

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month 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)	(1,972,484)	(1,541,199)	(431,285)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,972,484)</u>	<u>(1,541,199)</u>	<u>(431,285)</u>
G-APL	Gas Net Adjusted Rate Base	<u>620,537,482</u>	<u>439,307,211</u>	<u>181,230,271</u>
	RATE OF RETURN	<u><u>-0.318%</u></u>	<u><u>-0.351%</u></u>	<u><u>-0.238%</u></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 Month Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	9-01-2020 thru 09-30-2020	260,384 100.000%	172,028 66.067%	88,356 33.933%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2020 thru 09-30-2020	1,056,613 100.000%	711,492 67.337%	345,121 32.663%
	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	9-01-2020 thru 09-30-2020	8,158,590 100.000%	5,235,367 64.170%	2,923,223 35.830%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
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For Month Ended September 30, 2020
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AVISTA UTILITIES

Input		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System	Washington	Idaho	
			293,285,519	200,285,801	92,999,718	
			100.000%	68.290%	31.710%	
11	Book Depreciation Percent	9-01-2020 thru 09-30-2020	2,314,071	1,644,517	669,554	
			100.000%	71.066%	28.934%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2020 thru 09-30-2020	737,320,553	522,283,259	215,037,294	
			100.000%	70.835%	29.165%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2020 thru 09-30-2020	97,803,449	79,001,555	18,801,894	
			100.000%	80.776%	19.224%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2020 thru 09-30-2020	-7,299,140	-5,152,933	-2,146,207	
			100.000%	70.596%	29.404%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month 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	4,668,554	0	4,668,554	3,344,024	0	3,344,024	1,324,530	0	1,324,530
99 4812XX	Commercial - Firm & Interruptible	2,069,068	0	2,069,068	1,393,684	0	1,393,684	675,384	0	675,384
99 4813XX	Industrial-Firm	161,683	0	161,683	103,739	0	103,739	57,944	0	57,944
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	4,445	0	4,445	3,738	0	3,738	707	0	707
99 499XXX	Unbilled Revenue	621,557	0	621,557	405,964	0	405,964	215,593	0	215,593
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,525,307	0	7,525,307	5,251,149	0	5,251,149	2,274,158	0	2,274,158
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,953,257	0	4,953,257	3,178,505	0	3,178,505	1,774,752	0	1,774,752
4 488000	Miscellaneous Service Revenues	526	0	526	258	0	258	268	0	268
99 4893XX	Transportation Revenues	392,321	0	392,321	344,289	0	344,289	48,032	0	48,032
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	813,315	16,196	829,511	634,611	11,757	646,368	178,704	4,439	183,143
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	6,159,419	16,196	6,175,615	4,157,663	11,757	4,169,420	2,001,756	4,439	2,006,195
	TOTAL GAS REVENUES	13,684,726	16,196	13,700,922	9,408,812	11,757	9,420,569	4,275,914	4,439	4,280,353
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	7,160,881	0	7,160,881	4,665,424	0	4,665,424	2,495,457	0	2,495,457
99 808XXX	Net Natural Gas Storage Transactions	10,957	0	10,957	7,031	0	7,031	3,926	0	3,926
99 811000	Gas Used for Products Extraction	(12,978)	0	(12,978)	(8,328)	0	(8,328)	(4,650)	0	(4,650)
10 813000	Other Gas Expenses	9,555	65,011	74,566	9,555	44,396	53,951	0	20,615	20,615
99 813010	Gas Technology Institute (GTI) Expenses	3,245	0	3,245	2,137	0	2,137	1,108	0	1,108
	TOTAL PRODUCTION EXPENSES	7,171,660	65,011	7,236,671	4,675,819	44,396	4,720,215	2,495,841	20,615	2,516,456
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	510	510	0	350	350	0	160	160
1 824000	Other Expenses	0	41,395	41,395	0	28,430	28,430	0	12,965	12,965
1 837000	Other Equipment	0	115,322	115,322	0	79,203	79,203	0	36,119	36,119
	TOTAL UNDERGROUND STORAGE OPER EXP	0	157,227	157,227	0	107,983	107,983	0	49,244	49,244
G-DEPX	Depreciation Expense-Underground Storage	0	54,247	54,247	0	37,257	37,257	0	16,990	16,990
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	90,528	90,528	0	62,175	62,175	0	28,353	28,353
	TOTAL UNDERGROUND STORAGE EXPENSES	0	247,755	247,755	0	170,158	170,158	0	77,597	77,597

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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	25,463	86,768	112,231	23,812	58,427	82,239	1,651	28,341	29,992
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	459,316	71,433	530,749	262,701	48,101	310,802	196,615	23,332	219,947
3	875000	Measuring & Reg Sta Exp-General	10,690	0	10,690	9,275	0	9,275	1,415	0	1,415
3	876000	Measuring & Reg Sta Exp-Industrial	(230)	0	(230)	82	0	82	(312)	0	(312)
3	877000	Measuring & Reg Sta Exp-City Gate	10,690	0	10,690	7,880	0	7,880	2,810	0	2,810
3	878000	Meter & House Regulator Expenses	63,986	0	63,986	43,043	0	43,043	20,943	0	20,943
3	879000	Customer Installation Expenses	105,300	3,606	108,906	71,821	2,428	74,249	33,479	1,178	34,657
3	880000	Other Expenses	81,203	27,835	109,038	66,926	18,743	85,669	14,277	9,092	23,369
3	881000	Rents	(3)	2,700	2,697	(3)	1,818	1,815	0	882	882
	MAINTENANCE										
3	885000	Supervision & Engineering	11,318	(5)	11,313	1,579	(3)	1,576	9,739	(2)	9,737
3	887000	Mains	34,302	2	34,304	30,618	1	30,619	3,684	1	3,685
3	889000	Measuring & Reg Sta Exp-General	29,253	285	29,538	23,991	192	24,183	5,262	93	5,355
3	890000	Measuring & Reg Sta Exp-Industrial	4,022	1,014	5,036	692	683	1,375	3,330	331	3,661
3	891000	Measuring & Reg Sta Exp-City Gate	7,076	972	8,048	252	655	907	6,824	317	7,141
3	892000	Services	101,695	552	102,247	88,932	372	89,304	12,763	180	12,943
3	893000	Meters & House Regulators	112,575	54,906	167,481	79,935	36,972	116,907	32,640	17,934	50,574
3	894000	Other Equipment	(45)	10,924	10,879	(45)	7,356	7,311	0	3,568	3,568
	TOTAL DISTRIBUTION OPERATING EXP		1,056,611	260,992	1,317,603	711,491	175,745	887,236	345,120	85,247	430,367
G-DEPX	Depreciation Expense-Distribution		1,671,325	4,783	1,676,108	1,153,523	3,069	1,156,592	517,802	1,714	519,516
G-OTX	Taxes Other Than FIT		822,620	0	822,620	624,484	0	624,484	198,136	0	198,136
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,493,945	4,783	2,498,728	1,778,007	3,069	1,781,076	715,938	1,714	717,652
	TOTAL DISTRIBUTION EXPENSES		3,550,556	265,775	3,816,331	2,489,498	178,814	2,668,312	1,061,058	86,961	1,148,019

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,267	9,267	0	6,122	6,122	0	3,145	3,145
2	902000	Meter Reading Expenses	24,335	6,575	30,910	16,086	4,344	20,430	8,249	2,231	10,480
2	903XXX	Customer Records & Collection Expenses	23,192	426,780	449,972	16,249	281,961	298,210	6,943	144,819	151,762
2	904000	Uncollectible Accounts	0	1,410,379	1,410,379	0	931,795	931,795	0	478,584	478,584
2	905000	Misc Customer Accounts	0	17,852	17,852	0	11,794	11,794	0	6,058	6,058
TOTAL CUSTOMER ACCOUNTS EXPENSES		47,527	1,870,853	1,918,380	32,335	1,236,016	1,268,351	15,192	634,837	650,029	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	270,564	7,376	277,940	227,030	4,873	231,903	43,534	2,503	46,037
2	909000	Advertising	11,983	33,510	45,493	11,983	22,139	34,122	0	11,371	11,371
2	910000	Misc Customer Service & Info Exp	0	4,153	4,153	0	2,744	2,744	0	1,409	1,409
TOTAL CUSTOMER SERVICE & INFO EXP		282,547	45,039	327,586	239,013	29,756	268,769	43,534	15,283	58,817	
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	8,191	487,634	495,825	5,384	353,988	359,372	2,807	133,646	136,453
4	921000	Office Supplies & Expenses	(227)	108,300	108,073	(227)	78,618	78,391	0	29,682	29,682
4	922000	Admin. Expenses Transferred - Credit	0	(1,693)	(1,693)	0	(1,229)	(1,229)	0	(464)	(464)
4	923000	Outside Services Employed	1,836	289,360	291,196	428	210,055	210,483	1,408	79,305	80,713
4	924000	Property Insurance Premium	0	35,039	35,039	0	25,436	25,436	0	9,603	9,603
4	925XXX	Injuries and Damages	1,487	93,821	95,308	1,054	68,107	69,161	433	25,714	26,147
4	926XXX	Employee Pensions and Benefits	139,621	593,017	732,638	105,636	430,489	536,125	33,985	162,528	196,513
4	928000	Regulatory Commission Expenses	70,186	20,152	90,338	50,422	14,629	65,051	19,764	5,523	25,287
4	930000	Miscellaneous General Expenses	4,060	151,680	155,740	4,010	110,109	114,119	50	41,571	41,621
4	931000	Rents	0	12,490	12,490	0	9,067	9,067	0	3,423	3,423
4	935000	Maintenance of General Plant	52,257	233,069	285,326	46,834	169,192	216,026	5,423	63,877	69,300
TOTAL ADMIN & GEN OPERATING EXP		277,411	2,022,869	2,300,280	213,541	1,468,461	1,682,002	63,870	554,408	618,278	

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	143,255	440,462	583,717	130,924	319,744	450,668	12,331	120,718	133,049
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,155	638,119	709,274	71,156	463,230	534,386	(1)	174,889	174,888
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	3,796	9,504	13,300	2,709	6,732	9,441	1,087	2,772	3,859
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	26,170	0	26,170	0	0	0	26,170	0	26,170
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	110	0	110	110	0	110	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(265,233)	0	(265,233)	(265,233)	0	(265,233)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(500,670)	0	(500,670)	0	0	0	(500,670)	0	(500,670)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(104,132)	0	(104,132)	(104,132)	0	(104,132)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	33,319	67,640	100,959	25,080	49,102	74,182	8,239	18,538	26,777
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(328,988)	1,163,130	834,142	81,983	844,184	926,167	(410,971)	318,946	(92,025)
	TOTAL ADMIN & GENERAL EXPENSES	(51,577)	3,185,999	3,134,422	295,524	2,312,645	2,608,169	(347,101)	873,354	526,253
	TOTAL EXPENSES BEFORE FIT	11,000,713	5,680,432	16,681,145	7,732,189	3,971,785	11,703,974	3,268,524	1,708,647	4,977,171
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,980,223)			(2,283,405)			(696,818)
G-FIT	FEDERAL INCOME TAX			(2,508,688)			(1,756,594)			(752,094)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,501,543			1,014,895			486,648
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			(1,972,484)			(1,541,199)			(431,285)

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%	67.337%	32.663%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended 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	3,867	16,196	20,063	3,867	11,757	15,624	0	4,439	4,439
4	495028	Deferred Exchange Reservation	375,001	0	375,001	240,638	0	240,638	134,363	0	134,363
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	324,014	0	324,014	258,700	0	258,700	65,314	0	65,314
4	495329	Amortization Res Decoupling Deferral	5,178	0	5,178	18,661	0	18,661	(13,483)	0	(13,483)
4	495338	Non-Res Decoupling Deferred Rev	106,360	0	106,360	121,262	0	121,262	(14,902)	0	(14,902)
4	495339	Amortization Non-Res Decoupling	(1,104)	0	(1,104)	(8,517)	0	(8,517)	7,413	0	7,413
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	813,316	16,196	829,512	634,611	11,757	646,368	178,705	4,439	183,144

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended 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	6,152,111	0	6,152,111	3,947,748	0	3,947,748	2,204,363	0	2,204,363
1	804001	Pipeline Demand Costs	2,148,104	0	2,148,104	1,475,318	0	1,475,318	672,786	0	672,786
1	804002	Transport Variable Charges	9,267	0	9,267	6,365	0	6,365	2,902	0	2,902
6	804010	Gas Costs - Fixed Hedge	119,202	0	119,202	76,492	0	76,492	42,710	0	42,710
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	24,222	0	24,222	15,543	0	15,543	8,679	0	8,679
6	804018	Merchandise Processing Fee	7,229	0	7,229	4,639	0	4,639	2,590	0	2,590
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	(682,621)	0	(682,621)	(438,038)	0	(438,038)	(244,583)	0	(244,583)
6	804700	Gas Costs - Offsystem Bookout	4,662	0	4,662	2,992	0	2,992	1,670	0	1,670
6	804711	Gas Costs - Offsystem Bookout Offset	(4,662)	0	(4,662)	(2,992)	0	(2,992)	(1,670)	0	(1,670)
6	804730	Gas Costs - Intracompany LDC Gas	239,990	0	239,990	154,002	0	154,002	85,988	0	85,988
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(65,480)	0	(65,480)	32,439	0	32,439	(97,919)	0	(97,919)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(791,143)	0	(791,143)	(609,084)	0	(609,084)	(182,059)	0	(182,059)
		TOTAL PURCHASED GAS COSTS	7,160,881	0	7,160,881	4,665,424	0	4,665,424	2,495,457	0	2,495,457

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	64.170%	35.830%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended 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	10,679	7,376	18,055	6,025	4,873	10,898	4,654	2,503	7,157
99	908600	Public Purpose Tariff Rider Expense Offset	216,761	0	216,761	183,108	0	183,108	33,653	0	33,653
99	908610	Limited Income Tax Refund Program	8,634	0	8,634	8,634	0	8,634	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	34,490	0	34,490	29,263	0	29,263	5,227	0	5,227
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			270,564	7,376	277,940	227,030	4,873	231,903	43,534	2,503	46,037

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: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month 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	620,537,482	439,307,211	181,230,271
	Interest Deduction for FIT Calculation	16,477,851	11,668,000	4,809,851
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended September 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	13,700,922	9,420,569	4,280,353
G-OPS	Operating & Maintenance Expense	13,257,747	8,934,556	4,323,191
G-OPS	Book Deprec/Amort and Reg Amortizations	2,463,538	2,045,834	417,704
G-OTX	Taxes Other than FIT	959,860	723,584	236,276
	Net Operating Income Before FIT	(2,980,223)	(2,283,405)	(696,818)
G-INT	Less: Interest Expense	1,373,154	972,333	400,821
G-OTX	Less: Idaho ITC Deferral & Amortization	(456)	0	(456)
G-SCM	Schedule M Adjustments	(7,592,301)	(5,108,996)	(2,483,305)
	Taxable Net Operating Income	(11,946,134)	(8,364,734)	(3,581,400)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,508,688)	(1,756,594)	(752,094)
G-DTE	Deferred FIT	1,501,543	1,014,895	486,648
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	(1,007,739)	(742,206)	(265,533)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ADJUSTMENTS		
For Month Ended 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
	997000	Book Depreciation & Amortization	1,889,031	1,145,015	3,034,046	1,357,673	828,675	2,186,348	531,358	316,340	847,698
12	997001	Contributions In Aid of Construction	0	62,698	62,698	0	44,412	44,412	0	18,286	18,286
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	51,792	51,792	0	36,687	36,687	0	15,105	15,105
99	997010	Deferred Gas Credit and Refunds	(856,622)	375,000	(481,622)	(576,645)	265,631	(311,014)	(279,977)	109,369	(170,608)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,373	12,373	0	5,094	5,094
99	997018	DSM Tariff Rider	(422,859)	0	(422,859)	(307,345)	0	(307,345)	(115,514)	0	(115,514)
12	997020	FAS87 Current Pension Accrual	0	(5,495,663)	(5,495,663)	0	(3,892,853)	(3,892,853)	0	(1,602,810)	(1,602,810)
12	997027	Customer Uncollectibles	0	856,951	856,951	0	607,021	607,021	0	249,930	249,930
99	997031	Decoupling Mechanism	(434,447)	0	(434,447)	(390,106)	0	(390,106)	(44,341)	0	(44,341)
12	997032	Interest Rate Swaps	0	56,365	56,365	0	39,926	39,926	0	16,439	16,439
12	997035	Leases	0	(19,133)	(19,133)	0	(13,889)	(13,889)	0	(5,244)	(5,244)
12	997048	AFUDC	0	(22,012)	(22,012)	0	(15,592)	(15,592)	0	(6,420)	(6,420)
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,858,144)	(2,858,144)	0	(1,176,788)	(1,176,788)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	11,409	0	11,409	6,182	0	6,182	5,227	0	5,227
12	997080	Book Transportation Depreciation	0	16,052	16,052	0	11,370	11,370	0	4,682	4,682
12	997081	Deferred Compensation	0	104,764	104,764	0	74,210	74,210	0	30,554	30,554
4	997082	Meal Disallowances	0	8,286	8,286	0	6,015	6,015	0	2,271	2,271
12	997083	Paid Time Off	0	15,159	15,159	0	10,738	10,738	0	4,421	4,421
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(466,666)	(466,666)	0	(330,563)	(330,563)	0	(136,103)	(136,103)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(265,124)	0	(265,124)	(265,124)	0	(265,124)	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	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	26,170	0	26,170	0	0	0	26,170	0	26,170
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,394	28,394	0	20,113	20,113	0	8,281	8,281
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	940	940	0	387	387
12	997125	COVID-19	(500,670)	0	(500,670)	0	0	0	(500,670)	0	(500,670)
		TOTAL SCHEDULE M ADJUSTMENTS	(293,165)	(7,299,136)	(7,592,301)	43,934	(5,152,930)	(5,108,996)	(337,099)	(2,146,206)	(2,483,305)

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%	64.170%	35.830%
G-ALL	11	Book Depreciation	100.000%	71.066%	28.934%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.835%	29.165%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended 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	1,068,466	756,848	311,618
99	410100	Deferred Federal Income Tax Exp	474,689	277,184	197,505
		SUBTOTAL	1,543,155	1,034,032	509,123
12	411100	Deferred Federal Income Tax Expense - Allocated	(25,184)	(17,839)	(7,345)
99	411100	Deferred Federal Income Tax Exp	(16,428)	(1,298)	(15,130)
		SUBTOTAL	(41,612)	(19,137)	(22,475)
		Total Deferred Federal Income Tax Expense	1,501,543	1,014,895	486,648

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.835%	29.165%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended 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	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		DISTRIBUTION									
99	408110	State Excise Tax	190,544	0	190,544	190,544	0	190,544	0	0	0
99	408120	Municipal Occupation & License Tax	207,531	0	207,531	172,473	0	172,473	35,058	0	35,058
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	425,001	0	425,001	261,467	0	261,467	163,534	0	163,534
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	822,620	0	822,620	624,484	0	624,484	198,136	0	198,136
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	33,319	67,640	100,959	25,080	49,102	74,182	8,239	18,538	26,777
		TOTAL A&G TAX	33,319	67,640	100,959	25,080	49,102	74,182	8,239	18,538	26,777
		TOTAL TAXES OTHER THAN FIT	855,939	103,921	959,860	649,564	74,020	723,584	206,375	29,901	236,276

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,208,188	55,929,016	60,137,204	4,198,926	40,600,550	44,799,476	9,262	15,328,466	15,337,728
TOTAL INTANGIBLE PLANT			6,002,303	57,272,383	63,274,686	5,220,840	41,575,740	46,796,580	781,463	15,696,643	16,478,106
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	1,860,660	1,860,660	0	1,277,901	1,277,901	0	582,759	582,759
1	352XXX	Wells	0	22,503,183	22,503,183	0	15,455,186	15,455,186	0	7,047,997	7,047,997
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	14,376,399	14,376,399	0	9,873,711	9,873,711	0	4,502,688	4,502,688
1	355000	Measuring & Regulating Equipment	0	985,255	985,255	0	676,673	676,673	0	308,582	308,582
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,998,873	1,998,873	0	1,372,826	1,372,826	0	626,047	626,047
TOTAL UNDERGROUND STORAGE PLANT			0	45,621,293	45,621,293	0	31,364,504	31,364,504	0	14,256,789	14,256,789
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	1,481,707	0	1,481,707	837,731	0	837,731	643,976	0	643,976
6	376000	Mains	402,195,001	2,517,882	404,712,883	267,103,687	1,615,725	268,719,412	135,091,314	902,157	135,993,471
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	6,347,581	0	6,347,581	1,869,055	0	1,869,055	4,478,526	0	4,478,526
6	380000	Services	290,095,498	0	290,095,498	199,258,431	0	199,258,431	90,837,067	0	90,837,067
6	381XXX	Meters	104,625,962	0	104,625,962	73,567,023	0	73,567,023	31,058,939	0	31,058,939
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			816,028,112	2,517,882	818,545,994	550,294,953	1,615,725	551,910,678	265,733,159	902,157	266,635,316
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,640,930	6,014,860	3,274,754	1,917,130	5,191,884	99,176	723,800	822,976
4	390XXX	Structures & Improvements	30,434,165	29,300,562	59,734,727	28,675,213	21,270,157	49,945,370	1,758,952	8,030,405	9,789,357
4	391XXX	Office Furniture & Equipment	1,438,297	18,038,545	19,476,842	1,429,575	13,094,721	14,524,296	8,722	4,943,824	4,952,546
4	392XXX	Transportation Equipment	12,665,960	4,759,995	17,425,955	9,684,411	3,455,423	13,139,834	2,981,549	1,304,572	4,286,121
4	393000	Stores Equipment	203,260	985,401	1,188,661	145,720	715,332	861,052	57,540	270,069	327,609
4	394000	Tools, Shop & Garage Equipment	2,537,397	6,979,297	9,516,694	2,026,404	5,066,481	7,092,885	510,993	1,912,816	2,423,809
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	3,668,881	1,071,905	4,740,786	2,677,229	778,128	3,455,357	991,652	293,777	1,285,429
4	397XXX	Communications Equipment	4,241,799	14,880,690	19,122,489	3,040,778	10,802,339	13,843,117	1,201,021	4,078,351	5,279,372
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,639,634	79,364,316	138,003,950	51,028,084	57,612,937	108,641,021	7,611,550	21,751,379	29,362,929

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			880,670,049	184,775,874	1,065,445,923	606,543,877	132,168,906	738,712,783	274,126,172	52,606,968	326,733,140
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,604,847)	(17,604,847)	0	(12,091,009)	(12,091,009)	0	(5,513,838)	(5,513,838)
G-ADEP		Distribution Plant	(242,081,483)	(1,891,681)	(243,973,164)	(153,938,624)	(1,213,892)	(155,152,516)	(88,142,859)	(677,789)	(88,820,648)
G-ADEP		General Plant	(15,528,950)	(24,671,551)	(40,200,501)	(11,729,647)	(17,909,819)	(29,639,466)	(3,799,303)	(6,761,732)	(10,561,035)
TOTAL ACCUMULATED DEPRECIATION			(257,610,433)	(44,168,079)	(301,778,512)	(165,668,271)	(31,214,720)	(196,882,991)	(91,942,162)	(12,953,359)	(104,895,521)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(384,126)	(881,450)	(1,265,576)	(258,496)	(639,871)	(898,367)	(125,630)	(241,579)	(367,209)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,643,388)	(23,437,890)	(25,081,278)	(1,633,899)	(17,014,268)	(18,648,167)	(9,489)	(6,423,622)	(6,433,111)
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			(2,027,514)	(24,319,340)	(26,346,854)	(1,892,395)	(17,654,139)	(19,546,534)	(135,119)	(6,665,201)	(6,800,320)
TOTAL ACCUMULATED DEPR/AMORT			(259,637,947)	(68,487,419)	(328,125,366)	(167,560,666)	(48,868,859)	(216,429,525)	(92,077,281)	(19,618,560)	(111,695,841)
NET GAS UTILITY PLANT before DFIT			621,032,102	116,288,455	737,320,557	438,983,211	83,300,047	522,283,258	182,048,891	32,988,408	215,037,299
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(113,495,682)	(113,495,682)	0	(80,394,666)	(80,394,666)	0	(33,101,016)	(33,101,016)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,875,147)	(17,875,147)	0	(12,972,836)	(12,972,836)	0	(4,902,311)	(4,902,311)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(608,622)	(608,622)	0	(441,817)	(441,817)	0	(166,805)	(166,805)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(3,437)	(3,437)	0	(2,495)	(2,495)	0	(942)	(942)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(318,782)	(318,782)	0	(225,809)	(225,809)	0	(92,973)	(92,973)
TOTAL ACCUMULATED DFIT			0	(132,301,670)	(132,301,670)	0	(94,037,623)	(94,037,623)	0	(38,264,047)	(38,264,047)
NET GAS UTILITY PLANT			621,032,102	(16,013,215)	605,018,887	438,983,211	(10,737,576)	428,245,635	182,048,891	(5,275,639)	176,773,252

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%	64.170%	35.830%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.835%	29.165%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month 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	621,032,102	(16,013,215)	605,018,887	438,983,211	(10,737,576)	428,245,635	182,048,891	(5,275,639)	176,773,252
		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	1,371,458	2,508,461	3,879,919	968,506	1,820,967	2,789,473	402,952	687,494	1,090,446
4	182318	Accumulated Amortization - AFUDC	(194,438)	(358,831)	(553,269)	(131,956)	(260,340)	(392,296)	(62,482)	(98,491)	(160,973)
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	12,033,583	12,033,583	0	8,264,665	8,264,665	0	3,768,918	3,768,918
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	(484,175)	0	(484,175)	(484,175)	0	(484,175)	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	9,220,276	0	9,220,276	9,220,276	0	9,220,276	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,936,258)	0	(1,936,258)	(1,936,258)	0	(1,936,258)	0	0	0
C-WKC		Working Capital	(8,041,753)	0	(8,041,753)	(5,993,743)	0	(5,993,743)	(2,048,010)	0	(2,048,010)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(4,438,258)	19,956,853	15,518,595	(2,730,718)	13,792,294	11,061,576	(1,707,540)	6,164,559	4,457,019
		NET RATE BASE	616,593,844	3,943,638	620,537,482	436,252,493	3,054,718	439,307,211	180,341,351	888,920	181,230,271

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended 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)	268,455	268,455										
	Steam (ED-ID)	354,825	354,825										
	Steam (ED-WA)	944,177	944,177										
	Hydro (ED-AN)	1,204,071	1,204,071										
	Other (ED-AN)	875,428	875,428										
Total Electric Production		3,646,956	3,646,956										
Electric Transmission													
	ED-AN	1,336,671	1,336,671										
	ED-ID	82,657	82,657										
	ED-WA	42,632	42,632										
Total Electric Transmission		1,461,960	1,461,960										
Electric Distribution													
	ED-AN	7,422	7,422										
	ED-ID	1,451,555	1,451,555										
	ED-WA	2,785,623	2,785,623										
Total Electric Distribution		4,244,600	4,244,600										
Gas Underground Storage													
1	GD-AN	54,247		54,247		54,247	54,247		37,257	37,257		16,990	16,990
	GD-OR	9,744			9,744								
Total Gas Underground Storage		63,991		54,247	9,744		54,247	54,247		37,257	37,257		16,990
Gas Distribution													
6	GD-AN	4,783		4,783					3,069	3,069		1,714	1,714
	GD-ID	517,802		517,802		517,802	517,802				517,802		517,802
	GD-WA	1,153,523		1,153,523		1,153,523	1,153,523	1,153,523		1,153,523			
	GD-OR	776,224			776,224								
Total Gas Distribution		2,452,332		1,676,108	776,224		1,671,325	4,783	1,676,108	1,153,523	3,069	1,156,592	517,802
General Plant													
	ED-AN	241,162	241,162										
	ED-ID	39,924	39,924										
	ED-WA	81,483	81,483										
7,4	CD-AA	1,936,735	1,352,286	404,410	180,039	404,410	404,410		293,573	293,573		110,837	110,837
9,4	CD-AN	51,710	39,980	11,730		11,730	11,730		8,515	8,515		3,215	3,215
9	CD-ID	40,273	31,138	9,135		9,135	9,135				9,135		9,135
9	CD-WA	177,758	137,437	40,321		40,321	40,321	40,321		40,321			
8,4	GD-AA	31,417		21,688	9,729	21,688	21,688		15,744	15,744		5,944	5,944
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,196		3,196		3,196	3,196				3,196		3,196
	GD-WA	90,603		90,603		90,603	90,603	90,603		90,603			
	GD-OR	17,932			17,932								
Total General Plant		2,714,827	1,923,410	583,717	207,700		143,255	440,462	583,717	130,924	319,744	450,668	12,331
Total Depreciation Expense		14,584,666	11,276,926	2,314,072	993,668		1,814,580	499,492	2,314,072	1,284,447	360,070	1,644,517	530,133

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	64.170%		35.830%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month 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	75,774	75,774												
Misc Intangible Plt (303000) ED-AN	19,316	19,316												
Total Production/Transmission	95,090	95,090												
Distribution														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	2,502	2,502												
General Plant - 303000														
7,4 CD-AA	34,579	24,144	7,221	3,214		7,221	7,221		5,242	5,242		1,979	1,979	
9,4 CD-AN	810	626	184			184	184		134	134		50	50	
9,4 GD-ID	1,225		1,225			1,225	1,225				1,225		1,225	
GD-WA	2,070		2,070			2,070	2,070	2,070		2,070				
GD-OR	617			617										
Total General Plant - 303000	39,301	24,770	10,700	3,831	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,023,087	2,110,810	631,251	281,026		631,251	631,251		458,244	458,244		173,007	173,007	
9,4 CD-AN	9,701	7,501	2,200			2,200	2,200		1,597	1,597		603	603	
9,4 CD-ID	(3)	(2)	(1)			(1)	(1)				(1)		(1)	
9,4 CD-WA	313,697	242,541	71,156			71,156	71,156	71,156		71,156			0	
ED-AN	278,826	278,826												
ED-ID	(3)	(3)												
ED-WA	31,755	31,755												
8,4 GD-AA	6,762		4,668	2,094		4,668	4,668		3,389	3,389		1,279	1,279	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,663,822	2,671,428	709,274	283,120	71,155	638,119	709,274	71,156	463,230	534,386	(1)	174,889	174,888	
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	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	3,946	3,946												
GD-OR	0			0										
Total General Plant- 390200, 396200	3,946	3,946	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	3,804,661	2,797,736	719,974	286,951	74,450	645,524	719,974	73,226	468,606	541,832	1,224	176,918	178,142	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended 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)	(73,125,282)	(73,125,282)											
Steam (ED-ID)	(88,170,070)	(88,170,070)											
Steam (ED-WA)	(163,999,255)	(163,999,255)											
Hydro (ED-AN)	(154,265,457)	(154,265,457)											
Other (ED-AN)	(146,125,578)	(146,125,578)											
Total Electric Production	(625,685,642)	(625,685,642)											
Electric Transmission													
ED-AN	(213,311,375)	(213,311,375)											
ED-ID	(9,306,933)	(9,306,933)											
ED-WA	(15,581,980)	(15,581,980)											
Total Electric Transmission	(238,200,288)	(238,200,288)											
Electric Distribution													
ED-AN	(301,831)	(301,831)											
ED-ID	(242,484,720)	(242,484,720)											
ED-WA	(369,401,662)	(369,401,662)											
Total Electric Distribution	(612,188,213)	(612,188,213)											
Gas Underground Storage													
1 GD-AN	(17,604,847)		(17,604,847)		(17,604,847)	(17,604,847)		(12,091,009)	(12,091,009)		(5,513,838)	(5,513,838)	
GD-OR	(1,360,412)			(1,360,412)									
Total Gas Underground Storage	(18,965,259)		(17,604,847)	(1,360,412)		(17,604,847)	(17,604,847)		(12,091,009)	(12,091,009)		(5,513,838)	(5,513,838)
Gas Distribution													
6 GD-AN	(1,891,681)	(1,891,681)				(1,891,681)	(1,891,681)	(1,213,892)	(1,213,892)		(677,789)	(677,789)	
GD-ID	(88,142,859)	(88,142,859)			(88,142,859)	(88,142,859)				(88,142,859)		(88,142,859)	
GD-WA	(153,938,624)	(153,938,624)			(153,938,624)	(153,938,624)	(153,938,624)		(153,938,624)				
GD-OR	(123,083,820)			(123,083,820)									
Total Gas Distribution	(367,056,984)		(243,973,164)	(123,083,820)	(242,081,483)	(1,891,681)	(243,973,164)	(153,938,624)	(1,213,892)	(155,152,516)	(88,142,859)	(677,789)	(88,820,648)
General Plant													
ED-AN	(37,089,396)	(37,089,396)											
ED-ID	(11,836,278)	(11,836,278)											
ED-WA	(21,471,641)	(21,471,641)											
7,4 CD-AA	(85,810,327)	(59,915,345)	(17,918,054)	(7,976,928)	(17,918,054)	(17,918,054)		(13,007,253)	(13,007,253)		(4,910,801)	(4,910,801)	
9,4 CD-AN	(7,953,173)	(6,149,155)	(1,804,018)		(1,804,018)	(1,804,018)		(1,309,591)	(1,309,591)		(494,427)	(494,427)	
9 CD-ID	(6,751,644)	(5,220,169)	(1,531,475)		(1,531,475)	(1,531,475)				(1,531,475)		(1,531,475)	
9 CD-WA	(7,137,720)	(5,518,671)	(1,619,049)		(1,619,049)	(1,619,049)	(1,619,049)			(1,619,049)			
8,4 GD-AA	(2,047,458)		(1,413,401)	(634,057)	(1,413,401)	(1,413,401)		(1,026,030)	(1,026,030)		(387,371)	(387,371)	
4 GD-AN	(3,536,078)		(3,536,078)		(3,536,078)	(3,536,078)		(2,566,945)	(2,566,945)		(969,133)	(969,133)	
GD-ID	(2,267,828)		(2,267,828)		(2,267,828)	(2,267,828)				(2,267,828)		(2,267,828)	
GD-WA	(10,110,598)		(10,110,598)		(10,110,598)	(10,110,598)	(10,110,598)			(10,110,598)			
GD-OR	(5,262,015)			(5,262,015)									
Total General Plant	(201,274,156)	(147,200,655)	(40,200,501)	(13,873,000)	(15,528,950)	(24,671,551)	(40,200,501)	(11,729,647)	(17,909,819)	(29,639,466)	(3,799,303)	(6,761,732)	(10,561,035)
Total Accumulated Depreciation	(2,063,370,542)	(1,623,274,798)	(301,778,512)	(138,317,232)	(257,610,433)	(44,168,079)	(301,778,512)	(165,668,271)	(31,214,720)	(196,882,991)	(91,942,162)	(12,953,359)	(104,895,521)

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	64.170%	35.830%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,547,087)	(13,547,087)											
Misc Intangible Plt (303000)	ED-AN	(2,232,690)	(2,232,690)											
Total Production/Transmission		(15,779,777)	(15,779,777)											
Distribution														
Franchises (302000)	ED-WA	(207,242)	(207,242)											
Misc Intangible Plt (303000)	ED-WA	(52,695)	(52,695)											
Total Distribution		(259,937)	(259,937)											
General Plant - 303000														
7,4	CD-AA	(4,087,561)	(2,854,058)	(853,523)	(379,980)		(853,523)	(853,523)		(619,598)	(619,598)		(233,925)	(233,925)
9,4	CD-AN	(123,118)	(95,191)	(27,927)			(27,927)	(27,927)		(20,273)	(20,273)		(7,654)	(7,654)
	GD-ID	(125,630)		(125,630)		(125,630)		(125,630)				(125,630)		(125,630)
	GD-WA	(258,496)		(258,496)		(258,496)		(258,496)	(258,496)		(258,496)			
	GD-OR	(106,515)		(106,515)										
Total General Plant - 303000		(4,701,320)	(2,949,249)	(1,265,576)	(486,495)	(384,126)	(881,450)	(1,265,576)	(258,496)	(639,871)	(898,367)	(125,630)	(241,579)	(367,209)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(111,852,665)	(78,098,887)	(23,355,954)	(10,397,824)		(23,355,954)	(23,355,954)		(16,954,788)	(16,954,788)		(6,401,166)	(6,401,166)
9,4	CD-AN	(170,481)	(131,811)	(38,670)			(38,670)	(38,670)		(28,072)	(28,072)		(10,598)	(10,598)
9	CD-ID	(41,831)	(32,342)	(9,489)		(9,489)		(9,489)	0	0	0	(9,489)		(9,489)
9	CD-WA	(7,203,187)	(5,569,288)	(1,633,899)		(1,633,899)		(1,633,899)	(1,633,899)		(1,633,899)	0		0
	ED-AN	(7,794,892)	(7,794,892)											
	ED-ID	202	202											
	ED-WA	3,334	3,334											
8,4	GD-AA	(62,675)		(43,266)	(19,409)		(43,266)	(43,266)		(31,408)	(31,408)		(11,858)	(11,858)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0		0			0	0		0	0		0	0
Total Miscellaneous IT Intangible Plant - 30311		(127,122,195)	(91,623,684)	(25,081,278)	(10,417,233)	(1,643,388)	(23,437,890)	(25,081,278)	(1,633,899)	(17,014,268)	(18,648,167)	(9,489)	(6,423,622)	(6,433,111)
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	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(225,507)	(225,507)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0										
Total General Plant - 390200, 396200		(225,507)	(225,507)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(148,088,736)	(110,838,154)	(26,346,854)	(10,903,728)	(2,027,514)	(24,319,340)	(26,346,854)	(1,892,395)	(17,654,139)	(19,546,534)	(135,119)	(6,665,201)	(6,800,320)

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%			

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	11,924,684	0	0	8,326,172	8,326,172	0	0	2,489,993	2,489,993	0	1,108,519	1,108,519	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,340,969	808,699	700,328	8,863,428	10,372,455	3,274,755	99,176	2,640,930	6,014,861	845,134	1,108,519	1,953,653	
	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	0	25,927,747	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	128,561,309	0	0	89,765,363	89,765,363	0	0	26,844,887	26,844,887	0	11,951,059	11,951,059	
9		CD-WA / ID / AN	30,692,997	9,364,979	5,995,541	8,370,384	23,730,904	2,747,466	1,758,952	2,455,675	6,962,093	0	0	0	
		TOTAL ACCOUNT	197,558,565	10,522,624	8,707,414	102,772,087	122,002,125	28,675,213	1,758,952	29,300,562	59,734,727	3,870,654	11,951,059	15,821,713	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,184,958	99,964	7,798	1,077,196	1,184,958	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,803	0	0	0	0	0	0	220,076	220,076	0	98,727	98,727	
7		CD-AA	85,008,937	0	0	59,355,790	59,355,790	0	0	17,750,716	17,750,716	0	7,902,431	7,902,431	
9		CD-WA / ID / AN	6,028,301	4,400,230	29,729	230,943	4,660,902	1,290,924	8,722	67,753	1,367,399	0	0	0	
		TOTAL ACCOUNT	92,691,759	4,500,194	37,527	60,663,929	65,201,650	1,429,575	8,722	18,038,545	19,476,842	12,109	8,001,158	8,013,267	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,609,603	24,077,618	10,527,988	17,003,997	51,609,603	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,156,961	0	0	0	0	9,141,980	2,725,284	2,289,697	14,156,961	0	0	0	
99		GD-OR / AS	4,208,597	0	0	0	0	0	0	0	0	4,208,597	0	4,208,597	
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	7,318,973	1,848,922	873,501	2,936,387	5,658,810	542,431	256,265	861,467	1,660,163	0	0	0	
		TOTAL ACCOUNT	84,774,779	25,926,540	11,401,489	25,095,735	62,423,764	9,684,411	2,981,549	4,759,995	17,425,955	4,208,597	716,463	4,925,060	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	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	4,956,082	276,940	196,131	3,358,823	3,831,894	81,248	57,540	985,400	1,124,188	0	0	0	
		TOTAL ACCOUNT	5,428,746	276,940	196,131	3,746,223	4,219,294	145,720	57,540	985,400	1,188,660	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,072,953	725,032	201,685	5,146,236	6,072,953	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,816,708	0	0	0	0	2,023,136	290,771	502,801	2,816,708	0	0	0	
99		GD-OR / AS	936,484	0	0	0	0	0	0	0	0	936,484	0	936,484	
8		GD-AA	5,253,538	0	0	0	0	0	0	3,626,622	3,626,622	0	1,626,916	1,626,916	
7		CD-AA	13,262,405	0	0	9,260,209	9,260,209	0	0	2,769,323	2,769,323	0	1,232,873	1,232,873	
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	
		TOTAL ACCOUNT	29,682,474	736,171	952,331	14,681,006	16,369,508	2,026,404	510,993	6,979,296	9,516,693	936,484	2,859,789	3,796,273	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,862,195	335,575	13,580	1,513,040	1,862,195	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	
		TOTAL ACCOUNT	3,823,384	335,575	13,580	2,608,224	2,957,379	74,000	0	564,073	638,073	18,586	209,346	227,932	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	31,456,423	13,917,402	9,191,108	8,347,913	31,456,423	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,297,968	0	0	0	0	2,603,717	873,662	820,589	4,297,968	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	1,465,709	250,572	402,182	480,488	1,133,242	73,512	117,991	140,964	332,467	0	0	0	
		TOTAL ACCOUNT	37,792,413	14,167,974	9,593,290	9,197,401	32,958,665	2,677,229	991,653	1,071,905	4,740,787	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,109,509	12,000,896	6,138,774	31,969,839	50,109,509	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	1,029,871	0	0	0	0	0	0	0	0	1,029,871	0	1,029,871	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	67,235,041	0	0	46,945,523	46,945,523	0	0	14,039,349	14,039,349	0	6,250,169	6,250,169	
9		CD-WA / ID / AN	16,172,023	7,961,590	2,888,153	1,653,980	12,503,723	2,335,744	847,317	485,239	3,668,300	0	0	0	
		TOTAL ACCOUNT	136,120,155	19,962,486	9,026,927	80,569,342	109,558,755	3,040,778	1,201,021	14,880,689	19,122,488	1,029,871	6,409,041	7,438,912	
	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	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	607,303,920	77,237,203	40,642,492	309,063,719	426,943,414	51,028,085	7,611,551	79,364,314	138,003,950	10,988,428	31,368,128	42,356,556	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended 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	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,733,191	(92,720)	(1,000)	16,826,911	16,733,191	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	386,160	0	0	0	0	0	0	266,574	266,574	0	119,586	
7		CD-AA	134,685,748	0	0	94,041,630	94,041,630	0	0	28,123,731	28,123,731	0	12,520,387	
9		CD-WA / ID / AN	588,293	0	31,570	423,280	454,850	0	9,262	124,181	133,443	0	0	
		TOTAL ACCOUNT	152,393,392	(92,720)	30,570	111,291,821	111,229,671	0	9,262	28,514,486	28,523,748	0	12,639,973	12,639,973
	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	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	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	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month 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	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,638,911	1,638,911	0	0	1,638,911	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	1,395,414	0	0	974,320	974,320	0	0	291,376	291,376	0	129,718	129,718
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
		TOTAL ACCOUNT	21,545,658	15,951,318	0	974,320	16,925,638	4,198,926	0	291,376	4,490,302	0	129,718	129,718
	TOTAL		323,188,635	16,178,314	30,570	217,875,820	234,084,704	5,220,840	781,463	57,272,384	63,274,687	406,156	25,423,088	25,829,244

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended 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	(84,714,067)	(59,149,903)	(17,689,144)	(7,875,020)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(820,009)	(634,006)	(186,003)	0
7	282919 CD-AA	(2,914,714)	(2,035,141)	(608,621)	(270,952)
7	283750 CD-AA	(16,459)	(11,492)	(3,437)	(1,530)
	Total	(88,465,249)	(61,830,542)	(18,487,205)	(8,147,502)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,103,604	4,103,604	0	0	0	0	4,103,604
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	(28)	(28)	0	0	0	0	(28)
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	17,589,617	9,760,824	0	27,350,441	23,583,360	11,808,834	(5,993,743)	(2,048,010)	0
TOTAL		17,589,617	9,760,824	4,103,576	31,454,017	23,583,360	11,808,834	(5,993,743)	(2,048,010)	4,103,576

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