

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(2,154,509)	(1,577,915)	(576,594)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(2,154,509)	(1,577,915)	(576,594)
G-APL	Gas Net Adjusted Rate Base	614,969,531	435,208,097	179,761,434
	RATE OF RETURN	-0.350%	-0.363%	-0.321%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended July 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	7-01-2020 thru 07-31-2020	259,041 100.000%	171,200 66.090%	87,841 33.910%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2020 thru 07-31-2020	1,318,073 100.000%	912,593 69.237%	405,480 30.763%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				100.000%	72.593%	27.407%
6	Input	Actual Therms Purchased Percent	7-01-2020 thru 07-31-2020	6,274,082 100.000%	4,173,519 66.520%	2,100,563 33.480%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended July 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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

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	7-01-2020 thru 07-31-2020	2,312,170 100.000%	1,643,246 71.069%	668,924 28.931%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2020 thru 07-31-2020	730,297,171 100.000%	517,595,468 70.875%	212,701,703 29.125%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2020 thru 07-31-2020	98,297,093 100.000%	79,419,797 80.796%	18,877,296 19.204%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2020 thru 07-31-2020	-2,569,446 100.000%	-1,803,431 70.188%	-766,015 29.812%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	5,211,652	0	5,211,652	3,688,703	0	3,688,703	1,522,949	0	1,522,949
99 4812XX	Commercial - Firm & Interruptible	2,088,191	0	2,088,191	1,463,027	0	1,463,027	625,164	0	625,164
99 4813XX	Industrial-Firm	146,492	0	146,492	82,305	0	82,305	64,187	0	64,187
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	6,946	0	6,946	6,214	0	6,214	732	0	732
99 499XXX	Unbilled Revenue	(377,406)	0	(377,406)	(228,161)	0	(228,161)	(149,245)	0	(149,245)
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,075,875	0	7,075,875	5,012,088	0	5,012,088	2,063,787	0	2,063,787
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	3,916,520	0	3,916,520	2,605,269	0	2,605,269	1,311,251	0	1,311,251
4 488000	Miscellaneous Service Revenues	498	0	498	198	0	198	300	0	300
99 4893XX	Transportation Revenues	350,047	0	350,047	303,681	0	303,681	46,366	0	46,366
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	349,404	14,521	363,925	222,944	10,541	233,485	126,460	3,980	130,440
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	4,616,469	14,521	4,630,990	3,132,092	10,541	3,142,633	1,484,377	3,980	1,488,357
	TOTAL GAS REVENUES	11,692,344	14,521	11,706,865	8,144,180	10,541	8,154,721	3,548,164	3,980	3,552,144
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	6,130,164	0	6,130,164	4,140,602	0	4,140,602	1,989,562	0	1,989,562
99 808XXX	Net Natural Gas Storage Transactions	(225,165)	0	(225,165)	(149,780)	0	(149,780)	(75,385)	0	(75,385)
99 811000	Gas Used for Products Extraction	(19,382)	0	(19,382)	(12,893)	0	(12,893)	(6,489)	0	(6,489)
10 813000	Other Gas Expenses	0	75,639	75,639	0	51,654	51,654	0	23,985	23,985
99 813010	Gas Technology Institute (GTI) Expenses	2,825	0	2,825	1,927	0	1,927	898	0	898
	TOTAL PRODUCTION EXPENSES	5,888,442	75,639	5,964,081	3,979,856	51,654	4,031,510	1,908,586	23,985	1,932,571
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	68	68	0	47	47	0	21	21
1 824000	Other Expenses	0	31,912	31,912	0	21,917	21,917	0	9,995	9,995
1 837000	Other Equipment	0	77,551	77,551	0	53,262	53,262	0	24,289	24,289
	TOTAL UNDERGROUND STORAGE OPER EXP	0	109,531	109,531	0	75,226	75,226	0	34,305	34,305
G-DEPX	Depreciation Expense-Underground Storage	0	53,645	53,645	0	36,843	36,843	0	16,802	16,802
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	89,926	89,926	0	61,761	61,761	0	28,165	28,165
	TOTAL UNDERGROUND STORAGE EXPENSES	0	199,457	199,457	0	136,987	136,987	0	62,470	62,470

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For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	23,596	92,270	115,866	21,329	63,885	85,214	2,267	28,385	30,652
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	394,539	256,337	650,876	307,675	177,480	485,155	86,864	78,857	165,721
3	875000 Measuring & Reg Sta Exp-General	12,310	0	12,310	10,598	0	10,598	1,712	0	1,712
3	876000 Measuring & Reg Sta Exp-Industrial	845	0	845	82	0	82	763	0	763
3	877000 Measuring & Reg Sta Exp-City Gate	2,648	0	2,648	635	0	635	2,013	0	2,013
3	878000 Meter & House Regulator Expenses	123,842	0	123,842	68,228	0	68,228	55,614	0	55,614
3	879000 Customer Installation Expenses	92,763	6,550	99,313	64,829	4,535	69,364	27,934	2,015	29,949
3	880000 Other Expenses	91,598	26,954	118,552	69,863	18,662	88,525	21,735	8,292	30,027
3	881000 Rents	0	7,042	7,042	0	4,876	4,876	0	2,166	2,166
	MAINTENANCE									
3	885000 Supervision & Engineering	2,736	3	2,739	(841)	2	(839)	3,577	1	3,578
3	887000 Mains	126,255	0	126,255	91,210	0	91,210	35,045	0	35,045
3	889000 Measuring & Reg Sta Exp-General	43,944	1,050	44,994	33,979	727	34,706	9,965	323	10,288
3	890000 Measuring & Reg Sta Exp-Industrial	4	630	634	78	436	514	(74)	194	120
3	891000 Measuring & Reg Sta Exp-City Gate	126,091	713	126,804	6,499	494	6,993	119,592	219	119,811
3	892000 Services	154,469	0	154,469	131,956	0	131,956	22,513	0	22,513
3	893000 Meters & House Regulators	122,399	67,604	190,003	106,440	46,807	153,247	15,959	20,797	36,756
3	894000 Other Equipment	31	19,141	19,172	31	13,253	13,284	0	5,888	5,888
	TOTAL DISTRIBUTION OPERATING EXP	1,318,070	478,294	1,796,364	912,591	331,157	1,243,748	405,479	147,137	552,616
G-DEPX	Depreciation Expense-Distribution	1,648,485	4,783	1,653,268	1,136,995	3,182	1,140,177	511,490	1,601	513,091
G-OTX	Taxes Other Than FIT	919,649	0	919,649	714,671	0	714,671	204,978	0	204,978
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,568,134	4,783	2,572,917	1,851,666	3,182	1,854,848	716,468	1,601	718,069
	TOTAL DISTRIBUTION EXPENSES	3,886,204	483,077	4,369,281	2,764,257	334,339	3,098,596	1,121,947	148,738	1,270,685

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For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	5,306	5,306	0	3,507	3,507	0	1,799	1,799
2	902000	Meter Reading Expenses	36,321	9,280	45,601	24,539	6,133	30,672	11,782	3,147	14,929
2	903XXX	Customer Records & Collection Expenses	20,271	407,847	428,118	14,543	269,546	284,089	5,728	138,301	144,029
2	904000	Uncollectible Accounts	0	216,809	216,809	0	143,289	143,289	0	73,520	73,520
2	905000	Misc Customer Accounts	0	4,109	4,109	0	2,716	2,716	0	1,393	1,393
TOTAL CUSTOMER ACCOUNTS EXPENSES		56,592	643,351	699,943	39,082	425,191	464,273	17,510	218,160	235,670	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	237,905	3,949	241,854	199,977	2,610	202,587	37,928	1,339	39,267
2	909000	Advertising	36,929	15,187	52,116	36,929	10,037	46,966	0	5,150	5,150
2	910000	Misc Customer Service & Info Exp	0	3,147	3,147	0	2,080	2,080	0	1,067	1,067
TOTAL CUSTOMER SERVICE & INFO EXP		274,834	22,283	297,117	236,906	14,727	251,633	37,928	7,556	45,484	
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	11,863	622,871	634,734	9,386	452,161	461,547	2,477	170,710	173,187
4	921000	Office Supplies & Expenses	27	106,185	106,212	27	77,083	77,110	0	29,102	29,102
4	922000	Admin. Expenses Transferred - Credit	0	(1,820)	(1,820)	0	(1,321)	(1,321)	0	(499)	(499)
4	923000	Outside Services Employed	2,253	231,306	233,559	1,317	167,912	169,229	936	63,394	64,330
4	924000	Property Insurance Premium	0	23,296	23,296	0	16,911	16,911	0	6,385	6,385
4	925XXX	Injuries and Damages	1,564	95,004	96,568	1,143	68,966	70,109	421	26,038	26,459
4	926XXX	Employee Pensions and Benefits	172,188	351,159	523,347	136,334	254,917	391,251	35,854	96,242	132,096
4	928000	Regulatory Commission Expenses	51,427	15,366	66,793	33,686	11,155	44,841	17,741	4,211	21,952
4	930000	Miscellaneous General Expenses	966	68,343	69,309	161	49,612	49,773	805	18,731	19,536
4	931000	Rents	0	13,543	13,543	0	9,831	9,831	0	3,712	3,712
4	935000	Maintenance of General Plant	44,258	230,221	274,479	39,082	167,124	206,206	5,176	63,097	68,273
TOTAL ADMIN & GEN OPERATING EXP		284,546	1,755,474	2,040,020	221,136	1,274,351	1,495,487	63,410	481,123	544,533	

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For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	142,896	462,361	605,257	130,584	335,642	466,226	12,312	126,719	139,031
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,304	632,235	703,539	71,156	458,958	530,114	148	173,277	173,425
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	3,795	9,204	12,999	2,707	6,523	9,230	1,088	2,681	3,769
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	168	0	168	168	0	168	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(259,951)	0	(259,951)	(259,951)	0	(259,951)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(57,787)	0	(57,787)	0	0	0	(57,787)	0	(57,787)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(78,733)	0	(78,733)	(78,733)	0	(78,733)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	41,292	111,345	152,637	32,635	80,829	113,464	8,657	30,516	39,173
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	126,226	1,222,550	1,348,776	119,935	887,328	1,007,263	6,291	335,222	341,513
	TOTAL ADMIN & GENERAL EXPENSES	410,772	2,978,024	3,388,796	341,071	2,161,679	2,502,750	69,701	816,345	886,046
	TOTAL EXPENSES BEFORE FIT	10,516,844	4,401,831	14,918,675	7,361,172	3,124,577	10,485,749	3,155,672	1,277,254	4,432,926
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,211,810)			(2,331,028)			(880,782)
G-FIT	FEDERAL INCOME TAX			(1,447,836)			(1,002,526)			(445,310)
G-FIT	DEFERRED FEDERAL INCOME TAX			391,129			249,920			141,209
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			(2,154,509)			(1,577,915)			(576,594)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.090%	33.910%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.237%	30.763%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	14,521	18,981	4,460	10,541	15,001	0	3,980	3,980
4	495028	Deferred Exchange Reservation	375,000	0	375,000	249,450	0	249,450	125,550	0	125,550
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	(101,249)	0	(101,249)	(54,635)	0	(54,635)	(46,614)	0	(46,614)
4	495329	Amortization Res Decoupling Deferral	(23,756)	0	(23,756)	(10,556)	0	(10,556)	(13,200)	0	(13,200)
4	495338	Non-Res Decoupling Deferred Rev	121,594	0	121,594	65,554	0	65,554	56,040	0	56,040
4	495339	Amortization Non-Res Decoupling	(26,644)	0	(26,644)	(31,329)	0	(31,329)	4,685	0	4,685
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	349,405	14,521	363,926	222,944	10,541	233,485	126,461	3,980	130,441

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	4,072,582	0	4,072,582	2,709,016	0	2,709,016	1,363,566	0	1,363,566
1	804001	Pipeline Demand Costs	2,231,667	0	2,231,667	1,532,709	0	1,532,709	698,958	0	698,958
1	804002	Transport Variable Charges	7,596	0	7,596	5,217	0	5,217	2,379	0	2,379
6	804010	Gas Costs - Fixed Hedge	(38,701)	0	(38,701)	(25,744)	0	(25,744)	(12,957)	0	(12,957)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	24,615	0	24,615	16,374	0	16,374	8,241	0	8,241
6	804018	Merchandise Processing Fee	14,638	0	14,638	9,737	0	9,737	4,901	0	4,901
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	27,077	0	27,077	18,012	0	18,012	9,065	0	9,065
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,022,026	0	1,022,026	679,852	0	679,852	342,174	0	342,174
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(49,805)	0	(49,805)	28,831	0	28,831	(78,636)	0	(78,636)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,181,531)	0	(1,181,531)	(833,402)	0	(833,402)	(348,129)	0	(348,129)
		TOTAL PURCHASED GAS COSTS	6,130,164	0	6,130,164	4,140,602	0	4,140,602	1,989,562	0	1,989,562

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	66.520%	33.480%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	13,699	3,949	17,648	9,235	2,610	11,845	4,464	1,339	5,803
99	908600	Public Purpose Tariff Rider Expense Offset	243,984	0	243,984	206,501	0	206,501	37,483	0	37,483
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(19,778)	0	(19,778)	(15,759)	0	(15,759)	(4,019)	0	(4,019)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			237,905	3,949	241,854	199,977	2,610	202,587	37,928	1,339	39,267

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.090%	33.910%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.95%	53.95%
2	Cost of Debt		4.970%	4.960%
	Total Cost of Debt		2.681%	2.676%
	Total Weighted Cost		2.681%	2.676%
G-APL	Net Rate Base	614,969,531	435,208,097	179,761,434
	Interest Deduction for FIT Calculation	16,478,345	11,667,929	4,810,416
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended July 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	11,706,865	8,154,721	3,552,144
G-OPS	Operating & Maintenance Expense	10,907,056	7,561,877	3,345,179
G-OPS	Book Deprec/Amort and Reg Amortizations	2,903,052	2,070,819	832,233
G-OTX	Taxes Other than FIT	1,108,567	853,053	255,514
	Net Operating Income Before FIT	(3,211,810)	(2,331,028)	(880,782)
G-INT	Less: Interest Expense	1,373,195	972,327	400,868
G-OTX	Less: Idaho ITC Deferral & Amortization	(456)	0	(456)
G-SCM	Schedule M Adjustments	(2,308,998)	(1,470,580)	(838,418)
	Taxable Net Operating Income	(6,894,459)	(4,773,935)	(2,120,524)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,447,836)	(1,002,526)	(445,310)
G-DTE	Deferred FIT	391,129	249,920	141,209
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	(1,057,301)	(753,113)	(304,188)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ADJUSTMENTS		
For Month Ended July 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,865,981	1,160,427	3,026,408	1,340,805	839,999	2,180,804	525,176	320,428	845,604
12	997001	Contributions In Aid of Construction	0	62,698	62,698	0	44,437	44,437	0	18,261	18,261
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(100,936)	(100,936)	0	(71,538)	(71,538)	0	(29,398)	(29,398)
99	997010	Deferred Gas Credit and Refunds	(1,231,335)	375,000	(856,335)	(804,570)	265,781	(538,789)	(426,765)	109,219	(317,546)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,380	12,380	0	5,087	5,087
99	997018	DSM Tariff Rider	(339,438)	0	(339,438)	(190,694)	0	(190,694)	(148,744)	0	(148,744)
12	997020	FAS87 Current Pension Accrual	0	228,276	228,276	0	161,791	161,791	0	66,485	66,485
12	997027	Customer Uncollectibles	0	123,857	123,857	0	87,784	87,784	0	36,073	36,073
99	997031	Decoupling Mechanism	30,056	0	30,056	30,966	0	30,966	(910)	0	(910)
12	997032	Interest Rate Swaps	0	54,538	54,538	0	38,654	38,654	0	15,884	15,884
12	997035	Leases	0	2,916	2,916	0	2,117	2,117	0	799	799
12	997048	AFUDC	0	(22,012)	(22,012)	0	(15,601)	(15,601)	0	(6,411)	(6,411)
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,859,758)	(2,859,758)	0	(1,175,174)	(1,175,174)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(7,193)	0	(7,193)	(3,174)	0	(3,174)	(4,019)	0	(4,019)
12	997080	Book Transportation Depreciation	0	23,689	23,689	0	16,790	16,790	0	6,899	6,899
12	997081	Deferred Compensation	0	45,596	45,596	0	32,316	32,316	0	13,280	13,280
4	997082	Meal Disallowances	0	3,911	3,911	0	2,839	2,839	0	1,072	1,072
12	997083	Paid Time Off	0	(72,995)	(72,995)	0	(51,735)	(51,735)	0	(21,260)	(21,260)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(466,667)	(466,667)	0	(330,750)	(330,750)	0	(135,917)	(135,917)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(259,782)	0	(259,782)	(259,782)	0	(259,782)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,394	28,394	0	20,124	20,124	0	8,270	8,270
12	997120	Transportation Tax Disallowance	0	1,326	1,326	0	940	940	0	386	386
12	997125	COVID-19	(57,787)	0	(57,787)	0	0	0	(57,787)	0	(57,787)
		TOTAL SCHEDULE M ADJUSTMENTS	260,449	(2,569,447)	(2,308,998)	332,850	(1,803,430)	(1,470,580)	(72,401)	(766,017)	(838,418)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.090%	33.910%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	66.520%	33.480%
G-ALL	11	Book Depreciation	100.000%	71.069%	28.931%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.875%	29.125%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	48,213	34,171	14,042
99	410100	Deferred Federal Income Tax Exp	344,187	211,004	133,183
		SUBTOTAL	392,400	245,175	147,225
12	411100	Deferred Federal Income Tax Expense - Allocated	5,754	4,078	1,676
99	411100	Deferred Federal Income Tax Exp	(7,025)	667	(7,692)
		SUBTOTAL	(1,271)	4,745	(6,016)
		Total Deferred Federal Income Tax Expense	391,129	249,920	141,209

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.875%	29.125%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		DISTRIBUTION									
99	408110	State Excise Tax	212,990	0	212,990	212,990	0	212,990	0	0	0
99	408120	Municipal Occupation & License Tax	229,632	0	229,632	187,732	0	187,732	41,900	0	41,900
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	477,483	0	477,483	313,949	0	313,949	163,534	0	163,534
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	919,649	0	919,649	714,671	0	714,671	204,978	0	204,978
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	41,292	111,345	152,637	32,635	80,829	113,464	8,657	30,516	39,173
		TOTAL A&G TAX	41,292	111,345	152,637	32,635	80,829	113,464	8,657	30,516	39,173
		TOTAL TAXES OTHER THAN FIT	960,941	147,626	1,108,567	747,306	105,747	853,053	213,635	41,879	255,514

ALLOCATION RATIOS:

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,208,187	55,010,584	59,218,771	4,198,925	39,933,833	44,132,758	9,262	15,076,751	15,086,013
TOTAL INTANGIBLE PLANT			6,002,302	56,353,951	62,356,253	5,220,839	40,909,023	46,129,862	781,463	15,444,928	16,226,391
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	1,789,667	1,789,667	0	1,229,143	1,229,143	0	560,524	560,524
1	352XXX	Wells	0	22,432,188	22,432,188	0	15,406,427	15,406,427	0	7,025,761	7,025,761
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	14,305,405	14,305,405	0	9,824,952	9,824,952	0	4,480,453	4,480,453
1	355000	Measuring & Regulating Equipment	0	914,260	914,260	0	627,914	627,914	0	286,346	286,346
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,927,878	1,927,878	0	1,324,067	1,324,067	0	603,811	603,811
TOTAL UNDERGROUND STORAGE PLANT			0	45,266,321	45,266,321	0	31,120,710	31,120,710	0	14,145,611	14,145,611
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	1,468,202	0	1,468,202	831,486	0	831,486	636,716	0	636,716
6	376000	Mains	396,960,682	2,517,882	399,478,564	264,132,808	1,674,895	265,807,703	132,827,874	842,987	133,670,861
6	378000	Measuring & Reg Station Equip-General	6,679,707	0	6,679,707	4,196,145	0	4,196,145	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,354,782	0	6,354,782	1,869,055	0	1,869,055	4,485,727	0	4,485,727
6	380000	Services	286,286,513	0	286,286,513	196,472,342	0	196,472,342	89,814,171	0	89,814,171
6	381XXX	Meters	103,522,908	0	103,522,908	72,423,918	0	72,423,918	31,098,990	0	31,098,990
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			805,867,815	2,517,882	808,385,697	543,381,000	1,674,895	545,055,895	262,486,815	842,987	263,329,802
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	30,436,538	29,107,822	59,544,360	28,674,509	21,130,241	49,804,750	1,762,029	7,977,581	9,739,610
4	391XXX	Office Furniture & Equipment	1,438,297	19,456,155	20,894,452	1,429,575	14,123,807	15,553,382	8,722	5,332,348	5,341,070
4	392XXX	Transportation Equipment	12,711,911	4,742,329	17,454,240	9,732,545	3,442,599	13,175,144	2,979,366	1,299,730	4,279,096
4	393000	Stores Equipment	202,310	979,414	1,181,724	144,921	710,986	855,907	57,389	268,428	325,817
4	394000	Tools, Shop & Garage Equipment	2,499,600	6,864,016	9,363,616	1,994,393	4,982,795	6,977,188	505,207	1,881,221	2,386,428
4	395XXX	Laboratory Equipment	73,864	564,072	637,936	73,864	409,477	483,341	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,644,392	1,077,797	4,722,189	2,677,229	782,405	3,459,634	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,205,632	14,691,023	18,896,655	3,004,611	10,664,654	13,669,265	1,201,021	4,026,369	5,227,390
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			58,588,419	80,266,327	138,854,746	51,006,401	58,267,734	109,274,135	7,582,018	21,998,593	29,580,611

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended July 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			870,458,536	184,404,481	1,054,863,017	599,608,240	131,972,362	731,580,602	270,850,296	52,432,119	323,282,415
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,496,993)	(17,496,993)	0	(12,016,935)	(12,016,935)	0	(5,480,058)	(5,480,058)
G-ADEP		Distribution Plant	(239,533,588)	(1,882,115)	(241,415,703)	(152,261,941)	(1,251,983)	(153,513,924)	(87,271,647)	(630,132)	(87,901,779)
G-ADEP		General Plant	(15,141,509)	(25,416,144)	(40,557,653)	(11,403,997)	(18,450,341)	(29,854,338)	(3,737,512)	(6,965,803)	(10,703,315)
TOTAL ACCUMULATED DEPRECIATION			(254,675,097)	(44,795,252)	(299,470,349)	(163,665,938)	(31,719,259)	(195,385,197)	(91,009,159)	(13,075,993)	(104,085,152)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(377,536)	(866,641)	(1,244,177)	(254,357)	(629,121)	(883,478)	(123,179)	(237,520)	(360,699)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,500,854)	(22,350,465)	(23,851,319)	(1,491,587)	(16,224,873)	(17,716,460)	(9,267)	(6,125,592)	(6,134,859)
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			(1,878,390)	(23,217,106)	(25,095,496)	(1,745,944)	(16,853,994)	(18,599,938)	(132,446)	(6,363,112)	(6,495,558)
TOTAL ACCUMULATED DEPR/AMORT			(256,553,487)	(68,012,358)	(324,565,845)	(165,411,882)	(48,573,253)	(213,985,135)	(91,141,605)	(19,439,105)	(110,580,710)
NET GAS UTILITY PLANT before DFIT			613,905,049	116,392,123	730,297,172	434,196,358	83,399,109	517,595,467	179,708,691	32,993,014	212,701,705
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(112,940,399)	(112,940,399)	0	(80,046,508)	(80,046,508)	0	(32,893,891)	(32,893,891)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,875,090)	(17,875,090)	0	(12,972,889)	(12,972,889)	0	(4,902,201)	(4,902,201)
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	(326,117)	(326,117)	0	(231,135)	(231,135)	0	(94,982)	(94,982)
TOTAL ACCUMULATED DFIT			0	(131,714,530)	(131,714,530)	0	(93,666,434)	(93,666,434)	0	(38,048,096)	(38,048,096)
NET GAS UTILITY PLANT			613,905,049	(15,322,407)	598,582,642	434,196,358	(10,267,325)	423,929,033	179,708,691	(5,055,082)	174,653,609

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%	66.520%	33.480%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.875%	29.125%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	613,905,049	(15,322,407)	598,582,642	434,196,358	(10,267,325)	423,929,033	179,708,691	(5,055,082)	174,653,609
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,394,334)	0	(4,394,334)	(4,394,334)	0	(4,394,334)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,370,637	2,489,697	3,860,334	967,685	1,807,346	2,775,031	402,952	682,351	1,085,303
4	182318	Accumulated Amortization - AFUDC	(186,846)	(339,996)	(526,842)	(126,539)	(246,676)	(373,215)	(60,307)	(93,320)	(153,627)
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	11,909,506	11,909,506	0	8,179,449	8,179,449	0	3,730,057	3,730,057
1	164115	Gas Inventory--Clay Basin	0	43,389	43,389	0	31,497	31,497	0	11,892	11,892
4	252000	Customer Advances	(9,485)	(915)	(10,400)	(9,485)	(664)	(10,149)	0	(251)	(251)
99	235199	Customer Deposits	(565,215)	0	(565,215)	(565,215)	0	(565,215)	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	9,576,050	0	9,576,050	9,576,050	0	9,576,050	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,010,970)	0	(2,010,970)	(2,010,970)	0	(2,010,970)	0	0	0
C-WKC		Working Capital	(7,225,693)	0	(7,225,693)	(5,865,175)	0	(5,865,175)	(1,360,518)	0	(1,360,518)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(3,445,856)	19,832,745	16,386,889	(2,427,983)	13,707,047	11,279,064	(1,017,873)	6,125,698	5,107,825
		NET RATE BASE	610,459,193	4,510,338	614,969,531	431,768,375	3,439,722	435,208,097	178,690,818	1,070,616	179,761,434

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	268,182	268,182										
	Steam (ED-ID)	354,066	354,066										
	Steam (ED-WA)	942,259	942,259										
	Hydro (ED-AN)	1,204,512	1,204,512										
	Other (ED-AN)	874,375	874,375										
Total Electric Production		3,643,394	3,643,394										
Electric Transmission													
	ED-AN	1,331,670	1,331,670										
	ED-ID	82,465	82,465										
	ED-WA	42,547	42,547										
Total Electric Transmission		1,456,682	1,456,682										
Electric Distribution													
	ED-AN	6,613	6,613										
	ED-ID	1,442,471	1,442,471										
	ED-WA	2,749,807	2,749,807										
Total Electric Distribution		4,198,891	4,198,891										
Gas Underground Storage													
1	GD-AN	53,645		53,645		53,645	53,645		36,843	36,843		16,802	16,802
	GD-OR	9,697			9,697								
Total Gas Underground Storage		63,342		53,645	9,697		53,645	53,645		36,843	36,843		16,802
Gas Distribution													
6	GD-AN	4,783		4,783			4,783		3,182	3,182		1,601	1,601
	GD-ID	511,490		511,490		511,490	511,490				511,490		511,490
	GD-WA	1,136,995		1,136,995		1,136,995	1,136,995	1,136,995		1,136,995			
	GD-OR	770,372			770,372								
Total Gas Distribution		2,423,640		1,653,268	770,372		1,648,485	4,783	1,136,995	3,182	1,140,177	511,490	1,601
General Plant													
	ED-AN	241,825	241,825										
	ED-ID	39,821	39,821										
	ED-WA	82,647	82,647										
7,4	CD-AA	2,044,735	1,427,695	426,961	190,079	426,961	426,961		309,944	309,944		117,017	117,017
9,4	CD-AN	50,835	39,304	11,531		11,531	11,531		8,371	8,371		3,160	3,160
9	CD-ID	40,277	31,141	9,136		9,136	9,136				9,136		9,136
9	CD-WA	176,802	136,698	40,104		40,104	40,104	40,104		40,104			
8,4	GD-AA	30,761		21,235	9,526	21,235	21,235		15,415	15,415		5,820	5,820
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,176		3,176		3,176	3,176				3,176		3,176
	GD-WA	90,480		90,480		90,480	90,480	90,480		90,480			
	GD-OR	17,746			17,746								
Total General Plant		2,821,739	1,999,131	605,257	217,351		142,896	462,361	605,257	130,584	335,642	466,226	12,312
Total Depreciation Expense		14,607,688	11,298,098	2,312,170	997,420		1,791,381	520,789	2,312,170	1,267,579	375,667	1,643,246	523,802

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	66.520%		33.480%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	75,774	75,774												
Misc Intangible Plt (303000) ED-AN	19,378	19,378												
Total Production/Transmission	95,152	95,152												
Distribution														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	2,502	2,502												
General Plant - 303000														
7,4 CD-AA	34,579	24,144	7,221	3,214		7,221	7,221		5,242	5,242		1,979	1,979	
9,4 CD-AN	810	626	184			184	184		134	134		50	50	
GD-ID	1,225		1,225			1,225	1,225					1,225	1,225	
GD-WA	2,070		2,070			2,070	2,070		2,070	2,070				
GD-OR	617			617										
Total General Plant - 303000	39,301	24,770	10,700	3,831	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	2,997,258	2,092,775	625,858	278,625		625,858	625,858		454,329	454,329		171,529	171,529	
9,4 CD-AN	7,524	5,817	1,707			1,707	1,707		1,239	1,239		468	468	
9,4 CD-ID	653	505	148			148	148					148	148	
9,4 CD-WA	313,697	242,541	71,156			71,156	71,156		71,156	71,156			0	
ED-AN	277,092	277,092												
ED-ID	(3)	(3)												
ED-WA	16,204	16,204												
8,4 GD-AA	6,765		4,670	2,095		4,670	4,670		3,390	3,390		1,280	1,280	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,619,190	2,634,931	703,539	280,720	71,304	632,235	703,539	71,156	458,958	530,114	148	173,277	173,425	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	3,946	3,946												
GD-OR	0			0										
Total General Plant- 390200, 396200	3,946	3,946	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	3,760,091	2,761,301	714,239	284,551	74,599	639,640	714,239	73,226	464,334	537,560	1,373	175,306	176,679	

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(72,631,496)	(72,631,496)											
	Steam (ED-ID)	(87,461,172)	(87,461,172)											
	Steam (ED-WA)	(162,112,807)	(162,112,807)											
	Hydro (ED-AN)	(151,714,535)	(151,714,535)											
	Other (ED-AN)	(144,385,777)	(144,385,777)											
Total Electric Production	(618,305,787)	(618,305,787)												
Electric Transmission														
	ED-AN	(212,718,405)	(212,718,405)											
	ED-ID	(9,141,829)	(9,141,829)											
	ED-WA	(15,496,808)	(15,496,808)											
Total Electric Transmission	(237,357,042)	(237,357,042)												
Electric Distribution														
	ED-AN	(288,184)	(288,184)											
	ED-ID	(239,971,548)	(239,971,548)											
	ED-WA	(366,348,174)	(366,348,174)											
Total Electric Distribution	(606,607,906)	(606,607,906)												
Gas Underground Storage														
1	GD-AN	(17,496,993)	(17,496,993)		(17,496,993)	(17,496,993)		(12,016,935)	(12,016,935)		(5,480,058)	(5,480,058)		
	GD-OR	(1,340,974)		(1,340,974)										
Total Gas Underground Storage	(18,837,967)		(17,496,993)	(1,340,974)		(17,496,993)		(12,016,935)	(12,016,935)		(5,480,058)	(5,480,058)		
Gas Distribution														
6	GD-AN	(1,882,115)	(1,882,115)			(1,882,115)	(1,882,115)	(1,251,983)	(1,251,983)		(630,132)	(630,132)		
	GD-ID	(87,271,647)	(87,271,647)		(87,271,647)	(87,271,647)				(87,271,647)		(87,271,647)		
	GD-WA	(152,261,941)	(152,261,941)		(152,261,941)	(152,261,941)	(152,261,941)		(152,261,941)					
	GD-OR	(121,944,790)		(121,944,790)										
Total Gas Distribution	(363,360,493)		(241,415,703)	(121,944,790)		(239,533,588)	(1,882,115)	(241,415,703)	(152,261,941)	(1,251,983)	(153,513,924)	(87,271,647)	(630,132)	(87,901,779)
General Plant														
	ED-AN	(36,421,918)	(36,421,918)											
	ED-ID	(11,892,241)	(11,892,241)											
	ED-WA	(21,478,706)	(21,478,706)											
7,4	CD-AA	(89,819,190)	(62,714,453)	(18,755,145)	(8,349,592)	(18,755,145)	(18,755,145)	(13,614,922)	(13,614,922)		(5,140,223)	(5,140,223)		
9,4	CD-AN	(7,864,171)	(6,080,341)	(1,783,830)		(1,783,830)	(1,783,830)	(1,294,936)	(1,294,936)		(488,894)	(488,894)		
9	CD-ID	(6,695,199)	(5,176,527)	(1,518,672)		(1,518,672)	(1,518,672)			(1,518,672)		(1,518,672)		
9	CD-WA	(6,811,868)	(5,266,732)	(1,545,136)		(1,545,136)	(1,545,136)	(1,545,136)	(1,545,136)					
8,4	GD-AA	(1,984,475)		(1,369,923)	(614,552)	(1,369,923)	(1,369,923)	(994,468)	(994,468)		(375,455)	(375,455)		
4	GD-AN	(3,507,246)	(3,507,246)			(3,507,246)	(3,507,246)	(2,546,015)	(2,546,015)		(961,231)	(961,231)		
	GD-ID	(2,218,840)	(2,218,840)			(2,218,840)	(2,218,840)			(2,218,840)		(2,218,840)		
	GD-WA	(9,858,861)	(9,858,861)			(9,858,861)	(9,858,861)	(9,858,861)	(9,858,861)					
	GD-OR	(5,190,653)		(5,190,653)										
Total General Plant	(203,743,368)	(149,030,918)	(40,557,653)	(14,154,797)		(15,141,509)	(25,416,144)	(40,557,653)	(11,403,997)	(18,450,341)	(29,854,338)	(3,737,512)	(6,965,803)	(10,703,315)
Total Accumulated Depreciation	(2,048,212,563)	(1,611,301,653)	(299,470,349)	(137,440,561)		(254,675,097)	(44,795,252)	(299,470,349)	(163,665,938)	(31,719,259)	(195,385,197)	(91,009,159)	(13,075,993)	(104,085,152)

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	66.520%		33.480%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended July 31, 2020
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,394,021)	(13,394,021)											
Misc Intangible Plt (303000)	ED-AN	(2,193,964)	(2,193,964)											
Total Production/Transmission		(15,587,985)	(15,587,985)											
Distribution														
Franchises (302000)	ED-WA	(204,736)	(204,736)											
Misc Intangible Plt (303000)	ED-WA	(51,717)	(51,717)											
Total Distribution		(256,453)	(256,453)											
General Plant - 303000														
7,4	CD-AA	(4,018,403)	(2,805,770)	(839,082)	(373,551)		(839,082)	(839,082)		(609,115)	(609,115)		(229,967)	(229,967)
9,4	CD-AN	(121,496)	(93,937)	(27,559)			(27,559)	(27,559)		(20,006)	(20,006)		(7,553)	(7,553)
	GD-ID	(123,179)		(123,179)			(123,179)	(123,179)				(123,179)		(123,179)
	GD-WA	(254,357)		(254,357)			(254,357)	(254,357)	(254,357)		(254,357)			
	GD-OR	(105,280)			(105,280)									
Total General Plant - 303000		(4,622,715)	(2,899,707)	(1,244,177)	(478,831)	(377,536)	(866,641)	(1,244,177)	(254,357)	(629,121)	(883,478)	(123,179)	(237,520)	(360,699)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(106,707,177)	(74,506,152)	(22,281,526)	(9,919,499)		(22,281,526)	(22,281,526)		(16,174,828)	(16,174,828)		(6,106,698)	(6,106,698)
9,4	CD-AN	(154,344)	(119,334)	(35,010)			(35,010)	(35,010)		(25,415)	(25,415)		(9,595)	(9,595)
9	CD-ID	(40,853)	(31,586)	(9,267)			(9,267)	(9,267)	0	0	0	(9,267)		(9,267)
9	CD-WA	(6,575,794)	(5,084,207)	(1,491,587)			(1,491,587)	(1,491,587)	(1,491,587)		(1,491,587)	0		0
	ED-AN	(7,236,684)	(7,236,684)											
	ED-ID	196	196											
	ED-WA	1,286	1,286											
8,4	GD-AA	(49,150)		(33,929)	(15,221)		(33,929)	(33,929)		(24,630)	(24,630)		(9,299)	(9,299)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(120,762,520)	(86,976,481)	(23,851,319)	(9,934,720)	(1,500,854)	(22,350,465)	(23,851,319)	(1,491,587)	(16,224,873)	(17,716,460)	(9,267)	(6,125,592)	(6,134,859)
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
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(217,614)	(217,614)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(217,614)	(217,614)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(141,447,287)	(105,938,240)	(25,095,496)	(10,413,551)	(1,878,390)	(23,217,106)	(25,095,496)	(1,745,944)	(16,853,994)	(18,599,938)	(132,446)	(6,363,112)	(6,495,558)

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-1A
For Month Ended July 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	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	8,516,976	1,167,520	2,713,116	4,636,340	8,516,976	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,043	0	0	0	0	25,927,043	0	0	25,927,043	0	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	127,712,802	0	0	89,172,910	89,172,910	0	0	26,667,710	26,667,710	0	11,872,182	11,872,182
9	CD-WA / ID / AN	30,637,952	9,364,979	6,006,031	8,317,335	23,688,345	2,747,466	1,762,029	2,440,112	6,949,607	0	0	0
	TOTAL ACCOUNT	196,665,427	10,532,499	8,719,147	102,126,585	121,378,231	28,674,509	1,762,029	29,107,822	59,544,360	3,870,654	11,872,182	15,742,836
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,223,490	99,323	7,798	1,116,369	1,223,490	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,840	0	0	0	0	0	0	220,102	220,102	0	98,738	98,738
7	CD-AA	91,839,830	0	0	64,125,324	64,125,324	0	0	19,177,075	19,177,075	0	8,537,431	8,537,431
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	99,522,538	4,499,553	37,527	65,442,727	69,979,807	1,429,575	8,722	19,456,156	20,894,453	12,109	8,636,169	8,648,278
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,369,725	24,201,155	10,396,054	16,772,516	51,369,725	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,193,391	0	0	0	0	9,180,391	2,723,101	2,289,899	14,193,391	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	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,252,739	1,882,064	873,501	2,852,035	5,607,600	552,154	256,265	836,720	1,645,139	0	0	0
	TOTAL ACCOUNT	84,549,377	26,083,219	11,269,555	24,802,909	62,155,683	9,732,545	2,979,366	4,742,330	17,454,241	4,219,927	719,526	4,939,453

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,925,499	274,216	195,614	3,338,417	3,808,247	80,449	57,389	979,414	1,117,252	0	0	0	
		TOTAL ACCOUNT	5,398,163	274,216	195,614	3,725,817	4,195,647	144,921	57,389	979,414	1,181,724	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,912,090	668,573	190,488	5,053,029	5,912,090	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,779,927	0	0	0	0	1,991,125	286,001	502,801	2,779,927	0	0	0	
99		GD-OR / AS	929,615	0	0	0	0	0	0	0	0	929,615	0	929,615	
8		GD-AA	5,095,929	0	0	0	0	0	0	3,517,822	3,517,822	0	1,578,107	1,578,107	
7		CD-AA	13,235,826	0	0	9,241,651	9,241,651	0	0	2,763,773	2,763,773	0	1,230,402	1,230,402	
9		CD-WA / ID / AN	1,331,808	11,139	747,182	271,393	1,029,714	3,268	219,206	79,620	302,094	0	0	0	
		TOTAL ACCOUNT	29,285,195	679,712	937,670	14,566,073	16,183,455	1,994,393	505,207	6,864,016	9,363,616	929,615	2,808,509	3,738,124	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,775,417	330,131	13,580	1,431,706	1,775,417	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,781	0	0	0	0	73,864	0	94,917	168,781	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,736,470	330,131	13,580	2,526,890	2,870,601	73,864	0	564,073	637,937	18,586	209,346	227,932	

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		TOTAL ACCOUNT	38,272,277	14,265,248	9,898,334	9,293,544	33,457,126	2,677,229	967,164	1,077,797	4,722,190	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,514,316	12,263,323	6,128,146	32,122,847	50,514,316	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,063,047	0	0	0	0	707,390	353,704	1,953	1,063,047	0	0	0	
99		GD-OR / AS	1,001,634	0	0	0	0	0	0	0	0	1,001,634	0	1,001,634	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	66,326,719	0	0	46,311,305	46,311,305	0	0	13,849,682	13,849,682	0	6,165,732	6,165,732	
9		CD-WA / ID / AN	16,002,190	7,830,280	2,888,153	1,653,980	12,372,413	2,297,221	847,317	485,239	3,629,777	0	0	0	
		TOTAL ACCOUNT	135,420,926	20,093,603	9,016,299	80,088,132	109,198,034	3,004,611	1,201,021	14,691,022	18,896,654	1,001,634	6,324,604	7,326,238	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,516	0	6,846	271,670	278,516	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,904	0	13,475	749,572	763,047	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	612,281,330	77,566,880	40,801,529	312,301,978	430,670,387	51,006,402	7,582,019	80,266,329	138,854,750	10,964,652	31,791,541	42,756,193	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,357,972	(81,333)	(1,000)	16,440,305	16,357,972	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	386,317	0	0	0	0	0	0	266,682	266,682	0	119,635	
7		CD-AA	130,338,844	0	0	91,006,491	91,006,491	0	0	27,216,054	27,216,054	0	12,116,299	
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	147,540,801	(81,333)	30,570	107,769,081	107,718,318	0	9,262	27,577,287	27,586,549	0	12,235,934	12,235,934
	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	89,885	0	0	62,760	62,760	0	0	18,769	18,769	0	8,356	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	89,885	0	0	62,760	62,760	0	0	18,769	18,769	0	8,356	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	694,521	694,521	0	0	694,521	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	18,511,328	14,312,403	0	0	14,312,403	4,198,925	0	0	4,198,925	0	0	0
		TOTAL ACCOUNT	20,601,253	15,006,924	0	974,313	15,981,237	4,198,925	0	291,374	4,490,299	0	129,717	129,717
	TOTAL		317,481,524	15,245,307	30,570	214,415,833	229,691,710	5,220,839	781,463	56,353,952	62,356,254	406,156	25,027,404	25,433,560

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,719,581)	(59,153,753)	(17,690,296)	(7,875,532)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(814,681)	(629,887)	(184,794)	0
7	282919 CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	(88,278,021)	(61,699,415)	(18,448,014)	(8,130,592)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended July 31, 2020
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,993,785	3,993,785	0	0	0	0	3,993,785
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	2	2	0	0	0	0	2
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	22,481,532	14,478,270	0	36,959,802	28,346,707	15,838,788	(5,865,175)	(1,360,518)	0
TOTAL		22,481,532	14,478,270	3,993,787	40,953,589	28,346,707	15,838,788	(5,865,175)	(1,360,518)	3,993,787

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