

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,358,406	21,359,521	13,998,885
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,358,406	21,359,521	13,998,885
G-APL	Gas Net Adjusted Rate Base	619,869,877	438,669,559	181,200,318
	<b>RATE OF RETURN</b>	<b>5.704%</b>	<b>4.869%</b>	<b>7.726%</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  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	7-01-2020 thru 07-31-2020	259,041 <b>100.000%</b>	171,200 <b>66.090%</b>	87,841 <b>33.910%</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  
Ending Balance Basis

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

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended July 31, 2020  
 Ending Balance Basis

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,472,874	0	8,846,024	4,626,850
	Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
	Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	XXXXXX
	<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>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		<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) Percent	7-01-2020 thru 07-31-2020	732,199,168 <b>100.000%</b>	518,885,283 <b>70.867%</b>	213,313,885 <b>29.133%</b>	
13	G-PLT Net Gas General Plant Percent	7-01-2020 thru 07-31-2020	98,200,606 <b>100.000%</b>	79,335,593 <b>80.789%</b>	18,865,013 <b>19.211%</b>	
14	Net Allocated Schedule M's Percent	08-01-2019 thru 07-31-2020	-46,323,481 <b>100.000%</b>	-32,626,630 <b>70.432%</b>	-13,696,851 <b>29.568%</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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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>
	<b>OTHER OPERATING REVENUES:</b>									
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>
	<b>PRODUCTION EXPENSES:</b>									
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>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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>

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	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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For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

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	66,190	66,190	0	33,962	33,962
2	902000	Meter Reading Expenses	1,201,141	125,665	1,326,806	1,058,574	83,052	1,141,626	142,567	42,613	185,180
2	903XXX	Customer Records & Collection Expenses	1,147,680	4,580,769	5,728,449	785,133	3,027,430	3,812,563	362,547	1,553,339	1,915,886
2	904000	Uncollectible Accounts	0	2,045,447	2,045,447	0	1,351,836	1,351,836	0	693,611	693,611
2	905000	Misc Customer Accounts	0	130,658	130,658	0	86,352	86,352	0	44,306	44,306
<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>4,614,860</b>	<b>6,458,567</b>	<b>505,114</b>	<b>2,367,831</b>	<b>2,872,945</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	71,526	8,584,636	1,468,136	36,699	1,504,835
2	909000	Advertising	105,835	799,330	905,165	105,835	528,277	634,112	0	271,053	271,053
2	910000	Misc Customer Service & Info Exp	0	190,483	190,483	0	125,890	125,890	0	64,593	64,593
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,087,081</b>	<b>1,098,038</b>	<b>11,185,119</b>	<b>8,618,945</b>	<b>725,693</b>	<b>9,344,638</b>	<b>1,468,136</b>	<b>372,345</b>	<b>1,840,481</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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,770,199	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	132,929	194,942	42,450	94,203	136,653	19,563	38,726	58,289
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	13,457,371	14,016,631	433,275	9,766,815	10,200,090	125,985	3,690,556	3,816,541
	TOTAL ADMIN & GENERAL EXPENSES	3,604,219	36,981,812	40,586,031	2,751,739	26,843,913	29,595,652	852,480	10,137,899	10,990,379
	TOTAL EXPENSES BEFORE FIT	200,168,989	54,499,440	254,668,429	144,232,306	38,859,724	183,092,030	55,936,683	15,639,716	71,576,399
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,582,182			22,780,578			15,801,604
G-FIT	FEDERAL INCOME TAX			(760,580)			(1,089,697)			329,117
G-FIT	DEFERRED FEDERAL INCOME TAX			3,995,264			2,519,323			1,475,941
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(10,908)			(8,569)			(2,339)
	GAS NET OPERATING INCOME (LOSS)			35,358,406			21,359,521			13,998,885

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.090%	33.910%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(370,612)	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-804-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	203,071	108,225	311,296	149,833	71,526	221,359	53,238	36,699	89,937
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	71,526	8,584,636	1,468,136	36,699	1,504,835

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended July 31, 2020 Ending Balance 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	619,869,877	438,669,559	181,200,318
	Interest Deduction for FIT Calculation	16,609,652	11,760,731	4,848,921
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended July 31, 2020 Ending Balance 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	203,000,539	144,296,287	58,704,252
G-OPS	Book Deprec/Amort and Reg Amortizations	32,484,085	22,793,849	9,690,236
G-OTX	Taxes Other than FIT	19,183,805	16,001,894	3,181,911
	Net Operating Income Before FIT	38,582,182	22,780,578	15,801,604
G-INT	Less: Interest Expense	16,609,652	11,760,731	4,848,921
G-OTX	Less: Idaho ITC Deferral & Amortization	(99,163)	0	(99,163)
G-SCM	Schedule M Adjustments	(25,495,176)	(16,208,882)	(9,286,294)
	Taxable Net Operating Income	(3,621,809)	(5,189,035)	1,567,226
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(760,580)	(1,089,697)	329,117
G-DTE	Deferred FIT	3,995,264	2,519,323	1,475,941
99	411400 Amortized Investment Tax Credit	(10,908)	(8,569)	(2,339)
	Total FIT/Deferred FIT & ITC	3,223,776	1,421,057	1,802,719
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended July 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,710,465	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	482,381	482,381	0	198,304	198,304
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	325,553	325,553	0	133,833	133,833
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	147,446	147,446	0	60,614	60,614
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	94,867	94,867	0	38,999	38,999
12	997027	Customer Uncollectibles	0	735,981	735,981	0	521,568	521,568	0	214,413	214,413
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	(6,441,425)	(6,441,425)	0	(2,648,031)	(2,648,031)
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	(978,351)	(978,351)	0	(402,194)	(402,194)
12	997049	Tax Depreciation	0	(47,921,883)	(47,921,883)	0	(33,960,801)	(33,960,801)	0	(13,961,082)	(13,961,082)
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	(65,130)	(65,130)	0	(26,774)	(26,774)
12	997081	Deferred Compensation	0	(90,845)	(90,845)	0	(64,379)	(64,379)	0	(26,466)	(26,466)
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	327,344	327,344	0	231,979	231,979	0	95,365	95,365
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	(3,215,504)	(3,215,504)	0	(1,321,874)	(1,321,874)
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	(50,139)	(50,139)	0	(20,612)	(20,612)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	95,309	95,309	0	39,181	39,181
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	652,015	652,015	0	268,040	268,040
12	997120	Transportation Tax Disallowance	0	24,927	24,927	0	17,665	17,665	0	7,262	7,262
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>(32,626,630)</b>	<b>(16,208,882)</b>	<b>4,410,555</b>	<b>(13,696,849)</b>	<b>(9,286,294)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.090%	33.910%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.922%	32.078%
G-ALL	11	Book Depreciation	100.000%	70.879%	29.121%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.867%	29.133%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,859,593	2,735,178	1,124,415
99	410100	Deferred Federal Income Tax Exp	1,486,013	1,066,748	419,265
		<b>SUBTOTAL</b>	<b>5,345,606</b>	<b>3,801,926</b>	<b>1,543,680</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(49,665)	(35,196)	(14,469)
99	411100	Deferred Federal Income Tax Exp	(1,300,677)	(1,247,407)	(53,270)
		<b>SUBTOTAL</b>	<b>(1,350,342)</b>	<b>(1,282,603)</b>	<b>(67,739)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,995,264</b>	<b>2,519,323</b>	<b>1,475,941</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.867%	29.133%
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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance 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	
<b>GAS UTILITY PLANT</b>	
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,208,187	55,594,711	59,802,898	4,198,925	40,357,868	44,556,793	9,262	15,236,843	15,246,105
		TOTAL INTANGIBLE PLANT	6,002,302	56,938,078	62,940,380	5,220,839	41,333,058	46,553,897	781,463	15,605,020	16,386,483
		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	1,797,325	1,797,325	0	1,234,403	1,234,403	0	562,922	562,922
1	352XXX	Wells	0	22,439,846	22,439,846	0	15,411,686	15,411,686	0	7,028,160	7,028,160
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	14,313,062	14,313,062	0	9,830,211	9,830,211	0	4,482,851	4,482,851
1	355000	Measuring & Regulating Equipment	0	921,918	921,918	0	633,173	633,173	0	288,745	288,745
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,935,536	1,935,536	0	1,329,326	1,329,326	0	606,210	606,210
		TOTAL UNDERGROUND STORAGE PLANT	0	45,304,610	45,304,610	0	31,147,006	31,147,006	0	14,157,604	14,157,604
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,061	0	620,061	482,594	0	482,594	137,467	0	137,467
6	375000	Structures & Improvements	1,468,202	0	1,468,202	831,486	0	831,486	636,716	0	636,716
6	376000	Mains	397,992,503	2,517,882	400,510,385	264,646,122	1,710,196	266,356,318	133,346,381	807,686	134,154,067
6	378000	Measuring & Reg Station Equip-General	6,681,789	0	6,681,789	4,198,227	0	4,198,227	2,483,562	0	2,483,562
6	379000	Measuring & Reg Station Equip-City Gate	6,354,782	0	6,354,782	1,869,055	0	1,869,055	4,485,727	0	4,485,727
6	380000	Services	287,062,940	0	287,062,940	197,019,249	0	197,019,249	90,043,691	0	90,043,691
6	381XXX	Meters	103,918,810	0	103,918,810	72,818,880	0	72,818,880	31,099,930	0	31,099,930
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,886,365	0	3,886,365	2,908,727	0	2,908,727	977,638	0	977,638
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	808,074,047	2,517,882	810,591,929	544,838,265	1,710,196	546,548,461	263,235,782	807,686	264,043,468
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,373,930	2,640,780	6,014,710	3,274,754	1,917,021	5,191,775	99,176	723,759	822,935
4	390XXX	Structures & Improvements	30,437,617	29,164,578	59,602,195	28,675,213	21,171,442	49,846,655	1,762,404	7,993,136	9,755,540
4	391XXX	Office Furniture & Equipment	1,438,297	19,597,983	21,036,280	1,429,575	14,226,764	15,656,339	8,722	5,371,219	5,379,941
4	392XXX	Transportation Equipment	12,711,911	4,757,012	17,468,923	9,730,362	3,453,258	13,183,620	2,981,549	1,303,754	4,285,303
4	393000	Stores Equipment	202,310	979,414	1,181,724	144,921	710,986	855,907	57,389	268,428	325,817
4	394000	Tools, Shop & Garage Equipment	2,501,840	6,865,137	9,366,977	1,995,617	4,983,609	6,979,226	506,223	1,881,528	2,387,751
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	3,644,392	1,077,797	4,722,189	2,677,229	782,405	3,459,634	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,215,049	14,716,902	18,931,951	3,014,028	10,683,441	13,697,469	1,201,021	4,033,461	5,234,482
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,601,291	80,506,594	139,107,885	51,015,699	58,442,152	109,457,851	7,585,592	22,064,442	29,650,034

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			872,677,640	185,267,164	1,057,944,804	601,074,803	132,632,412	733,707,215	271,602,837	52,634,752	324,237,589
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,523,816)	(17,523,816)	0	(12,035,357)	(12,035,357)	0	(5,488,459)	(5,488,459)
G-ADEP		Distribution Plant	(240,121,348)	(1,884,506)	(242,005,854)	(152,620,089)	(1,279,994)	(153,900,083)	(87,501,259)	(604,512)	(88,105,771)
G-ADEP		General Plant	(15,249,984)	(25,657,295)	(40,907,279)	(11,496,858)	(18,625,400)	(30,122,258)	(3,753,126)	(7,031,895)	(10,785,021)
TOTAL ACCUMULATED DEPRECIATION			(255,371,332)	(45,065,617)	(300,436,949)	(164,116,947)	(31,940,751)	(196,057,698)	(91,254,385)	(13,124,866)	(104,379,251)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(379,184)	(870,344)	(1,249,528)	(255,392)	(631,809)	(887,201)	(123,792)	(238,535)	(362,327)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,536,506)	(22,522,653)	(24,059,159)	(1,527,165)	(16,349,869)	(17,877,034)	(9,341)	(6,172,784)	(6,182,125)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
TOTAL ACCUMULATED AMORTIZATION			(1,915,690)	(23,392,997)	(25,308,687)	(1,782,557)	(16,981,678)	(18,764,235)	(133,133)	(6,411,319)	(6,544,452)
TOTAL ACCUMULATED DEPR/AMORT			(257,287,022)	(68,458,614)	(325,745,636)	(165,899,504)	(48,922,429)	(214,821,933)	(91,387,518)	(19,536,185)	(110,923,703)
NET GAS UTILITY PLANT before DFIT			615,390,618	116,808,550	732,199,168	435,175,299	83,709,983	518,885,282	180,215,319	33,098,567	213,313,886
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(113,058,395)	(113,058,395)	0	(80,121,093)	(80,121,093)	0	(32,937,302)	(32,937,302)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,854,819)	(17,854,819)	0	(12,958,154)	(12,958,154)	0	(4,896,665)	(4,896,665)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(570,973)	(570,973)	0	(414,486)	(414,486)	0	(156,487)	(156,487)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,951)	(1,951)	0	(1,416)	(1,416)	0	(535)	(535)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(324,283)	(324,283)	0	(229,810)	(229,810)	0	(94,473)	(94,473)
TOTAL ACCUMULATED DFIT			0	(131,810,421)	(131,810,421)	0	(93,724,959)	(93,724,959)	0	(38,085,462)	(38,085,462)
NET GAS UTILITY PLANT			615,390,618	(15,001,871)	600,388,747	435,175,299	(10,014,976)	425,160,323	180,215,319	(4,986,895)	175,228,424

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)	100.000%	70.867%	29.133%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	615,390,618	(15,001,871)	600,388,747	435,175,299	(10,014,976)	425,160,323	180,215,319	(4,986,895)	175,228,424
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(4,373,368)	0	(4,373,368)	(4,373,368)	0	(4,373,368)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,371,116	2,504,853	3,875,969	968,164	1,818,348	2,786,512	402,952	686,505	1,089,457
4	182318 Accumulated Amortization - AFUDC	(188,744)	(344,597)	(533,341)	(127,893)	(250,014)	(377,907)	(60,851)	(94,583)	(155,434)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100 Gas Inventory--Jackson Prairie	0	12,022,089	12,022,089	0	8,256,771	8,256,771	0	3,765,318	3,765,318
1	164115 Gas Inventory--Clay Basin	0	43,389	43,389	0	31,497	31,497	0	11,892	11,892
4	252000 Customer Advances	(18,970)	0	(18,970)	(18,970)	0	(18,970)	0	0	0
99	235199 Customer Deposits	(547,687)	0	(547,687)	(547,687)	0	(547,687)	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	9,487,106	0	9,487,106	9,487,106	0	9,487,106	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,992,292)	0	(1,992,292)	(1,992,292)	0	(1,992,292)	0	0	0
C-WKC	Working Capital	(4,212,829)	0	(4,212,829)	(3,678,521)	0	(3,678,521)	(534,308)	0	(534,308)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(475,668)	19,956,798	19,481,130	(283,461)	13,792,697	13,509,236	(192,207)	6,164,101	5,971,894
	NET RATE BASE	614,914,950	4,954,927	619,869,877	434,891,838	3,777,721	438,669,559	180,023,112	1,177,206	181,200,318

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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<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					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		5,994,482	
	GD-WA	13,049,939		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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<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		94,805	94,805		68,822	68,822		25,983	25,983
9,4	CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605
	GD-ID	14,567		14,567		14,567		14,567				14,567		14,567
	GD-WA	24,826		24,826		24,826		24,826	24,826		24,826			
	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		6,895,650	6,895,650		5,005,759	5,005,759		1,889,891	1,889,891
9,4	CD-AN	90,265	69,790	20,475			20,475	20,475		14,863	14,863		5,612	5,612
9,4	CD-ID	7,813	6,041	1,772		1,772		1,772				1,772		1,772
9,4	CD-WA	3,767,933	2,913,253	854,680		854,680		854,680	854,680		854,680			0
	ED-AN	2,935,488	2,935,488											
	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>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>(6)</b>	<b>(2)</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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(72,752,534)	(72,752,534)											
	Steam (ED-ID)	(87,638,205)	(87,638,205)											
	Steam (ED-WA)	(162,583,936)	(162,583,936)											
	Hydro (ED-AN)	(152,307,566)	(152,307,566)											
	Other (ED-AN)	(144,822,965)	(144,822,965)											
<b>Total Electric Production</b>		<b>(620,105,206)</b>	<b>(620,105,206)</b>											
<b>Electric Transmission</b>														
	ED-AN	(213,344,058)	(213,344,058)											
	ED-ID	(9,183,062)	(9,183,062)											
	ED-WA	(15,518,082)	(15,518,082)											
<b>Total Electric Transmission</b>		<b>(238,045,202)</b>	<b>(238,045,202)</b>											
<b>Electric Distribution</b>														
	ED-AN	(291,491)	(291,491)											
	ED-ID	(240,593,025)	(240,593,025)											
	ED-WA	(367,369,692)	(367,369,692)											
<b>Total Electric Distribution</b>		<b>(608,254,208)</b>	<b>(608,254,208)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,523,816)		(17,523,816)		(17,523,816)	(17,523,816)		(12,035,357)	(12,035,357)		(5,488,459)	(5,488,459)	
	GD-OR	(1,345,822)		(1,345,822)										
<b>Total Gas Underground Storage</b>		<b>(18,869,638)</b>		<b>(17,523,816)</b>	<b>(1,345,822)</b>		<b>(17,523,816)</b>	<b>(17,523,816)</b>		<b>(12,035,357)</b>	<b>(12,035,357)</b>		<b>(5,488,459)</b>	<b>(5,488,459)</b>
<b>Gas Distribution</b>														
6	GD-AN	(1,884,506)	(1,884,506)			(1,884,506)	(1,884,506)		(1,279,994)	(1,279,994)		(604,512)	(604,512)	
	GD-ID	(87,501,259)	(87,501,259)		(87,501,259)	(87,501,259)	(87,501,259)				(87,501,259)		(87,501,259)	
	GD-WA	(152,620,089)	(152,620,089)		(152,620,089)	(152,620,089)	(152,620,089)	(152,620,089)						
	GD-OR	(122,247,705)		(122,247,705)										
<b>Total Gas Distribution</b>		<b>(364,253,559)</b>		<b>(242,005,854)</b>	<b>(122,247,705)</b>	<b>(240,121,348)</b>	<b>(1,884,506)</b>	<b>(242,005,854)</b>	<b>(152,620,089)</b>	<b>(1,279,994)</b>	<b>(153,900,083)</b>	<b>(87,501,259)</b>	<b>(604,512)</b>	<b>(88,105,771)</b>
<b>General Plant</b>														
	ED-AN	(36,629,008)	(36,629,008)											
	ED-ID	(11,956,674)	(11,956,674)											
	ED-WA	(21,608,692)	(21,608,692)											
7,4	CD-AA	(90,853,946)	(63,436,951)	(18,971,212)	(8,445,783)	(18,971,212)	(18,971,212)		(13,771,772)	(13,771,772)		(5,199,440)	(5,199,440)	
9,4	CD-AN	(7,895,534)	(6,104,590)	(1,790,944)		(1,790,944)	(1,790,944)		(1,300,100)	(1,300,100)		(490,844)	(490,844)	
9	CD-ID	(6,716,990)	(5,193,375)	(1,523,615)		(1,523,615)	(1,523,615)				(1,523,615)		(1,523,615)	
9	CD-WA	(6,903,843)	(5,337,844)	(1,565,999)		(1,565,999)	(1,565,999)	(1,565,999)						
8,4	GD-AA	(2,000,064)		(1,380,684)	(619,380)		(1,380,684)	(1,380,684)		(1,002,280)	(1,002,280)		(378,404)	(378,404)
4	GD-AN	(3,514,455)		(3,514,455)		(3,514,455)	(3,514,455)		(2,551,248)	(2,551,248)		(963,207)	(963,207)	
	GD-ID	(2,229,511)		(2,229,511)		(2,229,511)	(2,229,511)				(2,229,511)		(2,229,511)	
	GD-WA	(9,930,859)		(9,930,859)		(9,930,859)	(9,930,859)	(9,930,859)						
	GD-OR	(5,211,319)		(5,211,319)										
<b>Total General Plant</b>		<b>(205,450,895)</b>	<b>(150,267,134)</b>	<b>(40,907,279)</b>	<b>(14,276,482)</b>	<b>(15,249,984)</b>	<b>(25,657,295)</b>	<b>(40,907,279)</b>	<b>(11,496,858)</b>	<b>(18,625,400)</b>	<b>(30,122,258)</b>	<b>(3,753,126)</b>	<b>(7,031,895)</b>	<b>(10,785,021)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,054,978,708)</b>	<b>(1,616,671,750)</b>	<b>(300,436,949)</b>	<b>(137,870,009)</b>	<b>(255,371,332)</b>	<b>(45,065,617)</b>	<b>(300,436,949)</b>	<b>(164,116,947)</b>	<b>(31,940,751)</b>	<b>(196,057,698)</b>	<b>(91,254,385)</b>	<b>(13,124,866)</b>	<b>(104,379,251)</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
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended July 31, 2020
Ending Balance Basis

Report ID:
<b>G-AAMT-12E</b>

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	(13,432,288)	(13,432,288)											
Misc Intangible Plt (303000)	ED-AN	(2,203,653)	(2,203,653)											
<b>Total Production/Transmission</b>		<b>(15,635,941)</b>	<b>(15,635,941)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(205,363)	(205,363)											
Misc Intangible Plt (303000)	ED-WA	(51,961)	(51,961)											
<b>Total Distribution</b>		<b>(257,324)</b>	<b>(257,324)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,035,692)	(2,817,841)	(842,693)	(375,158)		(842,693)	(842,693)		(611,736)	(611,736)		(230,957)	(230,957)
9,4	CD-AN	(121,901)	(94,250)	(27,651)			(27,651)	(27,651)		(20,073)	(20,073)		(7,578)	(7,578)
	GD-ID	(123,792)		(123,792)			(123,792)	(123,792)				(123,792)		(123,792)
	GD-WA	(255,392)		(255,392)			(255,392)	(255,392)	(255,392)		(255,392)			
	GD-OR	(105,589)			(105,589)									
<b>Total General Plant - 303000</b>		<b>(4,642,366)</b>	<b>(2,912,091)</b>	<b>(1,249,528)</b>	<b>(480,747)</b>	<b>(379,184)</b>	<b>(870,344)</b>	<b>(1,249,528)</b>	<b>(255,392)</b>	<b>(631,809)</b>	<b>(887,201)</b>	<b>(123,792)</b>	<b>(238,535)</b>	<b>(362,327)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(107,516,523)	(75,071,261)	(22,450,526)	(9,994,736)		(22,450,526)	(22,450,526)		(16,297,510)	(16,297,510)		(6,153,016)	(6,153,016)
9,4	CD-AN	(158,106)	(122,243)	(35,863)			(35,863)	(35,863)		(26,034)	(26,034)		(9,829)	(9,829)
9	CD-ID	(41,180)	(31,839)	(9,341)		(9,341)	(9,341)	(9,341)	0	0	0	(9,341)		(9,341)
9	CD-WA	(6,732,642)	(5,205,477)	(1,527,165)		(1,527,165)	(1,527,165)	(1,527,165)	(1,527,165)		(1,527,165)	0		0
	ED-AN	(7,375,230)	(7,375,230)											
	ED-ID	197	197											
	ED-WA	(1,120)	(1,120)											
8,4	GD-AA	(52,532)		(36,264)	(16,268)		(36,264)	(36,264)		(26,325)	(26,325)		(9,939)	(9,939)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(121,877,136)</b>	<b>(87,806,973)</b>	<b>(24,059,159)</b>	<b>(10,011,004)</b>	<b>(1,536,506)</b>	<b>(22,522,653)</b>	<b>(24,059,159)</b>	<b>(1,527,165)</b>	<b>(16,349,869)</b>	<b>(17,877,034)</b>	<b>(9,341)</b>	<b>(6,172,784)</b>	<b>(6,182,125)</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	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(219,587)	(219,587)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(219,587)</b>	<b>(219,587)</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>Total Accumulated Amortization</b>		<b>(142,632,354)</b>	<b>(106,831,916)</b>	<b>(25,308,687)</b>	<b>(10,491,751)</b>	<b>(1,915,690)</b>	<b>(23,392,997)</b>	<b>(25,308,687)</b>	<b>(1,782,557)</b>	<b>(16,981,678)</b>	<b>(18,764,235)</b>	<b>(133,133)</b>	<b>(6,411,319)</b>	<b>(6,544,452)</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%			



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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,524,032	1,174,576	2,713,116	4,636,340	8,524,032	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,911,556	0	0	89,311,686	89,311,686	0	0	26,709,212	26,709,212	0	11,890,658	11,890,658
9	CD-WA / ID / AN	30,706,856	9,364,979	6,007,310	8,369,331	23,741,620	2,747,466	1,762,404	2,455,366	6,965,236	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>196,940,845</b>	<b>10,539,555</b>	<b>8,720,426</b>	<b>102,317,357</b>	<b>121,577,338</b>	<b>28,675,213</b>	<b>1,762,404</b>	<b>29,164,578</b>	<b>59,602,195</b>	<b>3,870,654</b>	<b>11,890,658</b>	<b>15,761,312</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	1,300,476	99,323	7,798	1,193,355	1,300,476	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,796	0	0	0	0	0	0	220,071	220,071	0	98,725	98,725
7	CD-AA	92,519,197	0	0	64,599,679	64,599,679	0	0	19,318,933	19,318,933	0	8,600,585	8,600,585
9	CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>100,278,847</b>	<b>4,499,553</b>	<b>37,527</b>	<b>65,994,068</b>	<b>70,531,148</b>	<b>1,429,575</b>	<b>8,722</b>	<b>19,597,983</b>	<b>21,036,280</b>	<b>12,109</b>	<b>8,699,310</b>	<b>8,711,419</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	51,706,079	24,292,174	10,540,376	16,873,529	51,706,079	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,193,189	0	0	0	0	9,178,208	2,725,284	2,289,697	14,193,189	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,416,407	0	0	5,178,358	5,178,358	0	0	1,548,620	1,548,620	0	689,429	689,429
9	CD-WA / ID / AN	7,318,355	1,882,064	873,501	2,902,767	5,658,332	552,154	256,265	851,604	1,660,023	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,951,145</b>	<b>26,174,238</b>	<b>11,413,877</b>	<b>24,954,654</b>	<b>62,542,769</b>	<b>9,730,362</b>	<b>2,981,549</b>	<b>4,757,012</b>	<b>17,468,923</b>	<b>4,219,927</b>	<b>719,526</b>	<b>4,939,453</b>

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,925,499	274,216	195,614	3,338,417	3,808,247	80,449	57,389	979,414	1,117,252	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,398,163</b>	<b>274,216</b>	<b>195,614</b>	<b>3,725,817</b>	<b>4,195,647</b>	<b>144,921</b>	<b>57,389</b>	<b>979,414</b>	<b>1,181,724</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,933,176	671,821	194,742	5,066,613	5,933,176	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,781,151	0	0	0	0	1,992,349	286,001	502,801	2,781,151	0	0	0	
99		GD-OR / AS	930,393	0	0	0	0	0	0	0	0	930,393	0	930,393	
8		GD-AA	5,095,929	0	0	0	0	0	0	3,517,822	3,517,822	0	1,578,107	1,578,107	
7		CD-AA	13,236,741	0	0	9,242,290	9,242,290	0	0	2,763,964	2,763,964	0	1,230,487	1,230,487	
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	
		<b>TOTAL ACCOUNT</b>	<b>29,317,776</b>	<b>682,960</b>	<b>945,388</b>	<b>14,583,464</b>	<b>16,211,812</b>	<b>1,995,617</b>	<b>506,223</b>	<b>6,865,137</b>	<b>9,366,977</b>	<b>930,393</b>	<b>2,808,594</b>	<b>3,738,987</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</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	1,783,708	334,980	13,580	1,435,148	1,783,708	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	
		<b>TOTAL ACCOUNT</b>	<b>3,744,897</b>	<b>334,980</b>	<b>13,580</b>	<b>2,530,332</b>	<b>2,878,892</b>	<b>74,000</b>	<b>0</b>	<b>564,073</b>	<b>638,073</b>	<b>18,586</b>	<b>209,346</b>	<b>227,932</b>	

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,272,277</b>	<b>14,265,248</b>	<b>9,898,334</b>	<b>9,293,544</b>	<b>33,457,126</b>	<b>2,677,229</b>	<b>967,164</b>	<b>1,077,797</b>	<b>4,722,190</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	50,556,131	12,273,430	6,132,274	32,150,427	50,556,131	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,063,047	0	0	0	0	707,390	353,704	1,953	1,063,047	0	0	0	
99		GD-OR / AS	996,186	0	0	0	0	0	0	0	0	996,186	0	996,186	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	66,450,658	0	0	46,397,843	46,397,843	0	0	13,875,562	13,875,562	0	6,177,253	6,177,253	
9		CD-WA / ID / AN	16,043,705	7,862,378	2,888,153	1,653,980	12,404,511	2,306,638	847,317	485,239	3,639,194	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>135,622,747</b>	<b>20,135,808</b>	<b>9,020,427</b>	<b>80,202,250</b>	<b>109,358,485</b>	<b>3,014,028</b>	<b>1,201,021</b>	<b>14,716,902</b>	<b>18,931,951</b>	<b>996,186</b>	<b>6,336,125</b>	<b>7,332,311</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>973,872</b>	<b>0</b>	<b>13,475</b>	<b>749,540</b>	<b>763,015</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>613,957,622</b>	<b>77,715,257</b>	<b>40,958,976</b>	<b>313,330,755</b>	<b>432,004,988</b>	<b>51,015,700</b>	<b>7,585,593</b>	<b>80,506,595</b>	<b>139,107,888</b>	<b>10,959,982</b>	<b>31,884,764</b>	<b>42,844,746</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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,355,640</b>	<b>319,716</b>	<b>0</b>	<b>14,913,830</b>	<b>15,233,546</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,343,367</b>	<b>3,137,482</b>	<b>406,156</b>	<b>578,456</b>	<b>984,612</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,680,324	(81,333)	(1,000)	16,762,657	16,680,324	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,130	0	0	0	0	0	0	266,553	266,553	0	119,577	
7		CD-AA	133,226,756	0	0	93,022,918	93,022,918	0	0	27,819,079	27,819,079	0	12,384,759	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		<b>TOTAL ACCOUNT</b>	<b>150,750,878</b>	<b>(81,333)</b>	<b>30,570</b>	<b>110,107,860</b>	<b>110,057,097</b>	<b>0</b>	<b>9,262</b>	<b>28,180,183</b>	<b>28,189,445</b>	<b>0</b>	<b>12,504,336</b>	<b>12,504,336</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	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	
		<b>TOTAL ACCOUNT</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>	
	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-12E</b>
For Twelve Months Ended July 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,521	694,521	0	0	694,521	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717
9		CD-WA / ID / AN	18,511,328	14,312,403	0	0	14,312,403	4,198,925	0	0	4,198,925	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,601,253</b>	<b>15,006,924</b>	<b>0</b>	<b>974,313</b>	<b>15,981,237</b>	<b>4,198,925</b>	<b>0</b>	<b>291,374</b>	<b>4,490,299</b>	<b>0</b>	<b>129,717</b>	<b>129,717</b>
	<b>TOTAL</b>		<b>320,601,716</b>	<b>15,245,307</b>	<b>30,570</b>	<b>216,691,852</b>	<b>231,967,729</b>	<b>5,220,839</b>	<b>781,463</b>	<b>56,938,079</b>	<b>62,940,381</b>	<b>406,156</b>	<b>25,287,450</b>	<b>25,693,606</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: C-DTX-12E
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended July 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,621,059)	(59,084,962)	(17,669,723)	(7,866,374)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(816,013)	(630,917)	(185,096)	0
7	282919 CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	(88,180,831)	(61,631,654)	(18,427,743)	(8,121,434)

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  
 Ending Balance Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,999,167	3,999,167	0	0	0	0	3,999,167
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	5	5	0	0	0	0	5
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	31,900,457	18,811,899	0	50,712,356	35,578,978	19,346,207	(3,678,521)	(534,308)	0
<b>TOTAL</b>		<b>31,900,457</b>	<b>18,811,899</b>	<b>3,999,172</b>	<b>54,711,528</b>	<b>35,578,978</b>	<b>19,346,207</b>	<b>(3,678,521)</b>	<b>(534,308)</b>	<b>3,999,172</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						