

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	35,270,072	21,270,967	13,999,105
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,270,072	21,270,967	13,999,105
G-APL	Gas Net Adjusted Rate Base	604,172,035	427,286,473	176,885,562
	<b>RATE OF RETURN</b>	<b>5.838%</b>	<b>4.978%</b>	<b>7.914%</b>

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

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

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers - AMA Percent	08-01-2019 thru 07-31-2020	257,388 <b>100.000%</b>	170,291 <b>66.161%</b>	87,097 <b>33.839%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2019 thru 07-31-2020	12,674,784 <b>100.000%</b>	9,246,765 <b>72.954%</b>	3,428,019 <b>27.046%</b>
	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%
				<b>100.000%</b>	<b>72.593%</b>	<b>27.407%</b>
6	Input	Actual Therms Purchased Percent	08-01-2019 thru 07-31-2020	287,875,625 <b>100.000%</b>	195,532,223 <b>67.922%</b>	92,343,402 <b>32.078%</b>

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

Report ID:  
**G-ALL-12A**

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			
	<b>Total</b>		<b>150,378,462</b>	<b>117,434,624</b>	<b>23,050,240</b>	<b>9,893,598</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.093%</b>	<b>15.328%</b>	<b>6.579%</b>
	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
	<b>Total</b>		<b>98,616,201</b>	<b>72,878,077</b>	<b>17,328,929</b>	<b>8,409,195</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.901%</b>	<b>17.572%</b>	<b>8.527%</b>
	Number of Customers at		754,633	392,987	257,344	104,302
	<b>Percentage</b>		<b>100.000%</b>	<b>52.076%</b>	<b>34.102%</b>	<b>13.822%</b>
	Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
	<b>Percentage</b>		<b>100.000%</b>	<b>75.220%</b>	<b>16.524%</b>	<b>8.256%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>279.290%</b>	<b>83.526%</b>	<b>37.184%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>69.822%</b>	<b>20.882%</b>	<b>9.296%</b>

7

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

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,472,874	0	8,846,024	4,626,850
	Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
	Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	XXXXXX
	<b>Total</b>		<b>31,632,984</b>	<b>0</b>	<b>22,175,476</b>	<b>9,457,508</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.102%</b>	<b>29.898%</b>
	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
	<b>Total</b>		<b>19,009,997</b>	<b>0</b>	<b>13,061,026</b>	<b>5,948,971</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.706%</b>	<b>31.294%</b>
	Number of Customers at		361,646	0	257,344	104,302
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.159%</b>	<b>28.841%</b>
	Net Direct Plant		932,224,866	0	616,773,795	315,451,071
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.161%</b>	<b>33.839%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.129%</b>	<b>123.871%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.032%</b>	<b>30.968%</b>

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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.318%</b>	<b>22.682%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 200,285,801 <b>68.290%</b>	Idaho 92,999,718 <b>31.710%</b>	
11	Book Depreciation Percent	08-01-2019 thru 07-31-2020	26,798,609 <b>100.000%</b>	18,994,534 <b>70.879%</b>	7,804,075 <b>29.121%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2019 thru 07-31-2020	711,237,092 <b>100.000%</b>	502,384,033 <b>70.635%</b>	208,853,059 <b>29.365%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2019 thru 07-31-2020	97,752,469 <b>100.000%</b>	79,226,361 <b>81.048%</b>	18,526,108 <b>18.952%</b>	
14	Net Allocated Schedule M's - AMA Percent	08-01-2019 thru 07-31-2020	-46,323,481 <b>100.000%</b>	-32,488,456 <b>70.134%</b>	-13,835,025 <b>29.866%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months 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
REVENUES										
SALES OF GAS:										
99	480000 Residential	148,625,749	0	148,625,749	103,345,358	0	103,345,358	45,280,391	0	45,280,391
99	4812XX Commercial - Firm & Interruptible	66,870,044	0	66,870,044	48,597,597	0	48,597,597	18,272,447	0	18,272,447
99	4813XX Industrial-Firm	2,699,989	0	2,699,989	1,583,024	0	1,583,024	1,116,965	0	1,116,965
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	242,635	0	242,635	213,386	0	213,386	29,249	0	29,249
99	499XXX Unbilled Revenue	441,270	0	441,270	307,518	0	307,518	133,752	0	133,752
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>218,879,687</b>	<b>0</b>	<b>218,879,687</b>	<b>154,046,883</b>	<b>0</b>	<b>154,046,883</b>	<b>64,832,804</b>	<b>0</b>	<b>64,832,804</b>
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	65,247,927	0	65,247,927	43,882,040	0	43,882,040	21,365,887	0	21,365,887
4	488000 Miscellaneous Service Revenues	10,963	0	10,963	5,183	0	5,183	5,780	0	5,780
99	4893XX Transportation Revenues	5,422,473	0	5,422,473	4,853,869	0	4,853,869	568,604	0	568,604
99	493000 Rent from Gas Property	1,612	0	1,612	1,612	0	1,612	0	0	0
4	495XXX Other Gas Revenues	3,469,749	215,985	3,685,734	2,924,016	156,790	3,080,806	545,733	59,195	604,928
99	496100 Provision for Rate Refund	2,215	0	2,215	2,215	0	2,215	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>74,154,939</b>	<b>215,985</b>	<b>74,370,924</b>	<b>51,668,935</b>	<b>156,790</b>	<b>51,825,725</b>	<b>22,486,004</b>	<b>59,195</b>	<b>22,545,199</b>
<b>TOTAL GAS REVENUES</b>		<b>293,034,626</b>	<b>215,985</b>	<b>293,250,611</b>	<b>205,715,818</b>	<b>156,790</b>	<b>205,872,608</b>	<b>87,318,808</b>	<b>59,195</b>	<b>87,378,003</b>
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	134,059,765	0	134,059,765	92,954,239	0	92,954,239	41,105,526	0	41,105,526
99	808XXX Net Natural Gas Storage Transactions	965,902	0	965,902	1,055,280	0	1,055,280	(89,378)	0	(89,378)
99	811000 Gas Used for Products Extraction	(289,703)	0	(289,703)	(195,083)	0	(195,083)	(94,620)	0	(94,620)
10	813000 Other Gas Expenses	0	1,079,461	1,079,461	0	737,164	737,164	0	342,297	342,297
99	813010 Gas Technology Institute (GTI) Expenses	119,607	0	119,607	83,657	0	83,657	35,950	0	35,950
<b>TOTAL PRODUCTION EXPENSES</b>		<b>134,855,571</b>	<b>1,079,461</b>	<b>135,935,032</b>	<b>93,898,093</b>	<b>737,164</b>	<b>94,635,257</b>	<b>40,957,478</b>	<b>342,297</b>	<b>41,299,775</b>
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	17,200	17,200	0	11,813	11,813	0	5,387	5,387
1	824000 Other Expenses	0	579,522	579,522	0	398,016	398,016	0	181,506	181,506
1	837000 Other Equipment	0	2,060,444	2,060,444	0	1,415,113	1,415,113	0	645,331	645,331
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>2,657,166</b>	<b>2,657,166</b>	<b>0</b>	<b>1,824,942</b>	<b>1,824,942</b>	<b>0</b>	<b>832,224</b>	<b>832,224</b>
G-DEPX	Depreciation Expense-Underground Storage	0	621,420	621,420	0	426,791	426,791	0	194,629	194,629
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>		<b>0</b>	<b>995,272</b>	<b>995,272</b>	<b>0</b>	<b>683,553</b>	<b>683,553</b>	<b>0</b>	<b>311,719</b>	<b>311,719</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>		<b>0</b>	<b>3,652,438</b>	<b>3,652,438</b>	<b>0</b>	<b>2,508,495</b>	<b>2,508,495</b>	<b>0</b>	<b>1,143,943</b>	<b>1,143,943</b>

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For Twelve Months 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	448,327	1,665,566	2,113,893	395,171	1,215,097	1,610,268	53,156	450,469	503,625
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,474,193	1,285,355	4,759,548	2,534,333	937,718	3,472,051	939,860	347,637	1,287,497
3	875000	Measuring & Reg Sta Exp-General	137,029	0	137,029	107,806	0	107,806	29,223	0	29,223
3	876000	Measuring & Reg Sta Exp-Industrial	6,679	0	6,679	5,025	0	5,025	1,654	0	1,654
3	877000	Measuring & Reg Sta Exp-City Gate	69,415	0	69,415	36,955	0	36,955	32,460	0	32,460
3	878000	Meter & House Regulator Expenses	767,711	0	767,711	509,315	0	509,315	258,396	0	258,396
3	879000	Customer Installation Expenses	1,751,740	86,853	1,838,593	1,212,446	63,363	1,275,809	539,294	23,490	562,784
3	880000	Other Expenses	1,510,151	544,592	2,054,743	1,231,706	397,302	1,629,008	278,445	147,290	425,735
3	881000	Rents	0	38,709	38,709	0	28,240	28,240	0	10,469	10,469
	MAINTENANCE										
3	885000	Supervision & Engineering	107,593	1,828	109,421	54,362	1,334	55,696	53,231	494	53,725
3	887000	Mains	1,026,961	(4)	1,026,957	792,296	(3)	792,293	234,665	(1)	234,664
3	889000	Measuring & Reg Sta Exp-General	377,011	81,246	458,257	289,833	59,272	349,105	87,178	21,974	109,152
3	890000	Measuring & Reg Sta Exp-Industrial	219	11,215	11,434	6,474	8,182	14,656	(6,255)	3,033	(3,222)
3	891000	Measuring & Reg Sta Exp-City Gate	187,665	17,014	204,679	53,336	12,412	65,748	134,329	4,602	138,931
3	892000	Services	1,496,716	0	1,496,716	1,151,083	0	1,151,083	345,633	0	345,633
3	893000	Meters & House Regulators	1,313,165	713,615	2,026,780	866,414	520,611	1,387,025	446,751	193,004	639,755
3	894000	Other Equipment	209	201,537	201,746	209	147,029	147,238	0	54,508	54,508
	TOTAL DISTRIBUTION OPERATING EXP		12,674,784	4,647,526	17,322,310	9,246,764	3,390,557	12,637,321	3,428,020	1,256,969	4,684,989
G-DEPX	Depreciation Expense-Distribution		19,044,421	57,378	19,101,799	13,049,939	38,972	13,088,911	5,994,482	18,406	6,012,888
G-OTX	Taxes Other Than FIT		17,554,092	96	17,554,188	14,823,119	70	14,823,189	2,730,973	26	2,730,999
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,598,513	57,474	36,655,987	27,873,058	39,042	27,912,100	8,725,455	18,432	8,743,887
	TOTAL DISTRIBUTION EXPENSES		49,273,297	4,705,000	53,978,297	37,119,822	3,429,599	40,549,421	12,153,475	1,275,401	13,428,876

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	100,152	100,152	0	66,262	66,262	0	33,890	33,890
2	902000	Meter Reading Expenses	1,201,141	125,665	1,326,806	1,058,574	83,141	1,141,715	142,567	42,524	185,091
2	903XXX	Customer Records & Collection Expenses	1,147,680	4,580,770	5,728,450	785,133	3,030,683	3,815,816	362,547	1,550,087	1,912,634
2	904000	Uncollectible Accounts	0	2,045,447	2,045,447	0	1,353,288	1,353,288	0	692,159	692,159
2	905000	Misc Customer Accounts	0	130,657	130,657	0	86,444	86,444	0	44,213	44,213
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>2,348,821</b>	<b>6,982,691</b>	<b>9,331,512</b>	<b>1,843,707</b>	<b>4,619,818</b>	<b>6,463,525</b>	<b>505,114</b>	<b>2,362,873</b>	<b>2,867,987</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,981,246	108,225	10,089,471	8,513,110	71,603	8,584,713	1,468,136	36,622	1,504,758
2	909000	Advertising	105,835	799,330	905,165	105,835	528,845	634,680	0	270,485	270,485
2	910000	Misc Customer Service & Info Exp	0	190,482	190,482	0	126,025	126,025	0	64,457	64,457
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,087,081</b>	<b>1,098,037</b>	<b>11,185,118</b>	<b>8,618,945</b>	<b>726,473</b>	<b>9,345,418</b>	<b>1,468,136</b>	<b>371,564</b>	<b>1,839,700</b>	
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	134,673	9,254,625	9,389,298	102,070	6,718,210	6,820,280	32,603	2,536,415	2,569,018
4	921000	Office Supplies & Expenses	45	1,278,379	1,278,424	45	928,014	928,059	0	350,365	350,365
4	922000	Admin. Expenses Transferred - Credit	0	(18,380)	(18,380)	0	(13,343)	(13,343)	0	(5,037)	(5,037)
4	923000	Outside Services Employed	97,937	2,844,641	2,942,578	45,619	2,065,010	2,110,629	52,318	779,631	831,949
4	924000	Property Insurance Premium	0	366,807	366,807	0	266,276	266,276	0	100,531	100,531
4	925XXX	Injuries and Damages	11,093	956,397	967,490	8,372	694,277	702,649	2,721	262,120	264,841
4	926XXX	Employee Pensions and Benefits	1,440,451	3,690,051	5,130,502	1,110,798	2,678,719	3,789,517	329,653	1,011,332	1,340,985
4	928000	Regulatory Commission Expenses	713,329	269,148	982,477	498,312	195,383	693,695	215,017	73,765	288,782
4	930000	Miscellaneous General Expenses	26,756	1,706,919	1,733,675	19,341	1,239,104	1,258,445	7,415	467,815	475,230
4	931000	Rents	1,860	111,276	113,136	1,860	80,779	82,639	0	30,497	30,497
4	935000	Maintenance of General Plant	618,815	3,064,578	3,683,393	532,047	2,224,669	2,756,716	86,768	839,909	926,677
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,044,959</b>	<b>23,524,441</b>	<b>26,569,400</b>	<b>2,318,464</b>	<b>17,077,098</b>	<b>19,395,562</b>	<b>726,495</b>	<b>6,447,343</b>	<b>7,173,838</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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-DEPX	Depreciation Expense-General Plant	1,770,199	5,305,191	7,075,390	1,627,634	3,851,198	5,478,832	142,565	1,453,993	1,596,558
G-AMTX	Amortization Expense - General Plant - 303000	39,393	97,012	136,405	24,826	70,424	95,250	14,567	26,588	41,155
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	856,452	6,977,712	7,834,164	854,680	5,065,330	5,920,010	1,772	1,912,382	1,914,154
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,101,050	0	1,101,050	1,101,050	0	1,101,050	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	365,835	0	365,835	0	0	0	365,835	0	365,835
99 407311	Regulatory Debit - AFUDC Amortization	62,013	132,928	194,941	42,450	93,894	136,344	19,563	39,034	58,597
99 407314	Regulatory Debit - FISERVE Amortization	165,650	0	165,650	165,650	0	165,650	0	0	0
99 407319	AFUDC Equity DFIT Deferral	272,594	0	272,594	168,970	0	168,970	103,624	0	103,624
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	9,609	0	9,609	9,609	0	9,609	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	70,056	0	70,056	0	0	0	70,056	0	70,056
99 407414	Regulatory Credits-Deferral-FISERVE	(502,107)	0	(502,107)	(382,094)	0	(382,094)	(120,013)	0	(120,013)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,792,948)	0	(2,792,948)	(2,792,948)	0	(2,792,948)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(546,937)	0	(546,937)	0	0	0	(546,937)	0	(546,937)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(622,829)	0	(622,829)	(622,829)	0	(622,829)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	311,230	944,535	1,255,765	236,277	685,666	921,943	74,953	258,869	333,822
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	559,260	13,457,370	14,016,630	433,275	9,766,506	10,199,781	125,985	3,690,864	3,816,849
	TOTAL ADMIN & GENERAL EXPENSES	3,604,219	36,981,811	40,586,030	2,751,739	26,843,604	29,595,343	852,480	10,138,207	10,990,687
	TOTAL EXPENSES BEFORE FIT	200,168,989	54,499,438	254,668,427	144,232,306	38,865,153	183,097,459	55,936,683	15,634,285	71,570,968
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,582,184			22,775,149			15,807,035
G-FIT	FEDERAL INCOME TAX			(672,245)			(997,733)			325,488
G-FIT	DEFERRED FEDERAL INCOME TAX			3,995,265			2,510,484			1,484,781
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(10,908)			(8,569)			(2,339)
	GAS NET OPERATING INCOME (LOSS)			35,270,072			21,270,967			13,999,105

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.161%	33.839%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.954%	27.046%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months 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	(370,612)	215,985	(154,627)	55,590	156,790	212,380	(426,202)	59,195	(367,007)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,011,100	0	3,011,100	1,488,900	0	1,488,900
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	234,503	0	234,503	436,532	0	436,532	(202,029)	0	(202,029)
4	495329	Amortization Res Decoupling Deferral	(418,798)	0	(418,798)	37,921	0	37,921	(456,719)	0	(456,719)
4	495338	Non-Res Decoupling Deferred Rev	284,122	0	284,122	305,513	0	305,513	(21,391)	0	(21,391)
4	495339	Amortization Non-Res Decoupling	(759,465)	0	(759,465)	(922,639)	0	(922,639)	163,174	0	163,174
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>3,469,750</b>	<b>215,985</b>	<b>3,685,735</b>	<b>2,924,017</b>	<b>156,790</b>	<b>3,080,807</b>	<b>545,733</b>	<b>59,195</b>	<b>604,928</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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
6	804000	Gas Purchases	94,248,514	0	94,248,514	63,475,723	0	63,475,723	30,772,791	0	30,772,791
1	804001	Pipeline Demand Costs	26,877,221	0	26,877,221	18,487,005	0	18,487,005	8,390,216	0	8,390,216
1	804002	Transport Variable Charges	337,105	0	337,105	231,752	0	231,752	105,353	0	105,353
6	804010	Gas Costs - Fixed Hedge	(47,276)	0	(47,276)	(35,062)	0	(35,062)	(12,214)	0	(12,214)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	334,460	0	334,460	223,844	0	223,844	110,616	0	110,616
6	804018	Merchandise Processing Fee	116,672	0	116,672	77,667	0	77,667	39,005	0	39,005
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	(549,851)	0	(549,851)	(381,619)	0	(381,619)	(168,232)	0	(168,232)
6	804700	Gas Costs - Offsystem Bookout	64,711	0	64,711	43,816	0	43,816	20,895	0	20,895
6	804711	Gas Costs - Offsystem Bookout Offset	(64,711)	0	(64,711)	(43,816)	0	(43,816)	(20,895)	0	(20,895)
6	804730	Gas Costs - Intracompany LDC Gas	10,408,491	0	10,408,491	6,972,447	0	6,972,447	3,436,044	0	3,436,044
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,648,069)	0	(5,648,069)	(1,659,535)	0	(1,659,535)	(3,988,534)	0	(3,988,534)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	7,982,498	0	7,982,498	5,562,017	0	5,562,017	2,420,481	0	2,420,481
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>134,059,765</b>	<b>0</b>	<b>134,059,765</b>	<b>92,954,239</b>	<b>0</b>	<b>92,954,239</b>	<b>41,105,526</b>	<b>0</b>	<b>41,105,526</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	67.922%	32.078%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	203,071	108,225	311,296	149,833	71,603	221,436	53,238	36,622	89,860
99	908600	Public Purpose Tariff Rider Expense Offset	9,650,525	0	9,650,525	8,236,939	0	8,236,939	1,413,586	0	1,413,586
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	9,735	0	9,735	8,423	0	8,423	1,312	0	1,312
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,981,246	108,225	10,089,471	8,513,110	71,603	8,584,713	1,468,136	36,622	1,504,758

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.161%	33.839%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	604,172,035	427,286,473	176,885,562
	Interest Deduction for FIT Calculation	16,189,008	11,455,550	4,733,458
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	293,250,611	205,872,608	87,378,003
G-OPS	Operating & Maintenance Expense	203,000,538	144,302,025	58,698,513
G-OPS	Book Deprec/Amort and Reg Amortizations	32,484,084	22,793,540	9,690,544
G-OTX	Taxes Other than FIT	19,183,805	16,001,894	3,181,911
	Net Operating Income Before FIT	38,582,184	22,775,149	15,807,035
G-INT	Less: Interest Expense	16,189,008	11,455,550	4,733,458
G-OTX	Less: Idaho ITC Deferral & Amortization	(99,163)	0	(99,163)
G-SCM	Schedule M Adjustments	(25,495,176)	(16,070,707)	(9,424,469)
	Taxable Net Operating Income	(3,201,163)	(4,751,108)	1,549,945
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(672,245)	(997,733)	325,488
G-DTE	Deferred FIT	3,995,265	2,510,484	1,484,781
99	411400 Amortized Investment Tax Credit	(10,908)	(8,569)	(2,339)
	Total FIT/Deferred FIT & ITC	3,312,112	1,504,182	1,807,930

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended July 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,710,465	13,058,705	34,769,170	15,557,079	9,452,709	25,009,788	6,153,386	3,605,996	9,759,382
12	997001	Contributions In Aid of Construction	0	680,685	680,685	0	480,802	480,802	0	199,883	199,883
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	459,386	459,386	0	324,487	324,487	0	134,899	134,899
99	997010	Deferred Gas Credit and Refunds	2,334,429	0	2,334,429	3,902,482	0	3,902,482	(1,568,053)	0	(1,568,053)
12	997016	Redemption Expense Amortization	0	208,060	208,060	0	146,963	146,963	0	61,097	61,097
99	997018	DSM Tariff Rider	(512,614)	0	(512,614)	29,891	0	29,891	(542,505)	0	(542,505)
12	997020	FAS87 Current Pension Accrual	0	133,866	133,866	0	94,556	94,556	0	39,310	39,310
12	997027	Customer Uncollectibles	0	735,981	735,981	0	519,860	519,860	0	216,121	216,121
99	997031	Decoupling Mechanism	657,424	0	657,424	140,459	0	140,459	516,965	0	516,965
12	997032	Interest Rate Swaps	0	(9,089,456)	(9,089,456)	0	(6,420,337)	(6,420,337)	0	(2,669,119)	(2,669,119)
12	997035	Leases	0	27,073	27,073	0	19,653	19,653	0	7,420	7,420
12	997048	AFUDC	0	(1,380,545)	(1,380,545)	0	(975,148)	(975,148)	0	(405,397)	(405,397)
12	997049	Tax Depreciation	0	(47,921,883)	(47,921,883)	0	(33,849,622)	(33,849,622)	0	(14,072,261)	(14,072,261)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(65,724)	0	(65,724)	(67,036)	0	(67,036)	1,312	0	1,312
12	997080	Book Transportation Depreciation	0	(91,904)	(91,904)	0	(64,916)	(64,916)	0	(26,988)	(26,988)
12	997081	Deferred Compensation	0	(90,846)	(90,846)	0	(64,169)	(64,169)	0	(26,677)	(26,677)
4	997082	Meal Disallowances	0	148,711	148,711	0	107,954	107,954	0	40,757	40,757
12	997083	Paid Time Off	0	327,345	327,345	0	231,220	231,220	0	96,125	96,125
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(4,537,378)	(4,537,378)	0	(3,204,977)	(3,204,977)	0	(1,332,401)	(1,332,401)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	70,056	0	70,056	0	0	0	70,056	0	70,056
99	997105	WA Nat Gas Line Extension	882,149	0	882,149	882,149	0	882,149	0	0	0
99	997107	MDM System	(3,979,809)	0	(3,979,809)	(3,979,809)	0	(3,979,809)	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	(359,565)	0	(359,565)	(216,437)	0	(216,437)	(143,128)	0	(143,128)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,975)	(49,975)	0	(20,776)	(20,776)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	94,997	94,997	0	39,493	39,493
12	997115	AFUDC Equity DFIR Deferral	272,594	0	272,594	168,970	0	168,970	103,624	0	103,624
12	997118	Depreciation Study Deferral	365,835	0	365,835	0	0	0	365,835	0	365,835
12	997119	AFUDC Tax CPI	0	920,055	920,055	0	649,881	649,881	0	270,174	270,174
12	997120	Transportation Tax Disallowance	0	24,927	24,927	0	17,607	17,607	0	7,320	7,320
12	997125	COVID-19	(546,937)	0	(546,937)	0	0	0	(546,937)	0	(546,937)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>20,828,303</b>	<b>(46,323,479)</b>	<b>(25,495,176)</b>	<b>16,417,748</b>	<b>(32,488,455)</b>	<b>(16,070,707)</b>	<b>4,410,555</b>	<b>(13,835,024)</b>	<b>(9,424,469)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.161%	33.839%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.922%	32.078%
G-ALL	11	Book Depreciation	100.000%	70.879%	29.121%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.635%	29.365%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	3,859,594	2,726,224	1,133,370
99	410100	Deferred Federal Income Tax Exp	1,486,013	1,066,748	419,265
		<b>SUBTOTAL</b>	<b>5,345,607</b>	<b>3,792,972</b>	<b>1,552,635</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(49,665)	(35,081)	(14,584)
99	411100	Deferred Federal Income Tax Exp	(1,300,677)	(1,247,407)	(53,270)
		<b>SUBTOTAL</b>	<b>(1,350,342)</b>	<b>(1,282,488)</b>	<b>(67,854)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,995,265</b>	<b>2,510,484</b>	<b>1,484,781</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.635%	29.365%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	373,852	373,852	0	256,762	256,762	0	117,090	117,090
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>373,852</b>	<b>373,852</b>	<b>0</b>	<b>256,762</b>	<b>256,762</b>	<b>0</b>	<b>117,090</b>	<b>117,090</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,957,928	0	5,957,928	5,957,928	0	5,957,928	0	0	0
99	408120	Municipal Occupation & License Tax	6,623,537	0	6,623,537	5,478,601	0	5,478,601	1,144,936	0	1,144,936
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	5,137,128	0	5,137,128	3,386,590	0	3,386,590	1,750,538	0	1,750,538
99	409100	State Income Tax	(65,338)	96	(65,242)	0	70	70	(65,338)	26	(65,312)
99	411410	State Income Tax-ITC Deferred	(94,909)	0	(94,909)	0	0	0	(94,909)	0	(94,909)
99	411420	State Income Tax-ITC Amortization	(4,254)	0	(4,254)	0	0	0	(4,254)	0	(4,254)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,554,092</b>	<b>96</b>	<b>17,554,188</b>	<b>14,823,119</b>	<b>70</b>	<b>14,823,189</b>	<b>2,730,973</b>	<b>26</b>	<b>2,730,999</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	311,230	944,535	1,255,765	236,277	685,666	921,943	74,953	258,869	333,822
		<b>TOTAL A&amp;G TAX</b>	<b>311,230</b>	<b>944,535</b>	<b>1,255,765</b>	<b>236,277</b>	<b>685,666</b>	<b>921,943</b>	<b>74,953</b>	<b>258,869</b>	<b>333,822</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,865,322</b>	<b>1,318,483</b>	<b>19,183,805</b>	<b>15,059,396</b>	<b>942,498</b>	<b>16,001,894</b>	<b>2,805,926</b>	<b>375,985</b>	<b>3,181,911</b>

ALLOCATION RATIOS:

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

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,797,147	1,466,199	3,263,346	1,022,169	1,064,358	2,086,527	774,978	401,841	1,176,819
4	3031XX	Misc Intangible IT Plant (3031XX)	4,239,071	52,743,352	56,982,423	4,229,707	38,287,982	42,517,689	9,364	14,455,370	14,464,734
TOTAL INTANGIBLE PLANT			6,036,218	54,209,551	60,245,769	5,251,876	39,352,340	44,604,216	784,342	14,857,211	15,641,553
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,288,354	1,288,354	0	916,642	916,642	0	371,712	371,712
1	351XXX	Structures & Improvements	0	2,073,783	2,073,783	0	1,424,274	1,424,274	0	649,509	649,509
1	352XXX	Wells	0	21,566,629	21,566,629	0	14,811,961	14,811,961	0	6,754,668	6,754,668
1	353000	Lines	0	1,763,647	1,763,647	0	1,211,273	1,211,273	0	552,374	552,374
1	354000	Compressor Station Equipment	0	13,891,786	13,891,786	0	9,540,879	9,540,879	0	4,350,907	4,350,907
1	355000	Measuring & Regulating Equipment	0	1,102,030	1,102,030	0	756,874	756,874	0	345,156	345,156
1	356000	Purification Equipment	0	503,892	503,892	0	346,073	346,073	0	157,819	157,819
1	357000	Other Equipment	0	2,192,194	2,192,194	0	1,505,599	1,505,599	0	686,595	686,595
TOTAL UNDERGROUND STORAGE PLANT			0	44,382,315	44,382,315	0	30,513,575	30,513,575	0	13,868,740	13,868,740
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	553,966	0	553,966	427,482	0	427,482	126,484	0	126,484
6	375000	Structures & Improvements	1,369,246	0	1,369,246	815,834	0	815,834	553,412	0	553,412
6	376000	Mains	385,468,121	2,518,365	387,986,486	255,450,889	1,710,524	257,161,413	130,017,232	807,841	130,825,073
6	378000	Measuring & Reg Station Equip-General	6,649,569	(88)	6,649,481	4,174,630	(60)	4,174,570	2,474,939	(28)	2,474,911
6	379000	Measuring & Reg Station Equip-City Gate	6,366,236	0	6,366,236	1,878,353	0	1,878,353	4,487,883	0	4,487,883
6	380000	Services	279,444,541	0	279,444,541	191,915,350	0	191,915,350	87,529,191	0	87,529,191
6	381XXX	Meters	98,898,586	0	98,898,586	68,366,042	0	68,366,042	30,532,544	0	30,532,544
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	3,866,622	0	3,866,622	2,912,514	0	2,912,514	954,108	0	954,108
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			782,705,482	2,518,277	785,223,759	526,005,019	1,710,464	527,715,483	256,700,463	807,813	257,508,276
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,256,148	2,512,870	5,769,018	3,156,972	1,824,168	4,981,140	99,176	688,702	787,878
4	390XXX	Structures & Improvements	29,922,342	27,810,997	57,733,339	28,213,743	20,188,837	48,402,580	1,708,599	7,622,160	9,330,759
4	391XXX	Office Furniture & Equipment	1,858,632	18,812,449	20,671,081	1,853,864	13,656,521	15,510,385	4,768	5,155,928	5,160,696
4	392XXX	Transportation Equipment	12,688,440	4,349,383	17,037,823	9,807,612	3,157,348	12,964,960	2,880,828	1,192,035	4,072,863
4	393000	Stores Equipment	200,950	997,859	1,198,809	150,600	724,376	874,976	50,350	273,483	323,833
4	394000	Tools, Shop & Garage Equipment	2,480,606	6,803,617	9,284,223	1,971,830	4,938,950	6,910,780	508,776	1,864,667	2,373,443
4	395XXX	Laboratory Equipment	60,223	564,072	624,295	60,223	409,477	469,700	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,530,439	1,074,958	4,605,397	2,563,945	780,344	3,344,289	966,494	294,614	1,261,108
4	397XXX	Communications Equipment	4,087,523	14,116,915	18,204,438	2,919,696	10,247,892	13,167,588	1,167,827	3,869,023	5,036,850
4	398000	Miscellaneous Equipment	1,945	135,348	137,293	0	98,253	98,253	1,945	37,095	39,040
TOTAL GENERAL PLANT			58,087,248	77,178,468	135,265,716	50,698,485	56,026,166	106,724,651	7,388,763	21,152,302	28,541,065

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

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			846,828,948	178,288,611	1,025,117,559	581,955,380	127,602,545	709,557,925	264,873,568	50,686,066	315,559,634
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,214,295)	(17,214,295)	0	(11,822,778)	(11,822,778)	0	(5,391,517)	(5,391,517)
G-ADEP		Distribution Plant	(235,020,093)	(1,855,873)	(236,875,966)	(150,142,539)	(1,260,546)	(151,403,085)	(84,877,554)	(595,327)	(85,472,881)
G-ADEP		General Plant	(14,057,911)	(23,455,339)	(37,513,250)	(10,471,358)	(17,026,934)	(27,498,292)	(3,586,553)	(6,428,405)	(10,014,958)
TOTAL ACCUMULATED DEPRECIATION			(249,078,004)	(42,525,507)	(291,603,511)	(160,613,897)	(30,110,258)	(190,724,155)	(88,464,107)	(12,415,249)	(100,879,356)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(359,828)	(825,471)	(1,185,299)	(243,012)	(599,234)	(842,246)	(116,816)	(226,237)	(343,053)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,112,459)	(19,979,201)	(21,091,660)	(1,103,992)	(14,503,502)	(15,607,494)	(8,467)	(5,475,699)	(5,484,166)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	3	3	0	2	2	0	1	1
TOTAL ACCUMULATED AMORTIZATION			(1,472,287)	(20,804,669)	(22,276,956)	(1,347,004)	(15,102,734)	(16,449,738)	(125,283)	(5,701,935)	(5,827,218)
TOTAL ACCUMULATED DEPR/AMORT			(250,550,291)	(63,330,176)	(313,880,467)	(161,960,901)	(45,212,992)	(207,173,893)	(88,589,390)	(18,117,184)	(106,706,574)
NET GAS UTILITY PLANT before DFIT			596,278,657	114,958,435	711,237,092	419,994,479	82,389,553	502,384,032	176,284,178	32,568,882	208,853,060
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(111,630,356)	(111,630,356)	0	(78,850,102)	(78,850,102)	0	(32,780,254)	(32,780,254)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,991,231)	(17,991,231)	0	(13,056,821)	(13,056,821)	0	(4,934,410)	(4,934,410)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(434,272)	(434,272)	0	(315,251)	(315,251)	0	(119,021)	(119,021)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(15,838)	(15,838)	0	(11,497)	(11,497)	0	(4,341)	(4,341)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(346,290)	(346,290)	0	(244,602)	(244,602)	0	(101,688)	(101,688)
TOTAL ACCUMULATED DFIT			0	(130,417,987)	(130,417,987)	0	(92,478,273)	(92,478,273)	0	(37,939,714)	(37,939,714)
NET GAS UTILITY PLANT			596,278,657	(15,459,552)	580,819,105	419,994,479	(10,088,720)	409,905,759	176,284,178	(5,370,832)	170,913,346

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.922%	32.078%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.635%	29.365%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	596,278,657	(15,459,552)	580,819,105	419,994,479	(10,088,720)	409,905,759	176,284,178	(5,370,832)	170,913,346
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,377,797)	0	(2,377,797)	(2,377,797)	0	(2,377,797)	0	0	0
4	182332	Regulatory Asset - AFUDC	936,495	1,558,649	2,495,144	678,087	1,131,470	1,809,557	258,408	427,179	685,587
4	182318	Accumulated Amortization - AFUDC	(112,764)	(197,479)	(310,243)	(77,101)	(143,264)	(220,365)	(35,663)	(54,215)	(89,878)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,317,535	9,317,535	0	6,399,283	6,399,283	0	2,918,252	2,918,252
1	164115	Gas Inventory--Clay Basin	0	282,552	282,552	0	205,113	205,113	0	77,439	77,439
4	252000	Customer Advances	(1,211)	(3,826)	(5,037)	(622)	(2,777)	(3,399)	(589)	(1,049)	(1,638)
99	235199	Customer Deposits	(608,832)	0	(608,832)	(608,832)	0	(608,832)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,164,842	0	10,164,842	10,164,842	0	10,164,842	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,134,617)	0	(2,134,617)	(2,134,617)	0	(2,134,617)	0	0	0
C-WKC		Working Capital	798,319	0	798,319	210,834	0	210,834	587,485	0	587,485
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	6,664,435	16,688,495	23,352,930	5,854,794	11,525,920	17,380,714	809,641	5,162,575	5,972,216
		NET RATE BASE	602,943,092	1,228,943	604,172,035	425,849,273	1,437,200	427,286,473	177,093,819	(208,257)	176,885,562

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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		
<b>Electric Production</b>															
	Steam (ED-AN)	3,187,351	3,187,351												
	Steam (ED-ID)	4,227,829	4,227,829												
	Steam (ED-WA)	6,544,569	6,544,569												
	Hydro (ED-AN)	14,079,232	14,079,232												
	Other (ED-AN)	10,717,106	10,717,106												
<b>Total Electric Production</b>		<b>38,756,087</b>	<b>38,756,087</b>												
<b>Electric Transmission</b>															
	ED-AN	15,433,012	15,433,012												
	ED-ID	984,967	984,967												
	ED-WA	507,343	507,343												
<b>Total Electric Transmission</b>		<b>16,925,322</b>	<b>16,925,322</b>												
<b>Electric Distribution</b>															
	ED-AN	77,951	77,951												
	ED-ID	16,835,010	16,835,010												
	ED-WA	31,618,103	31,618,103												
<b>Total Electric Distribution</b>		<b>48,531,064</b>	<b>48,531,064</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	621,420		621,420		621,420	621,420		426,791	426,791		194,629	194,629		
	GD-OR	115,440			115,440										
<b>Total Gas Underground Storage</b>		<b>736,860</b>		<b>621,420</b>	<b>115,440</b>		<b>621,420</b>	<b>621,420</b>		<b>426,791</b>	<b>426,791</b>		<b>194,629</b>	<b>194,629</b>	
<b>Gas Distribution</b>															
6	GD-AN	57,378		57,378			57,378		38,972	38,972		18,406	18,406		
	GD-ID	5,994,482		5,994,482		5,994,482					5,994,482		5,994,482		
	GD-WA	13,049,939		13,049,939		13,049,939		13,049,939		13,049,939					
	GD-OR	8,967,916			8,967,916										
<b>Total Gas Distribution</b>		<b>28,069,715</b>		<b>19,101,799</b>	<b>8,967,916</b>		<b>19,044,421</b>	<b>57,378</b>	<b>19,101,799</b>	<b>13,049,939</b>	<b>38,972</b>	<b>13,088,911</b>	<b>5,994,482</b>	<b>18,406</b>	<b>6,012,888</b>
<b>General Plant</b>															
	ED-AN	2,939,944	2,939,944												
	ED-ID	475,513	475,513												
	ED-WA	867,083	867,083												
7,4	CD-AA	23,276,287	16,252,202	4,860,321	2,163,764		4,860,321	4,860,321		3,528,253	3,528,253		1,332,068	1,332,068	
9,4	CD-AN	695,942	538,081	157,861			157,861	157,861		114,596	114,596		43,265	43,265	
9	CD-ID	470,693	363,926	106,767		106,767	106,767				106,767		106,767		
9	CD-WA	2,033,788	1,572,464	461,324		461,324	461,324		461,324	461,324					
8,4	GD-AA	369,820		255,294	114,526		255,294	255,294		185,326	185,326		69,968	69,968	
4	GD-AN	31,715		31,715		31,715	31,715		23,023	23,023		8,692	8,692		
	GD-ID	35,798		35,798		35,798	35,798				35,798		35,798		
	GD-WA	1,166,310		1,166,310		1,166,310	1,166,310		1,166,310	1,166,310					
	GD-OR	219,984			219,984										
<b>Total General Plant</b>		<b>32,582,877</b>	<b>23,009,213</b>	<b>7,075,390</b>	<b>2,498,274</b>		<b>1,770,199</b>	<b>5,305,191</b>	<b>7,075,390</b>	<b>1,627,634</b>	<b>3,851,198</b>	<b>5,478,832</b>	<b>142,565</b>	<b>1,453,993</b>	<b>1,596,558</b>
<b>Total Depreciation Expense</b>		<b>165,601,925</b>	<b>127,221,686</b>	<b>26,798,609</b>	<b>11,581,630</b>		<b>20,814,620</b>	<b>5,983,989</b>	<b>26,798,609</b>	<b>14,677,573</b>	<b>4,316,961</b>	<b>18,994,534</b>	<b>6,137,047</b>	<b>1,667,028</b>	<b>7,804,075</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	67.922%		32.078%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
	Franchises (302000)	ED-AN	904,264	904,264												
	Misc Intangible Plt (303000)	ED-AN	229,733	229,733												
<b>Total Production/Transmission</b>			<b>1,133,997</b>	<b>1,133,997</b>												
<b>Distribution</b>																
	Franchises (302000)	ED-WA	24,153	24,153												
	Misc Intangible Plt (303000)	ED-WA	4,656	4,656												
<b>Total Distribution</b>			<b>28,809</b>	<b>28,809</b>												
<b>General Plant - 303000</b>																
7,4	CD-AA		454,027	317,016	94,805	42,206										
9,4	CD-AN		9,730	7,523	2,207			94,805	2,207	94,805	68,822	68,822	25,983	25,983		
	GD-ID		14,567		14,567			14,567		14,567	1,602	1,602	605	605		
	GD-WA		24,826		24,826			24,826		24,826			14,567	14,567		
	GD-OR		7,050			7,050										
<b>Total General Plant - 303000</b>			<b>510,200</b>	<b>324,539</b>	<b>136,405</b>	<b>49,256</b>		<b>39,393</b>	<b>97,012</b>	<b>136,405</b>	<b>24,826</b>	<b>70,424</b>	<b>95,250</b>	<b>14,567</b>	<b>26,588</b>	<b>41,155</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4	CD-AA		33,023,560	23,058,040	6,895,650	3,069,870										
9,4	CD-AN		90,265	69,790	20,475			6,895,650	20,475	6,895,650	5,005,759	5,005,759	1,889,891	1,889,891		
9,4	CD-ID		7,813	6,041	1,772			20,475		20,475	14,863	14,863	5,612	5,612		
9,4	CD-WA		3,767,933	2,913,253	854,680			1,772		1,772			1,772	1,772		
	ED-AN		2,935,488	2,935,488				854,680		854,680				0		
	ED-ID		(53)	(53)												
	ED-WA		169,561	169,561												
8,4	GD-AA		89,215		61,587	27,628		61,587		61,587	44,708	44,708	16,879	16,879		
4	GD-AN		0		0			0		0	0	0	0	0		
	GD-OR		0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>40,083,782</b>	<b>29,152,120</b>	<b>7,834,164</b>	<b>3,097,498</b>		<b>856,452</b>	<b>6,977,712</b>	<b>7,834,164</b>	<b>854,680</b>	<b>5,065,330</b>	<b>5,920,010</b>	<b>1,772</b>	<b>1,912,382</b>	<b>1,914,154</b>
<b>Gas Underground Storage</b>																
1	GD-AN		0		0			0		0	0	0	0	0		
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA		(39)	(27)	(8)	(4)		(8)		(8)	(6)	(6)	(2)	(2)		
4	ED-AN		47,271	47,271												
	GD-OR		0			0										
<b>Total General Plant- 390200, 396200</b>			<b>47,232</b>	<b>47,244</b>	<b>(8)</b>	<b>(4)</b>		<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(6)</b>	<b>(6)</b>	<b>(2)</b>	<b>(2)</b>		
<b>Total Amortization Expense</b>			<b>41,804,020</b>	<b>30,686,709</b>	<b>7,970,561</b>	<b>3,146,750</b>		<b>895,845</b>	<b>7,074,716</b>	<b>7,970,561</b>	<b>879,506</b>	<b>5,135,748</b>	<b>6,015,254</b>	<b>16,339</b>	<b>1,938,968</b>	<b>1,955,307</b>

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(71,303,637)	(71,303,637)											
	Steam (ED-ID)	(85,600,197)	(85,600,197)											
	Steam (ED-WA)	(158,668,805)	(158,668,805)											
	Hydro (ED-AN)	(146,533,899)	(146,533,899)											
	Other (ED-AN)	(139,578,440)	(139,578,440)											
<b>Total Electric Production</b>	<b>(601,684,978)</b>	<b>(601,684,978)</b>												
<b>Electric Transmission</b>														
	ED-AN	(207,336,520)	(207,336,520)											
	ED-ID	(8,697,055)	(8,697,055)											
	ED-WA	(15,278,482)	(15,278,482)											
<b>Total Electric Transmission</b>	<b>(231,312,057)</b>	<b>(231,312,057)</b>												
<b>Electric Distribution</b>														
	ED-AN	(255,164)	(255,164)											
	ED-ID	(233,338,527)	(233,338,527)											
	ED-WA	(363,128,492)	(363,128,492)											
<b>Total Electric Distribution</b>	<b>(596,722,183)</b>	<b>(596,722,183)</b>												
<b>Gas Underground Storage</b>														
1	GD-AN	(17,214,295)		(17,214,295)		(17,214,295)	(17,214,295)		(11,822,778)	(11,822,778)		(5,391,517)	(5,391,517)	
	GD-OR	(1,288,104)		(1,288,104)										
<b>Total Gas Underground Storage</b>	<b>(18,502,399)</b>		<b>(17,214,295)</b>	<b>(1,288,104)</b>		<b>(17,214,295)</b>	<b>(17,214,295)</b>		<b>(11,822,778)</b>	<b>(11,822,778)</b>		<b>(5,391,517)</b>	<b>(5,391,517)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,855,873)	(1,855,873)			(1,855,873)	(1,855,873)		(1,260,546)	(1,260,546)		(595,327)	(595,327)	
	GD-ID	(84,877,554)	(84,877,554)		(84,877,554)	(84,877,554)					(84,877,554)	(84,877,554)		
	GD-WA	(150,142,539)	(150,142,539)		(150,142,539)	(150,142,539)	(150,142,539)			(150,142,539)				
	GD-OR	(118,994,041)	(118,994,041)											
<b>Total Gas Distribution</b>	<b>(355,870,007)</b>		<b>(236,875,966)</b>	<b>(118,994,041)</b>		<b>(235,020,093)</b>	<b>(1,855,873)</b>	<b>(236,875,966)</b>	<b>(150,142,539)</b>	<b>(1,260,546)</b>	<b>(151,403,085)</b>	<b>(84,877,554)</b>	<b>(595,327)</b>	<b>(85,472,881)</b>
<b>General Plant</b>														
	ED-AN	(36,067,673)	(36,067,673)											
	ED-ID	(11,181,314)	(11,181,314)											
	ED-WA	(20,348,096)	(20,348,096)											
7,4	CD-AA	(80,447,194)	(56,170,644)	(16,798,179)	(7,478,371)	(16,798,179)	(16,798,179)		(12,194,302)	(12,194,302)		(4,603,877)	(4,603,877)	
9,4	CD-AN	(8,606,873)	(6,654,576)	(1,952,297)		(1,952,297)	(1,952,297)		(1,417,231)	(1,417,231)		(535,066)	(535,066)	
9	CD-ID	(6,478,862)	(5,009,262)	(1,469,600)		(1,469,600)	(1,469,600)				(1,469,600)	(1,469,600)		
9	CD-WA	(5,852,258)	(4,524,790)	(1,327,468)		(1,327,468)	(1,327,468)	(1,327,468)		(1,327,468)				
8,4	GD-AA	(1,911,214)		(1,319,349)	(591,865)	(1,319,349)	(1,319,349)		(957,755)	(957,755)		(361,594)	(361,594)	
4	GD-AN	(3,385,514)	(3,385,514)			(3,385,514)	(3,385,514)		(2,457,646)	(2,457,646)		(927,868)	(927,868)	
	GD-ID	(2,116,953)	(2,116,953)			(2,116,953)	(2,116,953)				(2,116,953)	(2,116,953)		
	GD-WA	(9,143,890)	(9,143,890)			(9,143,890)	(9,143,890)	(9,143,890)		(9,143,890)				
	GD-OR	(5,004,363)	(5,004,363)											
<b>Total General Plant</b>	<b>(190,544,204)</b>	<b>(139,956,355)</b>	<b>(37,513,250)</b>	<b>(13,074,599)</b>		<b>(14,057,911)</b>	<b>(23,455,339)</b>	<b>(37,513,250)</b>	<b>(10,471,358)</b>	<b>(17,026,934)</b>	<b>(27,498,292)</b>	<b>(3,586,553)</b>	<b>(6,428,405)</b>	<b>(10,014,958)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,994,635,828)</b>	<b>(1,569,675,573)</b>	<b>(291,603,511)</b>	<b>(133,356,744)</b>		<b>(249,078,004)</b>	<b>(42,525,507)</b>	<b>(291,603,511)</b>	<b>(160,613,897)</b>	<b>(30,110,258)</b>	<b>(190,724,155)</b>	<b>(88,464,107)</b>	<b>(12,415,249)</b>	<b>(100,879,356)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	67.922%		32.078%

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

Report ID:  
**G-AAMT-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
	Franchises (302000)	ED-AN	(12,973,088)	(12,973,088)												
	Misc Intangible Plt (303000)	ED-AN	(2,093,388)	(2,093,388)												
<b>Total Production/Transmission</b>			<b>(15,066,476)</b>	<b>(15,066,476)</b>												
<b>Distribution</b>																
	Franchises (302000)	ED-WA	(214,025)	(214,025)												
	Misc Intangible Plt (303000)	ED-WA	(49,623)	(49,623)												
<b>Total Distribution</b>			<b>(263,648)</b>	<b>(263,648)</b>												
<b>General Plant - 303000</b>																
7,4	CD-AA		(3,826,073)	(2,671,478)	(798,923)	(355,672)										
9,4	CD-AN		(117,037)	(90,489)	(26,548)			(798,923)	(798,923)	(579,962)	(579,962)	(218,961)	(218,961)			
	GD-ID		(116,816)		(116,816)			(26,548)	(26,548)	(19,272)	(19,272)	(7,276)	(7,276)			
	GD-WA		(243,012)		(243,012)			(116,816)	(116,816)			(116,816)	(116,816)			
	GD-OR		(103,161)		(103,161)			(243,012)	(243,012)	(243,012)	(243,012)					
<b>Total General Plant - 303000</b>			<b>(4,406,099)</b>	<b>(2,761,967)</b>	<b>(1,185,299)</b>	<b>(458,833)</b>		<b>(359,828)</b>	<b>(825,471)</b>	<b>(1,185,299)</b>	<b>(243,012)</b>	<b>(599,234)</b>	<b>(842,246)</b>	<b>(116,816)</b>	<b>(226,237)</b>	<b>(343,053)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4	CD-AA		(94,302,810)	(65,845,051)	(19,691,370)	(8,766,389)										
9,4	CD-AN		(113,026)	(87,388)	(25,638)			(19,691,370)	(19,691,370)	(14,294,557)	(14,294,557)	(5,396,813)	(5,396,813)			
9	CD-ID		(37,326)	(28,859)	(8,467)			(25,638)	(25,638)	(18,611)	(18,611)	(7,027)	(7,027)			
9	CD-WA		(4,867,049)	(3,763,056)	(1,103,993)			(8,466)	(8,466)	1	1	(8,467)	(8,467)			
	ED-AN		(6,162,814)	(6,162,814)				(1,103,993)	(1,103,993)	(1,103,993)	(1,103,993)	0	0			
	ED-ID		116	116												
	ED-WA		(412,774)	(412,774)												
8,4	GD-AA		(379,814)		(262,193)	(117,621)		(262,193)	(262,193)	(190,334)	(190,334)	(71,859)	(71,859)			
4	GD-AN		0		0			0	0	0	0	0	0			
	GD-OR		0		0			0	0	0	0	0	0			
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(106,275,497)</b>	<b>(76,299,826)</b>	<b>(21,091,661)</b>	<b>(8,884,010)</b>		<b>(1,112,459)</b>	<b>(19,979,201)</b>	<b>(21,091,660)</b>	<b>(1,103,992)</b>	<b>(14,503,502)</b>	<b>(15,607,494)</b>	<b>(8,467)</b>	<b>(5,475,699)</b>	<b>(5,484,166)</b>
<b>Gas Underground Storage</b>																
1	GD-AN		0		0			0	0	0	0	0	0			
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA		13	9	3	1		3	3	2	2	1	1			
9	CD-ID		0	0	0			0	0	0	0	0	0			
9	CD-WA		0	0	0			0	0	0	0	0	0			
4	ED-AN		(196,124)	(196,124)												
	ED-WA		0	0												
	GD-WA		0		0			0	0	0	0	0	0			
	GD-OR		0		0			0	0	0	0	0	0			
<b>Total General Plant - 390200, 396200</b>			<b>(196,111)</b>	<b>(196,115)</b>	<b>3</b>	<b>1</b>		<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Total Accumulated Amortization</b>			<b>(126,207,831)</b>	<b>(94,588,032)</b>	<b>(22,276,957)</b>	<b>(9,342,842)</b>		<b>(1,472,287)</b>	<b>(20,804,669)</b>	<b>(22,276,956)</b>	<b>(1,347,004)</b>	<b>(15,102,734)</b>	<b>(16,449,738)</b>	<b>(125,283)</b>	<b>(5,701,935)</b>	<b>(5,827,218)</b>

**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 <b>COMMON GENERAL PLANT</b> For Twelve Months Ended July 31, 2020 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,955,324	0	0	0	0	2,955,324	0	0	0	2,955,324	0	0	0
99		GD-OR / AS	846,413	0	0	0	0	0	0	0	0	846,413	0	846,413	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,311,398	0	0	7,897,957	7,897,957	0	0	2,361,933	2,361,933	0	1,051,508	1,051,508	
9		CD-WA / ID / AN	1,991,627	687,335	338,049	514,482	1,539,866	201,648	99,176	150,937	451,761	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>17,612,128</b>	<b>809,648</b>	<b>700,328</b>	<b>8,435,213</b>	<b>9,945,189</b>	<b>3,156,972</b>	<b>99,176</b>	<b>2,512,870</b>	<b>5,769,018</b>	<b>846,413</b>	<b>1,051,508</b>	<b>1,897,921</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,463,652	1,131,808	2,690,695	4,641,149	8,463,652	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,464,314	0	0	0	0	25,464,314	0	0	0	25,464,314	0	0	
99		GD-OR / AS	3,843,531	0	0	0	0	0	0	0	0	3,843,531	0	3,843,531	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	121,581,951	0	0	84,892,166	84,892,166	0	0	25,387,527	25,387,527	0	11,302,258	11,302,258	
9		CD-WA / ID / AN	30,337,686	9,371,671	5,823,911	8,260,607	23,456,189	2,749,429	1,708,599	2,423,469	6,881,497	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>189,691,134</b>	<b>10,503,479</b>	<b>8,514,606</b>	<b>97,793,922</b>	<b>116,812,007</b>	<b>28,213,743</b>	<b>1,708,599</b>	<b>27,810,996</b>	<b>57,733,338</b>	<b>3,843,531</b>	<b>11,302,258</b>	<b>15,145,789</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,518,409	(35,003)	7,131	1,546,281	1,518,409	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	595,456	0	0	0	0	595,456	0	0	0	595,456	0	0	
99		GD-OR / AS	12,047	0	0	0	0	0	0	0	0	12,047	0	12,047	
8		GD-AA	320,909	0	0	0	0	0	0	221,530	221,530	0	99,379	99,379	
7		CD-AA	88,733,716	0	0	61,956,543	61,956,543	0	0	18,528,487	18,528,487	0	8,248,686	8,248,686	
9		CD-WA / ID / AN	5,844,054	4,289,393	16,251	212,803	4,518,447	1,258,408	4,768	62,431	1,325,607	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>97,024,591</b>	<b>4,254,390</b>	<b>23,382</b>	<b>63,715,627</b>	<b>67,993,399</b>	<b>1,853,864</b>	<b>4,768</b>	<b>18,812,448</b>	<b>20,671,080</b>	<b>12,047</b>	<b>8,348,065</b>	<b>8,360,112</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	49,573,125	23,654,581	9,954,216	15,964,328	49,573,125	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,866,806	0	0	0	0	9,252,454	2,635,361	1,978,991	13,866,806	0	0	0	
99		GD-OR / AS	4,126,188	0	0	0	0	0	0	0	0	4,126,188	0	4,126,188	
8		GD-AA	74,163	0	0	0	0	0	0	51,196	51,196	0	22,967	22,967	
7		CD-AA	7,372,073	0	0	5,147,402	5,147,402	0	0	1,539,363	1,539,363	0	685,308	685,308	
9		CD-WA / ID / AN	6,967,591	1,892,306	836,694	2,658,133	5,387,133	555,158	245,466	779,834	1,580,458	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>81,979,946</b>	<b>25,546,887</b>	<b>10,790,910</b>	<b>23,769,863</b>	<b>60,107,660</b>	<b>9,807,612</b>	<b>2,880,827</b>	<b>4,349,384</b>	<b>17,037,823</b>	<b>4,126,188</b>	<b>708,275</b>	<b>4,834,463</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	389,455	449	617	388,389	389,455	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	75,329	0	0	0	0	75,329	0	0	0	75,329	0	0	0
99		GD-OR / AS	22,556	0	0	0	0	0	0	0	0	22,556	0	22,556	
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	4,952,960	256,568	171,621	3,401,291	3,829,480	75,271	50,350	997,859	1,123,480	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,440,300</b>	<b>257,017</b>	<b>172,238</b>	<b>3,789,680</b>	<b>4,218,935</b>	<b>150,600</b>	<b>50,350</b>	<b>997,859</b>	<b>1,198,809</b>	<b>22,556</b>	<b>0</b>	<b>22,556</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,905,638	706,599	206,165	4,992,874	5,905,638	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,765,085	0	0	0	0	1,969,571	289,671	505,843	2,765,085	0	0	0	
99		GD-OR / AS	918,678	0	0	0	0	0	0	0	0	918,678	0	918,678	
8		GD-AA	5,044,633	0	0	0	0	0	0	3,482,411	3,482,411	0	1,562,222	1,562,222	
7		CD-AA	13,171,075	0	0	9,196,440	9,196,440	0	0	2,750,252	2,750,252	0	1,224,383	1,224,383	
9		CD-WA / ID / AN	1,262,953	7,700	746,838	221,939	976,477	2,259	219,105	65,112	286,476	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,068,062</b>	<b>714,299</b>	<b>953,003</b>	<b>14,411,253</b>	<b>16,078,555</b>	<b>1,971,830</b>	<b>508,776</b>	<b>6,803,618</b>	<b>9,284,224</b>	<b>918,678</b>	<b>2,786,605</b>	<b>3,705,283</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,964	0	0	116,964	116,964	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	
		<b>TOTAL ACCOUNT</b>	<b>116,964</b>	<b>0</b>	<b>0</b>	<b>116,964</b>	<b>116,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,730,379	351,977	13,580	1,364,822	1,730,379	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	155,140	0	0	0	0	60,223	0	94,917	155,140	0	0	0	
99		GD-OR / AS	26,437	0	0	0	0	0	0	0	0	26,437	0	26,437	
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	
		<b>TOTAL ACCOUNT</b>	<b>3,685,642</b>	<b>351,977</b>	<b>13,580</b>	<b>2,460,006</b>	<b>2,825,563</b>	<b>60,223</b>	<b>0</b>	<b>564,073</b>	<b>624,296</b>	<b>26,437</b>	<b>209,346</b>	<b>235,783</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	31,859,489	13,935,167	9,489,763	8,434,559	31,859,489	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,158,707	0	0	0	0	2,490,433	847,685	820,589	4,158,707	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	1,482,775	250,572	404,973	490,892	1,146,437	73,512	118,810	144,016	336,338	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,073,284</b>	<b>14,185,739</b>	<b>9,894,736</b>	<b>9,294,451</b>	<b>33,374,926</b>	<b>2,563,945</b>	<b>966,495</b>	<b>1,074,957</b>	<b>4,605,397</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,752,005	11,505,306	6,219,887	32,026,812	49,752,005	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,075,938	0	0	0	0	754,102	320,452	1,384	1,075,938	0	0	0	
99		GD-OR / AS	1,130,718	0	0	0	0	0	0	0	0	1,130,718	0	1,130,718	
8		GD-AA	647,613	0	0	0	0	0	0	447,060	447,060	0	200,553	200,553	
7		CD-AA	61,973,560	0	0	43,271,799	43,271,799	0	0	12,940,699	12,940,699	0	5,761,062	5,761,062	
9		CD-WA / ID / AN	16,491,380	7,381,615	2,888,353	2,480,673	12,750,641	2,165,593	847,375	727,771	3,740,739	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>131,071,214</b>	<b>18,886,921</b>	<b>9,108,240</b>	<b>77,779,284</b>	<b>105,774,445</b>	<b>2,919,695</b>	<b>1,167,827</b>	<b>14,116,914</b>	<b>18,204,436</b>	<b>1,130,718</b>	<b>5,961,615</b>	<b>7,092,333</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	219,845	0	6,846	212,999	219,845	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	648,184	0	0	452,582	452,582	0	0	135,347	135,347	0	60,255	60,255	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>878,970</b>	<b>0</b>	<b>13,475</b>	<b>665,581</b>	<b>679,056</b>	<b>0</b>	<b>1,945</b>	<b>135,347</b>	<b>137,292</b>	<b>2,367</b>	<b>60,255</b>	<b>62,622</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>594,642,235</b>	<b>75,510,357</b>	<b>40,184,498</b>	<b>302,231,844</b>	<b>417,926,699</b>	<b>50,698,484</b>	<b>7,388,763</b>	<b>77,178,466</b>	<b>135,265,713</b>	<b>10,972,769</b>	<b>30,477,054</b>	<b>41,449,823</b>	

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,846,729	412,890	0	10,433,839	10,846,729	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,797,147	0	0	0	0	1,022,169	774,978	0	1,797,147	0	0	
99		GD-OR / AS	413,643	0	0	0	0	0	0	0	0	413,643	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,810,887	0	0	4,755,566	4,755,566	0	0	1,422,181	1,422,181	0	633,140	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,062,464</b>	<b>412,890</b>	<b>0</b>	<b>15,339,445</b>	<b>15,752,335</b>	<b>1,022,169</b>	<b>774,978</b>	<b>1,466,199</b>	<b>3,263,346</b>	<b>413,643</b>	<b>633,140</b>	<b>1,046,783</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,203,339	401,584	(625)	14,802,380	15,203,339	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	556,635	0	0	0	0	0	0	384,256	384,256	0	172,379	
7		CD-AA	118,298,453	0	0	82,599,529	82,599,529	0	0	24,701,900	24,701,900	0	10,997,024	
9		CD-WA / ID / AN	458,626	(32)	31,919	322,709	354,596	(9)	9,364	94,675	104,030	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,517,053</b>	<b>401,552</b>	<b>31,294</b>	<b>97,724,618</b>	<b>98,157,464</b>	<b>(9)</b>	<b>9,364</b>	<b>25,180,831</b>	<b>25,190,186</b>	<b>0</b>	<b>11,169,403</b>	<b>11,169,403</b>
	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	188,789	0	0	131,818	131,818	0	0	39,421	39,421	0	17,550	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>188,789</b>	<b>0</b>	<b>0</b>	<b>131,818</b>	<b>131,818</b>	<b>0</b>	<b>0</b>	<b>39,421</b>	<b>39,421</b>	<b>0</b>	<b>17,550</b>	<b>17,550</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,403,371</b>	<b>70,403,371</b>	<b>0</b>	<b>0</b>	<b>21,054,564</b>	<b>21,054,564</b>	<b>0</b>	<b>9,373,269</b>	<b>9,373,269</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	29,537,780	0	0	20,624,164	20,624,164	0	0	6,167,784	6,167,784	0	2,745,832	2,745,832
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,537,780</b>	<b>0</b>	<b>0</b>	<b>20,624,164</b>	<b>20,624,164</b>	<b>0</b>	<b>0</b>	<b>6,167,784</b>	<b>6,167,784</b>	<b>0</b>	<b>2,745,832</b>	<b>2,745,832</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	549,417	549,417	0	0	549,417	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	1,440,323	0	0	1,005,677	1,005,677	0	0	300,754	300,754	0	133,892	133,892
9		CD-WA / ID / AN	18,647,076	14,417,360	0	0	14,417,360	4,229,716	0	0	4,229,716	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,636,816</b>	<b>14,966,777</b>	<b>0</b>	<b>1,005,677</b>	<b>15,972,454</b>	<b>4,229,716</b>	<b>0</b>	<b>300,754</b>	<b>4,530,470</b>	<b>0</b>	<b>133,892</b>	<b>133,892</b>
	<b>TOTAL</b>		<b>305,774,106</b>	<b>15,781,219</b>	<b>31,294</b>	<b>205,229,093</b>	<b>221,041,606</b>	<b>5,251,876</b>	<b>784,342</b>	<b>54,209,553</b>	<b>60,245,771</b>	<b>413,643</b>	<b>24,073,086</b>	<b>24,486,729</b>

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%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months 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	(85,291,705)	(59,553,227)	(17,809,761)	(7,928,717)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(800,030)	(618,559)	(181,471)	0
7	282919 CD-AA	(2,079,744)	(1,452,140)	(434,271)	(193,333)
7	283750 CD-AA	(75,848)	(52,959)	(15,838)	(7,051)
	Total	<u>(88,247,327)</u>	<u>(61,676,885)</u>	<u>(18,441,341)</u>	<u>(8,129,101)</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 Twelve Months Ended July 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,934,765	3,934,765	0	0	0	0	3,934,765
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(187)	(187)	0	0	0	0	(187)
7/4	154560 Supply Chain Invoice Price Variance	0	0	29	29	0	0	0	0	29
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	35,788,031	18,512,744	0	54,300,775	35,577,197	17,925,259	210,834	587,485	0
<b>TOTAL</b>		<b>35,788,031</b>	<b>18,512,744</b>	<b>3,935,088</b>	<b>58,235,863</b>	<b>35,577,197</b>	<b>17,925,259</b>	<b>210,834</b>	<b>587,485</b>	<b>3,935,088</b>

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						