,281</b>	<b>50,750,080</b>	<b>160,654</b>	<b>50,910,734</b>	<b>22,406,893</b>	<b>60,654</b>	<b>22,467,547</b>
	<b>TOTAL GAS REVENUES</b>	<b>291,918,578</b>	<b>221,308</b>	<b>292,139,886</b>	<b>204,779,069</b>	<b>160,654</b>	<b>204,939,723</b>	<b>87,139,509</b>	<b>60,654</b>	<b>87,200,163</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>132,417,147</b>	<b>1,034,669</b>	<b>133,451,816</b>	<b>91,909,498</b>	<b>706,575</b>	<b>92,616,073</b>	<b>40,507,649</b>	<b>328,094</b>	<b>40,835,743</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,585,236</b>	<b>2,585,236</b>	<b>0</b>	<b>1,775,540</b>	<b>1,775,540</b>	<b>0</b>	<b>809,696</b>	<b>809,696</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>994,934</b>	<b>994,934</b>	<b>0</b>	<b>683,321</b>	<b>683,321</b>	<b>0</b>	<b>311,613</b>	<b>311,613</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,580,170</b>	<b>3,580,170</b>	<b>0</b>	<b>2,458,861</b>	<b>2,458,861</b>	<b>0</b>	<b>1,121,309</b>	<b>1,121,309</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 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	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	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	99,482	99,482	0	65,725	65,725	0	33,757	33,757
2	902000	Meter Reading Expenses	972,286	112,536	1,084,822	845,192	74,349	919,541	127,094	38,187	165,281
2	903XXX	Customer Records & Collection Expenses	935,701	4,526,175	5,461,876	643,976	2,990,308	3,634,284	291,725	1,535,867	1,827,592
2	904000	Uncollectible Accounts	0	3,832,146	3,832,146	0	2,531,784	2,531,784	0	1,300,362	1,300,362
2	905000	Misc Customer Accounts	0	100,698	100,698	0	66,528	66,528	0	34,170	34,170
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>1,907,987</b>	<b>8,671,037</b>	<b>10,579,024</b>	<b>1,489,168</b>	<b>5,728,694</b>	<b>7,217,862</b>	<b>418,819</b>	<b>2,942,343</b>	<b>3,361,162</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,794,072	100,303	9,894,375	8,333,719	66,267	8,399,986	1,460,353	34,036	1,494,389
2	909000	Advertising	114,200	802,908	917,108	114,200	530,457	644,657	0	272,451	272,451
2	910000	Misc Customer Service & Info Exp	0	197,201	197,201	0	130,285	130,285	0	66,916	66,916
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>9,908,272</b>	<b>1,100,412</b>	<b>11,008,684</b>	<b>8,447,919</b>	<b>727,009</b>	<b>9,174,928</b>	<b>1,460,353</b>	<b>373,403</b>	<b>1,833,756</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	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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,327,700</b>	<b>24,023,918</b>	<b>27,351,618</b>	<b>2,528,188</b>	<b>17,439,682</b>	<b>19,967,870</b>	<b>799,512</b>	<b>6,584,236</b>	<b>7,383,748</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 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	1,756,079	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	106,609	152,824	21,598	43,875	65,473
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	9,986,707	10,558,434	(303,925)	3,774,042	3,470,117
	TOTAL ADMIN & GENERAL EXPENSES	3,595,502	37,784,667	41,380,169	3,099,915	27,426,389	30,526,304	495,587	10,358,278	10,853,865
	TOTAL EXPENSES BEFORE FIT	196,915,349	56,600,197	253,515,546	141,780,230	40,278,479	182,058,709	55,135,119	16,321,718	71,456,837
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,624,340			22,881,014			15,743,326
G-FIT	FEDERAL INCOME TAX			(2,258,463)			(1,974,060)			(284,403)
G-FIT	DEFERRED FEDERAL INCOME TAX			5,493,403			3,414,184			2,079,219
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(9,396)			(7,575)			(1,821)
	GAS NET OPERATING INCOME (LOSS)			35,398,796			21,448,465			13,950,331

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.067%	33.933%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended September 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	(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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>4,113,555</b>	<b>221,308</b>	<b>4,334,863</b>	<b>3,325,611</b>	<b>160,654</b>	<b>3,486,265</b>	<b>787,944</b>	<b>60,654</b>	<b>848,598</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 September 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	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>130,979,274</b>	<b>0</b>	<b>130,979,274</b>	<b>90,511,803</b>	<b>0</b>	<b>90,511,803</b>	<b>40,467,471</b>	<b>0</b>	<b>40,467,471</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended September 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	189,265	100,303	289,568	134,242	66,267	200,509	55,023	34,036	89,059
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	100,303	9,894,375	8,333,719	66,267	8,399,986	1,460,353	34,036	1,494,389

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.067%	33.933%
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 September 30, 2020 Ending Balance 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	621,133,873	440,029,021	181,104,852
	Interest Deduction for FIT Calculation	16,493,694	11,687,171	4,806,523
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

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	201,677,045	142,945,953	58,731,092
G-OPS	Book Deprec/Amort and Reg Amortizations	32,602,340	23,242,689	9,359,651
G-OTX	Taxes Other than FIT	19,236,161	15,870,067	3,366,094
	Net Operating Income Before FIT	38,624,340	22,881,014	15,743,326
G-INT	Less: Interest Expense	16,493,694	11,687,171	4,806,523
G-OTX	Less: Idaho ITC Deferral & Amortization	(42,612)	0	(42,612)
G-SCM	Schedule M Adjustments	(32,842,624)	(20,594,131)	(12,248,493)
	Taxable Net Operating Income	(10,754,590)	(9,400,288)	(1,354,302)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,258,463)	(1,974,060)	(284,403)
G-DTE	Deferred FIT	5,493,403	3,414,184	2,079,219
99	411400 Amortized Investment Tax Credit	(9,396)	(7,575)	(1,821)
	Total FIT/Deferred FIT & ITC	3,225,544	1,432,549	1,792,995

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended September 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	21,955,413	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	635,797	635,797	0	450,424	450,424	0	185,373	185,373
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	539,095	539,095	0	221,866	221,866
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	147,835	147,835	0	60,842	60,842
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	(2,113,176)	(2,113,176)	0	(869,682)	(869,682)
12	997027	Customer Uncollectibles	0	1,822,648	1,822,648	0	1,291,237	1,291,237	0	531,411	531,411
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	(6,338,924)	(6,338,924)	0	(4,490,747)	(4,490,747)	0	(1,848,177)	(1,848,177)
12	997035	Leases	0	15,672	15,672	0	11,377	11,377	0	4,295	4,295
12	997048	AFUDC	0	(1,700,253)	(1,700,253)	0	(1,204,527)	(1,204,527)	0	(495,726)	(495,726)
12	997049	Tax Depreciation	0	(49,914,007)	(49,914,007)	0	(35,361,079)	(35,361,079)	0	(14,552,928)	(14,552,928)
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	(368,937)	(368,937)	0	(151,837)	(151,837)
12	997081	Deferred Compensation	0	160,628	160,628	0	113,795	113,795	0	46,833	46,833
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	293,903	293,903	0	120,956	120,956
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	(4,233,773)	(4,233,773)	0	(2,999,374)	(2,999,374)	0	(1,234,399)	(1,234,399)
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	(50,123)	(50,123)	0	(20,628)	(20,628)
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	95,278	95,278	0	39,212	39,212
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	692,034	692,034	0	284,808	284,808
12	997120	Transportation Tax Disallowance	0	27,580	27,580	0	19,539	19,539	0	8,041	8,041
12	997125	COVID-19	(1,105,967)	0	(1,105,967)	0	0	0	(1,105,967)	0	(1,105,967)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>14,359,114</b>	<b>(47,201,738)</b>	<b>(32,842,624)</b>	<b>12,637,836</b>	<b>(33,231,967)</b>	<b>(20,594,131)</b>	<b>1,721,278</b>	<b>(13,969,771)</b>	<b>(12,248,493)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.067%	33.933%
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)	100.000%	70.844%	29.156%
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 September 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,018,952	2,847,186	1,171,766
99	410100	Deferred Federal Income Tax Exp	2,897,268	1,880,992	1,016,276
		<b>SUBTOTAL</b>	<b>6,916,220</b>	<b>4,728,178</b>	<b>2,188,042</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(120,853)	(85,617)	(35,236)
99	411100	Deferred Federal Income Tax Exp	(1,301,964)	(1,228,377)	(73,587)
		<b>SUBTOTAL</b>	<b>(1,422,817)</b>	<b>(1,313,994)</b>	<b>(108,823)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,493,403</b>	<b>3,414,184</b>	<b>2,079,219</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.844%	29.156%
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 September 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	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)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,452,561</b>	<b>96</b>	<b>17,452,657</b>	<b>14,577,505</b>	<b>70</b>	<b>14,577,575</b>	<b>2,875,056</b>	<b>26</b>	<b>2,875,082</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
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
		<b>TOTAL A&amp;G TAX</b>	<b>381,656</b>	<b>1,027,996</b>	<b>1,409,652</b>	<b>289,477</b>	<b>746,253</b>	<b>1,035,730</b>	<b>92,179</b>	<b>281,743</b>	<b>373,922</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,834,217</b>	<b>1,401,944</b>	<b>19,236,161</b>	<b>14,866,982</b>	<b>1,003,085</b>	<b>15,870,067</b>	<b>2,967,235</b>	<b>398,859</b>	<b>3,366,094</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 September 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)	4,208,188	56,162,286	60,370,474	4,198,926	40,769,888	44,968,814	9,262	15,392,398	15,401,660
		TOTAL INTANGIBLE PLANT	6,002,303	57,505,653	63,507,956	5,220,840	41,745,078	46,965,918	781,463	15,760,575	16,542,038
		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	1,877,238	1,877,238	0	1,289,287	1,289,287	0	587,951	587,951
1	352XXX	Wells	0	22,519,761	22,519,761	0	15,466,572	15,466,572	0	7,053,189	7,053,189
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	14,392,979	14,392,979	0	9,885,098	9,885,098	0	4,507,881	4,507,881
1	355000	Measuring & Regulating Equipment	0	1,001,834	1,001,834	0	688,060	688,060	0	313,774	313,774
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	2,015,452	2,015,452	0	1,384,212	1,384,212	0	631,240	631,240
		TOTAL UNDERGROUND STORAGE PLANT	0	45,704,187	45,704,187	0	31,421,436	31,421,436	0	14,282,751	14,282,751
		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	1,491,694	0	1,491,694	840,458	0	840,458	651,236	0	651,236
6	376000	Mains	403,457,105	2,517,882	405,974,987	267,922,390	1,707,955	269,630,345	135,534,715	809,927	136,344,642
6	378000	Measuring & Reg Station Equip-General	6,687,342	0	6,687,342	4,203,780	0	4,203,780	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,340,321	0	6,340,321	1,869,055	0	1,869,055	4,471,266	0	4,471,266
6	380000	Services	291,102,644	0	291,102,644	200,036,919	0	200,036,919	91,065,725	0	91,065,725
6	381XXX	Meters	104,836,573	0	104,836,573	73,787,709	0	73,787,709	31,048,864	0	31,048,864
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	818,510,700	2,517,882	821,028,582	552,115,557	1,707,955	553,823,512	266,395,143	809,927	267,205,070
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,373,930	2,641,081	6,015,011	3,274,754	1,917,240	5,191,994	99,176	723,841	823,017
4	390XXX	Structures & Improvements	30,430,430	29,299,318	59,729,748	28,675,213	21,269,254	49,944,467	1,755,217	8,030,064	9,785,281
4	391XXX	Office Furniture & Equipment	1,438,297	16,385,408	17,823,705	1,429,575	11,894,659	13,324,234	8,722	4,490,749	4,499,471
4	392XXX	Transportation Equipment	12,662,631	4,760,010	17,422,641	9,681,082	3,455,434	13,136,516	2,981,549	1,304,576	4,286,125
4	393000	Stores Equipment	203,412	990,558	1,193,970	145,720	719,076	864,796	57,692	271,482	329,174
4	394000	Tools, Shop & Garage Equipment	2,559,037	6,994,151	9,553,188	2,043,274	5,077,264	7,120,538	515,763	1,916,887	2,432,650
4	395XXX	Laboratory Equipment	74,000	564,072	638,072	74,000	409,477	483,477	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,691,468	1,066,013	4,757,481	2,677,229	773,851	3,451,080	1,014,239	292,162	1,306,401
4	397XXX	Communications Equipment	4,252,253	14,950,323	19,202,576	3,051,232	10,852,888	13,904,120	1,201,021	4,097,435	5,298,456
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,687,403	77,793,853	136,481,256	51,052,079	56,472,892	107,524,971	7,635,324	21,320,961	28,956,285

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended September 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			883,200,406	183,521,575	1,066,721,981	608,388,476	131,347,361	739,735,837	274,811,930	52,174,214	326,986,144
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,631,971)	(17,631,971)	0	(12,109,638)	(12,109,638)	0	(5,522,333)	(5,522,333)
G-ADEP		Distribution Plant	(242,764,127)	(1,894,072)	(244,658,199)	(154,403,726)	(1,284,806)	(155,688,532)	(88,360,401)	(609,266)	(88,969,667)
G-ADEP		General Plant	(15,635,898)	(23,209,178)	(38,845,076)	(11,820,047)	(16,848,239)	(28,668,286)	(3,815,851)	(6,360,939)	(10,176,790)
TOTAL ACCUMULATED DEPRECIATION			(258,400,025)	(42,735,221)	(301,135,246)	(166,223,773)	(30,242,683)	(196,466,456)	(92,176,252)	(12,492,538)	(104,668,790)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(385,773)	(885,153)	(1,270,926)	(259,531)	(642,559)	(902,090)	(126,242)	(242,594)	(368,836)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,678,965)	(23,736,532)	(25,415,497)	(1,669,477)	(17,231,060)	(18,900,537)	(9,488)	(6,505,472)	(6,514,960)
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			(2,064,738)	(24,621,685)	(26,686,423)	(1,929,008)	(17,873,619)	(19,802,627)	(135,730)	(6,748,066)	(6,883,796)
TOTAL ACCUMULATED DEPR/AMORT			(260,464,763)	(67,356,906)	(327,821,669)	(168,152,781)	(48,116,302)	(216,269,083)	(92,311,982)	(19,240,604)	(111,552,586)
NET GAS UTILITY PLANT before DFIT			622,735,643	116,164,669	738,900,312	440,235,695	83,231,059	523,466,754	182,499,948	32,933,610	215,433,558
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(113,696,978)	(113,696,978)	0	(80,547,487)	(80,547,487)	0	(33,149,491)	(33,149,491)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,936,015)	(17,936,015)	0	(13,017,033)	(13,017,033)	0	(4,918,982)	(4,918,982)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(646,270)	(646,270)	0	(469,147)	(469,147)	0	(177,123)	(177,123)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(4,922)	(4,922)	0	(3,573)	(3,573)	0	(1,349)	(1,349)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(316,947)	(316,947)	0	(224,538)	(224,538)	0	(92,409)	(92,409)
TOTAL ACCUMULATED DFIT			0	(132,601,132)	(132,601,132)	0	(94,261,778)	(94,261,778)	0	(38,339,354)	(38,339,354)
NET GAS UTILITY PLANT			622,735,643	(16,436,463)	606,299,180	440,235,695	(11,030,719)	429,204,976	182,499,948	(5,405,744)	177,094,204

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)	100.000%	70.844%	29.156%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended September 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	622,735,643	(16,436,463)	606,299,180	440,235,695	(11,030,719)	429,204,976	182,499,948	(5,405,744)	177,094,204
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(4,373,368)	0	(4,373,368)	(4,373,368)	0	(4,373,368)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,371,474	2,511,113	3,882,587	968,522	1,822,892	2,791,414	402,952	688,221	1,091,173
4	182318 Accumulated Amortization - AFUDC	(196,336)	(363,580)	(559,916)	(133,310)	(263,787)	(397,097)	(63,026)	(99,793)	(162,819)
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	12,028,106	12,028,106	0	8,260,903	8,260,903	0	3,767,203	3,767,203
1	164115 Gas Inventory--Clay Basin	0	42,576	42,576	0	30,907	30,907	0	11,669	11,669
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	235199 Customer Deposits	(462,267)	0	(462,267)	(462,267)	0	(462,267)	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	9,131,332	0	9,131,332	9,131,332	0	9,131,332	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,917,580)	0	(1,917,580)	(1,917,580)	0	(1,917,580)	0	0	0
C-WKC	Working Capital	(8,667,841)	0	(8,667,841)	(6,176,294)	0	(6,176,294)	(2,491,547)	0	(2,491,547)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(5,114,586)	19,949,279	14,834,693	(2,962,965)	13,787,010	10,824,045	(2,151,621)	6,162,269	4,010,648
	NET RATE BASE	617,621,057	3,512,816	621,133,873	437,272,730	2,756,291	440,029,021	180,348,327	756,525	181,104,852

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 September 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)	3,193,280	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											
<b>Total Electric Production</b>		<b>39,894,187</b>	<b>39,894,187</b>											
<b>Electric Transmission</b>														
	ED-AN	15,557,250	15,557,250											
	ED-ID	986,527	986,527											
	ED-WA	508,188	508,188											
<b>Total Electric Transmission</b>		<b>17,051,965</b>	<b>17,051,965</b>											
<b>Electric Distribution</b>														
	ED-AN	78,428	78,428											
	ED-ID	16,977,189	16,977,189											
	ED-WA	32,130,654	32,130,654											
<b>Total Electric Distribution</b>		<b>49,186,271</b>	<b>49,186,271</b>											
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>		<b>736,660</b>		<b>621,082</b>	<b>115,578</b>	<b>621,082</b>	<b>621,082</b>		<b>426,559</b>	<b>426,559</b>		<b>194,523</b>	<b>194,523</b>	
<b>Gas Distribution</b>														
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	
	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										
<b>Total Gas Distribution</b>		<b>28,423,175</b>		<b>19,362,359</b>	<b>9,060,816</b>	<b>19,304,987</b>	<b>57,372</b>	<b>19,362,359</b>	<b>13,254,509</b>	<b>38,917</b>	<b>13,293,426</b>	<b>6,050,478</b>	<b>18,455</b>	<b>6,068,933</b>
<b>General Plant</b>														
	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										
<b>Total General Plant</b>		<b>32,795,904</b>	<b>23,172,944</b>	<b>7,102,203</b>	<b>2,520,757</b>	<b>1,756,079</b>	<b>5,346,124</b>	<b>7,102,203</b>	<b>1,612,434</b>	<b>3,880,911</b>	<b>5,493,345</b>	<b>143,645</b>	<b>1,465,213</b>	<b>1,608,858</b>
<b>Total Depreciation Expense</b>		<b>168,088,162</b>	<b>129,305,367</b>	<b>27,085,644</b>	<b>11,697,151</b>	<b>21,061,066</b>	<b>6,024,578</b>	<b>27,085,644</b>	<b>14,866,943</b>	<b>4,346,387</b>	<b>19,213,330</b>	<b>6,194,123</b>	<b>1,678,191</b>	<b>7,872,314</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	67.833%		32.167%

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

Report ID:  
**G-AMTX-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	902,745	902,745												
	Misc Intangible Plt (303000)	ED-AN	229,133	229,133												
<b>Total Production/Transmission</b>			<b>1,131,878</b>	<b>1,131,878</b>												
<b>Distribution</b>																
	Franchises (302000)	ED-WA	24,153	24,153												
	Misc Intangible Plt (303000)	ED-WA	3,688	3,688												
<b>Total Distribution</b>			<b>27,841</b>	<b>27,841</b>												
<b>General Plant - 303000</b>																
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										
<b>Total General Plant - 303000</b>			<b>468,674</b>	<b>295,651</b>	<b>127,723</b>	<b>45,300</b>		<b>39,349</b>	<b>88,374</b>	<b>127,723</b>	<b>24,822</b>	<b>64,153</b>	<b>88,975</b>	<b>14,527</b>	<b>24,221</b>	<b>38,748</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
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								0	0	
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>41,043,875</b>	<b>29,868,126</b>	<b>8,002,777</b>	<b>3,172,972</b>		<b>854,998</b>	<b>7,147,779</b>	<b>8,002,777</b>	<b>853,376</b>	<b>5,188,787</b>	<b>6,042,163</b>	<b>1,622</b>	<b>1,958,992</b>	<b>1,960,614</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>General Plant - 390200, 396200</b>																
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										
<b>Total General Plant- 390200, 396200</b>			<b>47,207</b>	<b>47,219</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>Total Amortization Expense</b>			<b>42,719,475</b>	<b>31,370,715</b>	<b>8,130,492</b>	<b>3,218,268</b>		<b>894,347</b>	<b>7,236,145</b>	<b>8,130,492</b>	<b>878,198</b>	<b>5,252,934</b>	<b>6,131,132</b>	<b>16,149</b>	<b>1,983,211</b>	<b>1,999,360</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 September 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)	(73,245,535)	(73,245,535)											
	Steam (ED-ID)	(88,347,483)	(88,347,483)											
	Steam (ED-WA)	(164,471,344)	(164,471,344)											
	Hydro (ED-AN)	(155,018,461)	(155,018,461)											
	Other (ED-AN)	(146,553,309)	(146,553,309)											
<b>Total Electric Production</b>		<b>(627,636,132)</b>	<b>(627,636,132)</b>											
<b>Electric Transmission</b>														
	ED-AN	(212,028,784)	(212,028,784)											
	ED-ID	(9,348,262)	(9,348,262)											
	ED-WA	(15,603,296)	(15,603,296)											
<b>Total Electric Transmission</b>		<b>(236,980,342)</b>	<b>(236,980,342)</b>											
<b>Electric Distribution</b>														
	ED-AN	(305,541)	(305,541)											
	ED-ID	(243,101,317)	(243,101,317)											
	ED-WA	(369,393,338)	(369,393,338)											
<b>Total Electric Distribution</b>		<b>(612,800,196)</b>	<b>(612,800,196)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,631,971)	(17,631,971)			(17,631,971)	(17,631,971)		(12,109,638)	(12,109,638)		(5,522,333)	(5,522,333)	
	GD-OR	(1,365,284)		(1,365,284)										
<b>Total Gas Underground Storage</b>		<b>(18,997,255)</b>		<b>(17,631,971)</b>	<b>(1,365,284)</b>		<b>(17,631,971)</b>	<b>(17,631,971)</b>		<b>(12,109,638)</b>	<b>(12,109,638)</b>		<b>(5,522,333)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,894,072)	(1,894,072)			(1,894,072)	(1,894,072)		(1,284,806)	(1,284,806)		(609,266)	(609,266)	
	GD-ID	(88,360,401)	(88,360,401)			(88,360,401)	(88,360,401)				(88,360,401)		(88,360,401)	
	GD-WA	(154,403,726)	(154,403,726)			(154,403,726)	(154,403,726)	(154,403,726)		(154,403,726)				
	GD-OR	(123,331,137)		(123,331,137)										
<b>Total Gas Distribution</b>		<b>(367,989,336)</b>		<b>(244,658,199)</b>	<b>(123,331,137)</b>	<b>(242,764,127)</b>	<b>(1,894,072)</b>	<b>(244,658,199)</b>	<b>(154,403,726)</b>	<b>(1,284,806)</b>	<b>(155,688,532)</b>	<b>(88,360,401)</b>	<b>(609,266)</b>	<b>(88,969,667)</b>
<b>General Plant</b>														
	ED-AN	(37,052,411)	(37,052,411)											
	ED-ID	(11,586,161)	(11,586,161)											
	ED-WA	(21,313,456)	(21,313,456)											
7,4	CD-AA	(78,694,467)	(54,946,837)	(16,432,192)	(7,315,438)	(16,432,192)	(16,432,192)		(11,928,621)	(11,928,621)		(4,503,571)	(4,503,571)	
9,4	CD-AN	(7,976,510)	(6,167,198)	(1,809,312)		(1,809,312)	(1,809,312)		(1,313,434)	(1,313,434)		(495,878)	(495,878)	
9	CD-ID	(6,742,685)	(5,213,242)	(1,529,443)		(1,529,443)	(1,529,443)				(1,529,443)		(1,529,443)	
9	CD-WA	(7,230,110)	(5,590,104)	(1,640,006)		(1,640,006)	(1,640,006)	(1,640,006)		(1,640,006)				
8,4	GD-AA	(2,063,375)		(1,424,389)	(638,986)	(1,424,389)	(1,424,389)		(1,034,007)	(1,034,007)		(390,382)	(390,382)	
4	GD-AN	(3,543,285)	(3,543,285)			(3,543,285)	(3,543,285)		(2,572,177)	(2,572,177)		(971,108)	(971,108)	
	GD-ID	(2,286,408)	(2,286,408)			(2,286,408)	(2,286,408)				(2,286,408)		(2,286,408)	
	GD-WA	(10,180,041)	(10,180,041)			(10,180,041)	(10,180,041)	(10,180,041)		(10,180,041)				
	GD-OR	(5,271,408)		(5,271,408)										
<b>Total General Plant</b>		<b>(193,940,317)</b>	<b>(141,869,409)</b>	<b>(38,845,076)</b>	<b>(13,225,832)</b>	<b>(15,635,898)</b>	<b>(23,209,178)</b>	<b>(38,845,076)</b>	<b>(11,820,047)</b>	<b>(16,848,239)</b>	<b>(28,668,286)</b>	<b>(3,815,851)</b>	<b>(6,360,939)</b>	<b>(10,176,790)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,058,343,578)</b>	<b>(1,619,286,079)</b>	<b>(301,135,246)</b>	<b>(137,922,253)</b>	<b>(258,400,025)</b>	<b>(42,735,221)</b>	<b>(301,135,246)</b>	<b>(166,223,773)</b>	<b>(30,242,683)</b>	<b>(196,466,456)</b>	<b>(92,176,252)</b>	<b>(12,492,538)</b>	<b>(104,668,790)</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	67.833%		32.167%

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

Report ID:  
**G-AAAMT-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	(13,585,355)	(13,585,355)											
Misc Intangible Plt (303000)	ED-AN	(2,242,348)	(2,242,348)											
<b>Total Production/Transmission</b>		<b>(15,827,703)</b>	<b>(15,827,703)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(207,868)	(207,868)											
Misc Intangible Plt (303000)	ED-WA	(52,939)	(52,939)											
<b>Total Distribution</b>		<b>(260,807)</b>	<b>(260,807)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,104,850)	(2,866,129)	(857,134)	(381,587)		(857,134)	(857,134)		(622,219)	(622,219)		(234,915)	(234,915)
9,4	CD-AN	(123,523)	(95,504)	(28,019)			(28,019)	(28,019)		(20,340)	(20,340)		(7,679)	(7,679)
	GD-ID	(126,242)		(126,242)		(126,242)	(126,242)	(126,242)				(126,242)		(126,242)
	GD-WA	(259,531)		(259,531)		(259,531)	(259,531)	(259,531)	(259,531)		(259,531)			
	GD-OR	(106,823)		(106,823)										
<b>Total General Plant - 303000</b>		<b>(4,720,969)</b>	<b>(2,961,633)</b>	<b>(1,270,926)</b>	<b>(488,410)</b>	<b>(385,773)</b>	<b>(885,153)</b>	<b>(1,270,926)</b>	<b>(259,531)</b>	<b>(642,559)</b>	<b>(902,090)</b>	<b>(126,242)</b>	<b>(242,594)</b>	<b>(368,836)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(113,266,411)	(79,086,006)	(23,651,160)	(10,529,245)		(23,651,160)	(23,651,160)		(17,169,086)	(17,169,086)		(6,482,074)	(6,482,074)
9,4	CD-AN	(175,333)	(135,562)	(39,771)			(39,771)	(39,771)		(28,871)	(28,871)		(10,900)	(10,900)
9	CD-ID	(41,829)	(32,341)	(9,488)		(9,488)	(9,488)	(9,488)	0	0	0	(9,488)		(9,488)
9	CD-WA	(7,360,035)	(5,690,558)	(1,669,477)		(1,669,477)	(1,669,477)	(1,669,477)	(1,669,477)		(1,669,477)	0		0
	ED-AN	(7,934,305)	(7,934,305)											
	ED-ID	203	203											
	ED-WA	12,409	12,409											
8,4	GD-AA	(66,058)		(45,601)	(20,457)		(45,601)	(45,601)		(33,103)	(33,103)		(12,498)	(12,498)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0		0		0	0	0		0	0		0	0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(128,831,359)</b>	<b>(92,866,160)</b>	<b>(25,415,497)</b>	<b>(10,549,702)</b>	<b>(1,678,965)</b>	<b>(23,736,532)</b>	<b>(25,415,497)</b>	<b>(1,669,477)</b>	<b>(17,231,060)</b>	<b>(18,900,537)</b>	<b>(9,488)</b>	<b>(6,505,472)</b>	<b>(6,514,960)</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	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	(227,480)	(227,480)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0		0	0	0						
<b>Total General Plant - 390200, 396200</b>		<b>(227,480)</b>	<b>(227,480)</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>(149,868,318)</b>	<b>(112,143,783)</b>	<b>(26,686,423)</b>	<b>(11,038,112)</b>	<b>(2,064,738)</b>	<b>(24,621,685)</b>	<b>(26,686,423)</b>	<b>(1,929,008)</b>	<b>(17,873,619)</b>	<b>(19,802,627)</b>	<b>(135,730)</b>	<b>(6,748,066)</b>	<b>(6,883,796)</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 September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,341,690</b>	<b>808,699</b>	<b>700,328</b>	<b>8,863,931</b>	<b>10,372,958</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,641,081</b>	<b>6,015,012</b>	<b>845,134</b>	<b>1,108,586</b>	<b>1,953,720</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,505,858	1,157,645	2,711,873	4,636,340	8,505,858	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	25,927,747	0	0	0	
99		GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,554,783	0	0	89,760,806	89,760,806	0	0	26,843,524	26,843,524	0	11,950,453	11,950,453	
9		CD-WA / ID / AN	30,677,054	9,364,979	5,982,812	8,370,787	23,718,578	2,747,466	1,755,217	2,455,793	6,958,476	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>197,536,096</b>	<b>10,522,624</b>	<b>8,694,685</b>	<b>102,767,933</b>	<b>121,985,242</b>	<b>28,675,213</b>	<b>1,755,217</b>	<b>29,299,317</b>	<b>59,729,747</b>	<b>3,870,654</b>	<b>11,950,453</b>	<b>15,821,107</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,188,812	99,965	7,798	1,081,049	1,188,812	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729	
7		CD-AA	77,049,942	0	0	53,798,581	53,798,581	0	0	16,088,798	16,088,798	0	7,162,563	7,162,563	
9		CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,775,309</b>	<b>4,500,195</b>	<b>37,527</b>	<b>55,140,482</b>	<b>59,678,204</b>	<b>1,429,575</b>	<b>8,722</b>	<b>16,385,407</b>	<b>17,823,704</b>	<b>12,109</b>	<b>7,261,292</b>	<b>7,273,401</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,597,781	24,077,618	10,513,571	17,006,592	51,597,781	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,153,633	0	0	0	0	9,138,652	2,725,284	2,289,697	14,153,633	0	0	0	
99		GD-OR / AS	4,197,268	0	0	0	0	0	0	0	0	4,197,268	0	4,197,268	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366	
9		CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,748,366</b>	<b>25,926,540</b>	<b>11,387,072</b>	<b>25,098,381</b>	<b>62,411,993</b>	<b>9,681,083</b>	<b>2,981,549</b>	<b>4,760,010</b>	<b>17,422,642</b>	<b>4,197,268</b>	<b>716,463</b>	<b>4,913,731</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
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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	4,979,489	276,940	196,647	3,376,404	3,849,991	81,248	57,692	990,558	1,129,498	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,452,153</b>	<b>276,940</b>	<b>196,647</b>	<b>3,763,804</b>	<b>4,237,391</b>	<b>145,720</b>	<b>57,692</b>	<b>990,558</b>	<b>1,193,970</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,161,942	754,530	206,677	5,200,735	6,161,942	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,838,348	0	0	0	0	2,040,006	295,541	502,801	2,838,348	0	0	0	
99		GD-OR / AS	942,591	0	0	0	0	0	0	0	0	942,591	0	942,591	
8		GD-AA	5,267,332	0	0	0	0	0	0	3,636,145	3,636,145	0	1,631,187	1,631,187	
7		CD-AA	13,287,940	0	0	9,278,038	9,278,038	0	0	2,774,655	2,774,655	0	1,235,247	1,235,247	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,838,539</b>	<b>765,669</b>	<b>957,323</b>	<b>14,753,334</b>	<b>16,476,326</b>	<b>2,043,274</b>	<b>515,763</b>	<b>6,994,151</b>	<b>9,553,188</b>	<b>942,591</b>	<b>2,866,434</b>	<b>3,809,025</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	1,915,188	335,721	13,580	1,565,887	1,915,188	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	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>3,876,377</b>	<b>335,721</b>	<b>13,580</b>	<b>2,661,071</b>	<b>3,010,372</b>	<b>74,000</b>	<b>0</b>	<b>564,073</b>	<b>638,073</b>	<b>18,586</b>	<b>209,346</b>	<b>227,932</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
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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	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	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	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,304,161</b>	<b>14,070,700</b>	<b>9,281,759</b>	<b>9,101,260</b>	<b>32,453,719</b>	<b>2,677,229</b>	<b>1,014,239</b>	<b>1,066,013</b>	<b>4,757,481</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,789,153	11,812,047	6,142,328	31,834,778	49,789,153	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,060,691	0	0	0	0	705,034	353,704	1,953	1,060,691	0	0	0	
99		GD-OR / AS	1,063,557	0	0	0	0	0	0	0	0	1,063,557	0	1,063,557	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	67,568,516	0	0	47,178,365	47,178,365	0	0	14,108,982	14,108,982	0	6,281,169	6,281,169	
9		CD-WA / ID / AN	16,218,110	7,997,223	2,888,153	1,653,980	12,539,356	2,346,198	847,317	485,239	3,678,754	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>136,213,047</b>	<b>19,809,270</b>	<b>9,030,481</b>	<b>80,667,123</b>	<b>109,506,874</b>	<b>3,051,232</b>	<b>1,201,021</b>	<b>14,950,322</b>	<b>19,202,575</b>	<b>1,063,557</b>	<b>6,440,041</b>	<b>7,503,598</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	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>973,872</b>	<b>0</b>	<b>13,475</b>	<b>749,540</b>	<b>763,015</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>599,176,414</b>	<b>77,016,358</b>	<b>40,312,877</b>	<b>303,683,663</b>	<b>421,012,898</b>	<b>51,052,081</b>	<b>7,635,324</b>	<b>77,793,851</b>	<b>136,481,256</b>	<b>11,016,892</b>	<b>30,665,368</b>	<b>41,682,260</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:
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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	16,877,195	(104,106)	(1,000)	16,982,301	16,877,195	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	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	
7		CD-AA	135,660,883	0	0	94,722,498	94,722,498	0	0	28,327,349	28,327,349	0	12,611,036	
9		CD-WA / ID / AN	718,918	0	31,570	524,276	555,846	0	9,262	153,810	163,072	0	0	
		<b>TOTAL ACCOUNT</b>	<b>153,643,185</b>	<b>(104,106)</b>	<b>30,570</b>	<b>112,229,075</b>	<b>112,155,539</b>	<b>0</b>	<b>9,262</b>	<b>28,747,753</b>	<b>28,757,015</b>	<b>0</b>	<b>12,730,631</b>	<b>12,730,631</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	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</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>	
	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:
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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	1,640,504	1,640,504	0	0	1,640,504	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	1,395,424	0	0	974,327	974,327	0	0	291,378	291,378	0	129,719	129,719
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,547,261</b>	<b>15,952,911</b>	<b>0</b>	<b>974,327</b>	<b>16,927,238</b>	<b>4,198,926</b>	<b>0</b>	<b>291,378</b>	<b>4,490,304</b>	<b>0</b>	<b>129,719</b>	<b>129,719</b>
	<b>TOTAL</b>		<b>324,440,031</b>	<b>16,168,521</b>	<b>30,570</b>	<b>218,813,081</b>	<b>235,012,172</b>	<b>5,220,840</b>	<b>781,463</b>	<b>57,505,653</b>	<b>63,507,956</b>	<b>406,156</b>	<b>25,513,747</b>	<b>25,919,903</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 September 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,004,120)	(59,352,427)	(17,749,710)	(7,901,983)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(821,341)	(635,036)	(186,305)	0
7	282919 CD-AA	(3,095,015)	(2,161,032)	(646,270)	(287,713)
7	283750 CD-AA	(23,571)	(16,458)	(4,922)	(2,191)
	Total	<u>(88,944,047)</u>	<u>(62,164,953)</u>	<u>(18,587,207)</u>	<u>(8,191,887)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended September 30, 2020	
Ending Balance 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	4,165,186	4,165,186	0	0	0	0	4,165,186
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	0	0	0	0	0	0	0
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	13,621,719	5,847,906	0	19,469,625	19,798,013	8,339,453	(6,176,294)	(2,491,547)	0
<b>TOTAL</b>	<b>13,621,719</b>	<b>5,847,906</b>	<b>4,165,186</b>	<b>23,634,811</b>	<b>19,798,013</b>	<b>8,339,453</b>	<b>(6,176,294)</b>	<b>(2,491,547)</b>	<b>4,165,186</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						