RESULTS OF	OPERATIONS	Report ID:	AVISTA UTILITIES	
<b>GAS RATE OF</b>	RETURN	G-ROR-1A		
For Month End	led October 31, 2020			
Average of Mo	nthly Averages Basis			
Ref/Basis Acco	ount Description		System Washington	Idaho
G-OPS	Gas Net Operating Income (Loss) Adjustments			

G-APL Gas Net Adjusted Rate Base

RATE OF RETURN

Adjusted Gas Net Operating Income (Loss)

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.

	S OF OPER		Report ID:		AVIS	STA UTILITIES
		PERCENTAGES ctober 31, 2020	G-ALL-1A			
		Averages Basis				
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Dasis	1101	Description	Based on Bala nom.	Oystoni	vvasinigion	Idano
1	Input	System Contract Demand				
2	Input	Number of Customers Percent				
3	G-OPS	Direct Distribution Operating Expense Percent				
4	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage  Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage  Total Number of Customers Percentage  Total Direct Plant Percentage  Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased				

6

Percent

RESULTS OF OF	PERATIONS	Report ID:
GAS ALLOCATION	ON PERCENTAGES	G-ALL-1A
For Month Ended	October 31, 2020	
Average of Month	nly Averages Basis	
	.,,	
Input	Elec/Gas North/Oregon 4-Factor	



Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Adjustments

Total Percentage

> Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

Total Percentages Average (CD AA)

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

Input Gas North/Oregon 4-Factor

Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Total Percentage

> Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total

Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

Total Percentages Average (GD AA)



RESULT	S OF OPER	RATIONS	Report ID:	AVISTA UTILITIES
		PERCENTAGES	G-ALL-1A	
		ctober 31, 2020		
		Averages Basis		
	Input	Elec/Gas North 4-Factor		
		Direct O & M Accts 580 - 894		
		Direct O & M Accts 901 - 935		
		Adjustments		
		Total		
		Percentage		
		Direct Labor Accts 580 - 894		
		Direct Labor Accts 901 - 935		
		Total		
		Percentage		
		Number of Customers at		
		Percentage		
		Net Direct Plant		
		Percentage		
		Total Percentages		
9		Average (CD AN/ID/WA)		
JP		Gas North/Oregon JP Factor %		
10		Actual Annual Throughput Percent		
11		Book Depreciation Percent		
12		Net Gas Plant (before ADFIT) - AMA Percent		
13	G-PLT	Net Gas General Plant - AMA Percent		
14		Net Allocated Schedule M's - AMA Percent		
99	Input	Not Allocated		

RESULTS	S OF OPE	RATIONS	Report ID:	]	AVIS	STA UTILIT	ΓIES					
		STATEMENT	G-OPS-1A		7,010	) 17 ( O 1 1 L 1 1	120					
		ctober 31, 2020										
		Averages Basis		*******	SYSTEM *******	*****	****** W	ASHINGTON **	*****	*********	· IDAHO *******	*****
		Description	•	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
-		•										
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99		Commercial - Firm & Interruptible										
99		Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CU	STOMERS									
		OTHER OPERATING REVENUES	S:									
99		Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99		Transportation Revenues										
99	493000	Rent from Gas Property										
4		Other Gas Revenues										
99	496100	Provision for Rate Refund										
99	496110	Provision for Rate Refund-Tax Ref										
		TOTAL OTHER OPERATING REV	/ENUES									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804		City Gate Purchases										
99		Net Natural Gas Storage Transacti	ons									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp										
		TOTAL PRODUCTION EXPENSE	S									
		LINDEDODOLIND OTODAGE EVO	NENOE O									
	0.4.4000	UNDERGROUND STORAGE EXP	'ENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment	0F 0PEP EV									
		TOTAL UNDERGROUND STORA	GE OPER EX									
G-DEPX		Depresiation Evannes Undergroup	d Ctorogo									
G-DEPX G-AMTX		Depreciation Expense-Undergroun										
_		Amortization Expense-Underground	d Storage									
G-OTX		Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMF	OT/NONLEIT T									
		TOTAL UG STORAGE DEPR/AMI	RI/NON-FII I									
		TOTAL UNDERGROUND STORA	GE EYDENS									
		TOTAL UNDERGROUND STORA	GE EXPENS									

	S OF OPE		Report ID:		AVIS	STA UTILI	TIES						
			G-OPS-1A										
		ctober 31, 2020											
		Averages Basis			SYSTEM ******			ASHINGTON **			**************************************		
Ref/Basi	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		DIOTRIBUTION EVENIORO											
		DISTRIBUTION EXPENSES:											
2	970000	OPERATION											
3	870000	Supervision & Engineering											
3	871000 874000	Distribution Load Dispatching Mains & Services Expenses											
3 3	875000	Measuring & Reg Sta Exp-General											
3	876000	Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria	1										
3	877000	Measuring & Reg Sta Exp-litustria											
3	878000	Meter & House Regulator Expenses											
3	879000	Customer Installation Expenses	3										
3	880000	Other Expenses											
3	881000	Rents											
Ü	001000	Ttorito											
		MAINTENANCE											
3	885000	Supervision & Engineering											
3	887000	Mains											
3	889000	Measuring & Reg Sta Exp-General											
3	890000	Measuring & Reg Sta Exp-Industria											
3	891000	Measuring & Reg Sta Exp-City Gate	е										
3	892000	Services											
3	893000	Meters & House Regulators											
3	894000	Other Equipment	_	_									
		TOTAL DISTRIBUTION OPERATIN	NG EXP										
0.555	,												
G-DEPX		Depreciation Expense-Distribution											
G-OTX		Taxes Other Than FIT		_									
		TOTAL DISTR DEPR/AMRT/NON-	FII TAXES										
		TOTAL DISTRIBUTION EVERNOR	_	_									
		TOTAL DISTRIBUTION EXPENSE	٥ -	-									

			AVIST	TA UTILI	TIES					
Account	Description	Direct	Allocated	Total	Direct	Allocated 7	Total	Direct	Allocated	Total
902000 903XXX 904000	Meter Reading Expenses Customer Records & Collection Expenses Uncollectible Accounts Misc Customer Accounts									
909000	CUSTOMER SERVICE & INFO EXPENSES: Customer Assistance Expenses Advertising	_								
		_								
922000 923000 924000 925XXX	Admin. Expenses Transferred - Credit Outside Services Employed Property Insurance Premium Injuries and Damages									
	01000 02000 03XXX 04000 05000 03XXX 04000 05000 010000 02000 02000 02000 02000 02000 02000 02000 02000 02000 02000 02000 02000 02000 030000 030000 03000 03000 03000 03000 03000 03000 03000 03000 03000 03000 030000 03000 03000 03000 03000 03000 03000 03000 03000 03000 030000 030000 03000 0000 03000 03000 03000 03000 03000 03000 03000 03000 03000 03000 0	ATING STATEMENT Inded October 31, 2020 Monthly Averages Basis Count Description  CUSTOMER ACCOUNTS EXPENSES: D1000 Supervision D2000 Meter Reading Expenses D3XXX Customer Records & Collection Expenses D4000 Uncollectible Accounts D5000 Misc Customer Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES: D8XXX Customer Assistance Expenses D8XXX Customer Assistance Expenses D8000 Advertising D1000 Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EXP  SALES EXPENSES: Demonstrating & Selling Expenses Advertising D1000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES  ADMINISTRATIVE & GENERAL EXPENSES: D1000 Office Supplies & Expenses TOTAL SALES EXPENSES  ADMINISTRATIVE & GENERAL EXPENSES: D1000 Office Supplies & Expenses D1000 Office Supplies & Expenses D1000 Office Supplies & Expenses D1000 Outside Services Employed D1001 Property Insurance Premium D1002 Property Insurance Premium D1003 Regulatory Commission Expenses D1000 Miscellaneous General Expenses D1000 Regulatory Commission Expenses D1000 Regulatory Commission Expenses D1000 Rents D1000 Miscellaneous General Plant	ATING STATEMENT Inded October 31, 2020 Monthly Averages Basis  COUNTOMER ACCOUNTS EXPENSES: D1000 Supervision D2000 Meter Reading Expenses D3XXX Customer Records & Collection Expenses Uncollectible Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES: D8XXX Customer Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES: CUSTOMER SERVICE & INFO EXPENSES: D8XXX Customer Assistance Expenses Advertising Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EXP  SALES EXPENSES: Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES  ADMINISTRATIVE & GENERAL EXPENSES: D10000 Salaries Office Supplies & Expenses Admin. Expenses Transferred - Credit Outside Services Employed Property Insurance Premium D15XXX Injuries and Damages Employee Pensions and Benefits Regulatory Commission Expenses Miscellaneous General Expenses Miscellaneous General Expenses Miscellaneous General Expenses Miscellaneous General Plant	ATING STATEMENT Inded October 31, 2020 Monthly Averages Basis Description  CUSTOMER ACCOUNTS EXPENSES: Direct Allocated  CUSTOMER RECOUNTS EXPENSES: DIRECT Allocated  CUSTOMER SERVICE & COUNTS EXPENSES: CUSTOMER SERVICE & INFO EXPENSES: CUSTOMER SERVICE & INFO EXPENSES: DIRECT ALL CUSTOMER SERVICE & INFO EXPENSES DIRECT ALL CUSTOMER SERVICE	ATING STATEMENT  Inded October 31, 2020 Monthly Averages Basis  CCOUNT Description  CUSTOMER ACCOUNTS EXPENSES: Supervision Meter Reading Expenses Customer Records & Collection Expenses Uncollectible Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  DEMONSTRATING & Selling Expenses  Advertising Misc Customer Assistance Expenses  Advertising Misc Customer Service & INFO EXP  SALES EXPENSES: Demonstrating & Selling Expenses  Advertising Miscellaneous Sales Expenses  TOTAL SALES EXPENSES:  ADMINISTRATIVE & GENERAL EXPENSES: Salaries  Office Supplies & Expenses  Admin. Expenses Transferred - Credit Outside Services Employed Property Insurance Premium Injuries and Damages  EXXXX Employee Pensions and Benefits Regulatory Commission Expenses  Miscellaneous General Expenses  Miscellaneous General Expenses  Rents  Mintenance of General Plant	ATING STATEMENT  Inded October 31, 2020  Anoththy Averages Basis  CCUSTOMER ACCOUNTS EXPENSES:  Supervision  Meter Reading Expenses  SUNCOUNTOUR ACCOUNTS EXPENSES:  Supervision  Meter Reading Expenses  Uncollectible Accounts  TOTAL CUSTOMER ACCOUNTS EXPENSES:  CUSTOMER ACCOUNTS EXPENSES:  Uncollectible Accounts  TOTAL CUSTOMER ACCOUNTS EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  DAWN  SALES EXPENSES:  Demonstrating & Selling Expenses  Advertising  Misc Customer Service & Info Exp  TOTAL CUSTOMER SERVICE & INFO EXP  SALES EXPENSES:  Demonstrating & Selling Expenses  Advertising  Miscellaneous Sales Expenses  TOTAL SALES EXPENSES  ADMINISTRATIVE & GENERAL EXPENSES:  Salaries  Office Supplies & Expenses  Admin. Expenses Transferred - Credit  Outside Services Employed  Property Insurance Premium  Injuries and Damages  Employee Pensions and Benefits  Regulatory Commission Expenses  Miscellaneous General Expenses	AUTING STATEMENT Inded October 31, 2020 Identify Averages Basis  COUNT Description  CUSTOMER ACCOUNTS EXPENSES: Supervision  CUSTOMER Reading Expenses SIXXX Customer Records & Collection Expenses Uncollectible Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES: CUSTOMER SERVICE & INFO EXPENSES: CUSTOMER SERVICE & INFO EXPENSES: CUSTOMER ASsistance Expenses JORDAN Advertising IODIO Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EXP  SALES EXPENSES: LEDOO Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses ADMINISTRATIVE & GENERAL EXPENSES: COMMINISTRATIVE & GENERAL EXPENSES: ADMINISTRATIVE & GENERAL EXPENSES: COUNTIES SALES EXPENSES  ADMINISTRATIVE & GENERAL EXPENSES  ADMINISTRAT	AUTING STATEMENT inded October 31, 2020 identify Averages Basis  COUNT Description  CUSTOMER ACCOUNTS EXPENSES:  Direct Allocated Total Direct Allocated Total  CUSTOMER ACCOUNTS EXPENSES:  Direct Allocated Total  Direct Al	ATING STATEMENT inded October 31, 2020 fronthly Averages Basis  COUNT Description  CUSTOMER ACCOUNTS EXPENSES:  Sypervision  Meter Reading Expenses  Uncollectible Accounts  Misc Customer Service & InFO EXPENSES:  ACUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  ACUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  ACUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  ACUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES:  ACUSTOMER SERVICE & INFO EXPENSES:  ACUSTOMER SERVICE & INFO EXPENSES:  CUSTOMER SERVICE & INFO EXPENSES  CUSTOMER SERVICE & I	NTING STATEMENT olded October 31, 2020 dentibly Averages Basis  COUNT Description  CUSTOMER ACCOUNTS EXPENSES: Supervision Supervision Meter Reading Expenses Uncollectible Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES: CUSTOMER ACCOUNTS EXPENSES  CUSTOMER SERVICE & INFO EXPENSES: CUSTOMER RECOVERS ACCOUNTS EXPENSES: CUSTOMER RECOVERS ACCOUNTS EXPENSES CU

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

ום: 5 <b>-1A</b>		AVI	STAUTILIT	HES					
	*******	SYSTEM ******	****	********	ASHINGTON *	****	******	IDAHO *******	*****
	l Direct	Allocated	Total	Direct	ASHINGTON	Total	Direct	Allocated	Total
3000									
Plant 200,									
Exte									
Def									
S									
RE									

G-DEPX G-AMTX G-AMTX 99 99 99 99 99 99 99 99 99 99 99 99 99	407025 407229 407230 407302 407305 407311 407314 407319 407332 407335 407368 407414 407425 407436 407447 407468 407493	Depreciation Expense-General Plant Amortization Expense - General Plant - 303000 Amortization Expense - Misc IT Intangible Plant Amortization Expense-General Plant - 390200, WA GRC Jackson Prairie O&M Deferral Idaho Earnings Test Amortization Tax Reform Amortization Amortization WA Excess Natural Gas Line Exte Natural Gas Depreciation Study Deferral Regulatory Debit - AFUDC Amortization Regulatory Debit - FISERVE Amortization AFUDC Equity DFIT Deferral Existing Meters/ERTs Excess Depreciation Def DSIT Amortization - ID Project Compass Amortization Regulatory Credits-Deferral-FISERVE WA GRC Jackson Prairie Deferral Regulatory Deferral - AMI Regulatory Deferral - COVID-19 Project Compass Deferral - ID Amortization - 2015 Remand Refund Taxes Other Than FITA&G TOTAL A&G DEPR/AMRT/NON-FIT TAXES
		TOTAL ADMIN & GENERAL EXPENSES
		TOTAL EXPENSES BEFORE FIT
		NET OPERATING INCOME (LOSS) BEFORE
G-FIT G-FIT G-FIT		FEDERAL INCOME TAX DEFERRED FEDERAL INCOME TAX AMORTIZED INVESTMENT TAX CREDIT GAS NET OPERATING INCOME (LOSS)
ALLOCAT G-ALL G-ALL G-ALL	TION RATI	OS: System Contract Demand Number of Customers Direct Distribution Operating Expense

Jurisdictional 4-Factor Ratio

Actual Annual Throughput

Not Allocated

G-ALL 4 G-ALL 10

G-ALL 99

	CATION	OF OTHER REVENUE	Report ID: G-495-1A		A\	VISTA UTILI	ITIES					
		ctober 31, 2020										
		Averages Basis			SYSTEM *****			/ASHINGTON **			* IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	5									
4	495028	Deferred Exchange Reservation										
4	495100	Entitlement Penalties										
4	495280	Other Gas Rev-Decoupling Mecha	nism									
99	495311	Contra Decoupling Deferral										
4		Residential Decoupling Deferral										
4		Amortization Res Decoupling Defe	rral									
4		Non-Res Decoupling Deferred Rev										
4	495339	Amortization Non-Res Decoupling										
4		Other Gas Revenue-DSM Lost Ma	rgin									
4	495680	Other Gas Revenue-Margin Reduc	tion									
4	495711	Other Gas Revenue-Glendale Syst	em									
4	495780	Other Gas Revenue-PPP Recovery	y									
4	495900	Gas Customers-Other Gas Revenu	ies									
		TOTAL OTHER GAS REVENUES										
ALLOCATI	ON RATI											
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

		PERATIONS	Report ID:		AVIS	STA UTILIT	ΓIES					
		PURCHASED GAS COSTS	G-804-1A									
		October 31, 2020 ly Averages Basis		********	SYSTEM ******	*****	********	ASHINGTON ***	*****	*******	* IDAHO ******	*****
	Account		<u> </u>	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(CI/ Baok	710000111	Becompain		Direct	7 tiloodtod	Total	Direct	7 illocated	Total	Direct	7111000100	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1		Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Bookou	ut									
6	804711	Gas Costs - Offsystem Bookou	ut Offset									
6	804730	Gas Costs - Intracompany LD0	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	DSTS									
		T100										
	ATION RA											
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

ALLOC	TS OF OPERATIONS CATION OF ACCOUNT 908 onth Ended October 31, 2020	Report ID: G-908-1A		AVI	STA UTILIT	ΓΙΕS					
	e of Monthly Averages Basis		**********	* SYSTEM ******	*****	********* W	ASHINGTON *	*****	*******	** IDAHO *****	*****
	is Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	·										
2	908000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Expen	ise Offset									
99	908610 Limited Income Tax Refund Progr	am									
99	908690 Schedule 91 Amortization include	d in Unbillec									
99	908990 DSM Amortization										
	Total Account 908	- -									
ALLOC, G-ALL G-ALL											

	TS OF OPERATIONS EST DEDUCTION FOR FITGAS NORTH	Report ID: G-INT-1A	А	VISTA UTILITIES	
For Mor	nth Ended October 31, 2020				
Average	e of Monthly Averages Basis				
Ref/Bas	sis Description	-	System	Washington	Idaho
1 2	Debt Capital Structure - Debt Ratio Cost of Debt Total Cost of Debt				
	Total Weighted Cost				

G-APL Net Rate Base

2

Interest Deduction for FIT Calculation

AMA Actual Debt Ratio

AMA Actual Debt Cost

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXESGAS	G-FIT-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	
Det/Desis Description	

Average	of Month	ly Averages Basis					
Ref/Basis	3	Description			System	Washington	Idaho
G-OPS		Calculation of Taxable Operating Operating Revenue	Income:				
G-OPS		Operating & Maintenance Expens	se				
G-OPS		Book Deprec/Amort and Reg Am	ortizations				
G-OTX		Taxes Other than FIT  Net Operating Income Before F	IT				
G-INT G-OTX G-SCM		Less: Interest Expense Less: Idaho ITC Deferral & Amor Schedule M Adjustments Taxable Net Operating Income	tization	_			
		Tax Rate					
		Federal Income Tax					
G-DTE		Deferred FIT					
99	411400	Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC		_			
ALLOCA G-ALL	TION RA 99	ATIOS: Not Allocated					

RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS
For Month Ended October 31, 2020
Average of Monthly Averages Basis

#### **AVISTA UTILITIES**

For Month Ende	ed October 3	31, 2020										
Average of Monthly Averages Basis				********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	*******	* IDAHO *******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	<b>Book Depreciation &amp; Amortization</b>	1									
12	997001	Contributions In Aid of Constructio										
12		Injuries and Damages										
12		FAS106 Current Retiree Medical A	Accrual									
99		Deferred Gas Credit and Refunds										
12		Redemption Expense Amortization										
99		DSM Tariff Rider										
12		FAS87 Current Pension Accrual										
12		Customer Uncollectibles										
99	997031	Decoupling Mechanism										
12		Interest Rate Swaps										
12	997035											
12	997048											
12		Tax Depreciation										
12		Deferred Gas Exchange										
99		Amortization of Unbilled Revenue	Add-Inc									
12		Book Transportation Depreciation										
12	997081	Deferred Compensation	1									
4		Meal Disallowances										
12		Paid Time Off										
12		Customer Uncollectibles										
99		Provision for Rate Refund										
12	997101	Repairs 481 (a)										
99		Amort Idaho Earnings Test (25422	20)									
99	997102	Def Project Compass	29)									
99		WA Nat Gas Line Extension										
99		MDM System										
99		Provision for Rate Refund-Tax Ref	HIOITI									
99		Tax Reform Amortization FISERVE										
99		_										
12		Capitalized Transportation										
12		AFUDC Equity Tax Flow Through	1									
12		AFUDC Equity CWIP										
12		AFUDC Debt CWIP										
12		AFUDC Equity DFIR Deferral										
12		Depreciation Study Deferral										
12		AFUDC Tax CPI										
12		Transportation Tax Disallowance										
12	997125	COVID-19	AFNEO									
		TOTAL SCHEDULE M ADJUSTM	VIENIS									
ALLOCATION:	ATIOO											
ALLOCATION F		Contract Contract Description										
G-ALL	1	Contract System Demand										
G-ALL	2	Number of Customers										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	11	Book Depreciation										
G-ALL	12	Net Gas Plant (before ADFIT) - AN	IVIA									
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

	Averages basis			
Account	Description	System	Washington	Idaho
	· · · · · · · · · · · · · · · · · · ·			
	•			
	Total Deferred Federal Income Tax Expense			
TION RAT 12 99	IOS: Net Gas Plant (before ADFIT) - AMA Not Allocated			
	410100 410100 411100 411100	410100 Deferred Federal Income Tax Expense - Allocated 410100 Deferred Federal Income Tax Exp SUBTOTAL  411100 Deferred Federal Income Tax Expense - Allocated 411100 Deferred Federal Income Tax Exp SUBTOTAL  Total Deferred Federal Income Tax Exp SUBTOTAL  Total Deferred Federal Income Tax Expense	Account Description  410100 Deferred Federal Income Tax Expense - Allocated 410100 Deferred Federal Income Tax Exp SUBTOTAL  411100 Deferred Federal Income Tax Expense - Allocated 411100 Deferred Federal Income Tax Exp SUBTOTAL  Total Deferred Federal Income Tax Expense  ION RATIOS: 12 Net Gas Plant (before ADFIT) - AMA	Account Description System Washington  410100 Deferred Federal Income Tax Expense - Allocated 410100 Deferred Federal Income Tax Exp SUBTOTAL  411100 Deferred Federal Income Tax Expense - Allocated 411100 Deferred Federal Income Tax Exp SUBTOTAL  Total Deferred Federal Income Tax Expense  ION RATIOS: 12 Net Gas Plant (before ADFIT) - AMA

RESULTS	S OF OPER	RATIONS	Report ID:			A۱	VISTA UTILITIES					
TAXES O	THER TH	AN FEDERAL INCOME TAX	G-OTX-1A									
		ctober 31, 2020										
Average of	of Monthly	Averages Basis		********* S	YSTEM *******	****	****** WASH	IINGTON *****	****	*******	IDAHO *******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	l Tax									
99	408170	R&P Property Tax - Distribut	tion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer	red									
99	411420	State Income Tax-ITC Amor TOTAL DISTRIBUTION TA										
99	408115	ADMINISTRATIVE & GENER Payroll Taxes TOTAL A&G TAX	AL									
		TOTAL TAXES OTHER THAI	N FIT									
ALLOCAT	ΓΙΟΝ RATI	OS:										
G-ALL	1	System Contract Demand										

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

	rage of Monthly Averages Basis			******	SYSTEM *****	*****	********	ASHINGTON ***	*****	******	** IDAHO ******	****
Ref/Basis	Account			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
INGI/Dasis	Account	PLANT IN SERVICE		Direct	Allocated	TOtal	Direct	Allocated	Total	Direct	Allocated	Total
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (303000)										
4		Misc Intangible IT Plant (3031)										
4	303177	TOTAL INTANGIBLE PLANT										
		TOTAL INTANGIBLE FLANT										
		UNDERGROUND STORAGE	PI ANT:									
1	350XXX	Land & Land Rights										
1		Structures & Improvements										
1	352XXX	•										
1	353000											
1		Compressor Station Equipmen	.+									
1	355000	•										
1			mem									
1	356000 357000											
1	357000	Other Equipment TOTAL UNDERGROUND STO	DACE DI									
		TOTAL UNDERGROUND STO	DRAGE PL									
		DISTRIBUTION PLANT:										
6	374200											
6		Land & Land Rights										
6	375000											
6	376000											
6	378000		o-General									
6	379000	Measuring & Reg Station Equip										
6	380000	Services	J 011, 0 0110									
6	381XXX											
6		Meter Installations										
6		House Regulators										
6		House Regulator Installations										
6	385000		a Equip									
6	387000		~ _ qa.p									
· ·	00.000	TOTAL DISTRIBUTION PLAN	т									
		GENERAL PLANT										
4		Land & Land Rights										
4		Structures & Improvements										
4		Office Furniture & Equipment										
4		Transportation Equipment										
4	393000											
4	394000		ent									
4		Laboratory Equipment										
4		Power Operated Equipment										
4		Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										

RESULTS C		TIONS	Report ID: G-PLT-1A			A۷	/ISTA UTILITIE	S				
For Month E		her 31 2020	G-PLI-IA									
		erages Basis		******	SYSTEM *****	*****	****** WA	ASHINGTON ***	*****	******	* IDAHO *****	*****
	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE  ACCUMULATED DEPRECIA										
G-ADEP G-ADEP G-ADEP		Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED AI	1XX 200									
		TOTAL ACCUMULATED D	EPR/AMOR									
		NET GAS UTILITY PLANT b	efore DFIT									
12 4, 12 4 4 12	282900 282900 282919 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282: ADFIT - Common Plant (283: ADFIT - Common Plant (283: ADFIT - Gas portion of Bond TOTAL ACCUMULATED D	900 from C- 919 from C- 750 from C- Redemptio									
		NET GAS UTILITY PLANT										
ALLOCATIO G-ALL G-ALL G-ALL G-ALL	ON RATIOS 1 4 6 12	S:  System Contract Demand Jurisdictional 4-Factor Ratio Actual Therms Purchased Net Gas Plant (before ADFIT	) - AMA									

	RESULTS OF OPERATIONS Report II					AV	ISTA UTILITIE	ES				
		TO NET GAS UTILITY PLANT	G-APL-1A									
	For Month Ended October 31, 2020											
	Average of Monthly Averages Basis				* SYSTEM *******			ASHINGTON ****		************* IDAHO **********		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE										
		OTHER ADJUSTMENTS:										
4	108121	AMI Existing Meters/ERTs Defer	ral A/D									
4		Regulatory Asset - AFUDC										
4		Accumulated Amortization - AFU	DC									
1	117100	Gas Stored - Recoverable Base	Gas									
1	164100	Gas InventoryJackson Prairie										
1	164115	Gas InventoryClay Basin										
4	252000	Customer Advances										
99	235199	Customer Deposits										
99	254911	Rate Base-Regulatory Liability-N	onplant E									
99		WA Excess Nat Gas Line Extens										
99	283302	ADFIT - WA Excess Nat Gas Lin	e Extensi									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS	3									
		NET RATE BASE										
ALLOCA	TION RA	TIOS:										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

Average of Monthly Averages	Basis						
		Assigned or		Assigned or			
Ref/Basis	System	Allocated	Allocated	Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	******* IDAHO ******
Electric Production	-						
Steam (ED-AN)							
Steam (ED-ID)							
Steam (ED-WA)							
Hydro (ED-AN)							
Other (ED-AN)							
Total Electric Production							
Electric Transmission							
ED-AN							
ED-ID							
ED-WA							
Total Electric Transmission							
Electric Distribution							
ED-AN							
ED-ID							
ED-WA							
Total Electric Distribution							
Gas Underground Storage							
1 GD-AN							
GD-OR							
Total Gas Underground Stor							
Gas Distribution							
6 GD-AN							
GD-ID							
GD-WA							
GD-OR							
Total Gas Distribution							
General Plant							
ED-AN							
ED-ID							
ED-WA							
7,4 CD-AA 9,4 CD-AN							
9 CD-ID							
9 CD-WA							
8,4 GD-AA							
4 GD-AN							
GD-ID GD-WA							
GD-WA GD-OR							
Total General Plant							
Total Damasaidtes Fore							
Total Depreciation Expense Allocation Ratios:							
Service -							
7 Elec/Gas North/							
8 Gas North/Oreg							
9 Elec/Gas North							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO ******
Ref/Basis							
Production/Transmission Franchises (302000)							
Misc Intangible Plt (3030							
Total Production/Transmission							
Distribution							
Franchises (302000)							
Misc Intangible Plt (3030							
Total Distribution							
General Plant - 303000							
7,4							
9,4							
T							
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3							
7,4							
9,4 9,4							
9,4							
8,4							
4							
Total Miscellaneous IT Intangible Pla							
Gas Underground Storage							
1							
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4							
4							
Total General Plant- 390200, 396200							
Total Amortization Expense							
Allocation Ratios:							
Service -							
7 Elec/Gas North/Oregon							
<ul><li>8 Gas North/Oregon 4-Fa</li><li>9 Elec/Gas North 4-Factor</li></ul>							
9 Elec/Gas North 4-Factor							

RESULTS OF OPERATIONS  GAS-NORTH ACCUMULATED DEPRECIATION For Month Ended October 31, 2020 Average of Monthly Averages Basis	Report ID: G-ADEP-1A			AVISTA UTILITIES		
System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	******* IDAHO ******
Ref/Basis  Electric Production  Steam (ED-AN Steam (ED-ID) Steam (ED-WA Hydro (ED-AN) Other (ED-AN)  Total Electric Production						
Electric Transmission  ED-AN  ED-ID  ED-WA  Total Electric Transmission						
Electric Distribution  ED-AN  ED-ID  ED-WA  Total Electric Distribution						
Gas Underground Storage  1 GD-AN GD-OR Total Gas Underground Sto						
Gas Distribution  6 GD-AN GD-ID GD-WA GD-OR  Total Gas Distribution						
## CD-AN    ED-AN     ED-ID     ED-WA     7,4   CD-AA     9,4   CD-AN     9   CD-ID     9   CD-WA     8,4   GD-AA     4   GD-AN     GD-ID     GD-WA     GD-OR						
Total General Plant  Total Accumulated Depreci Allocation Ratios: Service - 7 Elec/Gas North 8 Gas North/Ore 9 Elec/Gas North						

RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED AMOR For Month Ended October 31, 2020 Average of Monthly Averages Basis	RTIZATION	Report ID: G-AAMT-1A		А	VISTA UTILITIES		
		Assigned or	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	****** IDAHO ******
Ref/Basis							
Production/Transmission Franchises (302000)	ED-A						
Misc Intangible Plt (30300							
Total Production/Transmission							
Diatribution							
Distribution Franchises (302000)	ED-W						
Misc Intangible Plt (30300							
Total Distribution							
General Plant - 303000							
7,4	CD-A						
9,4	CD-A						
	GD-ID						
	GD-W GD-O						
Total General Plant - 303000	<b>GD G</b>						
Miscellaneous IT Intangible Plant - 3							
7,4	CD-A						
9,4 9	CD-A CD-ID						
9	CD-W						
	ED-A						
	ED-ID						
8,4	ED-W GD-A						
4	GD-A						
	GD-O						
Total Miscellaneous IT Intangible Pl	ant - 30						
Gas Underground Storage							
1 Total Gas Underground Storage	GD-A						
Total Gas Officerground Storage							
General Plant - 390200, 396200							
7,4 9	CD-A CD-ID						
9	CD-W						
4	ED-A						
	ED-W GD-W						
	GD-V						
Total General Plant - 390200, 396200							
Total Accumulated Amortization							
Allocation Ratios:							
Service -							
7 Elec/Gas North/Oregon 4							
8 Gas North/Oregon 4-Factor	or						

Elec/Gas North 4-Factor

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

#### Gas-North Copy

			****************** ELECTRIC ************************************					****************** GAS NORTH ************************************				
Ref/Bas	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA		cated Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	389XXX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
99 99 99 8 7 9	390XXX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
99 99 99 8 7 9	391XXX Office Furniture & Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
99 99 99 8 7 9	392XXX Transportation Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Racis	

Gas-North Copy

	· · · · · ·		******************** ELECTRIC ************************************					******************** GAS NORTH ************************************					*****
Ref/Bas	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
00													
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	394000 Tools, Shop, & Garage Equipm												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	394100 Electric Charging Stations												
99	ED-WA / ID / AN												
99	GD-WA/ID/AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
ŭ	TOTAL ACCOUNT												
	395000 Laboratory Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
5	TOTAL ACCOUNT												
	TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2020	
A	

Gas-North Copy

Average of Monthly Averages Basis Ref/Basis Account Description 396XXX Power Operated Equipment 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT 397XXX Communication Equipment 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA CD-WA/ID/AN 9 TOTAL ACCOUNT 398000 Miscellaneous Equipment 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA/ID/AN TOTAL ACCOUNT TOTAL GENERAL PLANT ALLOCATION RATIOS: G-ALL Elec/Gas North/Oregon 4-Fac G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

Gas-North Copy

						******				H *******			REGON GAS*****	
ef/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMai												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303110	Misc Intangible PlantPC												
99	303110	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
O		TOTAL ACCOUNT												
		TOTAL ACCOUNT												
	303115	Misc Intangible PlantPC												
99	0000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
J		TOTAL ACCOUNT												
		101/12/10000141												

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

Gas-North Copy



RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

## Gas-North Copy

Rei/Basis	Account Descri	puon	Total	Electric	Gas North	Oregon Gas

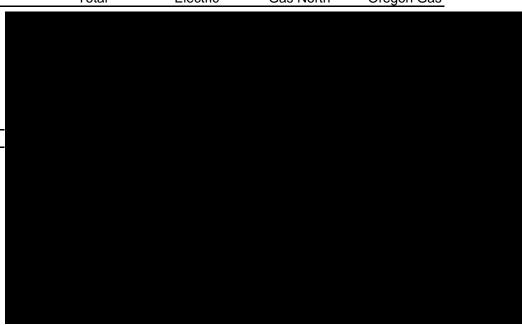
ADFIT - Common Plant (For Report APL)

- 7 282900 CD-AA
- 8 282900 GD-AA
- 9 282900 CD-WA/ID/AN
- 7 282919 CD-AA
- 7 283750 CD-AA

Total

### **ALLOCATION RATIOS:**

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated



		Gas-North Copy								
Average of Monthly Averages Basis								I	I	1,0,0,0,0,0,0
Dof/Doci	s Account Description	n		***************** S' Washington	YSTEM *** Idaho		Total	***** ELECTRIC ***** Washington Idah	***** GAS NORTH *****  NO Washington Ida	
Kei/Dasi	s Account Description	<u> </u>		vvasnington	luario	Oregon	TUlai	washington idar	u washington tua	no Oregon
1	151120 Fuel Stock	Coal-Colstrip								
1	151210 Fuel Stock	K Hog Ffuel-KFC	SS							
7/4	154100 Plant Mate	erials & Oper Su	ıpplies							
1	154300 Plant Mate	erials & Oper Su	ipplies - CS2							
1	154400 Plant Mate	erials & Oper Su	ipplies - Colst							
7/4	154500 Supply Ch	ain Receiving Ir	nventory							
7/4	154550 Supply Ch	ain Average Co	st Variance							
7/4	154560 Supply Ch	ain Invoice Pric	e Variance							
99	163998 Common \	Working Capital	1							
99	163999 Investor-S	upplied Working	g Capital							
	TOTAL									
	ALLOCATION RAT 7/4 99	ΓΙΟS: Jur Rollup/Jui Not Allocated								

RESULTS OF OPERATIONS

Report ID: