

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	

AVISTA UTILITIES

For Month Ended October 31, 2020

Average of Monthly Averages Basis

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	4,225,129	3,478,092	747,037
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	4,225,129	3,478,092	747,037
G-APL	Gas Net Adjusted Rate Base	620,385,503	439,710,036	180,675,467
	RATE OF RETURN	0.681%	0.791%	0.413%

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 October 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	10-01-2020 thru 10-31-2020	260,531 100.000%	172,061 66.042%	88,470 33.958%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2020 thru 10-31-2020	1,315,366 100.000%	908,080 69.036%	407,286 30.964%
	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	10-01-2020 thru 10-31-2020	23,058,868 100.000%	14,981,347 64.970%	8,077,521 35.030%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended October 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 October 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

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		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	10-01-2020 thru 10-31-2020	2,304,222 100.000%	1,638,045 71.089%	666,177 28.911%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2020 thru 10-31-2020	741,722,732 100.000%	525,491,282 70.847%	216,231,450 29.153%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2020 thru 10-31-2020	98,008,879 100.000%	79,203,224 80.812%	18,805,655 19.188%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2020 thru 10-31-2020	-2,320,971 100.000%	-1,626,973 70.099%	-693,998 29.901%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended October 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	6,456,057	0	6,456,057	4,445,584	0	4,445,584	2,010,473	0	2,010,473
99 4812XX	Commercial - Firm & Interruptible	2,801,188	0	2,801,188	1,974,024	0	1,974,024	827,164	0	827,164
99 4813XX	Industrial-Firm	170,182	0	170,182	99,597	0	99,597	70,585	0	70,585
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	7,114	0	7,114	6,175	0	6,175	939	0	939
99 499XXX	Unbilled Revenue	7,341,304	0	7,341,304	4,941,706	0	4,941,706	2,399,598	0	2,399,598
	TOTAL SALES TO ULTIMATE CUSTOMERS	16,775,845	0	16,775,845	11,467,086	0	11,467,086	5,308,759	0	5,308,759
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,321,150	0	6,321,150	4,106,851	0	4,106,851	2,214,299	0	2,214,299
4 488000	Miscellaneous Service Revenues	399	0	399	35	0	35	364	0	364
99 4893XX	Transportation Revenues	380,299	0	380,299	318,517	0	318,517	61,782	0	61,782
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	14,366	12,865	27,231	337,067	9,339	346,406	(322,701)	3,526	(319,175)
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	6,716,214	12,865	6,729,079	4,762,470	9,339	4,771,809	1,953,744	3,526	1,957,270
	TOTAL GAS REVENUES	23,492,059	12,865	23,504,924	16,229,556	9,339	16,238,895	7,262,503	3,526	7,266,029
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	11,223,701	0	11,223,701	7,504,161	0	7,504,161	3,719,540	0	3,719,540
99 808XXX	Net Natural Gas Storage Transactions	607,029	0	607,029	394,387	0	394,387	212,642	0	212,642
99 811000	Gas Used for Products Extraction	(17,162)	0	(17,162)	(11,150)	0	(11,150)	(6,012)	0	(6,012)
10 813000	Other Gas Expenses	6,829	69,539	76,368	6,829	47,488	54,317	0	22,051	22,051
99 813010	Gas Technology Institute (GTI) Expenses	9,153	0	9,153	6,130	0	6,130	3,023	0	3,023
	TOTAL PRODUCTION EXPENSES	11,829,550	69,539	11,899,089	7,900,357	47,488	7,947,845	3,929,193	22,051	3,951,244
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	649	649	0	446	446	0	203	203
1 824000	Other Expenses	0	65,673	65,673	0	45,104	45,104	0	20,569	20,569
1 837000	Other Equipment	0	99,982	99,982	0	68,668	68,668	0	31,314	31,314
	TOTAL UNDERGROUND STORAGE OPER EXP	0	166,304	166,304	0	114,218	114,218	0	52,086	52,086
G-DEPX	Depreciation Expense-Underground Storage	0	54,467	54,467	0	37,408	37,408	0	17,059	17,059
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	90,748	90,748	0	62,326	62,326	0	28,422	28,422
	TOTAL UNDERGROUND STORAGE EXPENSES	0	257,052	257,052	0	176,544	176,544	0	80,508	80,508

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 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	103,936	123,709	227,645	100,922	85,404	186,326	3,014	38,305	41,319
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	357,021	126,154	483,175	174,735	87,092	261,827	182,286	39,062	221,348
3	875000 Measuring & Reg Sta Exp-General	9,995	0	9,995	5,874	0	5,874	4,121	0	4,121
3	876000 Measuring & Reg Sta Exp-Industrial	1,572	0	1,572	1,278	0	1,278	294	0	294
3	877000 Measuring & Reg Sta Exp-City Gate	1,540	0	1,540	1,601	0	1,601	(61)	0	(61)
3	878000 Meter & House Regulator Expenses	62,236	0	62,236	55,884	0	55,884	6,352	0	6,352
3	879000 Customer Installation Expenses	182,784	6,785	189,569	119,217	4,684	123,901	63,567	2,101	65,668
3	880000 Other Expenses	81,327	42,239	123,566	64,275	29,160	93,435	17,052	13,079	30,131
3	881000 Rents	225	3,546	3,771	225	2,448	2,673	0	1,098	1,098
	MAINTENANCE									
3	885000 Supervision & Engineering	3,064	601	3,665	4,464	415	4,879	(1,400)	186	(1,214)
3	887000 Mains	141,675	0	141,675	105,616	0	105,616	36,059	0	36,059
3	889000 Measuring & Reg Sta Exp-General	44,901	1,829	46,730	32,270	1,263	33,533	12,631	566	13,197
3	890000 Measuring & Reg Sta Exp-Industrial	1,588	6,886	8,474	98	4,754	4,852	1,490	2,132	3,622
3	891000 Measuring & Reg Sta Exp-City Gate	6,315	2,955	9,270	729	2,040	2,769	5,586	915	6,501
3	892000 Services	194,917	1,109	196,026	146,894	766	147,660	48,023	343	48,366
3	893000 Meters & House Regulators	122,243	41,039	163,282	93,972	28,332	122,304	28,271	12,707	40,978
3	894000 Other Equipment	26	16,325	16,351	26	11,270	11,296	0	5,055	5,055
	TOTAL DISTRIBUTION OPERATING EXP	1,315,365	373,177	1,688,542	908,080	257,628	1,165,708	407,285	115,549	522,834
G-DEPX	Depreciation Expense-Distribution	1,684,493	4,783	1,689,276	1,163,463	3,108	1,166,571	521,030	1,675	522,705
G-OTX	Taxes Other Than FIT	845,416	0	845,416	639,116	0	639,116	206,300	0	206,300
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,529,909	4,783	2,534,692	1,802,579	3,108	1,805,687	727,330	1,675	729,005
	TOTAL DISTRIBUTION EXPENSES	3,845,274	377,960	4,223,234	2,710,659	260,736	2,971,395	1,134,615	117,224	1,251,839

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,237	9,237	0	6,100	6,100	0	3,137	3,137
2	902000	Meter Reading Expenses	32,535	9,383	41,918	20,636	6,197	26,833	11,899	3,186	15,085
2	903XXX	Customer Records & Collection Expenses	26,871	345,314	372,185	14,299	228,052	242,351	12,572	117,262	129,834
2	904000	Uncollectible Accounts	0	495,370	495,370	0	327,152	327,152	0	168,218	168,218
2	905000	Misc Customer Accounts	0	10,342	10,342	0	6,830	6,830	0	3,512	3,512
TOTAL CUSTOMER ACCOUNTS EXPENSES			59,406	869,646	929,052	34,935	574,331	609,266	24,471	295,315	319,786
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	893,574	4,685	898,259	769,720	3,094	772,814	123,854	1,591	125,445
2	909000	Advertising	12,083	40,839	52,922	12,083	26,971	39,054	0	13,868	13,868
2	910000	Misc Customer Service & Info Exp	0	3,634	3,634	0	2,400	2,400	0	1,234	1,234
TOTAL CUSTOMER SERVICE & INFO EXP			905,657	49,158	954,815	781,803	32,465	814,268	123,854	16,693	140,547
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	6,051	654,358	660,409	4,118	475,018	479,136	1,933	179,340	181,273
4	921000	Office Supplies & Expenses	1	131,098	131,099	1	95,168	95,169	0	35,930	35,930
4	922000	Admin. Expenses Transferred - Credit	0	(1,722)	(1,722)	0	(1,250)	(1,250)	0	(472)	(472)
4	923000	Outside Services Employed	1,588	222,696	224,284	1,116	161,662	162,778	472	61,034	61,506
4	924000	Property Insurance Premium	0	32,459	32,459	0	23,563	23,563	0	8,896	8,896
4	925XXX	Injuries and Damages	1,692	97,752	99,444	1,268	70,961	72,229	424	26,791	27,215
4	926XXX	Employee Pensions and Benefits	190,642	261,721	452,363	141,186	189,991	331,177	49,456	71,730	121,186
4	928000	Regulatory Commission Expenses	71,966	5,441	77,407	57,398	3,950	61,348	14,568	1,491	16,059
4	930000	Miscellaneous General Expenses	766	40,852	41,618	29	29,656	29,685	737	11,196	11,933
4	931000	Rents	0	10,659	10,659	0	7,738	7,738	0	2,921	2,921
4	935000	Maintenance of General Plant	48,590	246,035	294,625	43,512	178,604	222,116	5,078	67,431	72,509
TOTAL ADMIN & GEN OPERATING EXP			321,296	1,701,349	2,022,645	248,628	1,235,061	1,483,689	72,668	466,288	538,956

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	144,335	416,144	560,479	131,975	302,092	434,067	12,360	114,052	126,412
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	71,155	643,094	714,249	71,156	466,842	537,998	(1)	176,252	176,251
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	3,828	9,567	13,395	2,737	6,778	9,515	1,091	2,789	3,880
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	60	0	60	60	0	60	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	(268,365)	0	(268,365)	(268,365)	0	(268,365)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(2,414,720)	0	(2,414,720)	(2,292,693)	0	(2,292,693)	(122,027)	0	(122,027)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(391,018)	0	(391,018)	(391,018)	0	(391,018)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	49,712	77,279	126,991	35,498	56,099	91,597	14,214	21,180	35,394
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,541,771)	1,153,489	(1,388,282)	(2,489,281)	837,187	(1,652,094)	(52,490)	316,302	263,812
	TOTAL ADMIN & GENERAL EXPENSES	(2,220,475)	2,854,838	634,363	(2,240,653)	2,072,248	(168,405)	20,178	782,590	802,768
	TOTAL EXPENSES BEFORE FIT	14,419,412	4,478,193	18,897,605	9,187,101	3,163,812	12,350,913	5,232,311	1,314,381	6,546,692
	NET OPERATING INCOME (LOSS) BEFORE FIT			4,607,319			3,887,982			719,337
G-FIT	FEDERAL INCOME TAX			22,370			(2,078)			24,448
G-FIT	DEFERRED FEDERAL INCOME TAX			360,414			412,475			(52,061)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			4,225,129			3,478,092			747,037

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.042%	33.958%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.036%	30.964%
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 October 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	4,449	12,865	17,314	4,449	9,339	13,788	0	3,526	3,526
4	495028	Deferred Exchange Reservation	375,001	0	375,001	243,638	0	243,638	131,363	0	131,363
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	(176,254)	0	(176,254)	202,282	0	202,282	(378,536)	0	(378,536)
4	495329	Amortization Res Decoupling Deferral	10,611	0	10,611	58,871	0	58,871	(48,260)	0	(48,260)
4	495338	Non-Res Decoupling Deferred Rev	(192,977)	0	(192,977)	(152,192)	0	(152,192)	(40,785)	0	(40,785)
4	495339	Amortization Non-Res Decoupling	(6,461)	0	(6,461)	(19,979)	0	(19,979)	13,518	0	13,518
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	14,369	12,865	27,234	337,069	9,339	346,408	(322,700)	3,526	(319,174)

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 October 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	9,389,736	0	9,389,736	6,100,874	0	6,100,874	3,288,862	0	3,288,862
1	804001	Pipeline Demand Costs	2,281,713	0	2,281,713	1,567,080	0	1,567,080	714,633	0	714,633
1	804002	Transport Variable Charges	21,364	0	21,364	14,673	0	14,673	6,691	0	6,691
6	804010	Gas Costs - Fixed Hedge	13,785	0	13,785	8,956	0	8,956	4,829	0	4,829
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	32,409	0	32,409	21,056	0	21,056	11,353	0	11,353
6	804018	Merchandise Processing Fee	7,594	0	7,594	4,934	0	4,934	2,660	0	2,660
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	(854,441)	0	(854,441)	(555,130)	0	(555,130)	(299,311)	0	(299,311)
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	539,712	0	539,712	350,651	0	350,651	189,061	0	189,061
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(182,978)	0	(182,978)	86,920	0	86,920	(269,898)	0	(269,898)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(25,193)	0	(25,193)	(95,853)	0	(95,853)	70,660	0	70,660
		TOTAL PURCHASED GAS COSTS	11,223,701	0	11,223,701	7,504,161	0	7,504,161	3,719,540	0	3,719,540

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	64.970%	35.030%
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 October 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	17,264	4,685	21,949	9,874	3,094	12,968	7,390	1,591	8,981
99	908600	Public Purpose Tariff Rider Expense Offset	352,341	0	352,341	297,410	0	297,410	54,931	0	54,931
99	908610	Limited Income Tax Refund Program	111,873	0	111,873	111,873	0	111,873	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	412,096	0	412,096	350,563	0	350,563	61,533	0	61,533
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			893,574	4,685	898,259	769,720	3,094	772,814	123,854	1,591	125,445

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.042%	33.958%
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 October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.886%	4.886%
	Total Cost of Debt		2.645%	2.645%
	Total Weighted Cost		2.645%	2.645%
G-APL	Net Rate Base	620,385,503	439,710,036	180,675,467
	Interest Deduction for FIT Calculation	16,409,196	11,630,330	4,778,866
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: G-FIT-1A			AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS							
For Month Ended October 31, 2020							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
	Calculation of Taxable Operating Income:						
G-OPS	Operating Revenue	23,504,924	16,238,895	7,266,029			
G-OPS	Operating & Maintenance Expense	17,660,447	12,134,994	5,525,453			
G-OPS	Book Deprec/Amort and Reg Amortizations	228,470	(539,712)	768,182			
G-OTX	Taxes Other than FIT	1,008,688	755,631	253,057			
	Net Operating Income Before FIT	4,607,319	3,887,982	719,337			
G-INT	Less: Interest Expense	1,367,433	969,194	398,239			
G-OTX	Less: Idaho ITC Deferral & Amortization	(2,610)	0	(2,610)			
G-SCM	Schedule M Adjustments	(3,130,750)	(2,928,682)	(202,068)			
	Taxable Net Operating Income	106,526	(9,894)	116,420			
	Tax Rate	21.00%	21.00%	21.00%			
	Federal Income Tax	22,370	(2,078)	24,448			
G-DTE	Deferred FIT	360,414	412,475	(52,061)			
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)			
	Total FIT/Deferred FIT & ITC	382,190	409,890	(27,700)			
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 October 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	1,903,278	1,125,893	3,029,171	1,368,664	814,824	2,183,488	534,614	311,069	845,683
12	997001	Contributions In Aid of Construction	0	62,697	62,697	0	44,419	44,419	0	18,278	18,278
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	122,819	122,819	0	87,014	87,014	0	35,805	35,805
99	997010	Deferred Gas Credit and Refunds	(208,171)	375,000	166,829	(8,933)	265,676	256,743	(199,238)	109,324	(89,914)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,375	12,375	0	5,092	5,092
99	997018	DSM Tariff Rider	(594,666)	0	(594,666)	(317,003)	0	(317,003)	(277,663)	0	(277,663)
12	997020	FAS87 Current Pension Accrual	0	228,276	228,276	0	161,727	161,727	0	66,549	66,549
12	997027	Customer Uncollectibles	0	267,846	267,846	0	189,761	189,761	0	78,085	78,085
99	997031	Decoupling Mechanism	365,083	0	365,083	(88,981)	0	(88,981)	454,064	0	454,064
12	997032	Interest Rate Swaps	0	75,798	75,798	0	53,701	53,701	0	22,097	22,097
12	997035	Leases	0	4,627	4,627	0	3,359	3,359	0	1,268	1,268
12	997048	AFUDC	0	(22,011)	(22,011)	0	(15,594)	(15,594)	0	(6,417)	(6,417)
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,858,628)	(2,858,628)	0	(1,176,304)	(1,176,304)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	147,775	0	147,775	86,242	0	86,242	61,533	0	61,533
12	997080	Book Transportation Depreciation	0	20,926	20,926	0	14,825	14,825	0	6,101	6,101
12	997081	Deferred Compensation	0	(94,107)	(94,107)	0	(66,672)	(66,672)	0	(27,435)	(27,435)
4	997082	Meal Disallowances	0	6,980	6,980	0	5,067	5,067	0	1,913	1,913
12	997083	Paid Time Off	0	(41,305)	(41,305)	0	(29,263)	(29,263)	0	(12,042)	(12,042)
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	(466,666)	(466,666)	0	(330,619)	(330,619)	0	(136,047)	(136,047)
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	(268,305)	0	(268,305)	(268,305)	0	(268,305)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,394	28,394	0	20,116	20,116	0	8,278	8,278
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	940	940	0	387	387
12	997125	COVID-19	(2,414,720)	0	(2,414,720)	(2,292,693)	0	(2,292,693)	(122,027)	0	(122,027)
		TOTAL SCHEDULE M ADJUSTMENTS	(809,779)	(2,320,971)	(3,130,750)	(1,301,710)	(1,626,972)	(2,928,682)	491,931	(693,999)	(202,068)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.042%	33.958%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	64.970%	35.030%
G-ALL	11	Book Depreciation	100.000%	71.089%	28.911%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.847%	29.153%
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 October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(237,764)	(168,449)	(69,315)
99	410100	Deferred Federal Income Tax Exp	609,311	578,889	30,422
		SUBTOTAL	371,547	410,440	(38,893)
12	411100	Deferred Federal Income Tax Expense - Allocated	28,436	20,146	8,290
99	411100	Deferred Federal Income Tax Exp	(39,569)	(18,111)	(21,458)
		SUBTOTAL	(11,133)	2,035	(13,168)
		Total Deferred Federal Income Tax Expense	360,414	412,475	(52,061)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.847%	29.153%
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 October 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	150,966	0	150,966	150,966	0	150,966	0	0	0
99	408120	Municipal Occupation & License Tax	274,619	0	274,619	227,726	0	227,726	46,893	0	46,893
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	423,917	0	423,917	260,383	0	260,383	163,534	0	163,534
99	409100	State Income Tax	(1,476)	0	(1,476)	41	0	41	(1,517)	0	(1,517)
99	411410	State Income Tax-ITC Deferred	(2,154)	0	(2,154)	0	0	0	(2,154)	0	(2,154)
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	845,416	0	845,416	639,116	0	639,116	206,300	0	206,300
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	49,712	77,279	126,991	35,498	56,099	91,597	14,214	21,180	35,394
		TOTAL A&G TAX	49,712	77,279	126,991	35,498	56,099	91,597	14,214	21,180	35,394
		TOTAL TAXES OTHER THAN FIT	895,128	113,560	1,008,688	674,614	81,017	755,631	220,514	32,543	253,057

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 October 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)	4,203,420	55,916,883	60,120,303	4,198,926	40,591,743	44,790,669	4,494	15,325,140	15,329,634
TOTAL INTANGIBLE PLANT			5,997,535	57,260,250	63,257,785	5,220,840	41,566,933	46,787,773	776,695	15,693,317	16,470,012
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	1,886,456	1,886,456	0	1,295,618	1,295,618	0	590,838	590,838
1	352XXX	Wells	0	22,528,979	22,528,979	0	15,472,903	15,472,903	0	7,056,076	7,056,076
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	14,402,196	14,402,196	0	9,891,428	9,891,428	0	4,510,768	4,510,768
1	355000	Measuring & Regulating Equipment	0	1,011,051	1,011,051	0	694,390	694,390	0	316,661	316,661
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	2,024,670	2,024,670	0	1,390,543	1,390,543	0	634,127	634,127
TOTAL UNDERGROUND STORAGE PLANT			0	45,750,275	45,750,275	0	31,453,089	31,453,089	0	14,297,186	14,297,186
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	1,491,694	0	1,491,694	840,458	0	840,458	651,236	0	651,236
6	376000	Mains	405,201,213	2,517,882	407,719,095	268,949,639	1,635,868	270,585,507	136,251,574	882,014	137,133,588
6	378000	Measuring & Reg Station Equip-General	6,684,702	0	6,684,702	4,203,504	0	4,203,504	2,481,198	0	2,481,198
6	379000	Measuring & Reg Station Equip-City Gate	6,340,321	0	6,340,321	1,869,055	0	1,869,055	4,471,266	0	4,471,266
6	380000	Services	292,225,563	0	292,225,563	200,852,408	0	200,852,408	91,373,155	0	91,373,155
6	381XXX	Meters	105,320,873	0	105,320,873	74,294,477	0	74,294,477	31,026,396	0	31,026,396
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	3,890,836	0	3,890,836	2,913,198	0	2,913,198	977,638	0	977,638
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			821,863,858	2,517,882	824,381,740	554,469,258	1,635,868	556,105,126	267,394,600	882,014	268,276,614
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,641,081	6,015,011	3,274,754	1,917,240	5,191,994	99,176	723,841	823,017
4	390XXX	Structures & Improvements	30,420,997	29,295,503	59,716,500	28,675,213	21,266,484	49,941,697	1,745,784	8,029,019	9,774,803
4	391XXX	Office Furniture & Equipment	1,438,297	16,521,021	17,959,318	1,429,575	11,993,105	13,422,680	8,722	4,527,916	4,536,638
4	392XXX	Transportation Equipment	12,840,788	4,760,010	17,600,798	9,859,239	3,455,434	13,314,673	2,981,549	1,304,576	4,286,125
4	393000	Stores Equipment	203,412	990,855	1,194,267	145,720	719,291	865,011	57,692	271,564	329,256
4	394000	Tools, Shop & Garage Equipment	2,590,578	7,001,265	9,591,843	2,067,178	5,082,428	7,149,606	523,400	1,918,837	2,442,237
4	395XXX	Laboratory Equipment	74,000	564,072	638,072	74,000	409,477	483,477	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,691,468	1,066,013	4,757,481	2,677,229	773,851	3,451,080	1,014,239	292,162	1,306,401
4	397XXX	Communications Equipment	4,400,252	15,161,215	19,561,467	3,199,231	11,005,981	14,205,212	1,201,021	4,155,234	5,356,255
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			59,035,667	78,143,954	137,179,621	51,402,139	56,727,040	108,129,179	7,633,528	21,416,914	29,050,442

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 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			886,897,060	183,672,361	1,070,569,421	611,092,237	131,382,930	742,475,167	275,804,823	52,289,431	328,094,254
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,659,205)	(17,659,205)	0	(12,128,342)	(12,128,342)	0	(5,530,863)	(5,530,863)
G-ADEP		Distribution Plant	(243,439,880)	(1,896,464)	(245,336,344)	(154,886,152)	(1,232,133)	(156,118,285)	(88,553,728)	(664,331)	(89,218,059)
G-ADEP		General Plant	(15,733,750)	(23,436,992)	(39,170,742)	(11,912,339)	(17,013,616)	(28,925,955)	(3,821,411)	(6,423,376)	(10,244,787)
TOTAL ACCUMULATED DEPRECIATION			(259,173,630)	(42,992,661)	(302,166,291)	(166,798,491)	(30,374,091)	(197,172,582)	(92,375,139)	(12,618,570)	(104,993,709)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(387,421)	(888,854)	(1,276,275)	(260,566)	(645,246)	(905,812)	(126,855)	(243,608)	(370,463)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,709,775)	(23,694,352)	(25,404,127)	(1,705,055)	(17,200,441)	(18,905,496)	(4,720)	(6,493,911)	(6,498,631)
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			(2,097,196)	(24,583,206)	(26,680,402)	(1,965,621)	(17,845,687)	(19,811,308)	(131,575)	(6,737,519)	(6,869,094)
TOTAL ACCUMULATED DEPR/AMORT			(261,270,826)	(67,575,867)	(328,846,693)	(168,764,112)	(48,219,778)	(216,983,890)	(92,506,714)	(19,356,089)	(111,862,803)
NET GAS UTILITY PLANT before DFIT			625,626,234	116,096,494	741,722,728	442,328,125	83,163,152	525,491,277	183,298,109	32,933,342	216,231,451
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(122,441,587)	(122,441,587)	0	(86,746,191)	(86,746,191)	0	(35,695,396)	(35,695,396)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,910,277)	(17,910,277)	0	(12,998,349)	(12,998,349)	0	(4,911,928)	(4,911,928)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(645,838)	(645,838)	0	(468,833)	(468,833)	0	(177,005)	(177,005)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	1,811	1,811	0	1,315	1,315	0	496	496
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(315,113)	(315,113)	0	(223,248)	(223,248)	0	(91,865)	(91,865)
TOTAL ACCUMULATED DFIT			0	(141,311,004)	(141,311,004)	0	(100,435,306)	(100,435,306)	0	(40,875,698)	(40,875,698)
NET GAS UTILITY PLANT			625,626,234	(25,214,510)	600,411,724	442,328,125	(17,272,154)	425,055,971	183,298,109	(7,942,356)	175,355,753

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%	64.970%	35.030%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.847%	29.153%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 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	625,626,234	(25,214,510)	600,411,724	442,328,125	(17,272,154)	425,055,971	183,298,109	(7,942,356)	175,355,753
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,373,368)	0	(4,373,368)	(4,373,368)	0	(4,373,368)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,380,980	2,515,711	3,896,691	976,191	1,826,230	2,802,421	404,789	689,481	1,094,270
4	182318	Accumulated Amortization - AFUDC	(198,250)	(368,358)	(566,608)	(134,679)	(267,254)	(401,933)	(63,571)	(101,104)	(164,675)
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	11,740,942	11,740,942	0	8,063,679	8,063,679	0	3,677,263	3,677,263
1	164115	Gas Inventory--Clay Basin	0	27,416	27,416	0	19,902	19,902	0	7,514	7,514
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(440,779)	0	(440,779)	(440,779)	0	(440,779)	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	9,042,389	0	9,042,389	9,042,389	0	9,042,389	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,898,902)	0	(1,898,902)	(1,898,902)	0	(1,898,902)	0	0	0
C-WKC		Working Capital	(3,185,066)	0	(3,185,066)	(2,095,439)	0	(2,095,439)	(1,089,627)		(1,089,627)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	327,004	19,646,775	19,973,779	1,075,413	13,578,652	14,654,065	(748,409)	6,068,123	5,319,714
		NET RATE BASE	625,953,238	(5,567,735)	620,385,503	443,403,538	(3,693,502)	439,710,036	182,549,700	(1,874,233)	180,675,467

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 October 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)	267,625	267,625										
	Steam (ED-ID)	355,532	355,532										
	Steam (ED-WA)	945,943	945,943										
	Hydro (ED-AN)	1,203,559	1,203,559										
	Other (ED-AN)	875,529	875,529										
Total Electric Production		3,648,188	3,648,188										
Electric Transmission													
	ED-AN	1,346,223	1,346,223										
	ED-ID	82,759	82,759										
	ED-WA	42,678	42,678										
Total Electric Transmission		1,471,660	1,471,660										
Electric Distribution													
	ED-AN	8,200	8,200										
	ED-ID	1,457,963	1,457,963										
	ED-WA	2,803,417	2,803,417										
Total Electric Distribution		4,269,580	4,269,580										
Gas Underground Storage													
1	GD-AN	54,467		54,467		54,467	54,467		37,408	37,408		17,059	17,059
	GD-OR	9,896			9,896								
Total Gas Underground Storage		64,363		54,467	9,896		54,467	54,467		37,408	37,408		17,059
Gas Distribution													
6	GD-AN	4,783		4,783			4,783		3,108	3,108		1,675	1,675
	GD-ID	521,030		521,030		521,030	521,030				521,030		521,030
	GD-WA	1,163,463		1,163,463		1,163,463	1,163,463	1,163,463		1,163,463			
	GD-OR	781,367			781,367								
Total Gas Distribution		2,470,643		1,689,276	781,367		1,684,493	4,783	1,689,276	1,163,463	3,108	1,166,571	521,030
General Plant													
	ED-AN	241,755	241,755										
	ED-ID	39,884	39,884										
	ED-WA	80,594	80,594										
7,4	CD-AA	1,819,221	1,270,235	379,871	169,115	379,871	379,871		275,760	275,760		104,111	104,111
9,4	CD-AN	52,412	40,524	11,888		11,888	11,888		8,630	8,630		3,258	3,258
9	CD-ID	40,170	31,058	9,112		9,112	9,112				9,112		9,112
9	CD-WA	181,699	140,484	41,215		41,215	41,215	41,215		41,215			
8,4	GD-AA	31,509		21,751	9,758	21,751	21,751		15,790	15,790		5,961	5,961
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,248		3,248		3,248	3,248				3,248		3,248
	GD-WA	90,760		90,760		90,760	90,760	90,760		90,760			
	GD-OR	18,140			18,140								
Total General Plant		2,602,026	1,844,534	560,479	197,013		144,335	416,144	560,479	131,975	302,092	434,067	12,360
Total Depreciation Expense		14,526,460	11,233,962	2,304,222	988,276		1,828,828	475,394	2,304,222	1,295,438	342,608	1,638,046	533,390

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	64.970%		35.030%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 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	19,345	19,345												
Total Production/Transmission	95,119	95,119												
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	3,044,514	2,125,771	635,725	283,018		635,725	635,725		461,492	461,492		174,233	174,233	
9,4 CD-AN	11,878	9,184	2,694			2,694	2,694		1,956	1,956		738	738	
9,4 CD-ID	(3)	(2)	(1)			(1)	(1)					(1)	(1)	
9,4 CD-WA	313,697	242,541	71,156			71,156	71,156		71,156	71,156			0	
ED-AN	277,840	277,840												
ED-ID	(3)	(3)												
ED-WA	38,053	38,053												
8,4 GD-AA	6,772		4,675	2,097		4,675	4,675		3,394	3,394		1,281	1,281	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,692,748	2,693,384	714,249	285,115	71,155	643,094	714,249	71,156	466,842	537,998	(1)	176,252	176,251	
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	20,599	20,599												
GD-OR	0			0										
Total General Plant- 390200, 396200	20,599	20,599	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	3,850,269	2,836,374	724,949	288,946	74,450	650,499	724,949	73,226	472,218	545,444	1,224	178,281	179,505	

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 October 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)	(73,007,988)	(73,007,988)											
	Steam (ED-ID)	(88,525,249)	(88,525,249)											
	Steam (ED-WA)	(164,944,316)	(164,944,316)											
	Hydro (ED-AN)	(155,191,619)	(155,191,619)											
	Other (ED-AN)	(146,966,229)	(146,966,229)											
Total Electric Production		(628,635,401)	(628,635,401)											
Electric Transmission														
	ED-AN	(212,633,475)	(212,633,475)											
	ED-ID	(9,389,641)	(9,389,641)											
	ED-WA	(15,624,635)	(15,624,635)											
Total Electric Transmission		(237,647,751)	(237,647,751)											
Electric Distribution														
	ED-AN	(309,641)	(309,641)											
	ED-ID	(243,690,315)	(243,690,315)											
	ED-WA	(370,464,849)	(370,464,849)											
Total Electric Distribution		(614,464,805)	(614,464,805)											
Gas Underground Storage														
1	GD-AN	(17,659,205)	(17,659,205)		(17,659,205)	(17,659,205)		(12,128,342)	(12,128,342)		(5,530,863)	(5,530,863)		
	GD-OR	(1,370,232)		(1,370,232)										
Total Gas Underground Storage		(19,029,437)	(17,659,205)	(1,370,232)	(17,659,205)	(17,659,205)		(12,128,342)	(12,128,342)		(5,530,863)	(5,530,863)		
Gas Distribution														
6	GD-AN	(1,896,464)	(1,896,464)		(1,896,464)	(1,896,464)		(1,232,133)	(1,232,133)		(664,331)	(664,331)		
	GD-ID	(88,553,728)	(88,553,728)		(88,553,728)	(88,553,728)	(88,553,728)				(88,553,728)	(88,553,728)		
	GD-WA	(154,886,152)	(154,886,152)		(154,886,152)	(154,886,152)	(154,886,152)	(154,886,152)						
	GD-OR	(123,619,548)		(123,619,548)										
Total Gas Distribution		(368,955,892)	(245,336,344)	(123,619,548)	(243,439,880)	(1,896,464)	(245,336,344)	(154,886,152)	(1,232,133)	(156,118,285)	(88,553,728)	(664,331)	(89,218,059)	
General Plant														
	ED-AN	(37,254,139)	(37,254,139)											
	ED-ID	(11,629,218)	(11,629,218)											
	ED-WA	(21,431,072)	(21,431,072)											
7,4	CD-AA	(79,594,632)	(55,575,360)	(16,620,155)	(7,399,117)	(16,620,155)	(16,620,155)		(12,065,069)	(12,065,069)		(4,555,086)	(4,555,086)	
9,4	CD-AN	(7,996,555)	(6,182,697)	(1,813,858)		(1,813,858)	(1,813,858)		(1,316,734)	(1,316,734)		(497,124)	(497,124)	
9	CD-ID	(6,722,817)	(5,197,880)	(1,524,937)		(1,524,937)	(1,524,937)				(1,524,937)	(1,524,937)		
9	CD-WA	(7,324,469)	(5,663,060)	(1,661,409)		(1,661,409)	(1,661,409)	(1,661,409)						
8,4	GD-AA	(2,079,337)		(1,435,408)	(643,929)	(1,435,408)	(1,435,408)		(1,042,006)	(1,042,006)		(393,402)	(393,402)	
4	GD-AN	(3,567,571)	(3,567,571)			(3,567,571)	(3,567,571)		(2,589,807)	(2,589,807)		(977,764)	(977,764)	
	GD-ID	(2,296,474)	(2,296,474)			(2,296,474)	(2,296,474)				(2,296,474)	(2,296,474)		
	GD-WA	(10,250,930)	(10,250,930)			(10,250,930)	(10,250,930)	(10,250,930)						
	GD-OR	(5,279,117)		(5,279,117)										
Total General Plant		(195,426,331)	(142,933,426)	(39,170,742)	(13,322,163)	(15,733,750)	(23,436,992)	(39,170,742)	(11,912,339)	(17,013,616)	(28,925,955)	(3,821,411)	(6,423,376)	(10,244,787)
Total Accumulated Depreciation		(2,064,159,617)	(1,623,681,383)	(302,166,291)	(138,311,943)	(259,173,630)	(42,992,661)	(302,166,291)	(166,798,491)	(30,374,091)	(197,172,582)	(92,375,139)	(12,618,570)	(104,993,709)

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	64.970%		35.030%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended October 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	(13,623,621)	(13,623,621)												
Misc Intangible Plt (303000)	ED-AN	(2,252,020)	(2,252,020)												
Total Production/Transmission		(15,875,641)	(15,875,641)												
Distribution															
Franchises (302000)	ED-WA	(208,494)	(208,494)												
Misc Intangible Plt (303000)	ED-WA	(53,183)	(53,183)												
Total Distribution		(261,677)	(261,677)												
General Plant - 303000															
7,4	CD-AA	(4,122,140)	(2,878,202)	(860,744)	(383,194)		(860,744)	(860,744)		(624,840)	(624,840)		(235,904)	(235,904)	
9,4	CD-AN	(123,928)	(95,818)	(28,110)			(28,110)	(28,110)		(20,406)	(20,406)		(7,704)	(7,704)	
	GD-ID	(126,855)		(126,855)			(126,855)	(126,855)					(126,855)	(126,855)	
	GD-WA	(260,566)		(260,566)			(260,566)	(260,566)		(260,566)	(260,566)				
	GD-OR	(107,132)			(107,132)										
Total General Plant - 303000		(4,740,621)	(2,974,020)	(1,276,275)	(490,326)		(387,421)	(888,854)	(1,276,275)	(260,566)	(645,246)	(905,812)	(126,855)	(243,608)	(370,463)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(113,046,765)	(78,932,642)	(23,605,296)	(10,508,827)		(23,605,296)	(23,605,296)		(17,135,792)	(17,135,792)		(6,469,504)	(6,469,504)	
9,4	CD-AN	(181,272)	(140,154)	(41,118)			(41,118)	(41,118)		(29,849)	(29,849)		(11,269)	(11,269)	
9	CD-ID	(20,810)	(16,090)	(4,720)			(4,720)	(4,720)		0	0		(4,720)	(4,720)	
9	CD-WA	(7,516,883)	(5,811,828)	(1,705,055)			(1,705,055)	(1,705,055)		(1,705,055)	(1,705,055)		0	0	
	ED-AN	(8,077,044)	(8,077,044)												
	ED-ID	205	205												
	ED-WA	7,146	7,146												
8,4	GD-AA	(69,443)		(47,938)	(21,505)		(47,938)	(47,938)		(34,800)	(34,800)		(13,138)	(13,138)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 30311		(128,904,866)	(92,970,407)	(25,404,127)	(10,530,332)		(1,709,775)	(23,694,352)	(25,404,127)	(1,705,055)	(17,200,441)	(18,905,496)	(4,720)	(6,493,911)	(6,498,631)
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	
4	ED-AN	(237,779)	(237,779)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(237,779)	(237,779)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(150,020,584)	(112,319,524)	(26,680,402)	(11,020,658)		(2,097,196)	(24,583,206)	(26,680,402)	(1,965,621)	(17,845,687)	(19,811,308)	(131,575)	(6,737,519)	(6,869,094)

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 October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586	
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	18,341,690	808,699	700,328	8,863,931	10,372,958	3,274,755	99,176	2,641,081	6,015,012	845,134	1,108,586	1,953,720	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	9,505,037	1,157,645	2,711,873	5,635,519	9,505,037	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	25,927,747	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	128,549,749	0	0	89,757,291	89,757,291	0	0	26,842,473	26,842,473	0	11,949,985	11,949,985	
9		CD-WA / ID / AN	30,623,286	9,364,979	5,950,658	8,361,369	23,677,006	2,747,466	1,745,784	2,453,030	6,946,280	0	0	0	
		TOTAL ACCOUNT	198,476,473	10,522,624	8,662,531	103,754,179	122,939,334	28,675,213	1,745,784	29,295,503	59,716,500	3,870,654	11,949,985	15,820,639	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,189,176	99,978	7,798	1,081,400	1,189,176	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	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729	
7		CD-AA	77,699,406	0	0	54,252,056	54,252,056	0	0	16,224,413	16,224,413	0	7,222,937	7,222,937	
9		CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0	
		TOTAL ACCOUNT	85,425,137	4,500,208	37,527	55,594,308	60,132,043	1,429,575	8,722	16,521,022	17,959,319	12,109	7,321,666	7,333,775	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,610,200	24,076,741	10,513,571	17,019,888	51,610,200	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,331,790	0	0	0	0	9,316,809	2,725,284	2,289,697	14,331,790	0	0	0	
99		GD-OR / AS	4,251,125	0	0	0	0	0	0	0	0	4,251,125	0	4,251,125	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366	
9		CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0	
		TOTAL ACCOUNT	84,992,799	25,925,663	11,387,072	25,111,677	62,424,412	9,859,240	2,981,549	4,760,010	17,600,799	4,251,125	716,463	4,967,588	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	4,980,799	276,940	196,647	3,377,417	3,851,004	81,248	57,692	990,855	1,129,795	0	0	0	
		TOTAL ACCOUNT	5,453,463	276,940	196,647	3,764,817	4,238,404	145,720	57,692	990,855	1,194,267	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,264,917	775,860	209,754	5,279,303	6,264,917	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,869,889	0	0	0	0	2,063,910	303,178	502,801	2,869,889	0	0	0	
99		GD-OR / AS	955,971	0	0	0	0	0	0	0	0	955,971	0	955,971	
8		GD-AA	5,275,470	0	0	0	0	0	0	3,641,762	3,641,762	0	1,633,708	1,633,708	
7		CD-AA	13,295,106	0	0	9,283,042	9,283,042	0	0	2,776,151	2,776,151	0	1,235,913	1,235,913	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	
		TOTAL ACCOUNT	30,001,739	786,999	960,400	14,836,906	16,584,305	2,067,178	523,400	7,001,264	9,591,842	955,971	2,869,621	3,825,592	
	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	1,932,524	335,721	13,580	1,583,223	1,932,524	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,893,713	335,721	13,580	2,678,407	3,027,708	74,000	0	564,073	638,073	18,586	209,346	227,932	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	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	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		TOTAL ACCOUNT	37,304,161	14,070,700	9,281,759	9,101,260	32,453,719	2,677,229	1,014,239	1,066,013	4,757,481	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,821,995	11,802,466	6,125,507	31,894,022	49,821,995	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,058,344	0	0	0	0	702,687	353,704	1,953	1,058,344	0	0	0	
99		GD-OR / AS	1,052,715	0	0	0	0	0	0	0	0	1,052,715	0	1,052,715	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	68,578,492	0	0	47,883,560	47,883,560	0	0	14,319,875	14,319,875	0	6,375,057	6,375,057	
9		CD-WA / ID / AN	16,880,926	8,509,692	2,888,153	1,653,980	13,051,825	2,496,545	847,317	485,239	3,829,101	0	0	0	
		TOTAL ACCOUNT	137,905,492	20,312,158	9,013,660	81,431,562	110,757,380	3,199,232	1,201,021	15,161,215	19,561,468	1,052,715	6,533,929	7,586,644	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	602,885,343	77,539,712	40,266,979	306,003,391	423,810,082	51,402,142	7,633,528	78,143,955	137,179,625	11,073,287	30,822,349	41,895,636	

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 October 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	10,756,897	319,716	0	10,437,181	10,756,897	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	19,373,863	319,716	0	14,932,053	15,251,769	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	17,311,482	250,063	(1,000)	17,062,419	17,311,482	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	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	
7		CD-AA	134,485,167	0	0	93,901,578	93,901,578	0	0	28,081,848	28,081,848	0	12,501,741	
9		CD-WA / ID / AN	697,899	0	15,319	524,276	539,595	0	4,494	153,810	158,304	0	0	
		TOTAL ACCOUNT	152,880,737	250,063	14,319	111,488,273	111,752,655	0	4,494	28,502,252	28,506,746	0	12,621,336	12,621,336
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 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	1,662,041	1,662,041	0	0	1,662,041	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	1,395,900	0	0	974,659	974,659	0	0	291,478	291,478	0	129,763	129,763
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0
		TOTAL ACCOUNT	21,569,274	15,974,448	0	974,659	16,949,107	4,198,926	0	291,478	4,490,404	0	129,763	129,763
	TOTAL		323,717,819	16,544,227	14,319	218,090,834	234,649,380	5,220,840	776,695	57,260,252	63,257,787	406,156	25,404,496	25,810,652

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 October 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	(84,879,410)	(59,265,350)	(17,723,670)	(7,890,390)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(822,673)	(636,066)	(186,607)	0
7	282919 CD-AA	(3,092,945)	(2,159,587)	(645,838)	(287,520)
7	283750 CD-AA	8,673	6,056	1,811	806
	Total	<u>(88,786,355)</u>	<u>(62,054,947)</u>	<u>(18,554,304)</u>	<u>(8,177,104)</u>

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 October 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	4,140,920	4,140,920	0	0	0	0	4,140,920
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	100	100	0	0	0	0	100
7/4	154560 Supply Chain Invoice Price Variance	0	0	(4)	(4)	0	0	0	0	(4)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	26,990,408	11,666,057	0	38,656,465	29,085,847	12,755,684	(2,095,439)	(1,089,627)	0
TOTAL		26,990,408	11,666,057	4,141,016	42,797,481	29,085,847	12,755,684	(2,095,439)	(1,089,627)	4,141,016

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						