

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	35,059,745	21,130,484	13,929,261
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,059,745	21,130,484	13,929,261
G-APL	Gas Net Adjusted Rate Base	606,991,428	429,361,602	177,629,826
	RATE OF RETURN	5.776%	4.921%	7.842%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers - AMA Percent	09-01-2019 thru 08-31-2020	257,749 100.000%	170,473 66.139%	87,276 33.861%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2019 thru 08-31-2020	12,449,915 100.000%	9,140,196 73.416%	3,309,719 26.584%
	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	09-01-2019 thru 08-31-2020	287,947,087 100.000%	195,505,628 67.896%	92,441,459 32.104%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2020
Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended August 31, 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%

RESULTS OF OPERATIONS
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For Twelve Months Ended August 31, 2020
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	09-01-2019 thru 08-31-2020	26,957,293 100.000%	19,115,443 70.910%	7,841,850 29.090%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2019 thru 08-31-2020	715,114,740 100.000%	505,412,283 70.676%	209,702,457 29.324%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2019 thru 08-31-2020	98,043,482 100.000%	79,422,846 81.008%	18,620,636 18.992%	
14	Net Allocated Schedule M's - AMA Percent	09-01-2019 thru 08-31-2020	-46,832,830 100.000%	-32,870,743 70.187%	-13,962,087 29.813%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	149,091,755	0	149,091,755	103,692,945	0	103,692,945	45,398,810	0	45,398,810
99 4812XX	Commercial - Firm & Interruptible	66,894,361	0	66,894,361	48,598,305	0	48,598,305	18,296,056	0	18,296,056
99 4813XX	Industrial-Firm	2,693,873	0	2,693,873	1,599,044	0	1,599,044	1,094,829	0	1,094,829
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	242,837	0	242,837	213,679	0	213,679	29,158	0	29,158
99 499XXX	Unbilled Revenue	357,176	0	357,176	262,741	0	262,741	94,435	0	94,435
	TOTAL SALES TO ULTIMATE CUSTOMERS	219,280,002	0	219,280,002	154,366,714	0	154,366,714	64,913,288	0	64,913,288
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	63,802,914	0	63,802,914	42,878,182	0	42,878,182	20,924,732	0	20,924,732
4 488000	Miscellaneous Service Revenues	10,788	0	10,788	5,376	0	5,376	5,412	0	5,412
99 4893XX	Transportation Revenues	5,324,406	0	5,324,406	4,751,862	0	4,751,862	572,544	0	572,544
99 493000	Rent from Gas Property	1,383	0	1,383	1,383	0	1,383	0	0	0
4 495XXX	Other Gas Revenues	3,428,156	220,805	3,648,961	2,864,116	160,289	3,024,405	564,040	60,516	624,556
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	72,567,647	220,805	72,788,452	50,500,919	160,289	50,661,208	22,066,728	60,516	22,127,244
	TOTAL GAS REVENUES	291,847,649	220,805	292,068,454	204,867,633	160,289	205,027,922	86,980,016	60,516	87,040,532
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	134,081,191	0	134,081,191	92,929,462	0	92,929,462	41,151,729	0	41,151,729
99 808XXX	Net Natural Gas Storage Transactions	(263,809)	0	(263,809)	258,110	0	258,110	(521,919)	0	(521,919)
99 811000	Gas Used for Products Extraction	(261,957)	0	(261,957)	(176,984)	0	(176,984)	(84,973)	0	(84,973)
10 813000	Other Gas Expenses	0	1,059,987	1,059,987	0	723,865	723,865	0	336,122	336,122
99 813010	Gas Technology Institute (GTI) Expenses	119,484	0	119,484	83,557	0	83,557	35,927	0	35,927
	TOTAL PRODUCTION EXPENSES	133,674,909	1,059,987	134,734,896	93,094,145	723,865	93,818,010	40,580,764	336,122	40,916,886
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	12,347	12,347	0	8,480	8,480	0	3,867	3,867
1 824000	Other Expenses	0	713,285	713,285	0	489,884	489,884	0	223,401	223,401
1 837000	Other Equipment	0	1,922,206	1,922,206	0	1,320,171	1,320,171	0	602,035	602,035
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,647,838	2,647,838	0	1,818,535	1,818,535	0	829,303	829,303
G-DEPX	Depreciation Expense-Underground Storage	0	621,165	621,165	0	426,616	426,616	0	194,549	194,549
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	995,017	995,017	0	683,378	683,378	0	311,639	311,639
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,642,855	3,642,855	0	2,501,913	2,501,913	0	1,140,942	1,140,942

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	416,722	1,660,552	2,077,274	368,045	1,219,111	1,587,156	48,677	441,441	490,118
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,417,777	1,257,836	4,675,613	2,488,941	923,453	3,412,394	928,836	334,383	1,263,219
3	875000	Measuring & Reg Sta Exp-General	133,686	0	133,686	104,601	0	104,601	29,085	0	29,085
3	876000	Measuring & Reg Sta Exp-Industrial	6,725	0	6,725	4,029	0	4,029	2,696	0	2,696
3	877000	Measuring & Reg Sta Exp-City Gate	70,017	0	70,017	39,764	0	39,764	30,253	0	30,253
3	878000	Meter & House Regulator Expenses	759,028	0	759,028	520,857	0	520,857	238,171	0	238,171
3	879000	Customer Installation Expenses	1,705,842	86,319	1,792,161	1,174,599	63,372	1,237,971	531,243	22,947	554,190
3	880000	Other Expenses	1,483,057	523,733	2,006,790	1,219,043	384,504	1,603,547	264,014	139,229	403,243
3	881000	Rents	113	35,834	35,947	113	26,308	26,421	0	9,526	9,526
	MAINTENANCE										
3	885000	Supervision & Engineering	77,885	1,836	79,721	30,033	1,348	31,381	47,852	488	48,340
3	887000	Mains	1,118,752	0	1,118,752	853,339	0	853,339	265,413	0	265,413
3	889000	Measuring & Reg Sta Exp-General	407,091	81,350	488,441	320,069	59,724	379,793	87,022	21,626	108,648
3	890000	Measuring & Reg Sta Exp-Industrial	4,998	9,836	14,834	2,005	7,221	9,226	2,993	2,615	5,608
3	891000	Measuring & Reg Sta Exp-City Gate	188,501	17,743	206,244	49,130	13,026	62,156	139,371	4,717	144,088
3	892000	Services	1,435,348	8,728	1,444,076	1,132,186	6,408	1,138,594	303,162	2,320	305,482
3	893000	Meters & House Regulators	1,224,254	696,706	1,920,960	833,313	511,494	1,344,807	390,941	185,212	576,153
3	894000	Other Equipment	116	193,066	193,182	127	141,741	141,868	(11)	51,325	51,314
	TOTAL DISTRIBUTION OPERATING EXP		12,449,912	4,573,539	17,023,451	9,140,194	3,357,710	12,497,904	3,309,718	1,215,829	4,525,547
G-DEPX	Depreciation Expense-Distribution		19,175,326	57,375	19,232,701	13,153,087	38,955	13,192,042	6,022,239	18,420	6,040,659
G-OTX	Taxes Other Than FIT		17,306,529	96	17,306,625	14,540,208	70	14,540,278	2,766,321	26	2,766,347
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,481,855	57,471	36,539,326	27,693,295	39,025	27,732,320	8,788,560	18,446	8,807,006
	TOTAL DISTRIBUTION EXPENSES		48,931,767	4,631,010	53,562,777	36,833,489	3,396,735	40,230,224	12,098,278	1,234,275	13,332,553

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For Twelve Months Ended August 31, 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	100,106	100,106	0	66,209	66,209	0	33,897	33,897
2	902000	Meter Reading Expenses	1,067,973	119,053	1,187,026	935,740	78,740	1,014,480	132,233	40,313	172,546
2	903XXX	Customer Records & Collection Expenses	1,032,290	4,493,919	5,526,209	710,317	2,972,233	3,682,550	321,973	1,521,686	1,843,659
2	904000	Uncollectible Accounts	0	2,421,766	2,421,766	0	1,601,732	1,601,732	0	820,034	820,034
2	905000	Misc Customer Accounts	0	119,297	119,297	0	78,902	78,902	0	40,395	40,395
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,100,263	7,254,141	9,354,404	1,646,057	4,797,816	6,443,873	454,206	2,456,325	2,910,531	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,895,489	105,015	10,000,504	8,428,987	69,456	8,498,443	1,466,502	35,559	1,502,061
2	909000	Advertising	107,995	821,149	929,144	107,995	543,100	651,095	0	278,049	278,049
2	910000	Misc Customer Service & Info Exp	0	196,952	196,952	0	130,262	130,262	0	66,690	66,690
TOTAL CUSTOMER SERVICE & INFO EXP		10,003,484	1,123,116	11,126,600	8,536,982	742,818	9,279,800	1,466,502	380,298	1,846,800	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	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	129,266	9,056,055	9,185,321	97,995	6,574,062	6,672,057	31,271	2,481,993	2,513,264
4	921000	Office Supplies & Expenses	310	1,253,886	1,254,196	310	910,233	910,543	0	343,653	343,653
4	922000	Admin. Expenses Transferred - Credit	0	(18,824)	(18,824)	0	(13,665)	(13,665)	0	(5,159)	(5,159)
4	923000	Outside Services Employed	100,537	2,885,398	2,985,935	47,164	2,094,597	2,141,761	53,373	790,801	844,174
4	924000	Property Insurance Premium	0	381,289	381,289	0	276,789	276,789	0	104,500	104,500
4	925XXX	Injuries and Damages	12,604	950,519	963,123	9,459	690,010	699,469	3,145	260,509	263,654
4	926XXX	Employee Pensions and Benefits	1,601,270	4,222,378	5,823,648	1,232,634	3,065,151	4,297,785	368,636	1,157,227	1,525,863
4	928000	Regulatory Commission Expenses	689,683	259,947	949,630	474,515	188,703	663,218	215,168	71,244	286,412
4	930000	Miscellaneous General Expenses	26,679	1,734,532	1,761,211	20,089	1,259,149	1,279,238	6,590	475,383	481,973
4	931000	Rents	1,240	110,078	111,318	1,240	79,909	81,149	0	30,169	30,169
4	935000	Maintenance of General Plant	621,336	3,044,226	3,665,562	534,736	2,209,895	2,744,631	86,600	834,331	920,931
TOTAL ADMIN & GEN OPERATING EXP		3,182,925	23,879,484	27,062,409	2,418,142	17,334,833	19,752,975	764,783	6,544,651	7,309,434	

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For Twelve Months 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	1,763,506	5,339,921	7,103,427	1,620,376	3,876,409	5,496,785	143,130	1,463,512	1,606,642
G-AMTX	Amortization Expense - General Plant - 303000	39,371	90,945	130,316	24,824	66,020	90,844	14,547	24,925	39,472
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	855,638	7,064,834	7,920,472	853,866	5,128,575	5,982,441	1,772	1,936,259	1,938,031
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,230,249	0	1,230,249	1,230,249	0	1,230,249	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	406,483	0	406,483	0	0	0	406,483	0	406,483
99 407311	Regulatory Debit - AFUDC Amortization	65,649	141,921	207,570	45,008	100,304	145,312	20,641	41,617	62,258
99 407314	Regulatory Debit - FISERVE Amortization	207,062	0	207,062	207,062	0	207,062	0	0	0
99 407319	AFUDC Equity DFIT Deferral	272,594	0	272,594	168,970	0	168,970	103,624	0	103,624
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	8,816	0	8,816	8,816	0	8,816	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	56,044	0	56,044	0	0	0	56,044	0	56,044
99 407414	Regulatory Credits-Deferral-FISERVE	(398,978)	0	(398,978)	(312,671)	0	(312,671)	(86,307)	0	(86,307)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,856,728)	0	(2,856,728)	(2,856,728)	0	(2,856,728)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(605,297)	0	(605,297)	0	0	0	(605,297)	0	(605,297)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(698,300)	0	(698,300)	(698,300)	0	(698,300)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	348,337	960,356	1,308,693	264,397	697,151	961,548	83,940	263,205	347,145
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	694,446	13,597,969	14,292,415	555,869	9,868,453	10,424,322	138,577	3,729,516	3,868,093
	TOTAL ADMIN & GENERAL EXPENSES	3,877,371	37,477,453	41,354,824	2,974,011	27,203,286	30,177,297	903,360	10,274,167	11,177,527
	TOTAL EXPENSES BEFORE FIT	198,587,794	55,188,562	253,776,356	143,084,684	39,366,433	182,451,117	55,503,110	15,822,129	71,325,239
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,292,098			22,576,805			15,715,293
G-FIT	FEDERAL INCOME TAX			(1,172,682)			(1,299,349)			126,667
G-FIT	DEFERRED FEDERAL INCOME TAX			4,415,187			2,753,742			1,661,445
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(10,152)			(8,072)			(2,080)
	GAS NET OPERATING INCOME (LOSS)			35,059,745			21,130,484			13,929,261

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.139%	33.861%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.416%	26.584%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	(370,576)	220,805	(149,771)	55,626	160,289	215,915	(426,202)	60,516	(365,686)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,007,050	0	3,007,050	1,492,950	0	1,492,950
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	188,504	0	188,504	368,380	0	368,380	(179,876)	0	(179,876)
4	495329	Amortization Res Decoupling Deferral	(479,549)	0	(479,549)	(4,233)	0	(4,233)	(475,316)	0	(475,316)
4	495338	Non-Res Decoupling Deferred Rev	350,199	0	350,199	354,279	0	354,279	(4,080)	0	(4,080)
4	495339	Amortization Non-Res Decoupling	(760,422)	0	(760,422)	(916,986)	0	(916,986)	156,564	0	156,564
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	3,428,156	220,805	3,648,961	2,864,116	160,289	3,024,405	564,040	60,516	624,556

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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
6	804000	Gas Purchases	96,553,576	0	96,553,576	64,897,455	0	64,897,455	31,656,121	0	31,656,121
1	804001	Pipeline Demand Costs	26,940,573	0	26,940,573	18,521,360	0	18,521,360	8,419,213	0	8,419,213
1	804002	Transport Variable Charges	334,832	0	334,832	230,141	0	230,141	104,691	0	104,691
6	804010	Gas Costs - Fixed Hedge	(100,497)	0	(100,497)	(68,955)	0	(68,955)	(31,542)	0	(31,542)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	337,251	0	337,251	225,383	0	225,383	111,868	0	111,868
6	804018	Merchandise Processing Fee	112,990	0	112,990	75,217	0	75,217	37,773	0	37,773
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	(804,851)	0	(804,851)	(545,514)	0	(545,514)	(259,337)	0	(259,337)
6	804700	Gas Costs - Offsystem Bookout	60,436	0	60,436	41,044	0	41,044	19,392	0	19,392
6	804711	Gas Costs - Offsystem Bookout Offset	(60,436)	0	(60,436)	(41,044)	0	(41,044)	(19,392)	0	(19,392)
6	804730	Gas Costs - Intracompany LDC Gas	10,473,120	0	10,473,120	7,010,975	0	7,010,975	3,462,145	0	3,462,145
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,153,796)	0	(5,153,796)	(1,284,317)	0	(1,284,317)	(3,869,479)	0	(3,869,479)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	5,387,993	0	5,387,993	3,867,717	0	3,867,717	1,520,276	0	1,520,276
		TOTAL PURCHASED GAS COSTS	134,081,191	0	134,081,191	92,929,462	0	92,929,462	41,151,729	0	41,151,729

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	67.896%	32.104%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	195,951	105,015	300,966	143,866	69,456	213,322	52,085	35,559	87,644
99	908600	Public Purpose Tariff Rider Expense Offset	9,653,095	0	9,653,095	8,239,261	0	8,239,261	1,413,834	0	1,413,834
99	908610	Limited Income Tax Refund Program	40,777	0	40,777	40,777	0	40,777	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	5,666	0	5,666	5,083	0	5,083	583	0	583
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,895,489	105,015	10,000,504	8,428,987	69,456	8,498,443	1,466,502	35,559	1,502,061

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.139%	33.861%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	606,991,428	429,361,602	177,629,826
	Interest Deduction for FIT Calculation	16,183,133	11,451,074	4,732,059
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS For Twelve Months Ended August 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	292,068,454	205,027,922	87,040,532
G-OPS	Operating & Maintenance Expense	201,949,598	143,611,097	58,338,501
G-OPS	Book Deprec/Amort and Reg Amortizations	32,837,588	23,081,432	9,756,156
G-OTX	Taxes Other than FIT	18,989,170	15,758,588	3,230,582
	Net Operating Income Before FIT	38,292,098	22,576,805	15,715,293
G-INT	Less: Interest Expense	16,183,133	11,451,074	4,732,059
G-OTX	Less: Idaho ITC Deferral & Amortization	(89,347)	0	(89,347)
G-SCM	Schedule M Adjustments	(27,603,817)	(17,313,105)	(10,290,712)
	Taxable Net Operating Income	(5,584,199)	(6,187,374)	603,175
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,172,682)	(1,299,349)	126,667
G-DTE	Deferred FIT	4,415,187	2,753,742	1,661,445
99	411400 Amortized Investment Tax Credit	(10,152)	(8,072)	(2,080)
	Total FIT/Deferred FIT & ITC	3,232,353	1,446,321	1,786,032
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended August 31, 2020
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,833,841	13,174,230	35,008,071	15,652,153	9,536,568	25,188,721	6,181,688	3,637,662	9,819,350
12	997001	Contributions In Aid of Construction	0	658,242	658,242	0	465,219	465,219	0	193,023	193,023
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	738,496	738,496	0	521,939	521,939	0	216,557	216,557
99	997010	Deferred Gas Credit and Refunds	234,197	0	234,197	2,583,400	0	2,583,400	(2,349,203)	0	(2,349,203)
12	997016	Redemption Expense Amortization	0	208,369	208,369	0	147,267	147,267	0	61,102	61,102
99	997018	DSM Tariff Rider	(376,890)	0	(376,890)	138,944	0	138,944	(515,834)	0	(515,834)
12	997020	FAS87 Current Pension Accrual	0	110,784	110,784	0	78,298	78,298	0	32,486	32,486
12	997027	Customer Uncollectibles	0	892,187	892,187	0	630,562	630,562	0	261,625	261,625
99	997031	Decoupling Mechanism	701,269	0	701,269	198,561	0	198,561	502,708	0	502,708
12	997032	Interest Rate Swaps	0	(9,080,879)	(9,080,879)	0	(6,418,002)	(6,418,002)	0	(2,662,877)	(2,662,877)
12	997035	Leases	0	28,647	28,647	0	20,796	20,796	0	7,851	7,851
12	997048	AFUDC	0	(1,540,399)	(1,540,399)	0	(1,088,692)	(1,088,692)	0	(451,707)	(451,707)
12	997049	Tax Depreciation	0	(48,917,945)	(48,917,945)	0	(34,573,247)	(34,573,247)	0	(14,344,698)	(14,344,698)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(73,096)	0	(73,096)	(73,679)	0	(73,679)	583	0	583
12	997080	Book Transportation Depreciation	0	(321,730)	(321,730)	0	(227,386)	(227,386)	0	(94,344)	(94,344)
12	997081	Deferred Compensation	0	10,530	10,530	0	7,442	7,442	0	3,088	3,088
4	997082	Meal Disallowances	0	142,397	142,397	0	103,370	103,370	0	39,027	39,027
12	997083	Paid Time Off	0	411,379	411,379	0	290,746	290,746	0	120,633	120,633
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(4,385,575)	(4,385,575)	0	(3,099,549)	(3,099,549)	0	(1,286,026)	(1,286,026)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	56,044	0	56,044	0	0	0	56,044	0	56,044
99	997105	WA Nat Gas Line Extension	1,039,270	0	1,039,270	1,039,270	0	1,039,270	0	0	0
99	997107	MDM System	(4,044,382)	0	(4,044,382)	(4,044,382)	0	(4,044,382)	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	(215,024)	0	(215,024)	(105,602)	0	(105,602)	(109,422)	0	(109,422)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(50,004)	(50,004)	0	(20,747)	(20,747)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	95,052	95,052	0	39,438	39,438
12	997115	AFUDC Equity DFIR Deferral	272,594	0	272,594	168,970	0	168,970	103,624	0	103,624
12	997118	Depreciation Study Deferral	406,483	0	406,483	0	0	0	406,483	0	406,483
12	997119	AFUDC Tax CPI	0	948,449	948,449	0	670,326	670,326	0	278,123	278,123
12	997120	Transportation Tax Disallowance	0	26,253	26,253	0	18,555	18,555	0	7,698	7,698
12	997125	COVID-19	(605,297)	0	(605,297)	0	0	0	(605,297)	0	(605,297)
		TOTAL SCHEDULE M ADJUSTMENTS	19,229,009	(46,832,826)	(27,603,817)	15,557,635	(32,870,740)	(17,313,105)	3,671,374	(13,962,086)	(10,290,712)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.139%	33.861%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.896%	32.104%
G-ALL	11	Book Depreciation	100.000%	70.910%	29.090%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.676%	29.324%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	3,956,690	2,796,430	1,160,260
99	410100	Deferred Federal Income Tax Exp	1,854,762	1,265,943	588,819
		SUBTOTAL	5,811,452	4,062,373	1,749,079
12	411100	Deferred Federal Income Tax Expense - Allocated	(88,600)	(62,619)	(25,981)
99	411100	Deferred Federal Income Tax Exp	(1,307,665)	(1,246,012)	(61,653)
		SUBTOTAL	(1,396,265)	(1,308,631)	(87,634)
		Total Deferred Federal Income Tax Expense	4,415,187	2,753,742	1,661,445

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.676%	29.324%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		TOTAL UNDERGROUND STORAGE TAX	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		DISTRIBUTION									
99	408110	State Excise Tax	6,047,634	0	6,047,634	6,047,634	0	6,047,634	0	0	0
99	408120	Municipal Occupation & License Tax	6,639,370	0	6,639,370	5,492,072	0	5,492,072	1,147,298	0	1,147,298
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,764,597	0	4,764,597	3,000,502	0	3,000,502	1,764,095	0	1,764,095
99	409100	State Income Tax	(55,725)	96	(55,629)	0	70	70	(55,725)	26	(55,699)
99	411410	State Income Tax-ITC Deferred	(85,295)	0	(85,295)	0	0	0	(85,295)	0	(85,295)
99	411420	State Income Tax-ITC Amortization	(4,052)	0	(4,052)	0	0	0	(4,052)	0	(4,052)
		TOTAL DISTRIBUTION TAX	17,306,529	96	17,306,625	14,540,208	70	14,540,278	2,766,321	26	2,766,347
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	348,337	960,356	1,308,693	264,397	697,151	961,548	83,940	263,205	347,145
		TOTAL A&G TAX	348,337	960,356	1,308,693	264,397	697,151	961,548	83,940	263,205	347,145
		TOTAL TAXES OTHER THAN FIT	17,654,866	1,334,304	18,989,170	14,804,605	953,983	15,758,588	2,850,261	380,321	3,230,582

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended August 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,796,474	1,375,160	3,171,634	1,022,113	998,270	2,020,383	774,361	376,890	1,151,251
4	3031XX	Misc Intangible IT Plant (3031XX)	4,231,343	53,102,373	57,333,716	4,222,002	38,548,605	42,770,607	9,341	14,553,768	14,563,109
TOTAL INTANGIBLE PLANT			6,027,817	54,477,533	60,505,350	5,244,115	39,546,875	44,790,990	783,702	14,930,658	15,714,360
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,289,397	1,289,397	0	917,358	917,358	0	372,039	372,039
1	351XXX	Structures & Improvements	0	1,971,833	1,971,833	0	1,354,255	1,354,255	0	617,578	617,578
1	352XXX	Wells	0	21,793,157	21,793,157	0	14,967,540	14,967,540	0	6,825,617	6,825,617
1	353000	Lines	0	1,848,256	1,848,256	0	1,269,382	1,269,382	0	578,874	578,874
1	354000	Compressor Station Equipment	0	13,989,188	13,989,188	0	9,607,774	9,607,774	0	4,381,414	4,381,414
1	355000	Measuring & Regulating Equipment	0	1,027,606	1,027,606	0	705,760	705,760	0	321,846	321,846
1	356000	Purification Equipment	0	515,678	515,678	0	354,168	354,168	0	161,510	161,510
1	357000	Other Equipment	0	2,095,900	2,095,900	0	1,439,464	1,439,464	0	656,436	656,436
TOTAL UNDERGROUND STORAGE PLANT			0	44,531,015	44,531,015	0	30,615,701	30,615,701	0	13,915,314	13,915,314
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	570,529	0	570,529	441,604	0	441,604	128,925	0	128,925
6	375000	Structures & Improvements	1,386,260	0	1,386,260	818,005	0	818,005	568,255	0	568,255
6	376000	Mains	387,393,026	2,518,278	389,911,304	256,772,398	1,709,810	258,482,208	130,620,628	808,468	131,429,096
6	378000	Measuring & Reg Station Equip-General	6,661,539	(88)	6,661,451	4,179,754	(60)	4,179,694	2,481,785	(28)	2,481,757
6	379000	Measuring & Reg Station Equip-City Gate	6,364,857	0	6,364,857	1,878,104	0	1,878,104	4,486,753	0	4,486,753
6	380000	Services	280,771,929	0	280,771,929	192,779,725	0	192,779,725	87,992,204	0	87,992,204
6	381XXX	Meters	99,767,608	0	99,767,608	69,125,421	0	69,125,421	30,642,187	0	30,642,187
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	3,873,851	0	3,873,851	2,917,444	0	2,917,444	956,407	0	956,407
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			786,878,194	2,518,190	789,396,384	528,976,380	1,709,750	530,686,130	257,901,814	808,440	258,710,254
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,282,103	2,547,452	5,829,555	3,182,927	1,849,272	5,032,199	99,176	698,180	797,356
4	390XXX	Structures & Improvements	30,050,004	28,076,889	58,126,893	28,333,276	20,381,856	48,715,132	1,716,728	7,695,033	9,411,761
4	391XXX	Office Furniture & Equipment	1,799,876	18,883,443	20,683,319	1,794,806	13,708,058	15,502,864	5,070	5,175,385	5,180,455
4	392XXX	Transportation Equipment	12,699,144	4,402,076	17,101,220	9,798,954	3,195,599	12,994,553	2,900,190	1,206,477	4,106,667
4	393000	Stores Equipment	200,237	995,140	1,195,377	149,349	722,402	871,751	50,888	272,738	323,626
4	394000	Tools, Shop & Garage Equipment	2,486,040	6,819,568	9,305,608	1,977,422	4,950,529	6,927,951	508,618	1,869,039	2,377,657
4	395XXX	Laboratory Equipment	63,858	564,072	627,930	63,858	409,477	473,335	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,549,472	1,075,769	4,625,241	2,582,230	780,933	3,363,163	967,242	294,836	1,262,078
4	397XXX	Communications Equipment	4,116,477	14,274,847	18,391,324	2,944,903	10,362,540	13,307,443	1,171,574	3,912,307	5,083,881
4	398000	Miscellaneous Equipment	1,945	136,579	138,524	0	99,147	99,147	1,945	37,432	39,377
TOTAL GENERAL PLANT			58,249,156	77,775,835	136,024,991	50,827,725	56,459,813	107,287,538	7,421,431	21,316,022	28,737,453

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended August 31, 2020
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			851,155,167	179,302,573	1,030,457,740	585,048,220	128,332,139	713,380,359	266,106,947	50,970,434	317,077,381
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,265,973)	(17,265,973)	0	(11,858,270)	(11,858,270)	0	(5,407,703)	(5,407,703)
G-ADEP		Distribution Plant	(235,435,827)	(1,860,643)	(237,296,470)	(150,134,103)	(1,263,302)	(151,397,405)	(85,301,724)	(597,341)	(85,899,065)
G-ADEP		General Plant	(14,253,335)	(23,728,177)	(37,981,512)	(10,639,698)	(17,224,996)	(27,864,694)	(3,613,637)	(6,503,181)	(10,116,818)
TOTAL ACCUMULATED DEPRECIATION			(249,689,162)	(42,854,793)	(292,543,955)	(160,773,801)	(30,346,568)	(191,120,369)	(88,915,361)	(12,508,225)	(101,423,586)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(363,035)	(833,295)	(1,196,330)	(245,074)	(604,914)	(849,988)	(117,961)	(228,381)	(346,342)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,183,176)	(20,419,542)	(21,602,718)	(1,174,564)	(14,823,159)	(15,997,723)	(8,612)	(5,596,383)	(5,604,995)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	3	3	0	2	2	0	1	1
TOTAL ACCUMULATED AMORTIZATION			(1,546,211)	(21,252,834)	(22,799,045)	(1,419,638)	(15,428,071)	(16,847,709)	(126,573)	(5,824,763)	(5,951,336)
TOTAL ACCUMULATED DEPR/AMORT			(251,235,373)	(64,107,627)	(315,343,000)	(162,193,439)	(45,774,639)	(207,968,078)	(89,041,934)	(18,332,988)	(107,374,922)
NET GAS UTILITY PLANT before DFIT			599,919,794	115,194,946	715,114,740	422,854,781	82,557,500	505,412,281	177,065,013	32,637,446	209,702,459
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(111,836,728)	(111,836,728)	0	(79,041,726)	(79,041,726)	0	(32,795,002)	(32,795,002)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,978,948)	(17,978,948)	0	(13,047,967)	(13,047,967)	0	(4,930,981)	(4,930,981)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(454,910)	(454,910)	0	(330,233)	(330,233)	0	(124,677)	(124,677)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(11,372)	(11,372)	0	(8,255)	(8,255)	0	(3,117)	(3,117)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(342,623)	(342,623)	0	(242,152)	(242,152)	0	(100,471)	(100,471)
TOTAL ACCUMULATED DFIT			0	(130,624,581)	(130,624,581)	0	(92,670,333)	(92,670,333)	0	(37,954,248)	(37,954,248)
NET GAS UTILITY PLANT			599,919,794	(15,429,635)	584,490,159	422,854,781	(10,112,833)	412,741,948	177,065,013	(5,316,802)	171,748,211

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.896%	32.104%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.676%	29.324%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	599,919,794	(15,429,635)	584,490,159	422,854,781	(10,112,833)	412,741,948	177,065,013	(5,316,802)	171,748,211
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(2,698,191)	0	(2,698,191)	(2,698,191)	0	(2,698,191)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,031,104	1,760,183	2,791,287	740,812	1,277,770	2,018,582	290,292	482,413	772,705
4	182318 Accumulated Amortization - AFUDC	(127,975)	(226,117)	(354,092)	(87,223)	(164,042)	(251,265)	(40,752)	(62,075)	(102,827)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100 Gas Inventory--Jackson Prairie	0	9,358,088	9,358,088	0	6,427,135	6,427,135	0	2,930,953	2,930,953
1	164115 Gas Inventory--Clay Basin	0	217,823	217,823	0	158,124	158,124	0	59,699	59,699
4	252000 Customer Advances	(1,833)	(3,849)	(5,682)	(1,412)	(2,794)	(4,206)	(421)	(1,055)	(1,476)
99	235199 Customer Deposits	(604,610)	0	(604,610)	(604,610)	0	(604,610)	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	10,084,783	0	10,084,783	10,084,783	0	10,084,783	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,117,804)	0	(2,117,804)	(2,117,804)	0	(2,117,804)	0	0	0
C-WKC	Working Capital	98,603	0	98,603	(328,989)	0	(328,989)	427,592	0	427,592
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	5,664,077	16,837,192	22,501,269	4,987,366	11,632,288	16,619,654	676,711	5,204,904	5,881,615
	NET RATE BASE	605,583,871	1,407,557	606,991,428	427,842,147	1,519,455	429,361,602	177,741,724	(111,898)	177,629,826

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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		
Electric Production															
	Steam (ED-AN)	3,190,777	3,190,777												
	Steam (ED-ID)	4,230,925	4,230,925												
	Steam (ED-WA)	7,140,328	7,140,328												
	Hydro (ED-AN)	14,085,736	14,085,736												
	Other (ED-AN)	10,682,221	10,682,221												
Total Electric Production		39,329,987	39,329,987												
Electric Transmission															
	ED-AN	15,498,938	15,498,938												
	ED-ID	985,721	985,721												
	ED-WA	507,764	507,764												
Total Electric Transmission		16,992,423	16,992,423												
Electric Distribution															
	ED-AN	77,793	77,793												
	ED-ID	16,905,964	16,905,964												
	ED-WA	31,877,305	31,877,305												
Total Electric Distribution		48,861,062	48,861,062												
Gas Underground Storage															
1	GD-AN	621,165		621,165		621,165	621,165		426,616	426,616		194,549	194,549		
	GD-OR	115,504			115,504										
Total Gas Underground Storage		736,669		621,165	115,504		621,165	621,165		426,616	426,616		194,549	194,549	
Gas Distribution															
6	GD-AN	57,375		57,375			57,375		38,955	38,955		18,420	18,420		
	GD-ID	6,022,239		6,022,239		6,022,239					6,022,239		6,022,239		
	GD-WA	13,153,087		13,153,087		13,153,087		13,153,087		13,153,087					
	GD-OR	9,015,089			9,015,089										
Total Gas Distribution		28,247,790		19,232,701	9,015,089		19,175,326	57,375	19,232,701	13,153,087	38,955	13,192,042	6,022,239	18,420	6,040,659
General Plant															
	ED-AN	2,931,673	2,931,673												
	ED-ID	474,163	474,163												
	ED-WA	881,957	881,957												
7,4	CD-AA	23,462,984	16,382,559	4,899,306	2,181,119		4,899,306	4,899,306		3,556,553	3,556,553		1,342,753	1,342,753	
9,4	CD-AN	671,544	519,218	152,326			152,326	152,326		110,578	110,578		41,748	41,748	
9	CD-ID	472,028	364,958	107,070		107,070		107,070				107,070		107,070	
9	CD-WA	2,051,301	1,586,004	465,297		465,297		465,297		465,297				465,297	
8,4	GD-AA	371,494		256,450	115,044		256,450	256,450		186,165	186,165		70,285	70,285	
4	GD-AN	31,839		31,839		31,839		31,839		23,113	23,113		8,726	8,726	
	GD-ID	36,060		36,060		36,060		36,060				36,060		36,060	
	GD-WA	1,155,079		1,155,079		1,155,079		1,155,079		1,155,079				1,155,079	
	GD-OR	219,656			219,656										
Total General Plant		32,759,778	23,140,532	7,103,427	2,515,819		1,763,506	5,339,921	7,103,427	1,620,376	3,876,409	5,496,785	143,130	1,463,512	1,606,642
Total Depreciation Expense		166,927,709	128,324,004	26,957,293	11,646,412		20,938,832	6,018,461	26,957,293	14,773,463	4,341,980	19,115,443	6,165,369	1,676,481	7,841,850

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	67.896%		32.104%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended August 31, 2020	
Average of Monthly Averages Basis	

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	903,505	903,505												
	Misc Intangible Plt (303000)	ED-AN	229,464	229,464												
Total Production/Transmission			1,132,969	1,132,969												
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153												
	Misc Intangible Plt (303000)	ED-WA	4,172	4,172												
Total Distribution			28,325	28,325												
General Plant - 303000																
7,4		CD-AA	424,971	296,728	88,738	39,505										
9,4		CD-AN	9,730	7,523	2,207			88,738	2,207	88,738	64,418	64,418	24,320			
		GD-ID	14,547		14,547			2,207		2,207	1,602	1,602	605			
		GD-WA	24,824		24,824			14,547		14,547			14,547			
		GD-OR	6,995			6,995		24,824		24,824	24,824		24,824			
Total General Plant - 303000			481,067	304,251	130,316	46,500		39,371	90,945	130,316	24,824	66,020	90,844	14,547	24,925	39,472
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	33,456,890	23,360,604	6,986,134	3,110,152										
9,4		CD-AN	90,261	69,787	20,474			6,986,134	20,474	6,986,134	5,071,444	5,071,444	1,914,690			
9,4		CD-ID	7,811	6,039	1,772			20,474		20,474	14,863	14,863	5,611			
9,4		CD-WA	3,764,344	2,910,478	853,866			1,772		1,772			1,772			
		ED-AN	2,987,207	2,987,207				853,866		853,866	853,866		853,866			
		ED-ID	(56)	(56)												
		ED-WA	175,176	175,176												
8,4		GD-AA	84,346		58,226	26,120		58,226		58,226	42,268	42,268	15,958			
4		GD-AN	0		0			0		0	0	0	0			
		GD-OR	0			0							0			
Total Miscellaneous IT Intangible Plant - 3031XX			40,565,979	29,509,235	7,920,472	3,136,272		855,638	7,064,834	7,920,472	853,866	5,128,575	5,982,441	1,772	1,936,259	1,938,031
Gas Underground Storage																
1		GD-AN	0		0			0		0	0	0	0			
Total Gas Underground Storage			0		0			0		0	0	0	0			
General Plant - 390200, 396200																
7,4		CD-AA	(39)	(27)	(8)	(4)		(8)		(8)	(6)	(6)	(2)			
4		ED-AN	47,259	47,259												
		GD-OR	0			0							0			
Total General Plant- 390200, 396200			47,220	47,232	(8)	(4)		(8)		(8)	(6)	(6)	(2)			
Total Amortization Expense			42,255,560	31,022,012	8,050,780	3,182,768		895,009	7,155,771	8,050,780	878,690	5,194,589	6,073,279	16,319	1,961,182	1,977,501

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-12A
For Twelve Months 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	
Electric Production														
	Steam (ED-AN)	(71,533,624)	(71,533,624)											
	Steam (ED-ID)	(85,940,597)	(85,940,597)											
	Steam (ED-WA)	(159,216,285)	(159,216,285)											
	Hydro (ED-AN)	(147,400,827)	(147,400,827)											
	Other (ED-AN)	(140,455,797)	(140,455,797)											
Total Electric Production		(604,547,130)	(604,547,130)											
Electric Transmission														
	ED-AN	(208,332,786)	(208,332,786)											
	ED-ID	(8,777,600)	(8,777,600)											
	ED-WA	(15,317,559)	(15,317,559)											
Total Electric Transmission		(232,427,945)	(232,427,945)											
Electric Distribution														
	ED-AN	(261,061)	(261,061)											
	ED-ID	(234,527,499)	(234,527,499)											
	ED-WA	(363,722,089)	(363,722,089)											
Total Electric Distribution		(598,510,649)	(598,510,649)											
Gas Underground Storage														
1	GD-AN	(17,265,973)	(17,265,973)		(17,265,973)	(17,265,973)		(11,858,270)	(11,858,270)		(5,407,703)	(5,407,703)		
	GD-OR	(1,297,716)		(1,297,716)										
Total Gas Underground Storage		(18,563,689)		(17,265,973)		(17,265,973)						(5,407,703)	(5,407,703)	
Gas Distribution														
6	GD-AN	(1,860,643)	(1,860,643)			(1,860,643)	(1,860,643)		(1,263,302)	(1,263,302)		(597,341)	(597,341)	
	GD-ID	(85,301,724)	(85,301,724)		(85,301,724)	(85,301,724)					(85,301,724)	(85,301,724)		
	GD-WA	(150,134,103)	(150,134,103)		(150,134,103)	(150,134,103)	(150,134,103)			(150,134,103)				
	GD-OR	(119,527,493)		(119,527,493)										
Total Gas Distribution		(356,823,963)		(237,296,470)		(237,296,470)		(150,134,103)	(1,263,302)	(151,397,405)		(85,301,724)	(597,341)	(85,899,065)
General Plant														
	ED-AN	(36,196,394)	(36,196,394)											
	ED-ID	(11,303,942)	(11,303,942)											
	ED-WA	(20,539,379)	(20,539,379)											
7,4	CD-AA	(81,773,307)	(57,096,576)	(17,075,084)	(7,601,647)	(17,075,084)	(17,075,084)		(12,395,316)	(12,395,316)		(4,679,768)	(4,679,768)	
9,4	CD-AN	(8,433,318)	(6,520,388)	(1,912,930)		(1,912,930)	(1,912,930)		(1,388,653)	(1,388,653)		(524,277)	(524,277)	
9	CD-ID	(6,518,392)	(5,039,825)	(1,478,567)		(1,478,567)	(1,478,567)				(1,478,567)	(1,478,567)		
9	CD-WA	(6,019,601)	(4,654,175)	(1,365,426)		(1,365,426)	(1,365,426)	(1,365,426)		(1,365,426)				
8,4	GD-AA	(1,930,005)		(1,332,321)	(597,684)	(1,332,321)	(1,332,321)		(967,172)	(967,172)		(365,149)	(365,149)	
4	GD-AN	(3,407,842)		(3,407,842)		(3,407,842)	(3,407,842)		(2,473,855)	(2,473,855)		(933,987)	(933,987)	
	GD-ID	(2,135,070)		(2,135,070)		(2,135,070)	(2,135,070)				(2,135,070)	(2,135,070)		
	GD-WA	(9,274,272)		(9,274,272)		(9,274,272)	(9,274,272)	(9,274,272)		(9,274,272)				
	GD-OR	(5,038,469)		(5,038,469)										
Total General Plant		(192,569,991)	(141,350,679)	(37,981,512)	(13,237,800)	(14,253,335)	(23,728,177)	(37,981,512)	(10,639,698)	(17,224,996)	(27,864,694)	(3,613,637)	(6,503,181)	(10,116,818)
Total Accumulated Depreciation		(2,003,443,367)	(1,576,836,403)	(292,543,955)	(134,063,009)	(249,689,162)	(42,854,793)	(292,543,955)	(160,773,801)	(30,346,568)	(191,120,369)	(88,915,361)	(12,508,225)	(101,423,586)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6 Actual Therms Purchased	67.896%	32.104%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended August 31, 2020
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
	Franchises (302000)	ED-AN	(13,049,621)	(13,049,621)												
	Misc Intangible Plt (303000)	ED-AN	(2,111,485)	(2,111,485)												
Total Production/Transmission			(15,161,106)	(15,161,106)												
Distribution																
	Franchises (302000)	ED-WA	(211,791)	(211,791)												
	Misc Intangible Plt (303000)	ED-WA	(49,991)	(49,991)												
Total Distribution			(261,782)	(261,782)												
General Plant - 303000																
7,4	CD-AA		(3,862,672)	(2,697,034)	(806,564)	(359,074)										
9,4	CD-AN		(117,848)	(91,117)	(26,731)			(806,564)	(806,564)		(585,509)	(585,509)	(221,055)	(221,055)		
	GD-ID		(117,961)		(117,961)			(26,731)	(26,731)	(19,405)	(19,405)		(7,326)	(7,326)		
	GD-WA		(245,074)		(245,074)			(117,961)	(117,961)			(117,961)		(117,961)		
	GD-OR		(103,502)		(103,502)			(245,074)	(245,074)	(245,074)	(245,074)					
Total General Plant - 303000			(4,447,057)	(2,788,151)	(1,196,330)	(462,576)		(363,035)	(833,295)	(1,196,330)	(245,074)	(604,914)	(849,988)	(117,961)	(228,381)	(346,342)
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA		(96,553,235)	(67,416,366)	(20,161,281)	(8,975,588)										
9,4	CD-AN		(120,536)	(93,195)	(27,341)			(20,161,281)	(20,161,281)		(14,635,679)	(14,635,679)		(5,525,602)	(5,525,602)	
9	CD-ID		(37,965)	(29,353)	(8,612)			(27,341)	(27,341)	(19,848)	(19,848)		(7,493)	(7,493)		
9	CD-WA		(5,178,173)	(4,003,608)	(1,174,565)			(8,611)	(8,611)	1	1	(8,612)		(8,612)		
	ED-AN		(6,313,245)	(6,313,245)				(1,174,565)	(1,174,565)	(1,174,565)	(1,174,565)		0	0		
	ED-ID		133	133												
	ED-WA		(295,330)	(295,330)												
8,4	GD-AA		(334,512)		(230,920)	(103,592)		(230,920)	(230,920)		(167,632)	(167,632)		(63,288)	(63,288)	
4	GD-AN		0		0			0	0		0	0		0	0	
	GD-OR		0		0									0	0	
Total Miscellaneous IT Intangible Plant - 3031			(108,832,863)	(78,150,964)	(21,602,719)	(9,079,180)		(1,183,176)	(20,419,542)	(21,602,718)	(1,174,564)	(14,823,159)	(15,997,723)	(8,612)	(5,596,383)	(5,604,995)
Gas Underground Storage																
1	GD-AN		0		0			0	0		0	0		0	0	
Total Gas Underground Storage			0		0			0	0		0	0		0	0	
General Plant - 390200, 396200																
7,4	CD-AA		13	9	3	1		3	3		2	2		1	1	
9	CD-ID		0	0	0			0	0		0	0		0	0	
9	CD-WA		0	0	0			0	0		0	0		0	0	
4	ED-AN		(200,024)	(200,024)												
	ED-WA		0	0												
	GD-WA		0		0			0	0		0	0				
	GD-OR		0		0									0	0	
Total General Plant - 390200, 396200			(200,011)	(200,015)	3	1		0	3	3	0	2	2	0	1	1
Total Accumulated Amortization			(128,902,819)	(96,562,018)	(22,799,046)	(9,541,755)		(1,546,211)	(21,252,834)	(22,799,045)	(1,419,638)	(15,428,071)	(16,847,709)	(126,573)	(5,824,763)	(5,951,336)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	
	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	2,981,558	0	0	0	0	2,981,558	0	0	0	2,981,558	0	0	0
99		GD-OR / AS	846,128	0	0	0	0	0	0	0	0	846,128	0	846,128	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,477,013	0	0	8,013,595	8,013,595	0	0	2,396,515	2,396,515	0	1,066,903	1,066,903	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	17,802,465	808,699	700,328	8,550,851	10,059,878	3,182,928	99,176	2,547,452	5,829,556	846,128	1,066,903	1,913,031	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,473,323	1,137,534	2,695,709	4,640,080	8,473,323	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,583,925	0	0	0	0	25,583,925	0	0	0	25,583,925	0	0	
99		GD-OR / AS	3,848,985	0	0	0	0	0	0	0	0	3,848,985	0	3,848,985	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	122,839,159	0	0	85,769,986	85,769,986	0	0	25,650,045	25,650,045	0	11,419,128	11,419,128	
9		CD-WA / ID / AN	30,388,058	9,371,407	5,851,619	8,272,109	23,495,135	2,749,352	1,716,728	2,426,843	6,892,923	0	0	0	
		TOTAL ACCOUNT	191,133,450	10,508,941	8,547,328	98,682,175	117,738,444	28,333,277	1,716,728	28,076,888	58,126,893	3,848,985	11,419,128	15,268,113	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,472,801	(32,203)	7,334	1,497,670	1,472,801	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	529,660	0	0	0	0	529,660	0	0	0	529,660	0	0	
99		GD-OR / AS	12,111	0	0	0	0	0	0	0	0	12,111	0	12,111	
8		GD-AA	326,011	0	0	0	0	0	0	225,052	225,052	0	100,959	100,959	
7		CD-AA	89,059,422	0	0	62,183,960	62,183,960	0	0	18,596,498	18,596,498	0	8,278,964	8,278,964	
9		CD-WA / ID / AN	5,872,720	4,312,360	17,281	210,970	4,540,611	1,265,145	5,070	61,894	1,332,109	0	0	0	
		TOTAL ACCOUNT	97,272,725	4,280,157	24,615	63,892,600	68,197,372	1,794,805	5,070	18,883,444	20,683,319	12,111	8,379,923	8,392,034	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	49,936,933	23,768,025	10,045,793	16,123,115	49,936,933	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,915,017	0	0	0	0	9,244,747	2,652,865	2,017,405	13,915,017	0	0	0	
99		GD-OR / AS	4,148,513	0	0	0	0	0	0	0	0	4,148,513	0	4,148,513	
8		GD-AA	78,349	0	0	0	0	0	0	54,086	54,086	0	24,263	24,263	
7		CD-AA	7,377,500	0	0	5,151,192	5,151,192	0	0	1,540,496	1,540,496	0	685,812	685,812	
9		CD-WA / ID / AN	7,016,802	1,889,063	843,027	2,693,091	5,425,181	554,207	247,324	790,090	1,591,621	0	0	0	
		TOTAL ACCOUNT	82,473,114	25,657,088	10,888,820	23,967,398	60,513,306	9,798,954	2,900,189	4,402,077	17,101,220	4,148,513	710,075	4,858,588	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	389,081	368	505	388,208	389,081	0	0	0	0	0		
99		GD-WA / ID / AN	73,355	0	0	0	0	73,355	0	0	0	0		
99		GD-OR / AS	22,236	0	0	0	0	0	0	22,236	0	22,236		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,946,535	259,031	173,458	3,392,024	3,824,513	75,994	50,888	995,140	1,122,022	0		
		TOTAL ACCOUNT	5,431,207	259,399	173,963	3,780,232	4,213,594	149,349	50,888	995,140	1,195,377	22,236	0	22,236
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,910,108	701,894	204,172	5,004,042	5,910,108	0	0	0	0	0		
99		GD-WA / ID / AN	2,772,737	0	0	0	0	1,975,115	289,527	508,095	2,772,737	0		
99		GD-OR / AS	922,420	0	0	0	0	0	0	0	922,420	0		
8		GD-AA	5,056,112	0	0	0	0	0	0	3,490,335	3,490,335	1,565,777		
7		CD-AA	13,182,559	0	0	9,204,458	9,204,458	0	0	2,752,650	2,752,650	1,225,451		
9		CD-WA / ID / AN	1,277,990	7,863	746,791	233,449	988,103	2,307	219,091	68,489	289,887	0		
		TOTAL ACCOUNT	29,121,926	709,757	950,963	14,441,949	16,102,669	1,977,422	508,618	6,819,569	9,305,609	922,420	2,791,228	3,713,648
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,928	0	0	116,928	116,928	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	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		
		TOTAL ACCOUNT	116,928	0	0	116,928	116,928	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,746,680	349,148	13,580	1,383,952	1,746,680	0	0	0	0	0		
99		GD-WA / ID / AN	158,775	0	0	0	0	63,858	0	94,917	158,775	0		
99		GD-OR / AS	24,576	0	0	0	0	0	0	0	24,576	0		
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	63,537		
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	145,809		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	3,703,717	349,148	13,580	2,479,136	2,841,864	63,858	0	564,073	627,931	24,576	209,346	233,922

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	31,871,065	13,953,000	9,490,290	8,427,775	31,871,065	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,176,992	0	0	0	0	2,508,718	847,685	820,589	4,176,992	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	1,489,651	250,572	407,523	493,658	1,151,753	73,512	119,558	144,828	337,898	0	0	0	
		TOTAL ACCOUNT	38,110,021	14,203,572	9,897,813	9,290,433	33,391,818	2,582,230	967,243	1,075,769	4,625,242	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,811,990	11,627,984	6,192,178	31,991,828	49,811,990	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,075,444	0	0	0	0	749,686	324,212	1,546	1,075,444	0	0	0	
99		GD-OR / AS	1,119,311	0	0	0	0	0	0	0	0	1,119,311	0	1,119,311	
8		GD-AA	645,492	0	0	0	0	0	0	445,596	445,596	0	199,896	199,896	
7		CD-AA	62,989,537	0	0	43,981,185	43,981,185	0	0	13,152,845	13,152,845	0	5,855,507	5,855,507	
9		CD-WA / ID / AN	16,388,657	7,482,592	2,888,308	2,300,318	12,671,218	2,195,217	847,362	674,860	3,717,439	0	0	0	
		TOTAL ACCOUNT	132,030,431	19,110,576	9,080,486	78,273,331	106,464,393	2,944,903	1,171,574	14,274,847	18,391,324	1,119,311	6,055,403	7,174,714	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	226,919	0	6,846	220,073	226,919	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	654,084	0	0	456,701	456,701	0	0	136,579	136,579	0	60,804	60,804	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	891,944	0	13,475	676,774	690,249	0	1,945	136,579	138,524	2,367	60,804	63,171	
		TOTAL GENERAL PLANT	598,087,928	75,887,337	40,291,371	304,151,807	420,330,515	50,827,726	7,421,431	77,775,838	136,024,995	10,990,481	30,741,937	41,732,418	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	10,813,204	386,269	0	10,426,935	10,813,204	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,796,474	0	0	0	0	1,022,113	774,361	0	1,796,474	0	0	
99		GD-OR / AS	411,979	0	0	0	0	0	0	0	0	411,979	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,374,892	0	0	4,451,141	4,451,141	0	0	1,331,141	1,331,141	0	592,610	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,590,607	386,269	0	15,028,116	15,414,385	1,022,113	774,361	1,375,159	3,171,633	411,979	592,610	1,004,589
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,249,427	275,462	(708)	14,974,673	15,249,427	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	530,012	0	0	0	0	0	0	365,878	365,878	0	164,134	
7		CD-AA	120,278,282	0	0	83,981,905	83,981,905	0	0	25,115,308	25,115,308	0	11,181,069	
9		CD-WA / ID / AN	458,404	(32)	31,841	322,615	354,424	(9)	9,341	94,648	103,980	0	0	
		TOTAL ACCOUNT	136,516,125	275,430	31,133	99,279,193	99,585,756	(9)	9,341	25,575,834	25,585,166	0	11,345,203	11,345,203
	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	171,568	0	0	119,794	119,794	0	0	35,825	35,825	0	15,949	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	171,568	0	0	119,794	119,794	0	0	35,825	35,825	0	15,949	
	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-12A
For Twelve Months 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	29,432,216	0	0	20,550,456	20,550,456	0	0	6,145,741	6,145,741	0	2,736,019	2,736,019
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,432,216	0	0	20,550,456	20,550,456	0	0	6,145,741	6,145,741	0	2,736,019	2,736,019
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	646,577	646,577	0	0	646,577	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	1,390,787	0	0	971,089	971,089	0	0	290,410	290,410	0	129,288	129,288
9		CD-WA / ID / AN	18,613,108	14,391,097	0	0	14,391,097	4,222,011	0	0	4,222,011	0	0	0
		TOTAL ACCOUNT	20,650,472	15,037,674	0	971,089	16,008,763	4,222,011	0	290,410	4,512,421	0	129,288	129,288
	TOTAL		307,192,192	15,699,373	31,133	206,352,019	222,082,525	5,244,115	783,702	54,477,533	60,505,350	411,979	24,192,338	24,604,317

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended 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	(85,229,983)	(59,510,131)	(17,796,873)	(7,922,979)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(802,693)	(620,618)	(182,075)	0
7	282919 CD-AA	(2,178,587)	(1,521,155)	(454,911)	(202,521)
7	283750 CD-AA	(54,460)	(38,025)	(11,372)	(5,063)
	Total	(88,265,723)	(61,689,929)	(18,445,231)	(8,130,563)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended August 31, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,954,039	3,954,039	0	0	0	0	3,954,039
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(185)	(185)	0	0	0	0	(185)
7/4	154560 Supply Chain Invoice Price Variance	0	0	24	24	0	0	0	0	24
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	34,484,536	18,196,312	0	52,680,848	34,813,525	17,768,720	(328,989)	427,592	0
TOTAL		34,484,536	18,196,312	3,954,359	56,635,207	34,813,525	17,768,720	(328,989)	427,592	3,954,359

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						