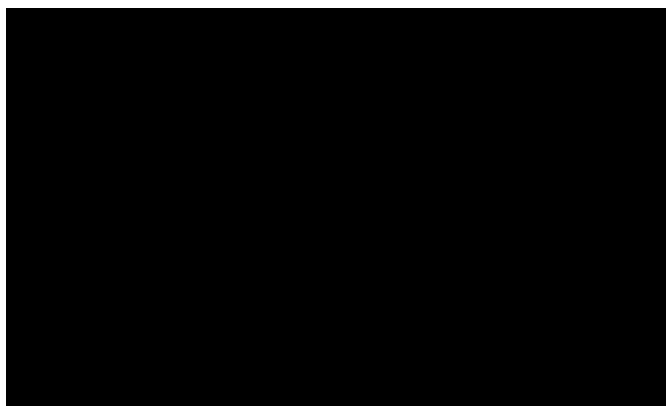


RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN For Twelve Months Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
-------------------	-------------	--------	------------	-------

G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			



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

Report ID:
G-ALL-12A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2020

Average of Monthly Averages Basis

Basis Ref Description Based on Data from: System Washington Idaho

1 Input System Contract Demand

2 Input Number of Customers - AMA
Percent

3 G-OPS Direct Distribution Operating Expense
Percent

Input Jurisdictional 4-Factor Ratio
Direct O & M Accounts 798 - 894
Direct O & M Accounts 901 - 935
Total
Percentage

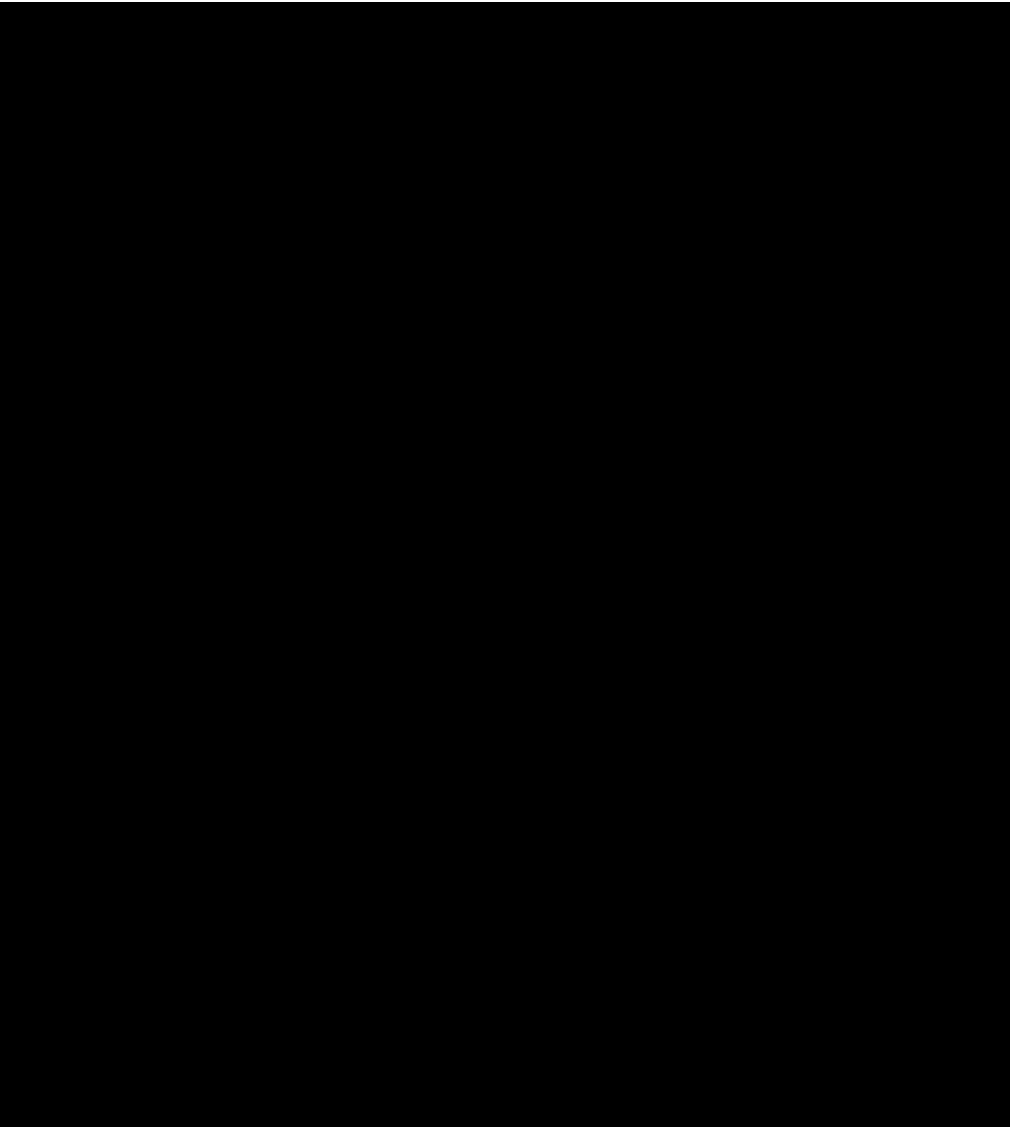
Direct Labor
Amount: Accounts 798 - 894
Amount: Accounts 901 - 935
Total
Percentage

Total Number of Customers
Percentage

Total Direct Plant
Percentage

4 Total Four Factor Allocators
Percent

6 Input Actual Therms Purchased
Percent



RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

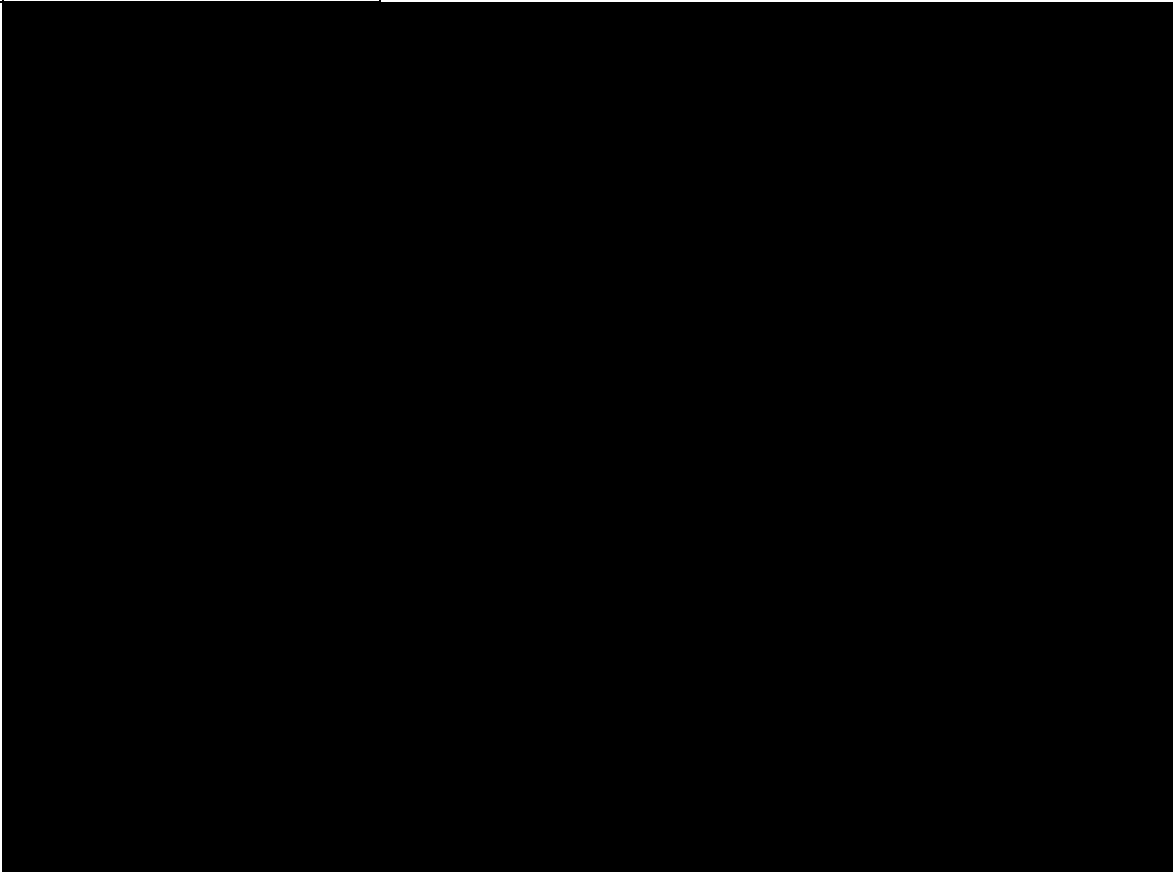
Input Elec/Gas North/Oregon 4-Factor
 Direct O & M Accts 500 - 894
 Direct O & M Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
 Adjustments
 Total
 Percentage

 Direct Labor Accts 500 - 894
 Direct Labor Accts 901 - 935
 Direct Labor Accts 901 - 905 Utility 9 Only
 Total
 Percentage

 Number of Customers at
 Percentage

 Net Direct Plant
 Percentage

 Total Percentages
7 Average (CD AA)



RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2020

Average of Monthly Averages Basis

Report ID:

G-ALL-12A

AVISTA UTILITIES

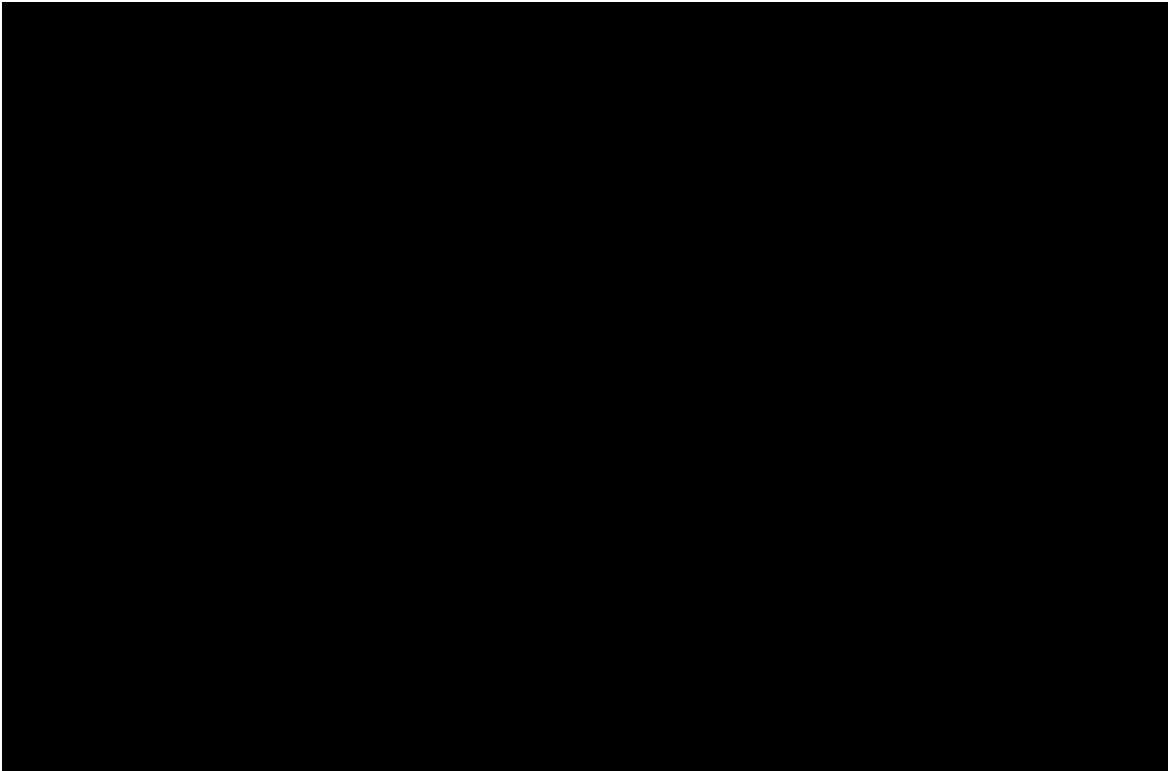
Input Gas North/Oregon 4-Factor
 Direct O & M Accts 580 - 894
 Direct O & M Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
Total
Percentage

 Direct Labor Accts 580 - 894
 Direct Labor Accts 901 - 935
 Direct Labor Accts 901 - 905 Utility 9 Only
Total
Percentage

 Number of Customers at
Percentage

 Net Direct Plant
Percentage

Total Percentages
Average (GD AA)



8

RESULTS OF OPERATIONS

Report ID:
G-ALL-12A

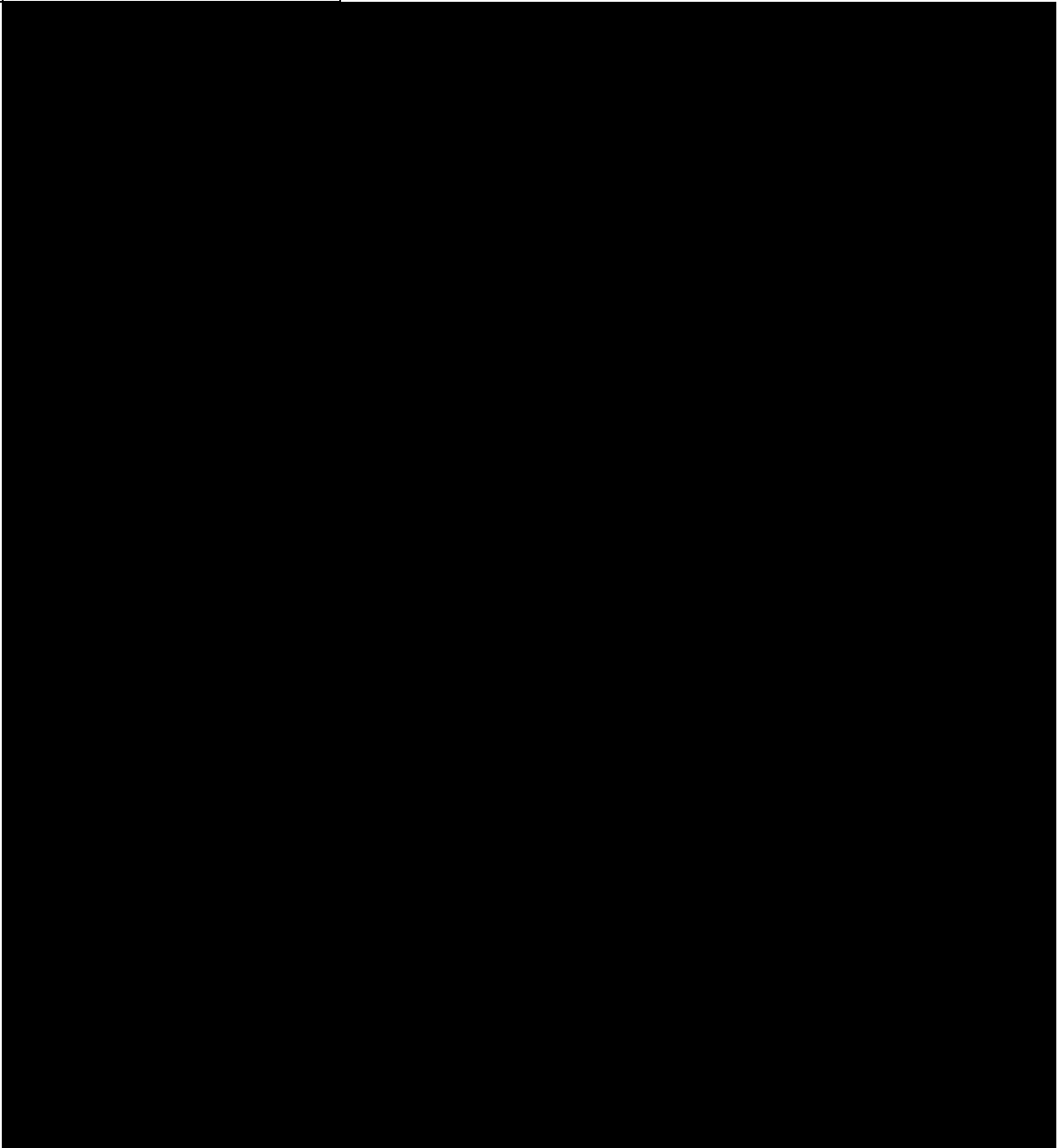
AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2020

Average of Monthly Averages Basis

	Input	Elec/Gas North 4-Factor
		Direct O & M Accts 580 - 894
		Direct O & M Accts 901 - 935
		Adjustments
		Total
		Percentage
		Direct Labor Accts 580 - 894
		Direct Labor Accts 901 - 935
		Total
		Percentage
		Number of Customers at
		Percentage
		Net Direct Plant
		Percentage
		Total Percentages
9		Average (CD AN/ID/WA)
JP		Gas North/Oregon JP Factor %
10		Actual Annual Throughput Percent
11		Book Depreciation Percent
12		Net Gas Plant (before ADFIT) - AMA Percent
13	G-PLT	Net Gas General Plant - AMA Percent
14		Net Allocated Schedule M's - AMA Percent
99	Input	Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
Direct Allocated Total Direct Allocated Total Direct Allocated Total

REVENUES
SALES OF GAS:
99 480000 Residential
99 4812XX Commercial - Firm & Interruptible
99 4813XX Industrial-Firm
99 481400 Interruptible
99 484000 Interdepartmental Revenue
99 499XXX Unbilled Revenue
TOTAL SALES TO ULTIMATE CUSTOMER

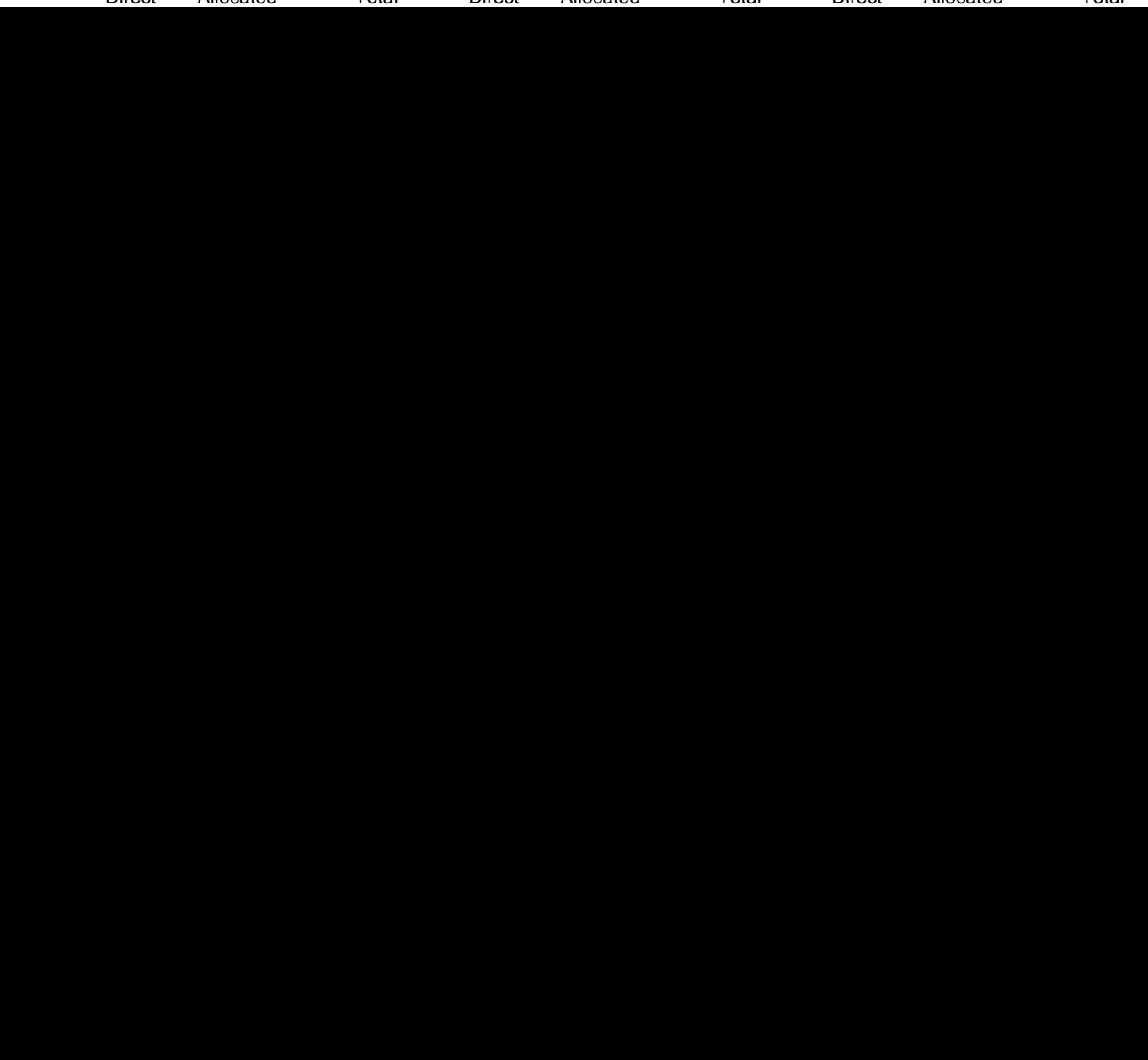
OTHER OPERATING REVENUES:
99 483XXX Sales for Resale
4 488000 Miscellaneous Service Revenues
99 4893XX Transportation Revenues
99 493000 Rent from Gas Property
4 495XXX Other Gas Revenues
99 496100 Provision for Rate Refund
99 496110 Provision for Rate Refund-Tax Reform
TOTAL OTHER OPERATING REVENUES
TOTAL GAS REVENUES

PRODUCTION EXPENSES:
G-804 804/805 City Gate Purchases
99 808XXX Net Natural Gas Storage Transactions
99 811000 Gas Used for Products Extraction
10 813000 Other Gas Expenses
99 813010 Gas Technology Institute (GTI) Expenses
TOTAL PRODUCTION EXPENSES

UNDERGROUND STORAGE EXPENSES:
1 814000 Supervision & Engineering
1 824000 Other Expenses
1 837000 Other Equipment
TOTAL UNDERGROUND STORAGE OPER

G-DEPX Depreciation Expense-Underground Storage
G-AMTX Amortization Expense-Underground Storage
G-OTX Taxes Other Than FIT
TOTAL UG STORAGE DEPR/AMRT/NON-FI

TOTAL UNDERGROUND STORAGE EXPE



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

DISTRIBUTION EXPENSES:
OPERATION

- 3 870000 Supervision & Engineering
- 3 871000 Distribution Load Dispatching
- 3 874000 Mains & Services Expenses
- 3 875000 Measuring & Reg Sta Exp-General
- 3 876000 Measuring & Reg Sta Exp-Industrial
- 3 877000 Measuring & Reg Sta Exp-City Gate
- 3 878000 Meter & House Regulator Expenses
- 3 879000 Customer Installation Expenses
- 3 880000 Other Expenses
- 3 881000 Rents

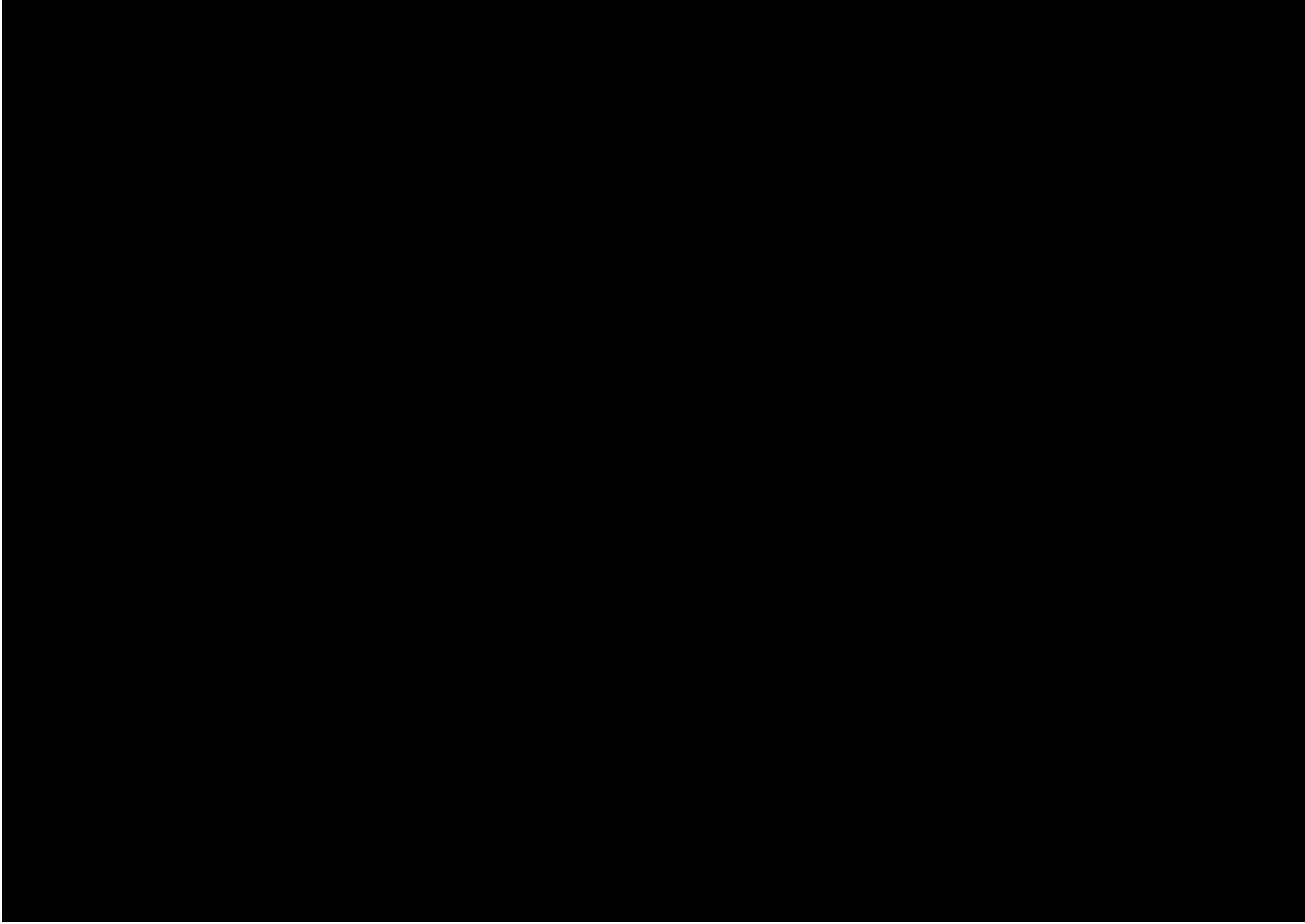
MAINTENANCE

- 3 885000 Supervision & Engineering
- 3 887000 Mains
- 3 889000 Measuring & Reg Sta Exp-General
- 3 890000 Measuring & Reg Sta Exp-Industrial
- 3 891000 Measuring & Reg Sta Exp-City Gate
- 3 892000 Services
- 3 893000 Meters & House Regulators
- 3 894000 Other Equipment

TOTAL DISTRIBUTION OPERATING EXP

- G-DEPX Depreciation Expense-Distribution
- G-OTX Taxes Other Than FIT
- TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

TOTAL DISTRIBUTION EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

CUSTOMER ACCOUNTS EXPENSES:

2 901000 Supervision

2 902000 Meter Reading Expenses

2 903XXX Customer Records & Collection Expenses

2 904000 Uncollectible Accounts

2 905000 Misc Customer Accounts

TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:

G-908 908XXX Customer Assistance Expenses

2 909000 Advertising

2 910000 Misc Customer Service & Info Exp

TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:

2 912000 Demonstrating & Selling Expenses

2 913000 Advertising

2 916000 Miscellaneous Sales Expenses

TOTAL SALES EXPENSES

ADMINISTRATIVE & GENERAL EXPENSES:

4 920000 Salaries

4 921000 Office Supplies & Expenses

4 922000 Admin. Expenses Transferred - Credit

4 923000 Outside Services Employed

4 924000 Property Insurance Premium

4 925XXX Injuries and Damages

4 926XXX Employee Pensions and Benefits

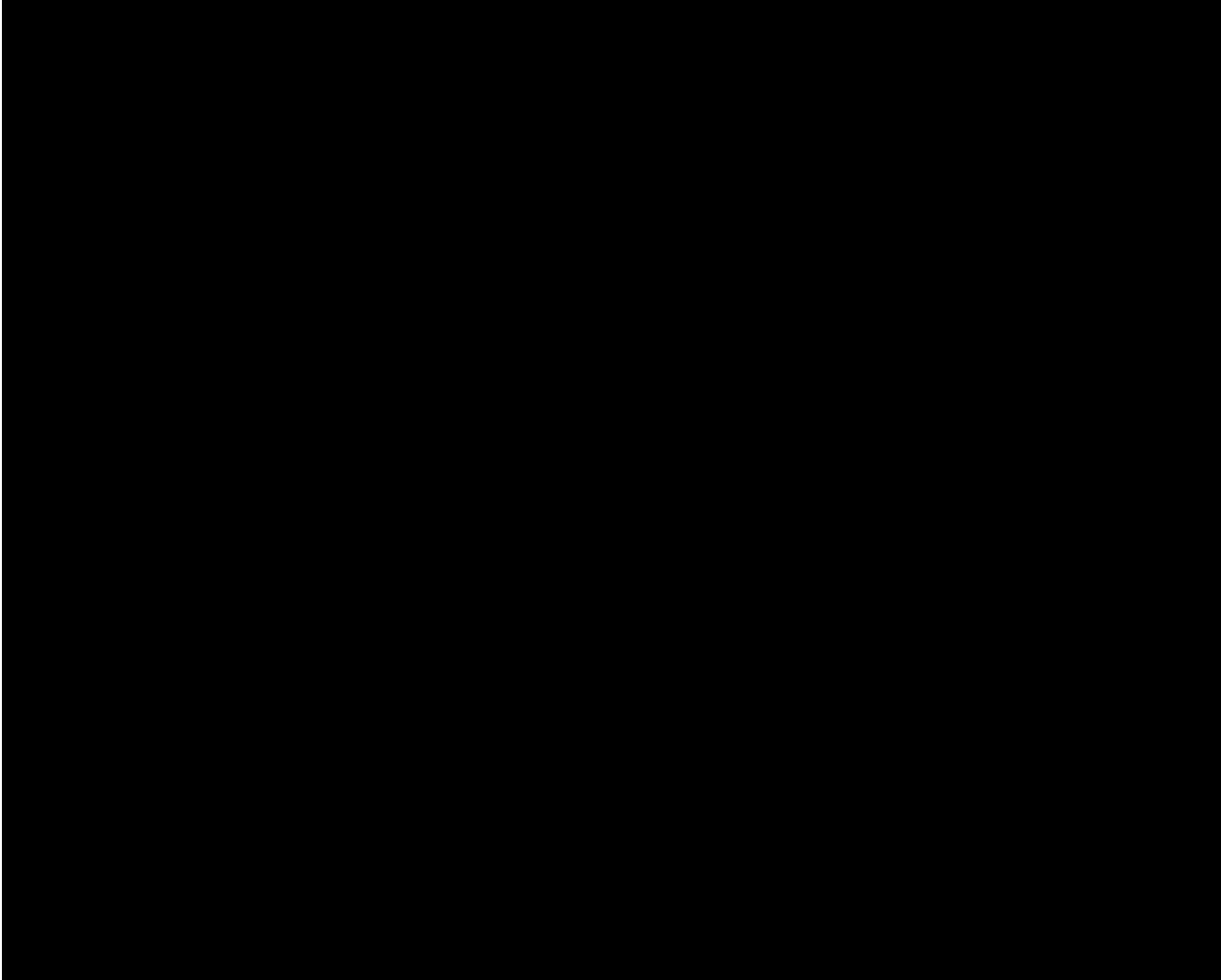
4 928000 Regulatory Commission Expenses

4 930000 Miscellaneous General Expenses

4 931000 Rents

4 935000 Maintenance of General Plant

TOTAL ADMIN & GEN OPERATING EXP

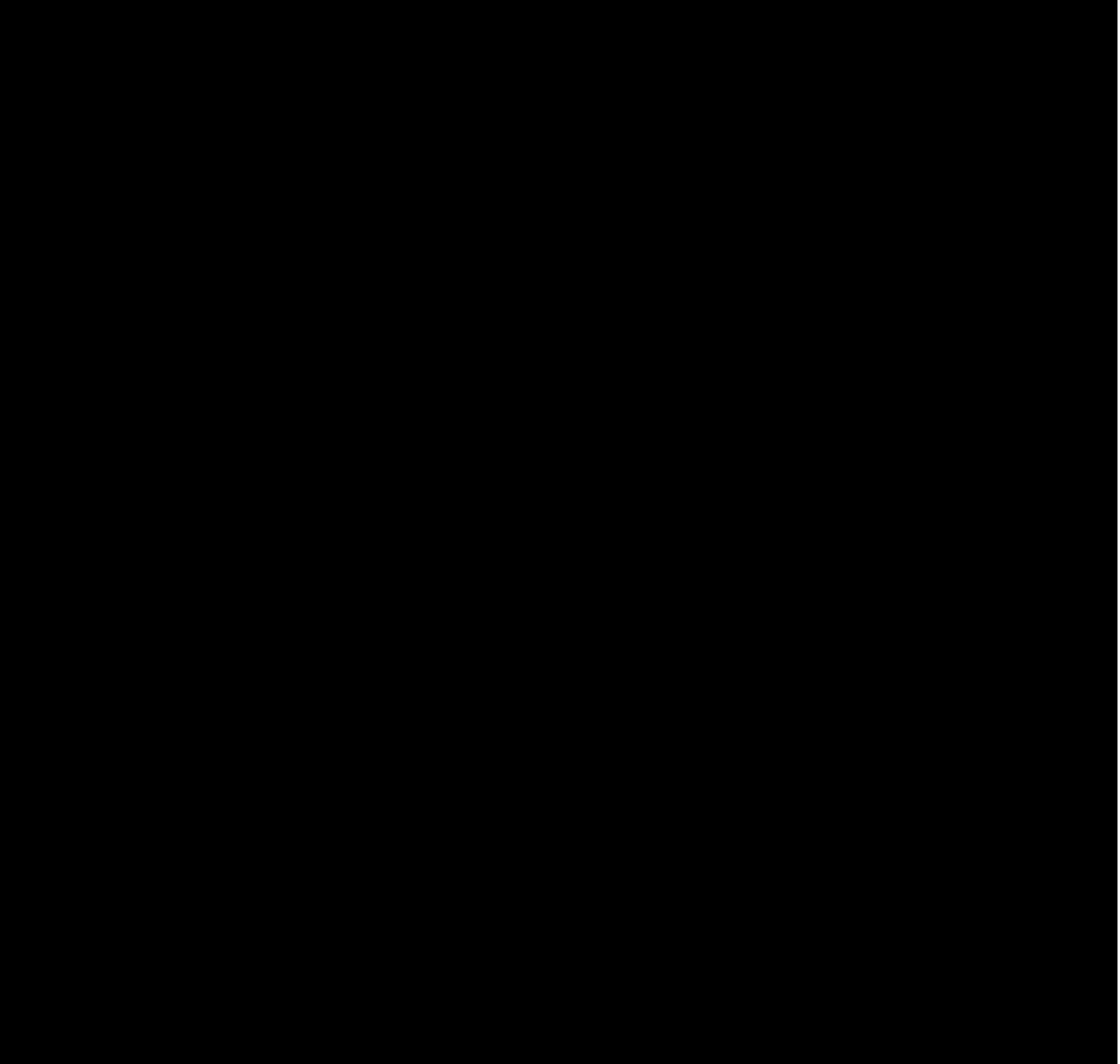


RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description
G-DEPX	Depreciation Expense-General Plant
G-AMTX	Amortization Expense - General Plant - 303000
G-AMTX	Amortization Expense - Misc IT Intangible Plant -
G-AMTX	Amortization Expense-General Plant - 390200, 3
99 407025	WA GRC Jackson Prairie O&M Deferral
99 407229	Idaho Earnings Test Amortization
99 407230	Tax Reform Amortization
99 407302	Amortization WA Excess Natural Gas Line Exten
99 407305	Natural Gas Depreciation Study Deferral
99 407311	Regulatory Debit - AFUDC Amortization
99 407314	Regulatory Debit - FISERVE Amortization
99 407319	AFUDC Equity DFIT Deferral
99 407332	Existing Meters/ERTs Excess Depreciation Defe
99 407335	DSIT Amortization - ID
99 407368	Project Compass Amortization
99 407414	Regulatory Credits-Deferral-FISERVE
99 407425	WA GRC Jackson Prairie Deferral
99 407436	Regulatory Deferral - AMI
99 407447	Regulatory Deferral - COVID-19
99 407468	Project Compass Deferral - ID
99 407493	Amortization - 2015 Remand Refund
G-OTX	Taxes Other Than FIT--A&G
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES
	TOTAL ADMIN & GENERAL EXPENSES
	TOTAL EXPENSES BEFORE FIT
	NET OPERATING INCOME (LOSS) BEFORE F
G-FIT	FEDERAL INCOME TAX
G-FIT	DEFERRED FEDERAL INCOME TAX
G-FIT	AMORTIZED INVESTMENT TAX CREDIT
	GAS NET OPERATING INCOME (LOSS)
ALLOCATION RATIOS:	
G-ALL 1	System Contract Demand
G-ALL 2	Number of Customers - AMA
G-ALL 3	Direct Distribution Operating Expense
G-ALL 4	Jurisdictional 4-Factor Ratio
G-ALL 10	Actual Annual Throughput
G-ALL 99	Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous									
4	495028	Deferred Exchange Reservation									
4	495100	Entitlement Penalties									
4	495280	Other Gas Rev-Decoupling Mechanism									
99	495311	Contra Decoupling Deferral									
4	495328	Residential Decoupling Deferral									
4	495329	Amortization Res Decoupling Deferral									
4	495338	Non-Res Decoupling Deferred Rev									
4	495339	Amortization Non-Res Decoupling									
4	495600	Other Gas Revenue-DSM Lost Margin									
4	495680	Other Gas Revenue-Margin Reduction									
4	495711	Other Gas Revenue-Glendale System									
4	495780	Other Gas Revenue-PPP Recovery									
4	495900	Gas Customers-Other Gas Revenues									
		TOTAL OTHER GAS REVENUES									

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

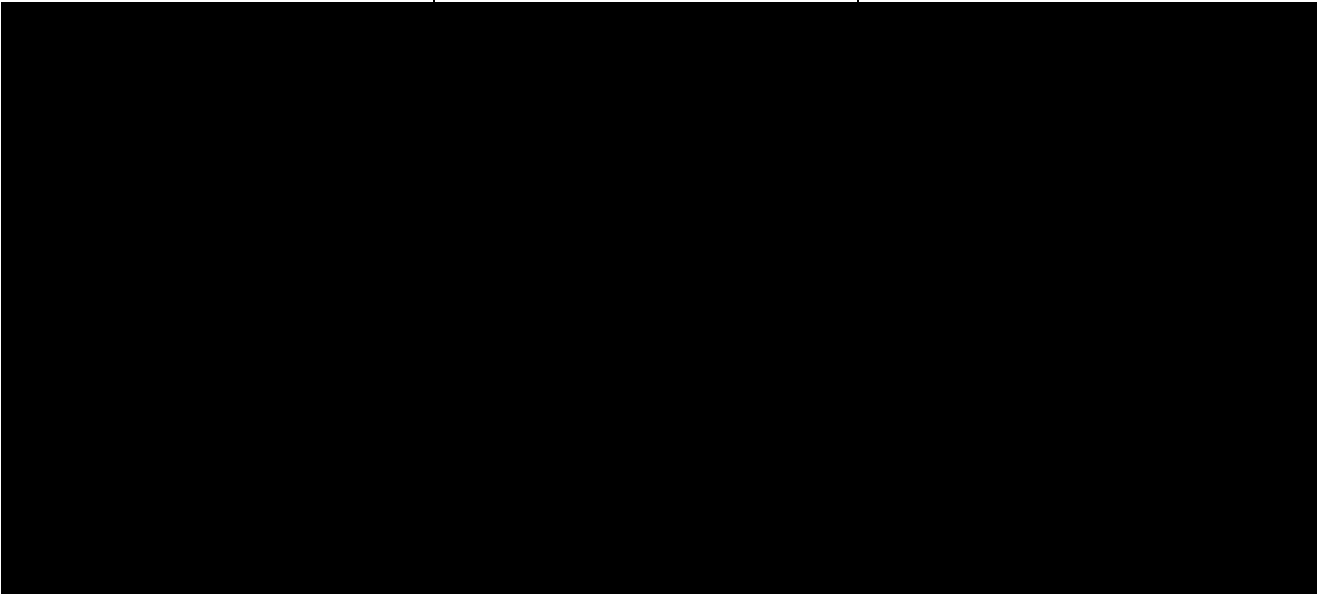
G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended November 30, 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
 99 908600 Public Purpose Tariff Rider Expense Offset
 99 908610 Limited Income Tax Refund Program
 99 908690 Schedule 91 Amortization included in Unbille
 99 908990 DSM Amortization
 Total Account 908



ALLOCATION RATIOS:

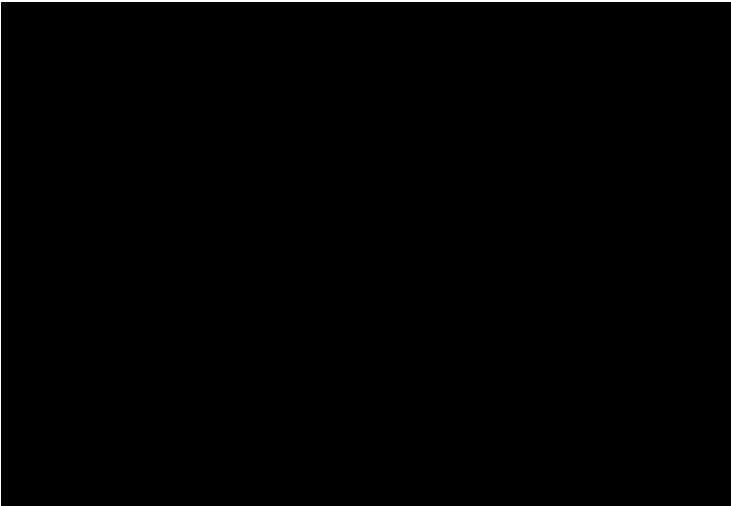
G-ALL 2 Number of Customers - AMA
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
-----------	-------------	--------	------------	-------

	Debt			
1	Capital Structure - Debt Ratio			
2	Cost of Debt			
	Total Cost of Debt			
	Total Weighted Cost			
G-APL	Net Rate Base			
	Interest Deduction for FIT Calculation			
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

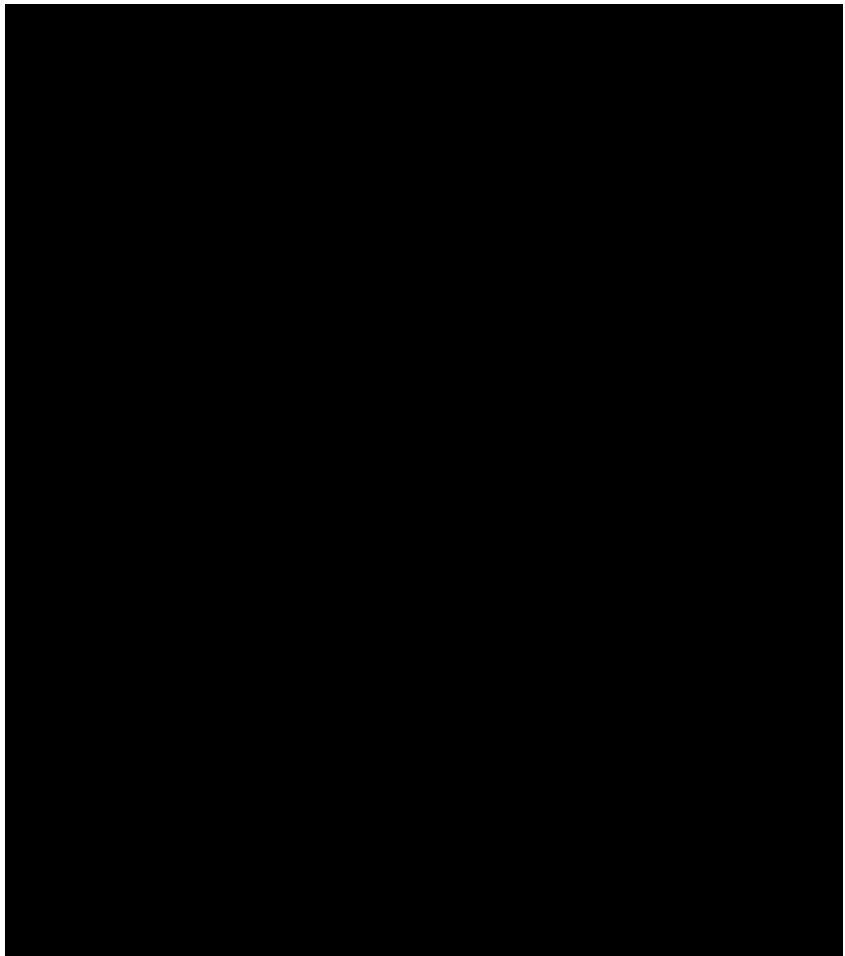


RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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G-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT			
	Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments			
	Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			



ALLOCATION RATIOS:
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended November 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
12	997002	Injuries and Damages									
12	997005	FAS106 Current Retiree Medical Accrual									
99	997010	Deferred Gas Credit and Refunds									
12	997016	Redemption Expense Amortization									
99	997018	DSM Tariff Rider									
12	997020	FAS87 Current Pension Accrual									
12	997027	Customer Uncollectibles									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
12	997035	Leases									
12	997048	AFUDC									
12	997049	Tax Depreciation									
12	997055	Deferred Gas Exchange									
99	997065	Amortization of Unbilled Revenue Add-Ins									
12	997080	Book Transportation Depreciation									
12	997081	Deferred Compensation									
4	997082	Meal Disallowances									
12	997083	Paid Time Off									
12	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
99	997102	Amort Idaho Earnings Test (254229)									
99	997103	Def Project Compass									
99	997105	WA Nat Gas Line Extension									
99	997107	MDM System									
99	997108	Provision for Rate Refund-Tax Reform									
99	997109	Tax Reform Amortization									
99	997110	FISERVE									
12	997111	Capitalized Transportation									
12	997112	AFUDC Equity Tax Flow Through									
12	997113	AFUDC Equity CWIP									
12	997114	AFUDC Debt CWIP									
12	997115	AFUDC Equity DFIR Deferral									
12	997118	Depreciation Study Deferral									
12	997119	AFUDC Tax CPI									
12	997120	Transportation Tax Disallowance									
12	997125	COVID-19									
		TOTAL SCHEDULE M ADJUSTMENTS									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers - AMA
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before ADFIT) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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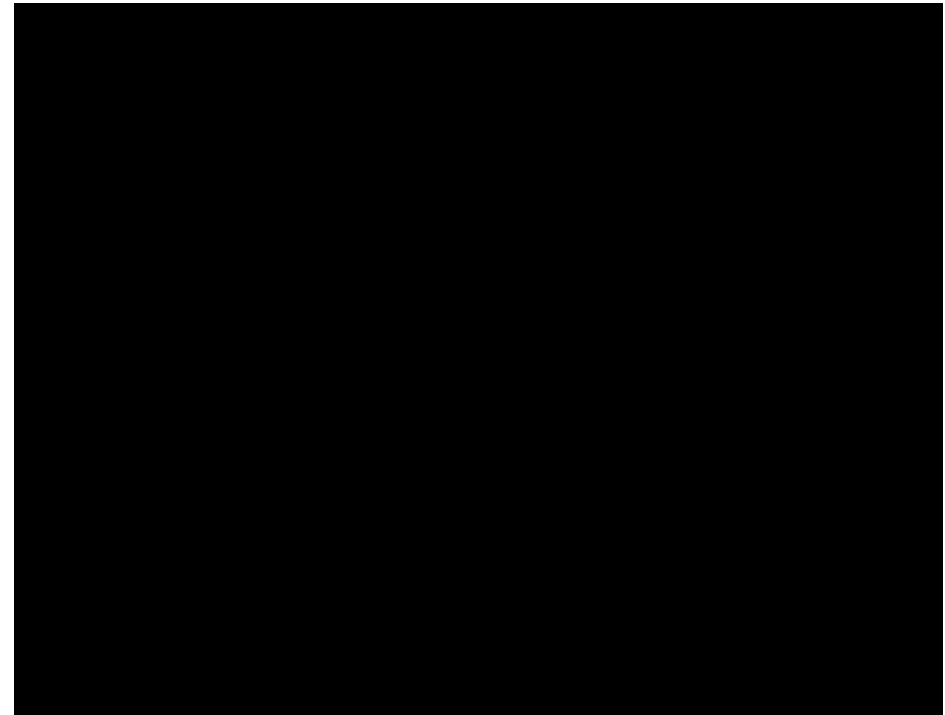
12	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

12	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA
G-ALL	99	Not Allocated



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
99	411410	State Income Tax-ITC Deferred									
99	411420	State Income Tax-ITC Amortization									
		TOTAL DISTRIBUTION TAX									
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes									
		TOTAL A&G TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended November 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PL									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381XXX	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									
4	395XXX	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended November 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

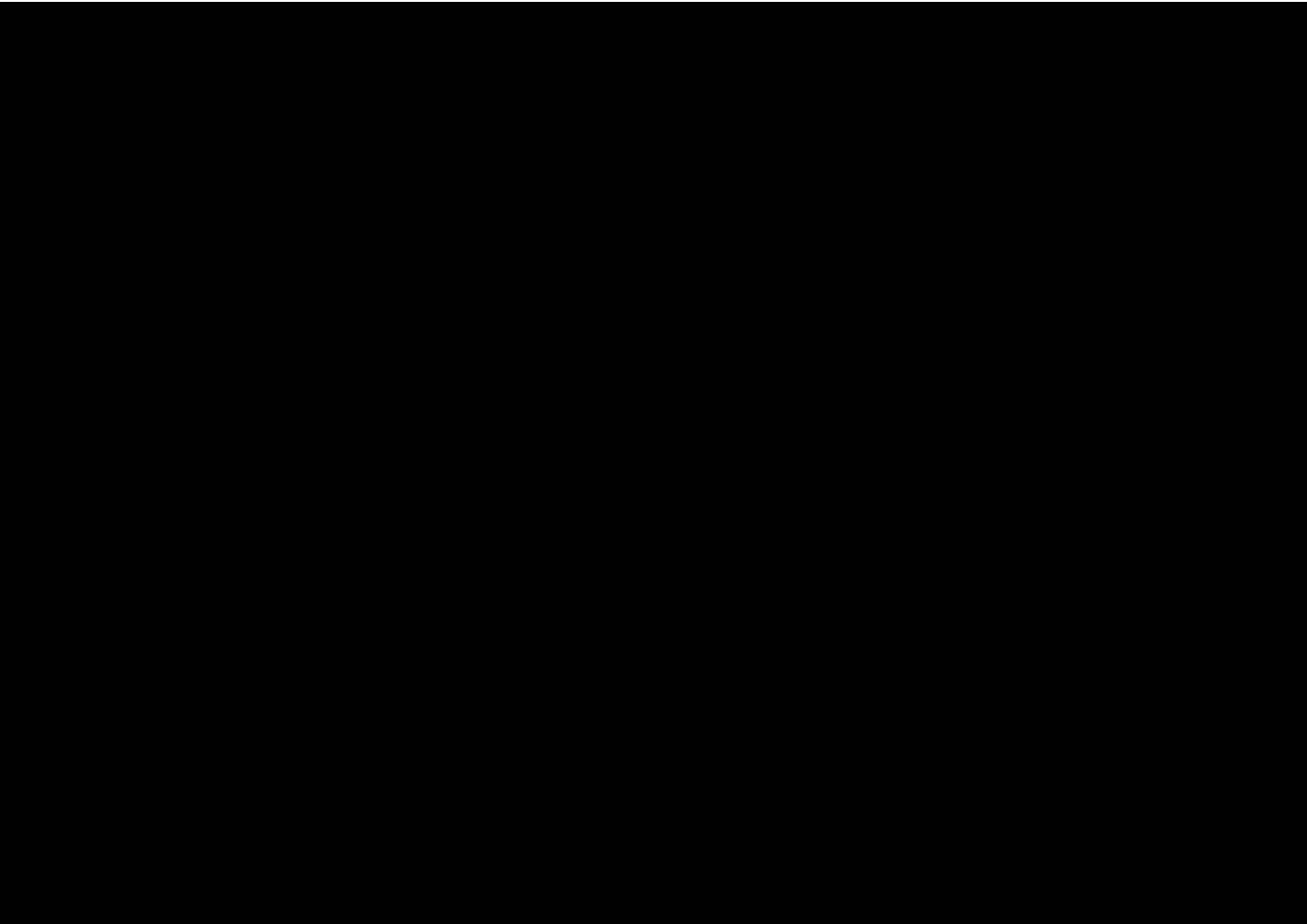
AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description
		TOTAL PLANT IN SERVICE
		ACCUMULATED DEPRECIATION
G-ADEP		Underground Storage
G-ADEP		Distribution Plant
G-ADEP		General Plant
		TOTAL ACCUMULATED DEPRECIATION
		ACCUMULATED AMORTIZATION
G-AAMT		General Plant - 303000
G-AAMT		Misc IT Intangible Plant - 3031XX
G-AAMT		Underground Storage
G-AAMT		General Plant - 390200, 396200
		TOTAL ACCUMULATED AMORTIZATION
		TOTAL ACCUMULATED DEPR/AM
		NET GAS UTILITY PLANT before DFIT
		ACCUMULATED DFIT
12	282900	ADFIT - Gas Plant In Service
4, 12	282900	ADFIT - Common Plant (282900 from
4	282919	ADFIT - Common Plant (282919 from
4	283750	ADFIT - Common Plant (283750 from
12	283850	ADFIT - Gas portion of Bond Redempt
		TOTAL ACCUMULATED DFIT
		NET GAS UTILITY PLANT
ALLOCATION RATIOS:		
G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	12	Net Gas Plant (before ADFIT) - AMA



RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	
Ref/Basis	Account Description

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

G-PLT NET GAS PLANT IN SERVICE

 OTHER ADJUSTMENTS:

 4 108121 AMI Existing Meters/ERTs Deferral A/D

 4 182332 Regulatory Asset - AFUDC

 4 182318 Accumulated Amortization - AFUDC

 1 117100 Gas Stored - Recoverable Base Gas

 1 164100 Gas Inventory--Jackson Prairie

 1 164115 Gas Inventory--Clay Basin

 4 252000 Customer Advances

 99 235199 Customer Deposits

 99 254911 Rate Base-Regulatory Liability-Nonplant Exc

 99 182302 WA Excess Nat Gas Line Extension

 99 283302 ADFIT - WA Excess Nat Gas Line Extension

C-WKC Working Capital

 99 186710 DSM Programs

 TOTAL OTHER ADJUSTMENTS

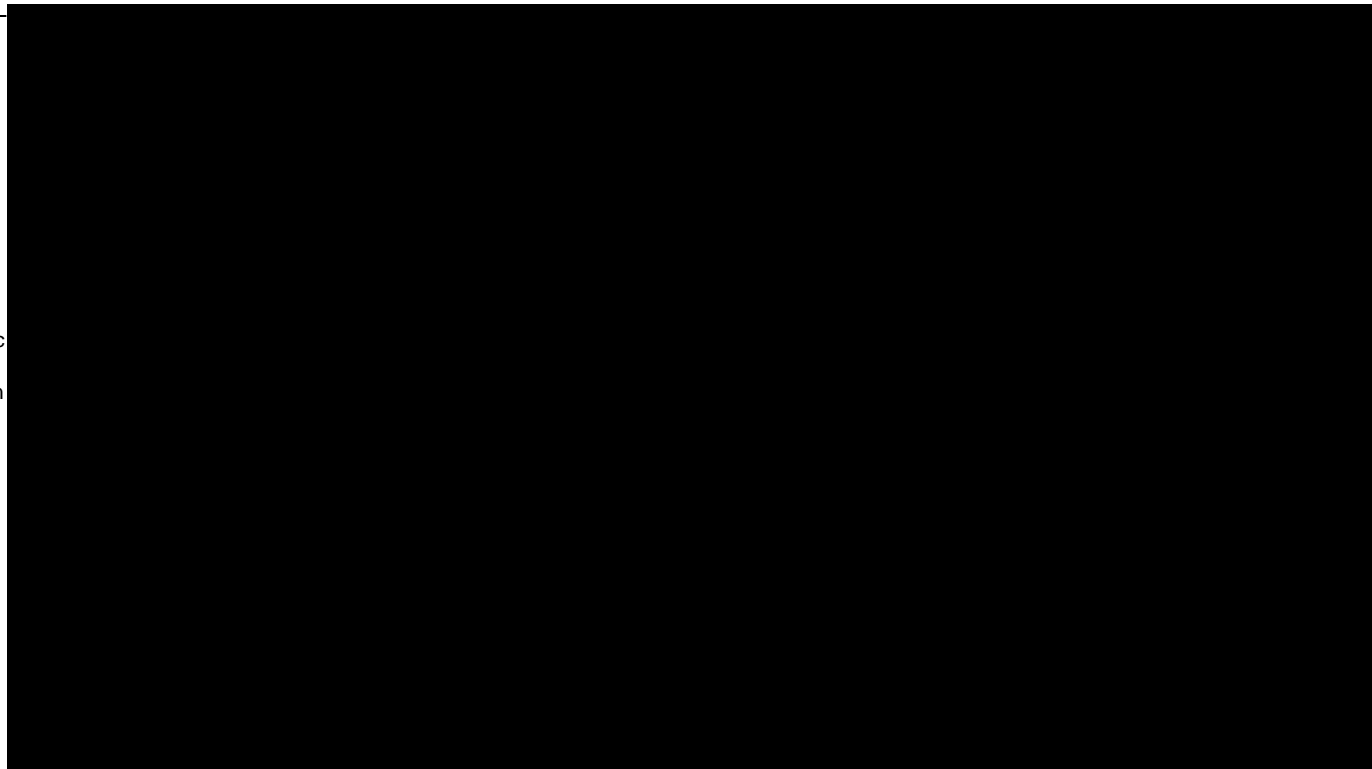
 NET RATE BASE

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
Production/Transmission							
Franchises (302000)	ED-AN						
Misc Intangible Plt (303000)	ED-AN						
Total Production/Transmission							
Distribution							
Franchises (302000)	ED-W						
Misc Intangible Plt (303000)	ED-W						
Total Distribution							
General Plant - 303000							
7,4	CD-AA						
9,4	CD-AN						
	GD-ID						
	GD-W						
	GD-OR						
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4	CD-AA						
9,4	CD-AN						
9,4	CD-ID						
9,4	CD-W						
	ED-AN						
	ED-ID						
	ED-W						
8,4	GD-AA						
4	GD-AN						
	GD-OR						
Total Miscellaneous IT Intangible Plant - 3031XX							
Gas Underground Storage							
1	GD-AN						
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4	CD-AA						
4	ED-AN						
	GD-OR						
Total General Plant- 390200, 396200							
Total Amortization Expense							
Allocation Ratios:							
Service -							
7	Elec/Gas North/Oregon 4-Factor						
8	Gas North/Oregon 4-Factor						
9	Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
Production/Transmission							
Franchises (302000)	ED-AN						
Misc Intangible Plt (303000)	ED-AN						
Total Production/Transmission							
Distribution							
Franchises (302000)	ED-WA						
Misc Intangible Plt (303000)	ED-WA						
Total Distribution							
General Plant - 303000							
7,4	CD-AA						
9,4	CD-AN						
	GD-ID						
	GD-W						
	GD-OR						
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4	CD-AA						
9,4	CD-AN						
9	CD-ID						
9	CD-WA						
	ED-AN						
	ED-ID						
	ED-WA						
8,4	GD-AA						
4	GD-AN						
	GD-OR						
Total Miscellaneous IT Intangible Plant - 3031XX							
Gas Underground Storage							
1	GD-AN						
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4	CD-AA						
9	CD-ID						
9	CD-WA						
4	ED-AN						
	ED-WA						
	GD-W						
	GD-OR						
Total General Plant - 390200, 396200							
Total Accumulated Amortization							
Allocation Ratios:							
Service -							
7	Elec/Gas North/Oregon 4-Factor						
8	Gas North/Oregon 4-Factor						
9	Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 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
	389XXX	Land & Land Rights										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	390XXX	Structures & Improvements										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	391XXX	Office Furniture & Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	392XXX	Transportation Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

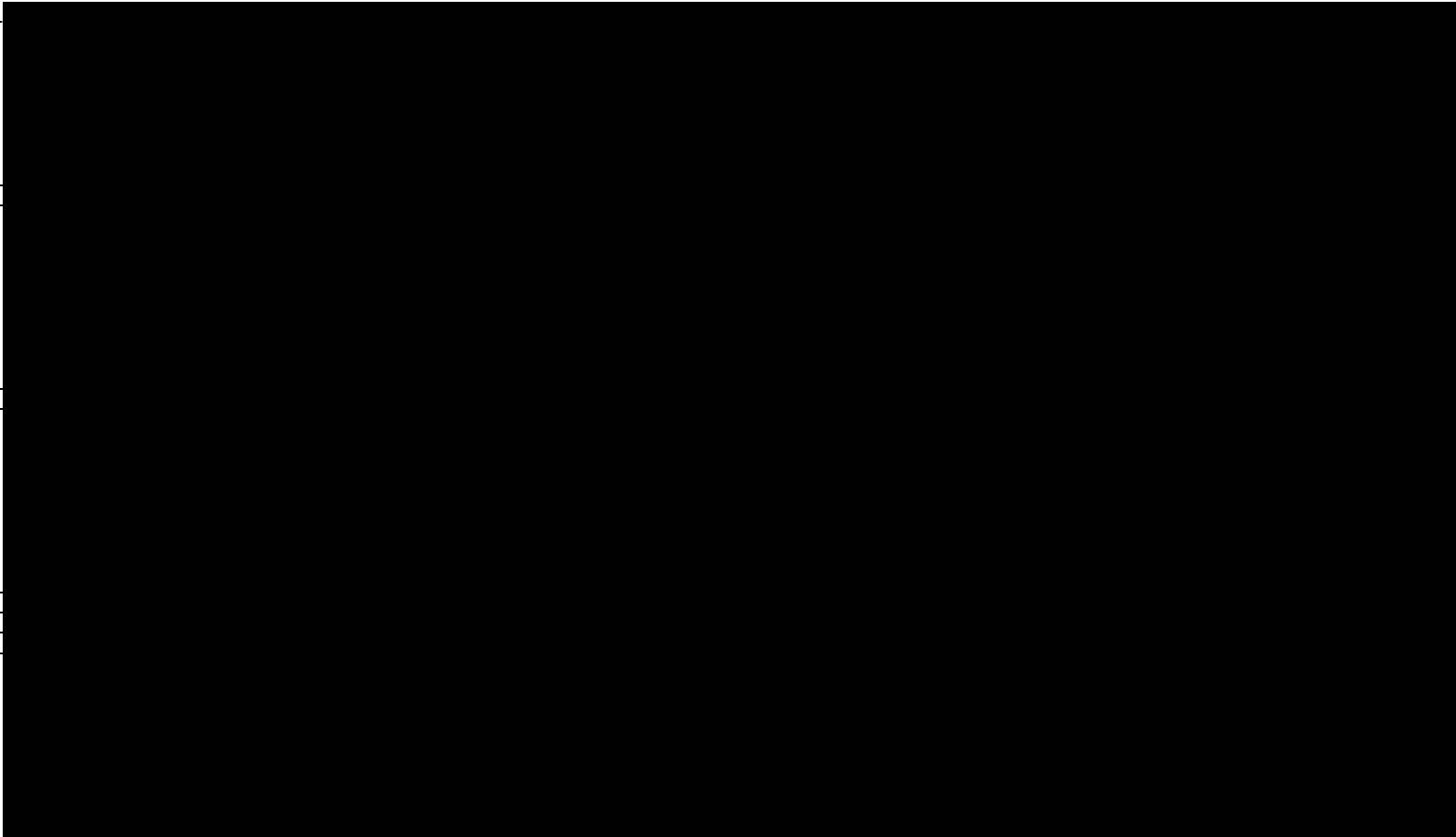
Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	394000	Tools, Shop, & Garage Equip										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	394100	Electric Charging Stations										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	395000	Laboratory Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account	Description
	396XXX	Power Operated Equipment
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	397XXX	Communication Equipment
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	398000	Miscellaneous Equipment
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
		<u>TOTAL GENERAL PLANT</u>



ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

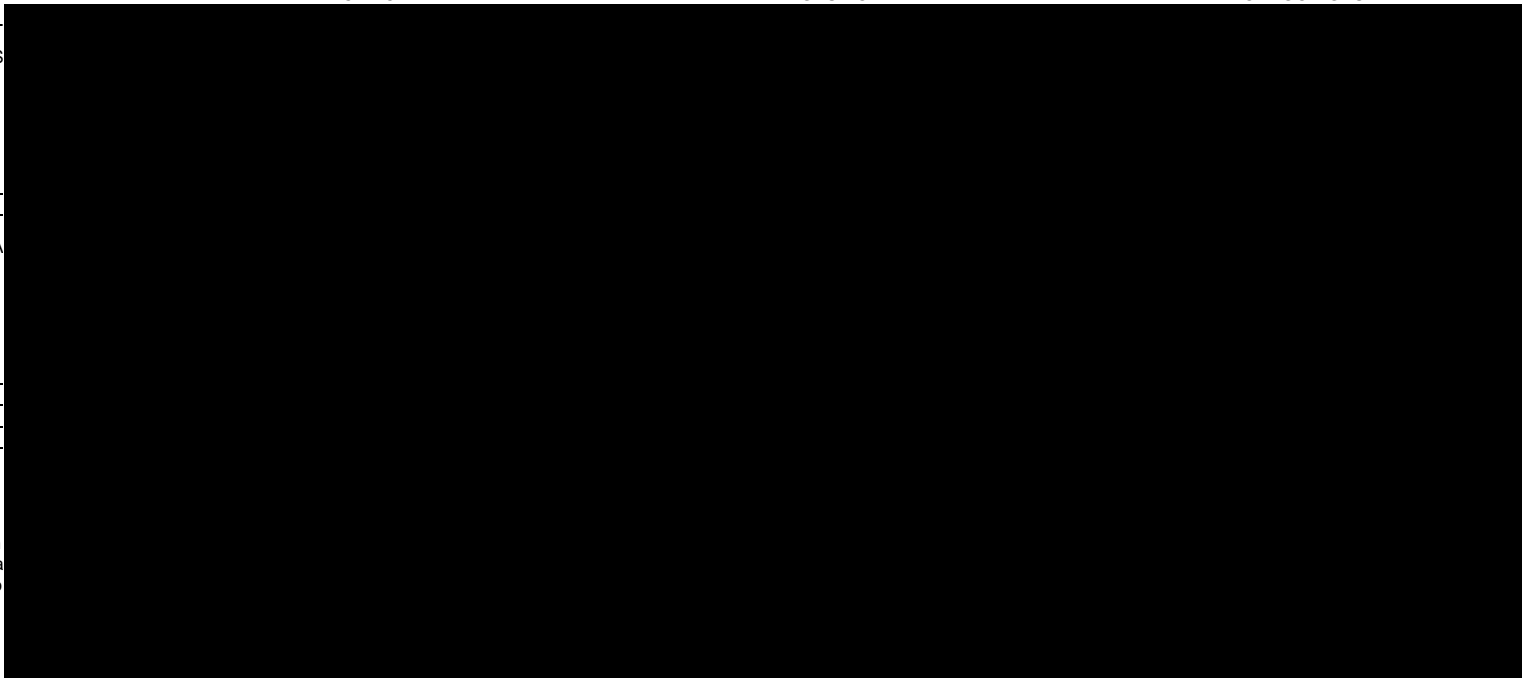
Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****					
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	303000	Intangible Plant														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
9		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														
	303100	Misc Intangible Plant--Mai														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
9		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														
	303110	Misc Intangible Plant--PC														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
8		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														
	303115	Misc Intangible Plant--PC														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
8		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description
	303120	Misc Intangible Plant--S
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
8		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	303121	Misc Intangible Plant--A
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
		<u>TOTAL</u>



ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 2020 Average of Monthly Averages Basis	

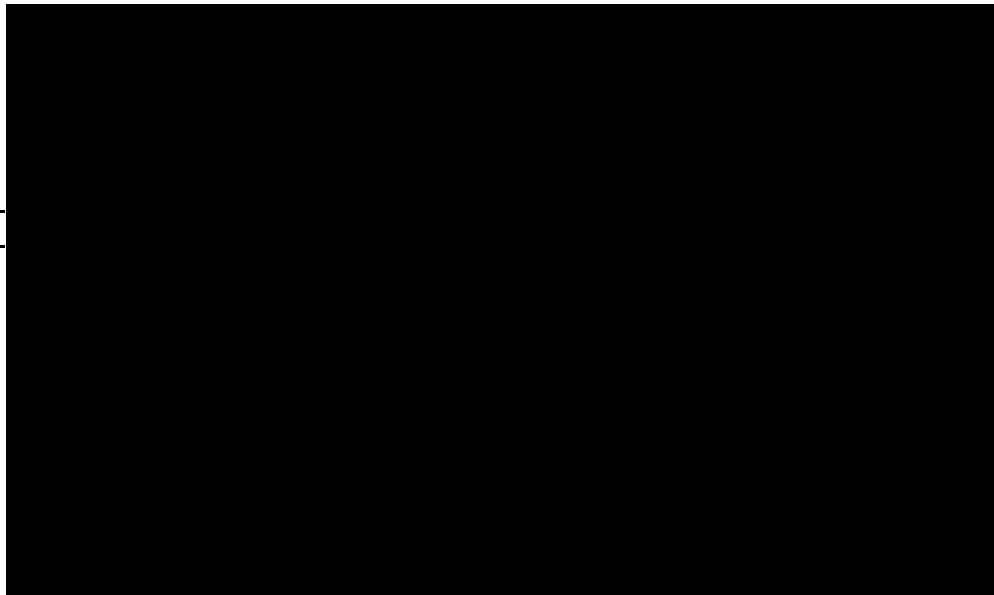
AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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ADFIT - Common Plant (For Report APL)

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



ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon			Washington	Idaho	Washington	Idaho	Oregon

1	151120	Fuel Stock Coal-Colstrip								
1	151210	Fuel Stock Hog Ffuel-KFGS								
7/4	154100	Plant Materials & Oper Supplies								
1	154300	Plant Materials & Oper Supplies - CS2								
1	154400	Plant Materials & Oper Supplies - Colstri								
7/4	154500	Supply Chain Receiving Inventory								
7/4	154550	Supply Chain Average Cost Variance								
7/4	154560	Supply Chain Invoice Price Variance								
99	163998	Common Working Capital								
99	163999	Investor-Supplied Working Capital								

TOTAL

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-F
99	Not Allocated

