

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended August 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,537,882)	(1,142,253)	(395,629)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,537,882)	(1,142,253)	(395,629)
G-APL	Gas Net Adjusted Rate Base	619,905,483	438,624,963	181,280,520
	<b>RATE OF RETURN</b>	<b>-0.248%</b>	<b>-0.260%</b>	<b>-0.218%</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 Month Ended August 31, 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	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	8-01-2020 thru 08-31-2020	259,114 <b>100.000%</b>	171,036 <b>66.008%</b>	88,078 <b>33.992%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2020 thru 08-31-2020	1,082,523 <b>100.000%</b>	823,430 <b>76.066%</b>	259,093 <b>23.934%</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% <b>100.000%</b>	290.374% <b>72.593%</b>	109.626% <b>27.407%</b>
6	Input	Actual Therms Purchased Percent	8-01-2020 thru 08-31-2020	6,752,868 <b>100.000%</b>	4,305,629 <b>63.760%</b>	2,447,239 <b>36.240%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended August 31, 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			
	<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**  
For Month Ended August 31, 2020  
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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 Month Ended August 31, 2020

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

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)		<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 293,285,519 <b>100.000%</b>	Washington 200,285,801 <b>68.290%</b>	Idaho 92,999,718 <b>31.710%</b>	
11	Book Depreciation Percent	8-01-2020 thru 08-31-2020	2,328,299 <b>100.000%</b>	1,654,742 <b>71.071%</b>	673,557 <b>28.929%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2020 thru 08-31-2020	733,969,983 <b>100.000%</b>	519,989,479 <b>70.846%</b>	213,980,504 <b>29.154%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2020 thru 08-31-2020	98,085,661 <b>100.000%</b>	79,241,009 <b>80.788%</b>	18,844,652 <b>19.212%</b>	
14	Net Allocated Schedule M's - AMA Percent	8-01-2020 thru 08-31-2020	-2,091,642 <b>100.000%</b>	-1,463,674 <b>69.977%</b>	-627,968 <b>30.023%</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-1A</b>
For Month Ended August 31, 2020		
Average of Monthly Averages 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	4,431,667	0	4,431,667	3,176,625	0	3,176,625	1,255,042	0	1,255,042
99 4812XX	Commercial - Firm & Interruptible	1,899,074	0	1,899,074	1,288,857	0	1,288,857	610,217	0	610,217
99 4813XX	Industrial-Firm	132,957	0	132,957	85,336	0	85,336	47,621	0	47,621
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	4,940	0	4,940	4,338	0	4,338	602	0	602
99 499XXX	Unbilled Revenue	175,231	0	175,231	132,394	0	132,394	42,837	0	42,837
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>6,643,869</b>	<b>0</b>	<b>6,643,869</b>	<b>4,687,550</b>	<b>0</b>	<b>4,687,550</b>	<b>1,956,319</b>	<b>0</b>	<b>1,956,319</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	6,195,488	0	6,195,488	3,950,243	0	3,950,243	2,245,245	0	2,245,245
4 488000	Miscellaneous Service Revenues	580	0	580	452	0	452	128	0	128
99 4893XX	Transportation Revenues	313,301	0	313,301	267,730	0	267,730	45,571	0	45,571
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	702,295	22,054	724,349	403,689	16,010	419,699	298,606	6,044	304,650
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>7,211,664</b>	<b>22,054</b>	<b>7,233,718</b>	<b>4,622,114</b>	<b>16,010</b>	<b>4,638,124</b>	<b>2,589,550</b>	<b>6,044</b>	<b>2,595,594</b>
	<b>TOTAL GAS REVENUES</b>	<b>13,855,533</b>	<b>22,054</b>	<b>13,877,587</b>	<b>9,309,664</b>	<b>16,010</b>	<b>9,325,674</b>	<b>4,545,869</b>	<b>6,044</b>	<b>4,551,913</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	8,064,466	0	8,064,466	5,203,187	0	5,203,187	2,861,279	0	2,861,279
99 808XXX	Net Natural Gas Storage Transactions	(16,161)	0	(16,161)	(10,304)	0	(10,304)	(5,857)	0	(5,857)
99 811000	Gas Used for Products Extraction	(10,023)	0	(10,023)	(6,391)	0	(6,391)	(3,632)	0	(3,632)
10 813000	Other Gas Expenses	0	92,579	92,579	0	63,222	63,222	0	29,357	29,357
99 813010	Gas Technology Institute (GTI) Expenses	2,600	0	2,600	1,701	0	1,701	899	0	899
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>8,040,882</b>	<b>92,579</b>	<b>8,133,461</b>	<b>5,188,193</b>	<b>63,222</b>	<b>5,251,415</b>	<b>2,852,689</b>	<b>29,357</b>	<b>2,882,046</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	1,092	1,092	0	750	750	0	342	342
1 824000	Other Expenses	0	80,287	80,287	0	55,141	55,141	0	25,146	25,146
1 837000	Other Equipment	0	130,109	130,109	0	89,359	89,359	0	40,750	40,750
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>211,488</b>	<b>211,488</b>	<b>0</b>	<b>145,250</b>	<b>145,250</b>	<b>0</b>	<b>66,238</b>	<b>66,238</b>
G-DEPX	Depreciation Expense-Underground Storage	0	53,908	53,908	0	37,024	37,024	0	16,884	16,884
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>90,189</b>	<b>90,189</b>	<b>0</b>	<b>61,942</b>	<b>61,942</b>	<b>0</b>	<b>28,247</b>	<b>28,247</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>301,677</b>	<b>301,677</b>	<b>0</b>	<b>207,192</b>	<b>207,192</b>	<b>0</b>	<b>94,485</b>	<b>94,485</b>

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For Month Ended August 31, 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	25,275	136,246	161,521	22,597	103,637	126,234	2,678	32,609	35,287
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	384,175	83,991	468,166	295,194	63,889	359,083	88,981	20,102	109,083
3	875000	Measuring & Reg Sta Exp-General	1,649	0	1,649	265	0	265	1,384	0	1,384
3	876000	Measuring & Reg Sta Exp-Industrial	1,113	0	1,113	81	0	81	1,032	0	1,032
3	877000	Measuring & Reg Sta Exp-City Gate	4,814	0	4,814	4,272	0	4,272	542	0	542
3	878000	Meter & House Regulator Expenses	62,818	0	62,818	34,539	0	34,539	28,279	0	28,279
3	879000	Customer Installation Expenses	86,388	7,292	93,680	54,375	5,547	59,922	32,013	1,745	33,758
3	880000	Other Expenses	96,324	26,832	123,156	86,143	20,410	106,553	10,181	6,422	16,603
3	881000	Rents	113	(266)	(153)	113	(202)	(89)	0	(64)	(64)
	MAINTENANCE										
3	885000	Supervision & Engineering	3,165	3	3,168	117	2	119	3,048	1	3,049
3	887000	Mains	132,725	3	132,728	109,117	2	109,119	23,608	1	23,609
3	889000	Measuring & Reg Sta Exp-General	53,560	745	54,305	53,635	567	54,202	(75)	178	103
3	890000	Measuring & Reg Sta Exp-Industrial	555	12	567	(146)	9	(137)	701	3	704
3	891000	Measuring & Reg Sta Exp-City Gate	9,602	910	10,512	3,267	692	3,959	6,335	218	6,553
3	892000	Services	146,492	8,728	155,220	111,836	6,639	118,475	34,656	2,089	36,745
3	893000	Meters & House Regulators	73,748	80,634	154,382	48,016	61,335	109,351	25,732	19,299	45,031
3	894000	Other Equipment	8	7,868	7,876	8	5,985	5,993	0	1,883	1,883
	TOTAL DISTRIBUTION OPERATING EXP		1,082,524	352,998	1,435,522	823,429	268,512	1,091,941	259,095	84,486	343,581
G-DEPX	Depreciation Expense-Distribution		1,659,931	4,783	1,664,714	1,145,200	3,050	1,148,250	514,731	1,733	516,464
G-OTX	Taxes Other Than FIT		432,946	0	432,946	236,357	0	236,357	196,589	0	196,589
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,092,877	4,783	2,097,660	1,381,557	3,050	1,384,607	711,320	1,733	713,053
	TOTAL DISTRIBUTION EXPENSES		3,175,401	357,781	3,533,182	2,204,986	271,562	2,476,548	970,415	86,219	1,056,634

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	11,394	11,394	0	7,521	7,521	0	3,873	3,873
2	902000	Meter Reading Expenses	21,454	7,364	28,818	13,072	4,861	17,933	8,382	2,503	10,885
2	903XXX	Customer Records & Collection Expenses	19,224	336,462	355,686	14,305	222,092	236,397	4,919	114,370	119,289
2	904000	Uncollectible Accounts	0	216,809	216,809	0	143,111	143,111	0	73,698	73,698
2	905000	Misc Customer Accounts	0	7,008	7,008	0	4,626	4,626	0	2,382	2,382
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>40,678</b>	<b>579,037</b>	<b>619,715</b>	<b>27,377</b>	<b>382,211</b>	<b>409,588</b>	<b>13,301</b>	<b>196,826</b>	<b>210,127</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	219,150	3,772	222,922	184,082	2,490	186,572	35,068	1,282	36,350
2	909000	Advertising	7,424	39,953	47,377	7,424	26,372	33,796	0	13,581	13,581
2	910000	Misc Customer Service & Info Exp	0	7,353	7,353	0	4,854	4,854	0	2,499	2,499
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>226,574</b>	<b>51,078</b>	<b>277,652</b>	<b>191,506</b>	<b>33,716</b>	<b>225,222</b>	<b>35,068</b>	<b>17,362</b>	<b>52,430</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	8,946	576,005	584,951	6,888	418,139	425,027	2,058	157,866	159,924
4	921000	Office Supplies & Expenses	252	80,064	80,316	252	58,121	58,373	0	21,943	21,943
4	922000	Admin. Expenses Transferred - Credit	0	(1,929)	(1,929)	0	(1,400)	(1,400)	0	(529)	(529)
4	923000	Outside Services Employed	4,458	244,621	249,079	3,403	177,578	180,981	1,055	67,043	68,098
4	924000	Property Insurance Premium	0	40,851	40,851	0	29,655	29,655	0	11,196	11,196
4	925XXX	Injuries and Damages	1,511	73,156	74,667	1,087	53,106	54,193	424	20,050	20,474
4	926XXX	Employee Pensions and Benefits	161,577	586,999	748,576	122,594	426,120	548,714	38,983	160,879	199,862
4	928000	Regulatory Commission Expenses	46,009	16,701	62,710	27,669	12,124	39,793	18,340	4,577	22,917
4	930000	Miscellaneous General Expenses	4,493	63,434	67,927	4,456	46,049	50,505	37	17,385	17,422
4	931000	Rents	0	6,221	6,221	0	4,516	4,516	0	1,705	1,705
4	935000	Maintenance of General Plant	45,361	225,056	270,417	39,685	163,375	203,060	5,676	61,681	67,357
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>272,607</b>	<b>1,911,179</b>	<b>2,183,786</b>	<b>206,034</b>	<b>1,387,383</b>	<b>1,593,417</b>	<b>66,573</b>	<b>523,796</b>	<b>590,369</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	143,038	466,641	609,679	130,721	338,749	469,470	12,317	127,892	140,209
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	71,304	639,077	710,381	71,156	463,925	535,081	148	175,152	175,300
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	3,797	9,473	13,270	2,709	6,711	9,420	1,088	2,762	3,850
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	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	136	0	136	136	0	136	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	(263,000)	0	(263,000)	(263,000)	0	(263,000)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(58,360)	0	(58,360)	0	0	0	(58,360)	0	(58,360)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(75,471)	0	(75,471)	(75,471)	0	(75,471)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	37,107	15,821	52,928	28,120	11,485	39,605	8,987	4,336	13,323
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	121,793	1,138,417	1,260,210	115,740	826,246	941,986	6,053	312,171	318,224
	TOTAL ADMIN & GENERAL EXPENSES	394,400	3,049,596	3,443,996	321,774	2,213,629	2,535,403	72,626	835,967	908,593
	TOTAL EXPENSES BEFORE FIT	11,877,935	4,431,748	16,309,683	7,933,836	3,171,532	11,105,368	3,944,099	1,260,216	5,204,315
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,432,096)			(1,779,694)			(652,402)
G-FIT	FEDERAL INCOME TAX			(1,180,883)			(815,456)			(365,427)
G-FIT	DEFERRED FEDERAL INCOME TAX			287,263			178,522			108,741
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			(1,537,882)			(1,142,253)			(395,629)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.008%	33.992%
G-ALL 3	Direct Distribution Operating Expense	100.000%	76.066%	23.934%
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-495-1A</b>
For Month Ended August 31, 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	4,460	22,054	26,514	4,460	16,010	20,470	0	6,044	6,044
4	495028	Deferred Exchange Reservation	375,000	0	375,000	239,100	0	239,100	135,900	0	135,900
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	126,181	0	126,181	45,081	0	45,081	81,100	0	81,100
4	495329	Amortization Res Decoupling Deferral	5,387	0	5,387	15,749	0	15,749	(10,362)	0	(10,362)
4	495338	Non-Res Decoupling Deferred Rev	192,218	0	192,218	106,604	0	106,604	85,614	0	85,614
4	495339	Amortization Non-Res Decoupling	(950)	0	(950)	(7,304)	0	(7,304)	6,354	0	6,354
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>702,296</b>	<b>22,054</b>	<b>724,350</b>	<b>403,690</b>	<b>16,010</b>	<b>419,700</b>	<b>298,606</b>	<b>6,044</b>	<b>304,650</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-804-1A</b>
For Month Ended August 31, 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	6,640,278	0	6,640,278	4,232,686	0	4,232,686	2,407,592	0	2,407,592
1	804001	Pipeline Demand Costs	2,243,129	0	2,243,129	1,540,581	0	1,540,581	702,548	0	702,548
1	804002	Transport Variable Charges	9,626	0	9,626	6,611	0	6,611	3,015	0	3,015
6	804010	Gas Costs - Fixed Hedge	(56,978)	0	(56,978)	(36,329)	0	(36,329)	(20,649)	0	(20,649)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,025	0	25,025	15,956	0	15,956	9,069	0	9,069
6	804018	Merchandise Processing Fee	5,783	0	5,783	3,687	0	3,687	2,096	0	2,096
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	(134,009)	0	(134,009)	(85,444)	0	(85,444)	(48,565)	0	(48,565)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	312,762	0	312,762	199,417	0	199,417	113,345	0	113,345
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(53,958)	0	(53,958)	25,938	0	25,938	(79,896)	0	(79,896)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(927,192)	0	(927,192)	(699,916)	0	(699,916)	(227,276)	0	(227,276)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>8,064,466</b>	<b>0</b>	<b>8,064,466</b>	<b>5,203,187</b>	<b>0</b>	<b>5,203,187</b>	<b>2,861,279</b>	<b>0</b>	<b>2,861,279</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	63.760%	36.240%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended August 31, 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	13,524	3,772	17,296	9,473	2,490	11,963	4,051	1,282	5,333
99	908600	Public Purpose Tariff Rider Expense Offset	193,782	0	193,782	163,685	0	163,685	30,097	0	30,097
99	908610	Limited Income Tax Refund Program	6,363	0	6,363	6,363	0	6,363	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	5,481	0	5,481	4,561	0	4,561	920	0	920
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			219,150	3,772	222,922	184,082	2,490	186,572	35,068	1,282	36,350

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.008%	33.992%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended August 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.06%	54.06%
2	Cost of Debt		4.934%	4.927%
	Total Cost of Debt		2.667%	2.664%
	Total Weighted Cost		2.667%	2.664%
G-APL	Net Rate Base	619,905,483	438,624,963	181,280,520
	Interest Deduction for FIT Calculation	16,527,441	11,698,128	4,829,313
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		
FEDERAL INCOME TAXES--GAS		G-FIT-1A		
For Month Ended August 31, 2020		AVISTA UTILITIES		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	13,877,587	9,325,674	4,551,913
G-OPS	Operating & Maintenance Expense	12,861,624	8,716,833	4,144,791
G-OPS	Book Deprec/Amort and Reg Amortizations	2,925,904	2,087,655	838,249
G-OTX	Taxes Other than FIT	522,155	300,880	221,275
	Net Operating Income Before FIT	(2,432,096)	(1,779,694)	(652,402)
G-INT	Less: Interest Expense	1,377,287	974,844	402,443
G-OTX	Less: Idaho ITC Deferral & Amortization	(456)	0	(456)
G-SCM	Schedule M Adjustments	(1,813,415)	(1,128,586)	(684,829)
	Taxable Net Operating Income	(5,623,254)	(3,883,124)	(1,740,130)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,180,883)	(815,456)	(365,427)
G-DTE	Deferred FIT	287,263	178,522	108,741
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	(894,214)	(637,441)	(256,773)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>			Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>			<b>G-SCM-1A</b>
For Month Ended August 31, 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	1,877,567	1,171,813	3,049,380	1,349,146	848,122	2,197,268	528,421	323,691	852,112
12	997001	Contributions In Aid of Construction	0	62,698	62,698	0	44,419	44,419	0	18,279	18,279
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	172,629	172,629	0	122,301	122,301	0	50,328	50,328
99	997010	Deferred Gas Credit and Refunds	(981,149)	375,001	(606,148)	(673,978)	265,673	(408,305)	(307,171)	109,328	(197,843)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,375	12,375	0	5,092	5,092
99	997018	DSM Tariff Rider	(236,260)	0	(236,260)	(137,646)	0	(137,646)	(98,614)	0	(98,614)
12	997020	FAS87 Current Pension Accrual	0	228,277	228,277	0	161,725	161,725	0	66,552	66,552
12	997027	Customer Uncollectibles	0	119,109	119,109	0	84,384	84,384	0	34,725	34,725
99	997031	Decoupling Mechanism	(322,836)	0	(322,836)	(160,130)	0	(160,130)	(162,706)	0	(162,706)
12	997032	Interest Rate Swaps	0	56,370	56,370	0	39,936	39,936	0	16,434	16,434
12	997035	Leases	0	8,340	8,340	0	6,054	6,054	0	2,286	2,286
12	997048	AFUDC	0	(22,011)	(22,011)	0	(15,594)	(15,594)	0	(6,417)	(6,417)
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,858,588)	(2,858,588)	0	(1,176,344)	(1,176,344)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	2,178	0	2,178	1,258	0	1,258	920	0	920
12	997080	Book Transportation Depreciation	0	718	718	0	509	509	0	209	209
12	997081	Deferred Compensation	0	120,125	120,125	0	85,104	85,104	0	35,021	35,021
4	997082	Meal Disallowances	0	4,890	4,890	0	3,550	3,550	0	1,340	1,340
12	997083	Paid Time Off	0	64,814	64,814	0	45,918	45,918	0	18,896	18,896
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	(466,667)	(466,667)	0	(330,615)	(330,615)	0	(136,052)	(136,052)
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	(262,864)	0	(262,864)	(262,864)	0	(262,864)	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	0	0	0	0	0	0	0	0	0
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	20,116	20,116	0	8,278	8,278
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	940	940	0	387	387
12	997125	COVID-19	(58,360)	0	(58,360)	0	0	0	(58,360)	0	(58,360)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>278,223</b>	<b>(2,091,638)</b>	<b>(1,813,415)</b>	<b>335,085</b>	<b>(1,463,671)</b>	<b>(1,128,586)</b>	<b>(56,862)</b>	<b>(627,967)</b>	<b>(684,829)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.008%	33.992%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	63.760%	36.240%
G-ALL	11	Book Depreciation	100.000%	71.071%	28.929%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.846%	29.154%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended August 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(9,762)	(6,916)	(2,846)
99	410100	Deferred Federal Income Tax Exp	344,856	213,217	131,639
		<b>SUBTOTAL</b>	<b>335,094</b>	<b>206,301</b>	<b>128,793</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(38,838)	(27,515)	(11,323)
99	411100	Deferred Federal Income Tax Exp	(8,993)	(264)	(8,729)
		<b>SUBTOTAL</b>	<b>(47,831)</b>	<b>(27,779)</b>	<b>(20,052)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>287,263</b>	<b>178,522</b>	<b>108,741</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.846%	29.154%
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-1A</b>
For Month Ended August 31, 2020	
Average of Monthly Averages 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	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>36,281</b>	<b>36,281</b>	<b>0</b>	<b>24,918</b>	<b>24,918</b>	<b>0</b>	<b>11,363</b>	<b>11,363</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	178,668	0	178,668	178,668	0	178,668	0	0	0
99	408120	Municipal Occupation & License Tax	197,112	0	197,112	163,601	0	163,601	33,511	0	33,511
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	57,622	0	57,622	(105,912)	0	(105,912)	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)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>432,946</b>	<b>0</b>	<b>432,946</b>	<b>236,357</b>	<b>0</b>	<b>236,357</b>	<b>196,589</b>	<b>0</b>	<b>196,589</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	37,107	15,821	52,928	28,120	11,485	39,605	8,987	4,336	13,323
		<b>TOTAL A&amp;G TAX</b>	<b>37,107</b>	<b>15,821</b>	<b>52,928</b>	<b>28,120</b>	<b>11,485</b>	<b>39,605</b>	<b>8,987</b>	<b>4,336</b>	<b>13,323</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>470,053</b>	<b>52,102</b>	<b>522,155</b>	<b>264,477</b>	<b>36,403</b>	<b>300,880</b>	<b>205,576</b>	<b>15,699</b>	<b>221,275</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 Month Ended August 31, 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)	4,208,187	55,645,228	59,853,415	4,198,925	40,394,540	44,593,465	9,262	15,250,688	15,259,950
TOTAL INTANGIBLE PLANT			6,002,302	56,988,595	62,990,897	5,220,839	41,369,730	46,590,569	781,463	15,618,865	16,400,328
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	1,820,703	1,820,703	0	1,250,459	1,250,459	0	570,244	570,244
1	352XXX	Wells	0	22,463,225	22,463,225	0	15,427,743	15,427,743	0	7,035,482	7,035,482
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	14,336,442	14,336,442	0	9,846,268	9,846,268	0	4,490,174	4,490,174
1	355000	Measuring & Regulating Equipment	0	945,297	945,297	0	649,230	649,230	0	296,067	296,067
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,958,915	1,958,915	0	1,345,383	1,345,383	0	613,532	613,532
TOTAL UNDERGROUND STORAGE PLANT			0	45,421,505	45,421,505	0	31,227,290	31,227,290	0	14,194,215	14,194,215
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	1,469,960	0	1,469,960	833,244	0	833,244	636,716	0	636,716
6	376000	Mains	399,462,701	2,517,883	401,980,584	265,465,553	1,605,402	267,070,955	133,997,148	912,481	134,909,629
6	378000	Measuring & Reg Station Equip-General	6,684,565	0	6,684,565	4,201,003	0	4,201,003	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,354,812	0	6,354,812	1,869,055	0	1,869,055	4,485,757	0	4,485,757
6	380000	Services	288,075,646	0	288,075,646	197,749,596	0	197,749,596	90,326,050	0	90,326,050
6	381XXX	Meters	104,167,080	0	104,167,080	73,082,608	0	73,082,608	31,084,472	0	31,084,472
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			810,809,785	2,517,883	813,327,668	546,656,305	1,605,402	548,261,707	264,153,480	912,481	265,065,961
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,640,780	6,014,710	3,274,754	1,917,021	5,191,775	99,176	723,759	822,935
4	390XXX	Structures & Improvements	30,437,758	29,233,192	59,670,950	28,675,213	21,221,251	49,896,464	1,762,545	8,011,941	9,774,486
4	391XXX	Office Furniture & Equipment	1,438,297	19,644,833	21,083,130	1,429,575	14,260,774	15,690,349	8,722	5,384,059	5,392,781
4	392XXX	Transportation Equipment	12,690,600	4,758,496	17,449,096	9,709,051	3,454,335	13,163,386	2,981,549	1,304,161	4,285,710
4	393000	Stores Equipment	202,709	979,828	1,182,537	145,320	711,287	856,607	57,389	268,541	325,930
4	394000	Tools, Shop & Garage Equipment	2,508,798	6,914,789	9,423,587	2,002,575	5,019,653	7,022,228	506,223	1,895,136	2,401,359
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	3,645,344	1,077,797	4,723,141	2,677,229	782,405	3,459,634	968,115	295,392	1,263,507
4	397XXX	Communications Equipment	4,223,197	14,763,980	18,987,177	3,022,176	10,717,616	13,739,792	1,201,021	4,046,364	5,247,385
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,596,578	80,720,686	139,317,264	51,009,893	58,597,568	109,607,461	7,586,685	22,123,118	29,709,803

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended August 31, 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			875,408,665	185,648,669	1,061,057,334	602,887,037	132,799,990	735,687,027	272,521,628	52,848,679	325,370,307
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,550,770)	(17,550,770)	0	(12,053,869)	(12,053,869)	0	(5,496,901)	(5,496,901)
G-ADEP		Distribution Plant	(240,760,094)	(1,886,898)	(242,646,992)	(153,046,805)	(1,203,086)	(154,249,891)	(87,713,289)	(683,812)	(88,397,101)
G-ADEP		General Plant	(15,335,993)	(25,895,610)	(41,231,603)	(11,568,052)	(18,798,400)	(30,366,452)	(3,767,941)	(7,097,210)	(10,865,151)
TOTAL ACCUMULATED DEPRECIATION			(256,096,087)	(45,333,278)	(301,429,365)	(164,614,857)	(32,055,355)	(196,670,212)	(91,481,230)	(13,277,923)	(104,759,153)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(380,830)	(874,045)	(1,254,875)	(256,426)	(634,496)	(890,922)	(124,404)	(239,549)	(363,953)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,572,158)	(22,830,955)	(24,403,113)	(1,562,743)	(16,573,675)	(18,136,418)	(9,415)	(6,257,280)	(6,266,695)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
TOTAL ACCUMULATED AMORTIZATION			(1,952,988)	(23,705,000)	(25,657,988)	(1,819,169)	(17,208,171)	(19,027,340)	(133,819)	(6,496,829)	(6,630,648)
TOTAL ACCUMULATED DEPR/AMORT			(258,049,075)	(69,038,278)	(327,087,353)	(166,434,026)	(49,263,526)	(215,697,552)	(91,615,049)	(19,774,752)	(111,389,801)
NET GAS UTILITY PLANT before DFIT			617,359,590	116,610,391	733,969,981	436,453,011	83,536,464	519,989,475	180,906,579	33,073,927	213,980,506
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(113,176,391)	(113,176,391)	0	(80,180,946)	(80,180,946)	0	(32,995,445)	(32,995,445)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,834,549)	(17,834,549)	0	(12,943,395)	(12,943,395)	0	(4,891,154)	(4,891,154)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(570,973)	(570,973)	0	(414,486)	(414,486)	0	(156,487)	(156,487)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,951)	(1,951)	0	(1,416)	(1,416)	0	(535)	(535)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(322,449)	(322,449)	0	(228,442)	(228,442)	0	(94,007)	(94,007)
TOTAL ACCUMULATED DFIT			0	(131,906,313)	(131,906,313)	0	(93,768,685)	(93,768,685)	0	(38,137,628)	(38,137,628)
NET GAS UTILITY PLANT			617,359,590	(15,295,922)	602,063,668	436,453,011	(10,232,221)	426,220,790	180,906,579	(5,063,701)	175,842,878

**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%	63.760%	36.240%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.846%	29.154%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended August 31, 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	617,359,590	(15,295,922)	602,063,668	436,453,011	(10,232,221)	426,220,790	180,906,579	(5,063,701)	175,842,878
		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	1,371,279	2,505,331	3,876,610	968,327	1,818,695	2,787,022	402,952	686,636	1,089,588
4	182318	Accumulated Amortization - AFUDC	(190,642)	(349,339)	(539,981)	(129,247)	(253,453)	(382,700)	(61,395)	(95,886)	(157,281)
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	12,030,575	12,030,575	0	8,262,599	8,262,599	0	3,767,976	3,767,976
1	164115	Gas Inventory--Clay Basin	0	42,982	42,982	0	31,202	31,202	0	11,780	11,780
4	252000	Customer Advances	(9,485)	0	(9,485)	(9,485)	0	(9,485)	0	0	0
99	235199	Customer Deposits	(526,885)	0	(526,885)	(526,885)	0	(526,885)	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	9,398,163	0	9,398,163	9,398,163	0	9,398,163	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,973,614)	0	(1,973,614)	(1,973,614)	0	(1,973,614)	0	0	0
C-WKC		Working Capital	(5,814,246)	0	(5,814,246)	(4,744,856)	0	(4,744,856)	(1,069,390)	0	(1,069,390)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(2,118,798)	19,960,613	17,841,815	(1,390,965)	13,795,138	12,404,173	(727,833)	6,165,475	5,437,642
		NET RATE BASE	615,240,792	4,664,691	619,905,483	435,062,046	3,562,917	438,624,963	180,178,746	1,101,774	181,280,520

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-1A</b>
For Month Ended August 31, 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	
<b>Electric Production</b>														
	Steam (ED-AN)	268,240	268,240											
	Steam (ED-ID)	354,453	354,453											
	Steam (ED-WA)	943,230	943,230											
	Hydro (ED-AN)	1,204,225	1,204,225											
	Other (ED-AN)	874,883	874,883											
<b>Total Electric Production</b>		<b>3,645,031</b>	<b>3,645,031</b>											
<b>Electric Transmission</b>														
	ED-AN	1,338,891	1,338,891											
	ED-ID	82,543	82,543											
	ED-WA	42,582	42,582											
<b>Total Electric Transmission</b>		<b>1,464,016</b>	<b>1,464,016</b>											
<b>Electric Distribution</b>														
	ED-AN	6,629	6,629											
	ED-ID	1,447,199	1,447,199											
	ED-WA	2,767,579	2,767,579											
<b>Total Electric Distribution</b>		<b>4,221,407</b>	<b>4,221,407</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	53,908		53,908		53,908	53,908		37,024	37,024		16,884	16,884	
	GD-OR	9,718			9,718									
<b>Total Gas Underground Storage</b>		<b>63,626</b>		<b>53,908</b>	<b>9,718</b>		<b>53,908</b>	<b>53,908</b>		<b>37,024</b>	<b>37,024</b>		<b>16,884</b>	
<b>Gas Distribution</b>														
6	GD-AN	4,783		4,783			4,783		3,050	3,050		1,733	1,733	
	GD-ID	514,731		514,731		514,731	514,731				514,731		514,731	
	GD-WA	1,145,200		1,145,200		1,145,200	1,145,200	1,145,200		1,145,200				
	GD-OR	772,958			772,958									
<b>Total Gas Distribution</b>		<b>2,437,672</b>		<b>1,664,714</b>	<b>772,958</b>		<b>1,659,931</b>	<b>4,783</b>	<b>1,145,200</b>	<b>3,050</b>	<b>1,148,250</b>	<b>514,731</b>	<b>1,733</b>	
<b>General Plant</b>														
	ED-AN	240,680	240,680											
	ED-ID	39,873	39,873											
	ED-WA	82,597	82,597											
7,4	CD-AA	2,064,085	1,441,206	431,002	191,877	431,002	431,002		312,877	312,877		118,125	118,125	
9,4	CD-AN	50,981	39,417	11,564		11,564	11,564		8,395	8,395		3,169	3,169	
9	CD-ID	40,299	31,158	9,141		9,141	9,141				9,141		9,141	
9	CD-WA	177,268	137,058	40,210		40,210	40,210	40,210		40,210				
8,4	GD-AA	31,060		21,441	9,619	21,441	21,441		15,565	15,565		5,876	5,876	
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722	
	GD-ID	3,176		3,176		3,176	3,176				3,176		3,176	
	GD-WA	90,511		90,511		90,511	90,511	90,511		90,511				
	GD-OR	17,719			17,719									
<b>Total General Plant</b>		<b>2,840,883</b>	<b>2,011,989</b>	<b>609,679</b>	<b>219,215</b>		<b>143,038</b>	<b>466,641</b>	<b>609,679</b>	<b>130,721</b>	<b>338,749</b>	<b>469,470</b>	<b>12,317</b>	<b>127,892</b>
<b>Total Depreciation Expense</b>		<b>14,672,635</b>	<b>11,342,443</b>	<b>2,328,301</b>	<b>1,001,891</b>		<b>1,802,969</b>	<b>525,332</b>	<b>2,328,301</b>	<b>1,275,921</b>	<b>378,823</b>	<b>1,654,744</b>	<b>527,048</b>	<b>146,509</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	63.760%		36.240%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended August 31, 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	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	75,774	75,774												
Misc Intangible Plt (303000) ED-AN	19,378	19,378												
<b>Total Production/Transmission</b>	<b>95,152</b>	<b>95,152</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	489	489												
<b>Total Distribution</b>	<b>2,502</b>	<b>2,502</b>												
<b>General Plant - 303000</b>														
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	
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										
<b>Total General Plant - 303000</b>	<b>39,301</b>	<b>24,770</b>	<b>10,700</b>	<b>3,831</b>	<b>3,295</b>	<b>7,405</b>	<b>10,700</b>	<b>2,070</b>	<b>5,376</b>	<b>7,446</b>	<b>1,225</b>	<b>2,029</b>	<b>3,254</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	3,030,037	2,115,663	632,702	281,672		632,702	632,702		459,297	459,297		173,405	173,405	
9,4 CD-AN	7,524	5,817	1,707			1,707	1,707		1,239	1,239		468	468	
9,4 CD-ID	653	505	148			148	148					148	148	
9,4 CD-WA	313,697	242,541	71,156			71,156	71,156		71,156	71,156			0	
ED-AN	280,248	280,248												
ED-ID	(3)	(3)												
ED-WA	23,871	23,871												
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>3,662,789</b>	<b>2,668,642</b>	<b>710,381</b>	<b>283,766</b>	<b>71,304</b>	<b>639,077</b>	<b>710,381</b>	<b>71,156</b>	<b>463,925</b>	<b>535,081</b>	<b>148</b>	<b>175,152</b>	<b>175,300</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	3,946	3,946												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>3,946</b>	<b>3,946</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 Amortization Expense</b>	<b>3,803,690</b>	<b>2,795,012</b>	<b>721,081</b>	<b>287,597</b>	<b>74,599</b>	<b>646,482</b>	<b>721,081</b>	<b>73,226</b>	<b>469,301</b>	<b>542,527</b>	<b>1,373</b>	<b>177,181</b>	<b>178,554</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-1A</b>
For Month Ended August 31, 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	
<b>Electric Production</b>														
Steam (ED-AN)	(72,878,781)	(72,878,781)												
Steam (ED-ID)	(87,815,431)	(87,815,431)												
Steam (ED-WA)	(163,055,551)	(163,055,551)												
Hydro (ED-AN)	(152,910,009)	(152,910,009)												
Other (ED-AN)	(145,260,405)	(145,260,405)												
<b>Total Electric Production</b>	<b>(621,920,177)</b>	<b>(621,920,177)</b>												
<b>Electric Transmission</b>														
ED-AN	(213,969,013)	(213,969,013)												
ED-ID	(9,224,333)	(9,224,333)												
ED-WA	(15,539,373)	(15,539,373)												
<b>Total Electric Transmission</b>	<b>(238,732,719)</b>	<b>(238,732,719)</b>												
<b>Electric Distribution</b>														
ED-AN	(294,806)	(294,806)												
ED-ID	(241,230,574)	(241,230,574)												
ED-WA	(368,389,839)	(368,389,839)												
<b>Total Electric Distribution</b>	<b>(609,915,219)</b>	<b>(609,915,219)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(17,550,770)		(17,550,770)			(17,550,770)	(17,550,770)		(12,053,869)	(12,053,869)		(5,496,901)	(5,496,901)	
GD-OR	(1,350,681)			(1,350,681)										
<b>Total Gas Underground Storage</b>	<b>(18,901,451)</b>		<b>(17,550,770)</b>	<b>(1,350,681)</b>		<b>(17,550,770)</b>	<b>(17,550,770)</b>		<b>(12,053,869)</b>	<b>(12,053,869)</b>		<b>(5,496,901)</b>	<b>(5,496,901)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,886,898)	(1,886,898)				(1,886,898)	(1,886,898)		(1,203,086)	(1,203,086)		(683,812)	(683,812)	
GD-ID	(87,713,289)	(87,713,289)			(87,713,289)	(87,713,289)					(87,713,289)		(87,713,289)	
GD-WA	(153,046,805)	(153,046,805)			(153,046,805)	(153,046,805)	(153,046,805)			(153,046,805)				
GD-OR	(122,542,104)			(122,542,104)										
<b>Total Gas Distribution</b>	<b>(365,189,096)</b>		<b>(242,646,992)</b>	<b>(122,542,104)</b>		<b>(240,760,094)</b>	<b>(1,886,898)</b>	<b>(242,646,992)</b>	<b>(153,046,805)</b>	<b>(1,203,086)</b>	<b>(154,249,891)</b>	<b>(87,713,289)</b>	<b>(683,812)</b>	<b>(88,397,101)</b>
<b>General Plant</b>														
ED-AN	(36,877,694)	(36,877,694)												
ED-ID	(12,021,534)	(12,021,534)												
ED-WA	(21,619,259)	(21,619,259)												
7,4 CD-AA	(91,890,069)	(64,160,403)	(19,187,565)	(8,542,101)		(19,187,565)	(19,187,565)		(13,928,829)	(13,928,829)		(5,258,736)	(5,258,736)	
9,4 CD-AN	(7,912,685)	(6,117,851)	(1,794,834)			(1,794,834)	(1,794,834)		(1,302,924)	(1,302,924)		(491,910)	(491,910)	
9 CD-ID	(6,738,797)	(5,210,236)	(1,528,561)			(1,528,561)	(1,528,561)				(1,528,561)		(1,528,561)	
9 CD-WA	(6,974,586)	(5,392,541)	(1,582,045)			(1,582,045)	(1,582,045)	(1,582,045)		(1,582,045)				
8,4 GD-AA	(2,015,803)		(1,391,549)	(624,254)		(1,391,549)	(1,391,549)		(1,010,167)	(1,010,167)		(381,382)	(381,382)	
4 GD-AN	(3,521,662)		(3,521,662)			(3,521,662)	(3,521,662)		(2,556,480)	(2,556,480)		(965,182)	(965,182)	
GD-ID	(2,239,380)		(2,239,380)			(2,239,380)	(2,239,380)				(2,239,380)		(2,239,380)	
GD-WA	(9,986,007)		(9,986,007)			(9,986,007)	(9,986,007)	(9,986,007)		(9,986,007)				
GD-OR	(5,231,971)			(5,231,971)										
<b>Total General Plant</b>	<b>(207,029,447)</b>	<b>(151,399,518)</b>	<b>(41,231,603)</b>	<b>(14,398,326)</b>		<b>(15,335,993)</b>	<b>(25,895,610)</b>	<b>(41,231,603)</b>	<b>(11,568,052)</b>	<b>(18,798,400)</b>	<b>(30,366,452)</b>	<b>(3,767,941)</b>	<b>(7,097,210)</b>	<b>(10,865,151)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,061,688,109)</b>	<b>(1,621,967,633)</b>	<b>(301,429,365)</b>	<b>(138,291,111)</b>		<b>(256,096,087)</b>	<b>(45,333,278)</b>	<b>(301,429,365)</b>	<b>(164,614,857)</b>	<b>(32,055,355)</b>	<b>(196,670,212)</b>	<b>(91,481,230)</b>	<b>(13,277,923)</b>	<b>(104,759,153)</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	63.760%		36.240%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended August 31, 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(13,470,554)	(13,470,554)											
Misc Intangible Plt (303000)	ED-AN	(2,213,343)	(2,213,343)											
<b>Total Production/Transmission</b>		<b>(15,683,897)</b>	<b>(15,683,897)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(205,989)	(205,989)											
Misc Intangible Plt (303000)	ED-WA	(52,206)	(52,206)											
<b>Total Distribution</b>		<b>(258,195)</b>	<b>(258,195)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,052,982)	(2,829,914)	(846,303)	(376,765)		(846,303)	(846,303)		(614,357)	(614,357)		(231,946)	(231,946)
9,4	CD-AN	(122,306)	(94,564)	(27,742)			(27,742)	(27,742)		(20,139)	(20,139)		(7,603)	(7,603)
	GD-ID	(124,404)		(124,404)			(124,404)	(124,404)				(124,404)		(124,404)
	GD-WA	(256,426)		(256,426)			(256,426)	(256,426)	(256,426)		(256,426)			
	GD-OR	(105,897)			(105,897)									
<b>Total General Plant - 303000</b>		<b>(4,662,015)</b>	<b>(2,924,478)</b>	<b>(1,254,875)</b>	<b>(482,662)</b>	<b>(380,830)</b>	<b>(874,045)</b>	<b>(1,254,875)</b>	<b>(256,426)</b>	<b>(634,496)</b>	<b>(890,922)</b>	<b>(124,404)</b>	<b>(239,549)</b>	<b>(363,953)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(108,977,722)	(76,091,515)	(22,755,639)	(10,130,568)		(22,755,639)	(22,755,639)		(16,519,001)	(16,519,001)		(6,236,638)	(6,236,638)
9,4	CD-AN	(161,869)	(125,152)	(36,717)			(36,717)	(36,717)		(26,654)	(26,654)		(10,063)	(10,063)
9	CD-ID	(41,506)	(32,091)	(9,415)			(9,415)	(9,415)	0	0	0	(9,415)		(9,415)
9	CD-WA	(6,889,490)	(5,326,747)	(1,562,743)			(1,562,743)	(1,562,743)	(1,562,743)		(1,562,743)		0	0
	ED-AN	(7,515,354)	(7,515,354)											
	ED-ID	199	199											
	ED-WA	(3,431)	(3,431)											
8,4	GD-AA	(55,914)		(38,599)	(17,315)		(38,599)	(38,599)		(28,020)	(28,020)		(10,579)	(10,579)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(123,645,087)</b>	<b>(89,094,091)</b>	<b>(24,403,113)</b>	<b>(10,147,883)</b>	<b>(1,572,158)</b>	<b>(22,830,955)</b>	<b>(24,403,113)</b>	<b>(1,562,743)</b>	<b>(16,573,675)</b>	<b>(18,136,418)</b>	<b>(9,415)</b>	<b>(6,257,280)</b>	<b>(6,266,695)</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>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(221,561)	(221,561)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(221,561)</b>	<b>(221,561)</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>(144,470,755)</b>	<b>(108,182,222)</b>	<b>(25,657,988)</b>	<b>(10,630,545)</b>	<b>(1,952,988)</b>	<b>(23,705,000)</b>	<b>(25,657,988)</b>	<b>(1,819,169)</b>	<b>(17,208,171)</b>	<b>(19,027,340)</b>	<b>(133,819)</b>	<b>(6,496,829)</b>	<b>(6,630,648)</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-1A</b>
For Month Ended August 31, 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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	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
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	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,514,944	1,166,110	2,712,494	4,636,340	8,514,944	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	128,239,696	0	0	89,540,803	89,540,803	0	0	26,777,731	26,777,731	0	11,921,162	11,921,162
9	CD-WA / ID / AN	30,707,897	9,364,979	6,007,790	8,369,656	23,742,425	2,747,466	1,762,545	2,455,461	6,965,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>197,260,938</b>	<b>10,531,089</b>	<b>8,720,284</b>	<b>102,546,799</b>	<b>121,798,172</b>	<b>28,675,213</b>	<b>1,762,545</b>	<b>29,233,192</b>	<b>59,670,950</b>	<b>3,870,654</b>	<b>11,921,162</b>	<b>15,791,816</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	1,240,790	99,643	7,798	1,133,349	1,240,790	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	318,796	0	0	0	0	0	0	220,071	220,071	0	98,725	98,725
7	CD-AA	92,743,565	0	0	64,756,339	64,756,339	0	0	19,365,784	19,365,784	0	8,621,442	8,621,442
9	CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>100,443,529</b>	<b>4,499,873</b>	<b>37,527</b>	<b>66,090,722</b>	<b>70,628,122</b>	<b>1,429,575</b>	<b>8,722</b>	<b>19,644,834</b>	<b>21,083,131</b>	<b>12,109</b>	<b>8,720,167</b>	<b>8,732,276</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	51,663,752	24,184,896	10,541,391	16,937,465	51,663,752	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,176,740	0	0	0	0	9,161,759	2,725,284	2,289,697	14,176,740	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,399,932	0	0	5,166,854	5,166,854	0	0	1,545,180	1,545,180	0	687,898	687,898
9	CD-WA / ID / AN	7,318,630	1,865,493	873,501	2,919,551	5,658,545	547,292	256,265	856,528	1,660,085	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,876,169</b>	<b>26,050,389</b>	<b>11,414,892</b>	<b>25,023,870</b>	<b>62,489,151</b>	<b>9,709,051</b>	<b>2,981,549</b>	<b>4,758,496</b>	<b>17,449,096</b>	<b>4,219,927</b>	<b>717,995</b>	<b>4,937,922</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended August 31, 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	4,929,087	275,578	195,614	3,339,830	3,811,022	80,848	57,389	979,828	1,118,065	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,401,751</b>	<b>275,578</b>	<b>195,614</b>	<b>3,727,230</b>	<b>4,198,422</b>	<b>145,320</b>	<b>57,389</b>	<b>979,828</b>	<b>1,182,537</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,958,570	683,678	195,717	5,079,175	5,958,570	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,788,110	0	0	0	0	1,999,308	286,001	502,801	2,788,110	0	0	0	
99		GD-OR / AS	930,385	0	0	0	0	0	0	0	0	930,385	0	930,385	
8		GD-AA	5,167,837	0	0	0	0	0	0	3,567,461	3,567,461	0	1,600,376	1,600,376	
7		CD-AA	13,236,804	0	0	9,242,334	9,242,334	0	0	2,763,977	2,763,977	0	1,230,493	1,230,493	
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>29,422,092</b>	<b>694,817</b>	<b>946,363</b>	<b>14,596,070</b>	<b>16,237,250</b>	<b>2,002,576</b>	<b>506,223</b>	<b>6,914,789</b>	<b>9,423,588</b>	<b>930,385</b>	<b>2,830,869</b>	<b>3,761,254</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	1,796,456	335,205	13,580	1,447,671	1,796,456	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>3,757,645</b>	<b>335,205</b>	<b>13,580</b>	<b>2,542,855</b>	<b>2,891,640</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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended August 31, 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	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,502,439	250,572	410,496	500,573	1,161,641	73,512	120,430	146,856	340,798	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,276,471</b>	<b>14,265,248</b>	<b>9,901,577</b>	<b>9,293,544</b>	<b>33,460,369</b>	<b>2,677,229</b>	<b>968,115</b>	<b>1,077,797</b>	<b>4,723,141</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,492,998	12,231,588	6,133,747	32,127,663	50,492,998	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,061,869	0	0	0	0	706,212	353,704	1,953	1,061,869	0	0	0	
99		GD-OR / AS	996,186	0	0	0	0	0	0	0	0	996,186	0	996,186	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	66,676,112	0	0	46,555,262	46,555,262	0	0	13,922,639	13,922,639	0	6,198,211	6,198,211	
9		CD-WA / ID / AN	16,084,821	7,894,168	2,888,153	1,653,980	12,436,301	2,315,964	847,317	485,239	3,648,520	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>135,825,006</b>	<b>20,125,756</b>	<b>9,021,900</b>	<b>80,336,905</b>	<b>109,484,561</b>	<b>3,022,176</b>	<b>1,201,021</b>	<b>14,763,979</b>	<b>18,987,176</b>	<b>996,186</b>	<b>6,357,083</b>	<b>7,353,269</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	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>614,694,526</b>	<b>77,586,654</b>	<b>40,965,540</b>	<b>313,887,264</b>	<b>432,439,458</b>	<b>51,009,895</b>	<b>7,586,685</b>	<b>80,720,687</b>	<b>139,317,267</b>	<b>10,959,974</b>	<b>31,977,827</b>	<b>42,937,801</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended August 31, 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	16,634,756	(81,333)	(1,000)	16,717,089	16,634,756	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	386,130	0	0	0	0	0	0	266,553	266,553	0	119,577	
7		CD-AA	133,468,685	0	0	93,191,840	93,191,840	0	0	27,869,596	27,869,596	0	12,407,249	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		TOTAL ACCOUNT	150,947,239	(81,333)	30,570	110,231,214	110,180,451	0	9,262	28,230,700	28,239,962	0	12,526,826	12,526,826
	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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended August 31, 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	
		<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	1,165,920	1,165,920	0	0	1,165,920	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717
9		CD-WA / ID / AN	18,511,330	14,312,405	0	0	14,312,405	4,198,925	0	0	4,198,925	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,072,654</b>	<b>15,478,325</b>	<b>0</b>	<b>974,313</b>	<b>16,452,638</b>	<b>4,198,925</b>	<b>0</b>	<b>291,374</b>	<b>4,490,299</b>	<b>0</b>	<b>129,717</b>	<b>129,717</b>
	<b>TOTAL</b>		<b>321,269,478</b>	<b>15,716,708</b>	<b>30,570</b>	<b>216,815,206</b>	<b>232,562,484</b>	<b>5,220,839</b>	<b>781,463</b>	<b>56,988,596</b>	<b>62,990,898</b>	<b>406,156</b>	<b>25,309,940</b>	<b>25,716,096</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-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended August 31, 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	(84,522,537)	(59,016,171)	(17,649,151)	(7,857,215)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(817,344)	(631,946)	(185,398)	0
7	282919 CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	(88,083,640)	(61,563,892)	(18,407,473)	(8,112,275)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended August 31, 2020
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	4,020,594	4,020,594	0	0	0	0	4,020,594
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	(26)	(26)	0	0	0	0	(26)
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	26,728,987	16,242,821	0	42,971,808	31,473,843	17,312,211	(4,744,856)	(1,069,390)	0
<b>TOTAL</b>		<b>26,728,987</b>	<b>16,242,821</b>	<b>4,020,568</b>	<b>46,992,376</b>	<b>31,473,843</b>	<b>17,312,211</b>	<b>(4,744,856)</b>	<b>(1,069,390)</b>	<b>4,020,568</b>

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						