

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,132,250	21,204,621	13,927,629
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,132,250	21,204,621	13,927,629
G-APL	Gas Net Adjusted Rate Base	619,941,091	438,623,671	181,317,420
	RATE OF RETURN	5.667%	4.834%	7.681%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	8-01-2020 thru 08-31-2020	259,114 100.000%	171,036 66.008%	88,078 33.992%
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% 100.000%	290.374% 72.593%	109.626% 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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		81,799,969	67,386,547	9,463,569	4,949,853
	Direct O & M Accts 901 - 935		61,705,364	45,517,009	11,244,610	4,943,745
	Direct O & M Accts 901 - 905 Utility 9 Only		6,873,129	4,531,068	2,342,061	XXXXXX
	Adjustments		0			
	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
Ending Balance Basis

Report ID:
G-ALL-12E

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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

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) Percent	8-01-2020 thru 08-31-2020	735,740,796 100.000%	521,146,034 70.833%	214,594,762 29.167%	
13	G-PLT Net Gas General Plant Percent	8-01-2020 thru 08-31-2020	97,970,715 100.000%	79,146,424 80.786%	18,824,291 19.214%	
14	Net Allocated Schedule M's Percent	09-01-2019 thru 08-31-2020	-46,832,830 100.000%	-32,965,223 70.389%	-13,867,607 29.611%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis Account	Description	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-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2020	
Ending Balance 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	66,078	66,078	0	34,028	34,028
2	902000	Meter Reading Expenses	1,067,973	119,054	1,187,027	935,740	78,585	1,014,325	132,233	40,469	172,702
2	903XXX	Customer Records & Collection Expenses	1,032,290	4,493,919	5,526,209	710,317	2,966,346	3,676,663	321,973	1,527,573	1,849,546
2	904000	Uncollectible Accounts	0	2,421,766	2,421,766	0	1,598,559	1,598,559	0	823,207	823,207
2	905000	Misc Customer Accounts	0	119,298	119,298	0	78,746	78,746	0	40,552	40,552
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,100,263	7,254,143	9,354,406	1,646,057	4,788,314	6,434,371	454,206	2,465,829	2,920,035	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,895,489	105,015	10,000,504	8,428,987	69,318	8,498,305	1,466,502	35,697	1,502,199
2	909000	Advertising	107,995	821,149	929,144	107,995	542,024	650,019	0	279,125	279,125
2	910000	Misc Customer Service & Info Exp	0	196,952	196,952	0	130,004	130,004	0	66,948	66,948
TOTAL CUSTOMER SERVICE & INFO EXP		10,003,484	1,123,116	11,126,600	8,536,982	741,346	9,278,328	1,466,502	381,770	1,848,272	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	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	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,763,506	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	141,920	207,569	45,008	100,526	145,534	20,641	41,394	62,035
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	13,597,968	14,292,414	555,869	9,868,675	10,424,544	138,577	3,729,293	3,867,870
	TOTAL ADMIN & GENERAL EXPENSES	3,877,371	37,477,452	41,354,823	2,974,011	27,203,508	30,177,519	903,360	10,273,944	11,177,304
	TOTAL EXPENSES BEFORE FIT	198,587,794	55,188,563	253,776,357	143,084,684	39,355,681	182,440,365	55,503,110	15,832,882	71,335,992
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,292,097			22,587,557			15,704,540
G-FIT	FEDERAL INCOME TAX			(1,245,187)			(1,368,806)			123,619
G-FIT	DEFERRED FEDERAL INCOME TAX			4,415,186			2,759,814			1,655,372
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(10,152)			(8,072)			(2,080)
	GAS NET OPERATING INCOME (LOSS)			35,132,250			21,204,621			13,927,629

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%	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-495-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(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-804-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	195,951	105,015	300,966	143,866	69,318	213,184	52,085	35,697	87,782
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	69,318	8,498,305	1,466,502	35,697	1,502,199

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: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended August 31, 2020 Ending Balance 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	619,941,091	438,623,671	181,317,420
	Interest Deduction for FIT Calculation	16,528,389	11,698,093	4,830,296
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended August 31, 2020 Ending Balance 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	201,949,600	143,600,123	58,349,477
G-OPS	Book Deprec/Amort and Reg Amortizations	32,837,587	23,081,654	9,755,933
G-OTX	Taxes Other than FIT	18,989,170	15,758,588	3,230,582
	Net Operating Income Before FIT	38,292,097	22,587,557	15,704,540
G-INT	Less: Interest Expense	16,528,389	11,698,093	4,830,296
G-OTX	Less: Idaho ITC Deferral & Amortization	(89,347)	0	(89,347)
G-SCM	Schedule M Adjustments	(27,603,821)	(17,407,587)	(10,196,234)
	Taxable Net Operating Income	(5,929,460)	(6,518,123)	588,663
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,245,187)	(1,368,806)	123,619
G-DTE	Deferred FIT	4,415,186	2,759,814	1,655,372
99	411400 Amortized Investment Tax Credit	(10,152)	(8,072)	(2,080)
	Total FIT/Deferred FIT & ITC	3,159,847	1,382,936	1,776,911

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended August 31, 2020
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,833,841	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	658,241	658,241	0	466,252	466,252	0	191,989	191,989
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	523,099	523,099	0	215,397	215,397
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	147,594	147,594	0	60,775	60,775
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	78,472	78,472	0	32,312	32,312
12	997027	Customer Uncollectibles	0	892,186	892,186	0	631,962	631,962	0	260,224	260,224
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	(6,432,259)	(6,432,259)	0	(2,648,620)	(2,648,620)
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	(1,091,111)	(1,091,111)	0	(449,288)	(449,288)
12	997049	Tax Depreciation	0	(48,917,945)	(48,917,945)	0	(34,650,048)	(34,650,048)	0	(14,267,897)	(14,267,897)
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	(227,891)	(227,891)	0	(93,839)	(93,839)
12	997081	Deferred Compensation	0	10,529	10,529	0	7,458	7,458	0	3,071	3,071
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	291,392	291,392	0	119,987	119,987
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	(4,385,576)	(4,385,576)	0	(3,106,435)	(3,106,435)	0	(1,279,141)	(1,279,141)
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	(50,115)	(50,115)	0	(20,636)	(20,636)
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	95,263	95,263	0	39,227	39,227
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	671,815	671,815	0	276,634	276,634
12	997120	Transportation Tax Disallowance	0	26,253	26,253	0	18,596	18,596	0	7,657	7,657
12	997125	COVID-19	(605,297)	0	(605,297)	0	0	0	(605,297)	0	(605,297)
		TOTAL SCHEDULE M ADJUSTMENTS	19,229,009	(46,832,830)	(27,603,821)	15,557,635	(32,965,222)	(17,407,587)	3,671,374	(13,867,608)	(10,196,234)

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%	67.896%	32.104%
G-ALL	11	Book Depreciation	100.000%	70.910%	29.090%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.833%	29.167%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended August 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,956,690	2,802,642	1,154,048
99	410100	Deferred Federal Income Tax Exp	1,854,762	1,265,943	588,819
		SUBTOTAL	5,811,452	4,068,585	1,742,867
12	411100	Deferred Federal Income Tax Expense - Allocated	(88,601)	(62,759)	(25,842)
99	411100	Deferred Federal Income Tax Exp	(1,307,665)	(1,246,012)	(61,653)
		SUBTOTAL	(1,396,266)	(1,308,771)	(87,495)
		Total Deferred Federal Income Tax Expense	4,415,186	2,759,814	1,655,372

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.833%	29.167%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended August 31, 2020	
Ending Balance 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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,208,188	55,695,745	59,903,933	4,198,926	40,431,212	44,630,138	9,262	15,264,533	15,273,795
		TOTAL INTANGIBLE PLANT	6,002,303	57,039,112	63,041,415	5,220,840	41,406,402	46,627,242	781,463	15,632,710	16,414,173
		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	1,844,081	1,844,081	0	1,266,515	1,266,515	0	577,566	577,566
1	352XXX	Wells	0	22,486,604	22,486,604	0	15,443,800	15,443,800	0	7,042,804	7,042,804
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	14,359,821	14,359,821	0	9,862,325	9,862,325	0	4,497,496	4,497,496
1	355000	Measuring & Regulating Equipment	0	968,677	968,677	0	665,287	665,287	0	303,390	303,390
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,982,295	1,982,295	0	1,361,440	1,361,440	0	620,855	620,855
		TOTAL UNDERGROUND STORAGE PLANT	0	45,538,401	45,538,401	0	31,307,574	31,307,574	0	14,230,827	14,230,827
		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	1,471,719	0	1,471,719	835,003	0	835,003	636,716	0	636,716
6	376000	Mains	400,932,898	2,517,882	403,450,780	266,284,984	1,709,541	267,994,525	134,647,914	808,341	135,456,255
6	378000	Measuring & Reg Station Equip-General	6,687,342	0	6,687,342	4,203,780	0	4,203,780	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,354,842	0	6,354,842	1,869,055	0	1,869,055	4,485,787	0	4,485,787
6	380000	Services	289,088,353	0	289,088,353	198,479,943	0	198,479,943	90,608,410	0	90,608,410
6	381XXX	Meters	104,415,350	0	104,415,350	73,346,336	0	73,346,336	31,069,014	0	31,069,014
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	813,545,525	2,517,882	816,063,407	548,474,347	1,709,541	550,183,888	265,071,178	808,341	265,879,519
		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	30,437,899	29,301,806	59,739,705	28,675,213	21,271,060	49,946,273	1,762,686	8,030,746	9,793,432
4	391XXX	Office Furniture & Equipment	1,438,297	19,691,684	21,129,981	1,429,575	14,294,784	15,724,359	8,722	5,396,900	5,405,622
4	392XXX	Transportation Equipment	12,669,289	4,759,980	17,429,269	9,687,740	3,455,412	13,143,152	2,981,549	1,304,568	4,286,117
4	393000	Stores Equipment	203,109	980,242	1,183,351	145,720	711,587	857,307	57,389	268,655	326,044
4	394000	Tools, Shop & Garage Equipment	2,515,757	6,964,442	9,480,199	2,009,534	5,055,697	7,065,231	506,223	1,908,745	2,414,968
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	3,646,295	1,077,797	4,724,092	2,677,229	782,405	3,459,634	969,066	295,392	1,264,458
4	397XXX	Communications Equipment	4,231,346	14,811,056	19,042,402	3,030,325	10,751,790	13,782,115	1,201,021	4,059,266	5,260,287
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,591,867	80,934,778	139,526,645	51,004,090	58,752,982	109,757,072	7,587,777	22,181,796	29,769,573

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended August 31, 2020
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			878,139,695	186,030,173	1,064,169,868	604,699,277	133,176,499	737,875,776	273,440,418	52,853,674	326,294,092
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,577,724)	(17,577,724)	0	(12,072,381)	(12,072,381)	0	(5,505,343)	(5,505,343)
G-ADEP		Distribution Plant	(241,398,839)	(1,889,289)	(243,288,128)	(153,473,521)	(1,282,752)	(154,756,273)	(87,925,318)	(606,537)	(88,531,855)
G-ADEP		General Plant	(15,422,004)	(26,133,926)	(41,555,930)	(11,639,247)	(18,971,401)	(30,610,648)	(3,782,757)	(7,162,525)	(10,945,282)
TOTAL ACCUMULATED DEPRECIATION			(256,820,843)	(45,600,939)	(302,421,782)	(165,112,768)	(32,326,534)	(197,439,302)	(91,708,075)	(13,274,405)	(104,982,480)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(382,478)	(877,749)	(1,260,227)	(257,461)	(637,184)	(894,645)	(125,017)	(240,565)	(365,582)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,607,810)	(23,139,254)	(24,747,064)	(1,598,321)	(16,797,478)	(18,395,799)	(9,489)	(6,341,776)	(6,351,265)
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			(1,990,288)	(24,017,003)	(26,007,291)	(1,855,782)	(17,434,662)	(19,290,444)	(134,506)	(6,582,341)	(6,716,847)
TOTAL ACCUMULATED DEPR/AMORT			(258,811,131)	(69,617,942)	(328,429,073)	(166,968,550)	(49,761,196)	(216,729,746)	(91,842,581)	(19,856,746)	(111,699,327)
NET GAS UTILITY PLANT before DFIT			619,328,564	116,412,231	735,740,795	437,730,727	83,415,303	521,146,030	181,597,837	32,996,928	214,594,765
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(113,294,386)	(113,294,386)	0	(80,249,812)	(80,249,812)	0	(33,044,574)	(33,044,574)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,814,279)	(17,814,279)	0	(12,928,651)	(12,928,651)	0	(4,885,628)	(4,885,628)
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	(320,615)	(320,615)	0	(227,101)	(227,101)	0	(93,514)	(93,514)
TOTAL ACCUMULATED DFIT			0	(132,002,204)	(132,002,204)	0	(93,821,466)	(93,821,466)	0	(38,180,738)	(38,180,738)
NET GAS UTILITY PLANT			619,328,564	(15,589,973)	603,738,591	437,730,727	(10,406,163)	427,324,564	181,597,837	(5,183,810)	176,414,027

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)	100.000%	70.833%	29.167%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	619,328,564	(15,589,973)	603,738,591	437,730,727	(10,406,163)	427,324,564	181,597,837	(5,183,810)	176,414,027
		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	1,371,441	2,505,808	3,877,249	968,489	1,819,041	2,787,530	402,952	686,767	1,089,719
4	182318	Accumulated Amortization - AFUDC	(192,539)	(354,081)	(546,620)	(130,601)	(256,893)	(387,494)	(61,938)	(97,188)	(159,126)
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	12,039,062	12,039,062	0	8,268,428	8,268,428	0	3,770,634	3,770,634
1	164115	Gas Inventory--Clay Basin	0	42,576	42,576	0	30,907	30,907	0	11,669	11,669
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(506,083)	0	(506,083)	(506,083)	0	(506,083)	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	9,309,219	0	9,309,219	9,309,219	0	9,309,219	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,954,936)	0	(1,954,936)	(1,954,936)	0	(1,954,936)	0	0	0
C-WKC		Working Capital	(7,415,663)	0	(7,415,663)	(5,811,191)	0	(5,811,191)	(1,604,472)		(1,604,472)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(3,761,929)	19,964,429	16,202,500	(2,498,471)	13,797,578	11,299,107	(1,263,458)	6,166,851	4,903,393
		NET RATE BASE	615,566,635	4,374,456	619,941,091	435,232,256	3,391,415	438,623,671	180,334,379	983,041	181,317,420

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-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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		6,022,239	
	GD-WA	13,153,087		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-12E
For Twelve Months Ended August 31, 2020	
Ending Balance 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		88,738	88,738		64,418	64,418		24,320	24,320	
9,4		CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605	
		GD-ID	14,547		14,547			14,547	14,547				14,547		14,547	
		GD-WA	24,824		24,824			24,824	24,824	24,824		24,824				
		GD-OR	6,995			6,995										
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		6,986,134	6,986,134		5,071,444	5,071,444		1,914,690	1,914,690	
9,4		CD-AN	90,261	69,787	20,474			20,474	20,474		14,863	14,863		5,611	5,611	
9,4		CD-ID	7,811	6,039	1,772			1,772	1,772				1,772		1,772	
9,4		CD-WA	3,764,344	2,910,478	853,866			853,866	853,866	853,866		853,866			0	
		ED-AN	2,987,207	2,987,207												
		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	15,958	
4		GD-AN	0		0			0	0		0	0		0	0	
		GD-OR	0			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	0	
Total Gas Underground Storage			0	0	0			0	0	0	0	0		0	0	
General Plant - 390200, 396200																
7,4		CD-AA	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)	
4		ED-AN	47,259	47,259												
		GD-OR	0			0										
Total General Plant- 390200, 396200			47,220	47,232	(8)	(4)		(8)	(8)	(8)	(6)	(6)		(2)	(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-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(73,005,029)	(73,005,029)											
	Steam (ED-ID)	(87,992,657)	(87,992,657)											
	Steam (ED-WA)	(163,527,166)	(163,527,166)											
	Hydro (ED-AN)	(153,512,451)	(153,512,451)											
	Other (ED-AN)	(145,697,846)	(145,697,846)											
	Total Electric Production	(623,735,149)	(623,735,149)											
Electric Transmission														
	ED-AN	(214,593,966)	(214,593,966)											
	ED-ID	(9,265,605)	(9,265,605)											
	ED-WA	(15,560,663)	(15,560,663)											
	Total Electric Transmission	(239,420,234)	(239,420,234)											
Electric Distribution														
	ED-AN	(298,119)	(298,119)											
	ED-ID	(241,868,123)	(241,868,123)											
	ED-WA	(369,409,986)	(369,409,986)											
	Total Electric Distribution	(611,576,228)	(611,576,228)											
Gas Underground Storage														
1	GD-AN	(17,577,724)		(17,577,724)		(17,577,724)	(17,577,724)		(12,072,381)	(12,072,381)		(5,505,343)	(5,505,343)	
	GD-OR	(1,355,539)		(1,355,539)										
	Total Gas Underground Storage	(18,933,263)		(17,577,724)		(17,577,724)	(17,577,724)		(12,072,381)	(12,072,381)		(5,505,343)	(5,505,343)	
Gas Distribution														
6	GD-AN	(1,889,289)	(1,889,289)			(1,889,289)	(1,889,289)		(1,282,752)	(1,282,752)		(606,537)	(606,537)	
	GD-ID	(87,925,318)	(87,925,318)		(87,925,318)	(87,925,318)					(87,925,318)		(87,925,318)	
	GD-WA	(153,473,521)	(153,473,521)		(153,473,521)	(153,473,521)	(153,473,521)			(153,473,521)				
	GD-OR	(122,836,503)		(122,836,503)										
	Total Gas Distribution	(366,124,631)	(243,288,128)	(122,836,503)	(241,398,839)	(1,889,289)	(243,288,128)	(153,473,521)	(1,282,752)	(154,756,273)	(87,925,318)	(606,537)	(88,531,855)	
General Plant														
	ED-AN	(37,126,381)	(37,126,381)											
	ED-ID	(12,086,395)	(12,086,395)											
	ED-WA	(21,629,825)	(21,629,825)											
7,4	CD-AA	(92,926,191)	(64,883,854)	(19,403,918)	(8,638,419)	(19,403,918)	(19,403,918)		(14,085,886)	(14,085,886)		(5,318,032)	(5,318,032)	
9,4	CD-AN	(7,929,837)	(6,131,112)	(1,798,725)		(1,798,725)	(1,798,725)		(1,305,748)	(1,305,748)		(492,977)	(492,977)	
9	CD-ID	(6,760,604)	(5,227,096)	(1,533,508)		(1,533,508)	(1,533,508)				(1,533,508)		(1,533,508)	
9	CD-WA	(7,045,330)	(5,447,238)	(1,598,092)		(1,598,092)	(1,598,092)	(1,598,092)		(1,598,092)				
8,4	GD-AA	(2,031,540)		(1,402,413)	(629,127)	(1,402,413)	(1,402,413)		(1,018,054)	(1,018,054)		(384,359)	(384,359)	
4	GD-AN	(3,528,870)	(3,528,870)			(3,528,870)	(3,528,870)		(2,561,713)	(2,561,713)		(967,157)	(967,157)	
	GD-ID	(2,249,249)	(2,249,249)			(2,249,249)	(2,249,249)				(2,249,249)		(2,249,249)	
	GD-WA	(10,041,155)	(10,041,155)			(10,041,155)	(10,041,155)	(10,041,155)		(10,041,155)				
	GD-OR	(5,252,623)		(5,252,623)										
	Total General Plant	(208,608,000)	(152,531,901)	(41,555,930)	(14,520,169)	(15,422,004)	(26,133,926)	(41,555,930)	(11,639,247)	(18,971,401)	(30,610,648)	(3,782,757)	(7,162,525)	(10,945,282)
	Total Accumulated Depreciation	(2,068,397,505)	(1,627,263,512)	(302,421,782)	(138,712,211)	(256,820,843)	(45,600,939)	(302,421,782)	(165,112,768)	(32,326,534)	(197,439,302)	(91,708,075)	(13,274,405)	(104,982,480)

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
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,508,821)	(13,508,821)											
Misc Intangible Plt (303000)	ED-AN	(2,223,032)	(2,223,032)											
Total Production/Transmission		(15,731,853)	(15,731,853)											
Distribution														
Franchises (302000)	ED-WA	(206,615)	(206,615)											
Misc Intangible Plt (303000)	ED-WA	(52,450)	(52,450)											
Total Distribution		(259,065)	(259,065)											
General Plant - 303000														
7,4	CD-AA	(4,070,271)	(2,841,985)	(849,914)	(378,372)		(849,914)	(849,914)		(616,978)	(616,978)		(232,936)	(232,936)
9,4	CD-AN	(122,712)	(94,877)	(27,835)			(27,835)	(27,835)		(20,206)	(20,206)		(7,629)	(7,629)
	GD-ID	(125,017)		(125,017)			(125,017)	(125,017)				(125,017)		(125,017)
	GD-WA	(257,461)		(257,461)			(257,461)	(257,461)	(257,461)		(257,461)			
	GD-OR	(106,206)			(106,206)									
Total General Plant - 303000		(4,681,667)	(2,936,862)	(1,260,227)	(484,578)	(382,478)	(877,749)	(1,260,227)	(257,461)	(637,184)	(894,645)	(125,017)	(240,565)	(365,582)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(110,438,919)	(77,111,765)	(23,060,752)	(10,266,402)		(23,060,752)	(23,060,752)		(16,740,491)	(16,740,491)		(6,320,261)	(6,320,261)
9,4	CD-AN	(165,631)	(128,061)	(37,570)			(37,570)	(37,570)		(27,273)	(27,273)		(10,297)	(10,297)
9	CD-ID	(41,833)	(32,344)	(9,489)			(9,489)	(9,489)	0	0	0	(9,489)		(9,489)
9	CD-WA	(7,046,339)	(5,448,018)	(1,598,321)			(1,598,321)	(1,598,321)	(1,598,321)		(1,598,321)		0	0
	ED-AN	(7,655,478)	(7,655,478)											
	ED-ID	200	200											
	ED-WA	(5,742)	(5,742)											
8,4	GD-AA	(59,294)		(40,932)	(18,362)		(40,932)	(40,932)		(29,714)	(29,714)		(11,218)	(11,218)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(125,413,036)	(90,381,208)	(24,747,064)	(10,284,764)	(1,607,810)	(23,139,254)	(24,747,064)	(1,598,321)	(16,797,478)	(18,395,799)	(9,489)	(6,341,776)	(6,351,265)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(223,534)	(223,534)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(223,534)	(223,534)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(146,309,155)	(109,532,522)	(26,007,291)	(10,769,342)	(1,990,288)	(24,017,003)	(26,007,291)	(1,855,782)	(17,434,662)	(19,290,444)	(134,506)	(6,582,341)	(6,716,847)

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-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,964	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	
		TOTAL ACCOUNT	18,340,249	808,699	700,328	8,862,925	10,371,952	3,274,755	99,176	2,640,780	6,014,711	845,134	1,108,452	1,953,586	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,505,858	1,157,645	2,711,873	4,636,340	8,505,858	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0	
99		GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,567,836	0	0	89,769,920	89,769,920	0	0	26,846,250	26,846,250	0	11,951,666	11,951,666	
9		CD-WA / ID / AN	30,708,937	9,364,979	6,008,270	8,369,980	23,743,229	2,747,466	1,762,686	2,455,556	6,965,708	0	0	0	
		TOTAL ACCOUNT	197,581,032	10,522,624	8,720,143	102,776,240	122,019,007	28,675,213	1,762,686	29,301,806	59,739,705	3,870,654	11,951,666	15,822,320	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,181,104	99,963	7,798	1,073,343	1,181,104	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	92,967,932	0	0	64,912,999	64,912,999	0	0	19,412,634	19,412,634	0	8,642,299	8,642,299	
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	
		TOTAL ACCOUNT	100,608,210	4,500,193	37,527	66,187,376	70,725,096	1,429,575	8,722	19,691,684	21,129,981	12,109	8,741,024	8,753,133	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,621,425	24,077,618	10,542,405	17,001,402	51,621,425	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,160,290	0	0	0	0	9,145,309	2,725,284	2,289,697	14,160,290	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	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366	
9		CD-WA / ID / AN	7,318,907	1,848,922	873,501	2,936,336	5,658,759	542,431	256,265	861,452	1,660,148	0	0	0	
		TOTAL ACCOUNT	84,801,194	25,926,540	11,415,906	25,093,089	62,435,535	9,687,740	2,981,549	4,759,980	17,429,269	4,219,927	716,463	4,936,390	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	0	20,792
8		GD-AA	0	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	0
9		CD-WA / ID / AN	4,932,676	276,940	195,614	3,341,243	3,813,797	81,248	57,389	980,242	1,118,879	0	0	0	0
		TOTAL ACCOUNT	5,405,340	276,940	195,614	3,728,643	4,201,197	145,720	57,389	980,242	1,183,351	20,792	0	0	20,792
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,983,964	695,534	196,693	5,091,737	5,983,964	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,795,068	0	0	0	0	2,006,266	286,001	502,801	2,795,068	0	0	0	0
99		GD-OR / AS	930,377	0	0	0	0	0	0	0	0	930,377	0	0	930,377
8		GD-AA	5,239,744	0	0	0	0	0	0	3,617,100	3,617,100	0	1,622,644	1,622,644	
7		CD-AA	13,236,869	0	0	9,242,379	9,242,379	0	0	2,763,991	2,763,991	0	1,230,499	1,230,499	
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	0
		TOTAL ACCOUNT	29,526,408	706,673	947,339	14,608,677	16,262,689	2,009,534	506,223	6,964,442	9,480,199	930,377	2,853,143	3,783,520	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	0	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	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,809,204	335,430	13,580	1,460,194	1,809,204	0	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	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	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	0
		TOTAL ACCOUNT	3,770,393	335,430	13,580	2,555,378	2,904,388	74,000	0	564,073	638,073	18,586	209,346	227,932	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	1,506,633	250,572	413,739	500,573	1,164,884	73,512	121,381	146,856	341,749	0	0	0	
		TOTAL ACCOUNT	38,280,665	14,265,248	9,904,820	9,293,544	33,463,612	2,677,229	969,066	1,077,797	4,724,092	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,429,866	12,189,746	6,135,220	32,104,900	50,429,866	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,060,691	0	0	0	0	705,034	353,704	1,953	1,060,691	0	0	0	
99		GD-OR / AS	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	66,901,567	0	0	46,712,681	46,712,681	0	0	13,969,716	13,969,716	0	6,219,170	6,219,170	
9		CD-WA / ID / AN	16,125,938	7,925,958	2,888,153	1,653,980	12,468,091	2,325,291	847,317	485,239	3,657,847	0	0	0	
		TOTAL ACCOUNT	136,027,268	20,115,704	9,023,373	80,471,561	109,610,638	3,030,325	1,201,021	14,811,056	19,042,402	996,186	6,378,042	7,374,228	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	615,431,435	77,458,051	40,972,105	314,443,777	432,873,933	51,004,091	7,587,777	80,934,779	139,526,647	10,959,966	32,070,889	43,030,855	

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-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	16,589,188	(81,333)	(1,000)	16,671,521	16,589,188	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	133,710,614	0	0	93,360,762	93,360,762	0	0	27,920,113	27,920,113	0	12,429,739	
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	151,143,600	(81,333)	30,570	110,354,568	110,303,805	0	9,262	28,281,217	28,290,479	0	12,549,316	12,549,316
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,637,319	1,637,319	0	0	1,637,319	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	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0
		TOTAL ACCOUNT	21,544,056	15,949,726	0	974,313	16,924,039	4,198,926	0	291,374	4,490,300	0	129,717	129,717
	TOTAL		321,937,241	16,188,109	30,570	216,938,560	233,157,239	5,220,840	781,463	57,039,113	63,041,416	406,156	25,332,430	25,738,586

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,424,014)	(58,947,380)	(17,628,578)	(7,848,056)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(818,676)	(632,976)	(185,700)	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	(87,986,449)	(61,496,131)	(18,387,202)	(8,103,116)

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
 Ending Balance Basis

Report ID:
C-WKC-12E

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	4,042,021	4,042,021	0	0	0	0	4,042,021
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	(57)	(57)	0	0	0	0	(57)
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	21,557,516	13,673,742	0	35,231,258	27,368,707	15,278,214	(5,811,191)	(1,604,472)	0
TOTAL	21,557,516	13,673,742	4,041,964	39,273,222	27,368,707	15,278,214	(5,811,191)	(1,604,472)	4,041,964

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