

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month 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)	7,440,641	4,764,929	2,675,712
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>7,440,641</u>	<u>4,764,929</u>	<u>2,675,712</u>
G-APL	Gas Net Adjusted Rate Base	<u>622,646,598</u>	<u>441,662,689</u>	<u>180,983,909</u>
	RATE OF RETURN	<u><u>1.195%</u></u>	<u><u>1.079%</u></u>	<u><u>1.478%</u></u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	11-01-2020 thru 11-30-2020	260,878 100.000%	172,194 66.006%	88,684 33.994%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2020 thru 11-30-2020	1,136,422 100.000%	887,702 78.114%	248,720 21.886%
	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% 100.000%	290.374% 72.593%	109.626% 27.407%
6	Input	Actual Therms Purchased Percent	11-01-2020 thru 11-30-2020	34,536,051 100.000%	23,377,453 67.690%	11,158,598 32.310%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,472,874	0	8,846,024	4,626,850
	Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
	Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	XXXXXX
	Total		31,632,984	0	22,175,476	9,457,508
	Percentage		100.000%	0.000%	70.102%	29.898%
	Direct Labor Accts 580 - 894		13,904,342	0	9,448,635	4,455,707
	Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
	Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	XXXXXX
	Total		19,009,997	0	13,061,026	5,948,971
	Percentage		100.000%	0.000%	68.706%	31.294%
	Number of Customers at		361,646	0	257,344	104,302
	Percentage		100.000%	0.000%	71.159%	28.841%
	Net Direct Plant		932,224,866	0	616,773,795	315,451,071
	Percentage		100.000%	0.000%	66.161%	33.839%
	Total Percentages		400.000%	0.000%	276.129%	123.871%
	Average (GD AA)		100.000%	0.000%	69.032%	30.968%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	11-01-2020 thru 11-30-2020	2,320,509 100.000%	1,650,338 71.120%	670,171 28.880%	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2020 thru 11-30-2020	745,523,644 100.000%	528,155,939 70.844%	217,367,705 29.156%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2020 thru 11-30-2020	98,195,281 100.000%	79,421,999 80.882%	18,773,282 19.118%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2020 thru 11-30-2020	-2,585,746 100.000%	-1,814,234 70.163%	-771,512 29.837%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	15,093,969	0	15,093,969	10,397,787	0	10,397,787	4,696,182	0	4,696,182
99 4812XX	Commercial - Firm & Interruptible	6,384,062	0	6,384,062	4,593,096	0	4,593,096	1,790,966	0	1,790,966
99 4813XX	Industrial-Firm	174,201	0	174,201	64,956	0	64,956	109,245	0	109,245
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	24,039	0	24,039	21,479	0	21,479	2,560	0	2,560
99 499XXX	Unbilled Revenue	4,649,926	0	4,649,926	3,355,093	0	3,355,093	1,294,833	0	1,294,833
	TOTAL SALES TO ULTIMATE CUSTOMERS	26,326,197	0	26,326,197	18,432,411	0	18,432,411	7,893,786	0	7,893,786
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,212,872	0	6,212,872	4,205,493	0	4,205,493	2,007,379	0	2,007,379
4 488000	Miscellaneous Service Revenues	516	0	516	152	0	152	364	0	364
99 4893XX	Transportation Revenues	487,027	0	487,027	432,448	0	432,448	54,579	0	54,579
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	560,220	30,596	590,816	261,449	22,211	283,660	298,771	8,385	307,156
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,260,635	30,596	7,291,231	4,899,542	22,211	4,921,753	2,361,093	8,385	2,369,478
	TOTAL GAS REVENUES	33,586,832	30,596	33,617,428	23,331,953	22,211	23,354,164	10,254,879	8,385	10,263,264
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	13,508,593	0	13,508,593	9,388,567	0	9,388,567	4,120,026	0	4,120,026
99 808XXX	Net Natural Gas Storage Transactions	1,162,732	0	1,162,732	787,053	0	787,053	375,679	0	375,679
99 811000	Gas Used for Products Extraction	(15,057)	0	(15,057)	(10,192)	0	(10,192)	(4,865)	0	(4,865)
10 813000	Other Gas Expenses	6,774	66,956	73,730	6,774	45,724	52,498	0	21,232	21,232
99 813010	Gas Technology Institute (GTI) Expenses	14,703	0	14,703	10,300	0	10,300	4,403	0	4,403
	TOTAL PRODUCTION EXPENSES	14,677,745	66,956	14,744,701	10,182,502	45,724	10,228,226	4,495,243	21,232	4,516,475
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	347	347	0	239	239	0	108	108
1 824000	Other Expenses	0	71,211	71,211	0	49,000	49,000	0	22,211	22,211
1 837000	Other Equipment	0	100,446	100,446	0	69,117	69,117	0	31,329	31,329
	TOTAL UNDERGROUND STORAGE OPER EXP	0	172,004	172,004	0	118,356	118,356	0	53,648	53,648
G-DEPX	Depreciation Expense-Underground Storage	0	54,896	54,896	0	37,774	37,774	0	17,122	17,122
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,282	36,282	0	24,966	24,966	0	11,316	11,316
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	91,178	91,178	0	62,740	62,740	0	28,438	28,438
	TOTAL UNDERGROUND STORAGE EXPENSES	0	263,182	263,182	0	181,096	181,096	0	82,086	82,086

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	15,299	106,341	121,640	13,719	83,067	96,786	1,580	23,274	24,854
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	250,120	69,999	320,119	153,659	54,679	208,338	96,461	15,320	111,781
3	875000 Measuring & Reg Sta Exp-General	12,369	0	12,369	9,667	0	9,667	2,702	0	2,702
3	876000 Measuring & Reg Sta Exp-Industrial	1,245	0	1,245	524	0	524	721	0	721
3	877000 Measuring & Reg Sta Exp-City Gate	6,592	0	6,592	4,392	0	4,392	2,200	0	2,200
3	878000 Meter & House Regulator Expenses	46,552	0	46,552	34,591	0	34,591	11,961	0	11,961
3	879000 Customer Installation Expenses	142,262	4,514	146,776	96,508	3,526	100,034	45,754	988	46,742
3	880000 Other Expenses	151,389	25,527	176,916	127,088	19,940	147,028	24,301	5,587	29,888
3	881000 Rents	46	3,249	3,295	46	2,538	2,584	0	711	711
	MAINTENANCE									
3	885000 Supervision & Engineering	4,436	(91)	4,345	180	(71)	109	4,256	(20)	4,236
3	887000 Mains	124,308	(3)	124,305	120,307	(2)	120,305	4,001	(1)	4,000
3	889000 Measuring & Reg Sta Exp-General	21,020	3,547	24,567	17,350	2,771	20,121	3,670	776	4,446
3	890000 Measuring & Reg Sta Exp-Industrial	5,218	469	5,687	4,710	366	5,076	508	103	611
3	891000 Measuring & Reg Sta Exp-City Gate	3,067	3,016	6,083	1,752	2,356	4,108	1,315	660	1,975
3	892000 Services	187,354	2,363	189,717	154,054	1,846	155,900	33,300	517	33,817
3	893000 Meters & House Regulators	165,183	93,572	258,755	149,194	73,093	222,287	15,989	20,479	36,468
3	894000 Other Equipment	(40)	16,023	15,983	(40)	12,516	12,476	0	3,507	3,507
	TOTAL DISTRIBUTION OPERATING EXP	1,136,420	328,526	1,464,946	887,701	256,625	1,144,326	248,719	71,901	320,620
G-DEPX	Depreciation Expense-Distribution	1,696,669	4,783	1,701,452	1,172,309	3,238	1,175,547	524,360	1,545	525,905
G-OTX	Taxes Other Than FIT	1,675,914	0	1,675,914	1,405,187	0	1,405,187	270,727	0	270,727
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,372,583	4,783	3,377,366	2,577,496	3,238	2,580,734	795,087	1,545	796,632
	TOTAL DISTRIBUTION EXPENSES	4,509,003	333,309	4,842,312	3,465,197	259,863	3,725,060	1,043,806	73,446	1,117,252

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For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	11,262	11,262	0	7,434	7,434	0	3,828	3,828
2	902000	Meter Reading Expenses	12,663	8,683	21,346	4,587	5,731	10,318	8,076	2,952	11,028
2	903XXX	Customer Records & Collection Expenses	22,388	316,144	338,532	9,935	208,674	218,609	12,453	107,470	119,923
2	904000	Uncollectible Accounts	2,646,069	(4,157,915)	(1,511,846)	1,910,259	(2,744,473)	(834,214)	735,810	(1,413,442)	(677,632)
2	905000	Misc Customer Accounts	0	7,892	7,892	0	5,209	5,209	0	2,683	2,683
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,681,120	(3,813,934)	(1,132,814)	1,924,781	(2,517,425)	(592,644)	756,339	(1,296,509)	(540,170)	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,261,169	4,006	1,265,175	1,077,281	2,644	1,079,925	183,888	1,362	185,250
2	909000	Advertising	617	67,653	68,270	617	44,655	45,272	0	22,998	22,998
2	910000	Misc Customer Service & Info Exp	0	49,057	49,057	0	32,381	32,381	0	16,676	16,676
TOTAL CUSTOMER SERVICE & INFO EXP		1,261,786	120,716	1,382,502	1,077,898	79,680	1,157,578	183,888	41,036	224,924	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	6,414	636,170	642,584	4,894	461,815	466,709	1,520	174,355	175,875
4	921000	Office Supplies & Expenses	(1)	94,814	94,813	(1)	68,828	68,827	0	25,986	25,986
4	922000	Admin. Expenses Transferred - Credit	0	(1,295)	(1,295)	0	(940)	(940)	0	(355)	(355)
4	923000	Outside Services Employed	5,246	243,966	249,212	4,674	177,102	181,776	572	66,864	67,436
4	924000	Property Insurance Premium	0	32,459	32,459	0	23,563	23,563	0	8,896	8,896
4	925XXX	Injuries and Damages	1,302	89,901	91,203	850	65,262	66,112	452	24,639	25,091
4	926XXX	Employee Pensions and Benefits	171,489	301,273	472,762	130,154	218,703	348,857	41,335	82,570	123,905
4	928000	Regulatory Commission Expenses	51,856	21,280	73,136	32,780	15,448	48,228	19,076	5,832	24,908
4	930000	Miscellaneous General Expenses	2,275	91,432	93,707	2,100	66,373	68,473	175	25,059	25,234
4	931000	Rents	0	11,058	11,058	0	8,027	8,027	0	3,031	3,031
4	935000	Maintenance of General Plant	67,980	251,449	319,429	59,328	182,534	241,862	8,652	68,915	77,567
TOTAL ADMIN & GEN OPERATING EXP		306,561	1,772,507	2,079,068	234,779	1,286,715	1,521,494	71,782	485,792	557,574	

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For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	145,496	418,665	564,161	133,096	303,922	437,018	12,400	114,743	127,143
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,155	642,797	713,952	71,156	466,626	537,782	(1)	176,171	176,170
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	3,859	9,618	13,477	2,765	6,814	9,579	1,094	2,804	3,898
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(268,365)	0	(268,365)	(268,365)	0	(268,365)	0	0	0
99 407447	Regulatory Deferral - COVID-19	1,613,808	0	1,613,808	935,540	0	935,540	678,268	0	678,268
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(540,624)	0	(540,624)	(540,624)	0	(540,624)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	44,109	90,628	134,737	34,457	65,790	100,247	9,652	24,838	34,490
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,332,680	1,169,113	2,501,793	589,394	848,528	1,437,922	743,286	320,585	1,063,871
	TOTAL ADMIN & GENERAL EXPENSES	1,639,241	2,941,620	4,580,861	824,173	2,135,243	2,959,416	815,068	806,377	1,621,445
	TOTAL EXPENSES BEFORE FIT	24,768,895	(88,151)	24,680,744	17,474,551	184,181	17,658,732	7,294,344	(272,332)	7,022,012
	NET OPERATING INCOME (LOSS) BEFORE FIT			8,936,684			5,695,432			3,241,252
G-FIT	FEDERAL INCOME TAX			1,721,611			1,140,999			580,612
G-FIT	DEFERRED FEDERAL INCOME TAX			(224,974)			(209,989)			(14,985)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(594)			(507)			(87)
	GAS NET OPERATING INCOME (LOSS)			7,440,641			4,764,929			2,675,712

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	66.006%	33.994%
G-ALL 3	Direct Distribution Operating Expense	100.000%	78.114%	21.886%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended 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	4,460	30,596	35,056	4,460	22,211	26,671	0	8,385	8,385
4	495028	Deferred Exchange Reservation	375,001	0	375,001	253,838	0	253,838	121,163	0	121,163
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	(283,324)	0	(283,324)	(251,407)	0	(251,407)	(31,917)	0	(31,917)
4	495329	Amortization Res Decoupling Deferral	182,368	0	182,368	112,420	0	112,420	69,948	0	69,948
4	495338	Non-Res Decoupling Deferred Rev	288,750	0	288,750	165,480	0	165,480	123,270	0	123,270
4	495339	Amortization Non-Res Decoupling	(7,034)	0	(7,034)	(23,341)	0	(23,341)	16,307	0	16,307
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	560,221	30,596	590,817	261,450	22,211	283,661	298,771	8,385	307,156

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended 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	11,885,445	0	11,885,445	8,041,585	0	8,041,585	3,843,860	0	3,843,860
1	804001	Pipeline Demand Costs	2,245,501	0	2,245,501	1,545,129	0	1,545,129	700,372	0	700,372
1	804002	Transport Variable Charges	34,629	0	34,629	23,828	0	23,828	10,801	0	10,801
6	804010	Gas Costs - Fixed Hedge	(70,530)	0	(70,530)	(47,742)	0	(47,742)	(22,788)	0	(22,788)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	31,791	0	31,791	21,519	0	21,519	10,272	0	10,272
6	804018	Merchandise Processing Fee	4,990	0	4,990	3,378	0	3,378	1,612	0	1,612
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	(1,220,849)	0	(1,220,849)	(826,393)	0	(826,393)	(394,456)	0	(394,456)
6	804700	Gas Costs - Offsystem Bookout	8,937	0	8,937	6,049	0	6,049	2,888	0	2,888
6	804711	Gas Costs - Offsystem Bookout Offset	(8,937)	0	(8,937)	(6,049)	0	(6,049)	(2,888)	0	(2,888)
6	804730	Gas Costs - Intracompany LDC Gas	727,054	0	727,054	492,143	0	492,143	234,911	0	234,911
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(634,250)	0	(634,250)	(226,365)	0	(226,365)	(407,885)	0	(407,885)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	504,812	0	504,812	361,485	0	361,485	143,327	0	143,327
		TOTAL PURCHASED GAS COSTS	13,508,593	0	13,508,593	9,388,567	0	9,388,567	4,120,026	0	4,120,026

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended 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	9,965	4,006	13,971	6,224	2,644	8,868	3,741	1,362	5,103
99	908600	Public Purpose Tariff Rider Expense Offset	1,005,630	0	1,005,630	858,591	0	858,591	147,039	0	147,039
99	908610	Limited Income Tax Refund Program	(18,425)	0	(18,425)	(18,425)	0	(18,425)	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	263,999	0	263,999	230,891	0	230,891	33,108	0	33,108
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,261,169	4,006	1,265,175	1,077,281	2,644	1,079,925	183,888	1,362	185,250

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.006%	33.994%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.08%	54.08%
2	Cost of Debt		4.860%	4.864%
	Total Cost of Debt		2.628%	2.630%
	Total Weighted Cost		2.628%	2.630%
G-APL	Net Rate Base	622,646,598	441,662,689	180,983,909
	Interest Deduction for FIT Calculation	16,366,772	11,606,895	4,759,877
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended November 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	33,617,428	23,354,164	10,263,264
G-OPS	Operating & Maintenance Expense	18,710,407	13,577,336	5,133,071
G-OPS	Book Deprec/Amort and Reg Amortizations	4,123,404	2,550,996	1,572,408
G-OTX	Taxes Other than FIT	1,846,933	1,530,400	316,533
	Net Operating Income Before FIT	8,936,684	5,695,432	3,241,252
G-INT	Less: Interest Expense	1,363,897	967,241	396,656
G-OTX	Less: Idaho ITC Deferral & Amortization	(456)	0	(456)
G-SCM	Schedule M Adjustments	625,820	705,139	(79,319)
	Taxable Net Operating Income	8,198,151	5,433,330	2,764,821
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,721,611	1,140,999	580,612
G-DTE	Deferred FIT	(224,974)	(209,989)	(14,985)
99	411400 Amortized Investment Tax Credit	(594)	(507)	(87)
	Total FIT/Deferred FIT & ITC	1,496,043	930,503	565,540
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ADJUSTMENTS		
For Month Ended 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
	997000	Book Depreciation & Amortization	1,916,616	1,128,544	3,045,160	1,378,632	816,933	2,195,565	537,984	311,611	849,595
12	997001	Contributions In Aid of Construction	0	62,697	62,697	0	44,417	44,417	0	18,280	18,280
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	15,718	15,718	0	11,135	11,135	0	4,583	4,583
99	997010	Deferred Gas Credit and Refunds	(129,437)	375,000	245,563	135,121	265,665	400,786	(264,558)	109,335	(155,223)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,374	12,374	0	5,093	5,093
99	997018	DSM Tariff Rider	(80,574)	0	(80,574)	75,074	0	75,074	(155,648)	0	(155,648)
12	997020	FAS87 Current Pension Accrual	0	228,276	228,276	0	161,720	161,720	0	66,556	66,556
12	997027	Customer Uncollectibles	0	(28,124)	(28,124)	0	(19,924)	(19,924)	0	(8,200)	(8,200)
99	997031	Decoupling Mechanism	(180,760)	0	(180,760)	(3,152)	0	(3,152)	(177,608)	0	(177,608)
12	997032	Interest Rate Swaps	0	75,798	75,798	0	53,698	53,698	0	22,100	22,100
12	997035	Leases	0	2,240	2,240	0	1,626	1,626	0	614	614
12	997048	AFUDC	0	(22,012)	(22,012)	0	(15,594)	(15,594)	0	(6,418)	(6,418)
12	997049	Tax Depreciation	0	(4,034,932)	(4,034,932)	0	(2,858,507)	(2,858,507)	0	(1,176,425)	(1,176,425)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	80,332	0	80,332	47,224	0	47,224	33,108	0	33,108
12	997080	Book Transportation Depreciation	0	4,937	4,937	0	3,498	3,498	0	1,439	1,439
12	997081	Deferred Compensation	0	(38,873)	(38,873)	0	(27,539)	(27,539)	0	(11,334)	(11,334)
4	997082	Meal Disallowances	0	8,327	8,327	0	6,045	6,045	0	2,282	2,282
12	997083	Paid Time Off	0	56,136	56,136	0	39,769	39,769	0	16,367	16,367
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(466,666)	(466,666)	0	(330,605)	(330,605)	0	(136,061)	(136,061)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(268,365)	0	(268,365)	(268,365)	0	(268,365)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	28,393	28,393	0	20,115	20,115	0	8,278	8,278
12	997120	Transportation Tax Disallowance	0	1,327	1,327	0	940	940	0	387	387
12	997125	COVID-19	1,613,808	0	1,613,808	935,540	0	935,540	678,268	0	678,268
		TOTAL SCHEDULE M ADJUSTMENTS	3,211,567	(2,585,747)	625,820	2,519,373	(1,814,234)	705,139	692,194	(771,513)	(79,319)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	66.006%	33.994%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	11	Book Depreciation	100.000%	71.120%	28.880%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.844%	29.156%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	560,402	397,011	163,391
99	410100	Deferred Federal Income Tax Exp	(756,345)	(594,515)	(161,830)
		SUBTOTAL	(195,943)	(197,504)	1,561
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,625)	(2,568)	(1,057)
99	411100	Deferred Federal Income Tax Exp	(25,406)	(9,917)	(15,489)
		SUBTOTAL	(29,031)	(12,485)	(16,546)
		Total Deferred Federal Income Tax Expense	(224,974)	(209,989)	(14,985)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.844%	29.156%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended 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	0	36,282	36,282	0	24,966	24,966	0	11,316	11,316
		TOTAL UNDERGROUND STORAGE TAX	0	36,282	36,282	0	24,966	24,966	0	11,316	11,316
		DISTRIBUTION									
99	408110	State Excise Tax	613,530	0	613,530	613,530	0	613,530	0	0	0
99	408120	Municipal Occupation & License Tax	637,839	0	637,839	530,190	0	530,190	107,649	0	107,649
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	425,001	0	425,001	261,467	0	261,467	163,534	0	163,534
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(456)	0	(456)	0	0	0	(456)	0	(456)
		TOTAL DISTRIBUTION TAX	1,675,914	0	1,675,914	1,405,187	0	1,405,187	270,727	0	270,727
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	44,109	90,628	134,737	34,457	65,790	100,247	9,652	24,838	34,490
		TOTAL A&G TAX	44,109	90,628	134,737	34,457	65,790	100,247	9,652	24,838	34,490
		TOTAL TAXES OTHER THAN FIT	1,720,023	126,910	1,846,933	1,439,644	90,756	1,530,400	280,379	36,154	316,533

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended November 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,198,653	55,821,575	60,020,228	4,198,926	40,522,556	44,721,482	(273)	15,299,019	15,298,746
TOTAL INTANGIBLE PLANT			5,992,768	57,164,942	63,157,710	5,220,840	41,497,746	46,718,586	771,928	15,667,196	16,439,124
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	919,771	919,771	0	372,232	372,232
1	351XXX	Structures & Improvements	0	1,936,977	1,936,977	0	1,332,834	1,332,834	0	604,143	604,143
1	352XXX	Wells	0	22,579,503	22,579,503	0	15,536,956	15,536,956	0	7,042,547	7,042,547
1	353000	Lines	0	2,059,776	2,059,776	0	1,417,332	1,417,332	0	642,444	642,444
1	354000	Compressor Station Equipment	0	14,452,719	14,452,719	0	9,944,916	9,944,916	0	4,507,803	4,507,803
1	355000	Measuring & Regulating Equipment	0	1,061,575	1,061,575	0	730,470	730,470	0	331,105	331,105
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,075,193	2,075,193	0	1,427,940	1,427,940	0	647,253	647,253
TOTAL UNDERGROUND STORAGE PLANT			0	46,002,889	46,002,889	0	31,685,332	31,685,332	0	14,317,557	14,317,557
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	1,488,062	0	1,488,062	840,458	0	840,458	647,604	0	647,604
6	376000	Mains	407,675,002	2,517,883	410,192,885	270,464,315	1,704,355	272,168,670	137,210,687	813,528	138,024,215
6	378000	Measuring & Reg Station Equip-General	6,682,362	0	6,682,362	4,203,528	0	4,203,528	2,478,834	0	2,478,834
6	379000	Measuring & Reg Station Equip-City Gate	6,336,438	0	6,336,438	1,869,055	0	1,869,055	4,467,383	0	4,467,383
6	380000	Services	294,347,616	0	294,347,616	202,208,182	0	202,208,182	92,139,434	0	92,139,434
6	381XXX	Meters	106,053,931	0	106,053,931	75,047,249	0	75,047,249	31,006,682	0	31,006,682
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	3,892,911	0	3,892,911	2,915,273	0	2,915,273	977,638	0	977,638
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			827,184,978	2,517,883	829,702,861	558,094,579	1,704,355	559,798,934	269,090,399	813,528	269,903,927
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,641,081	6,015,011	3,274,754	1,917,240	5,191,994	99,176	723,841	823,017
4	390XXX	Structures & Improvements	30,425,051	29,291,870	59,716,921	28,688,701	21,263,847	49,952,548	1,736,350	8,028,023	9,764,373
4	391XXX	Office Furniture & Equipment	1,438,297	16,624,816	18,063,113	1,429,575	12,068,453	13,498,028	8,722	4,556,363	4,565,085
4	392XXX	Transportation Equipment	13,068,471	4,760,010	17,828,481	10,086,922	3,455,434	13,542,356	2,981,549	1,304,576	4,286,125
4	393000	Stores Equipment	203,412	991,152	1,194,564	145,720	719,507	865,227	57,692	271,645	329,337
4	394000	Tools, Shop & Garage Equipment	2,658,248	7,010,664	9,668,912	2,121,169	5,089,251	7,210,420	537,079	1,921,413	2,458,492
4	395XXX	Laboratory Equipment	74,000	564,072	638,072	74,000	409,477	483,477	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,691,468	1,066,013	4,757,481	2,677,229	773,851	3,451,080	1,014,239	292,162	1,306,401
4	397XXX	Communications Equipment	4,554,369	15,439,791	19,994,160	3,353,348	11,208,207	14,561,555	1,201,021	4,231,584	5,432,605
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
TOTAL GENERAL PLANT			59,489,191	78,532,388	138,021,579	51,851,418	57,009,016	108,860,434	7,637,773	21,523,372	29,161,145

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			892,666,937	184,218,102	1,076,885,039	615,166,837	131,896,449	747,063,286	277,500,100	52,321,653	329,821,753
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,713,886)	(17,713,886)	0	(12,188,925)	(12,188,925)	0	(5,524,961)	(5,524,961)
G-ADEP		Distribution Plant	(244,896,223)	(1,901,247)	(246,797,470)	(155,909,846)	(1,286,954)	(157,196,800)	(88,986,377)	(614,293)	(89,600,670)
G-ADEP		General Plant	(15,942,325)	(23,883,973)	(39,826,298)	(12,100,342)	(17,338,093)	(29,438,435)	(3,841,983)	(6,545,880)	(10,387,863)
TOTAL ACCUMULATED DEPRECIATION			(260,838,548)	(43,499,106)	(304,337,654)	(168,010,188)	(30,813,972)	(198,824,160)	(92,828,360)	(12,685,134)	(105,513,494)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(390,716)	(896,259)	(1,286,975)	(262,636)	(650,621)	(913,257)	(128,080)	(245,638)	(373,718)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,776,162)	(23,960,602)	(25,736,764)	(1,776,210)	(17,393,719)	(19,169,929)	48	(6,566,883)	(6,566,835)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
TOTAL ACCUMULATED AMORTIZATION			(2,166,878)	(24,856,861)	(27,023,739)	(2,038,846)	(18,044,340)	(20,083,186)	(128,032)	(6,812,521)	(6,940,553)
TOTAL ACCUMULATED DEPR/AMORT			(263,005,426)	(68,355,967)	(331,361,393)	(170,049,034)	(48,858,312)	(218,907,346)	(92,956,392)	(19,497,655)	(112,454,047)
NET GAS UTILITY PLANT before DFIT			629,661,511	115,862,135	745,523,646	445,117,803	83,038,137	528,155,940	184,543,708	32,823,998	217,367,706
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(131,304,191)	(131,304,191)	0	(93,021,141)	(93,021,141)	0	(38,283,050)	(38,283,050)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,864,267)	(17,864,267)	0	(12,964,933)	(12,964,933)	0	(4,899,334)	(4,899,334)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(645,405)	(645,405)	0	(468,519)	(468,519)	0	(176,886)	(176,886)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	8,544	8,544	0	6,202	6,202	0	2,342	2,342
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(311,445)	(311,445)	0	(220,640)	(220,640)	0	(90,805)	(90,805)
TOTAL ACCUMULATED DFIT			0	(150,116,764)	(150,116,764)	0	(106,669,031)	(106,669,031)	0	(43,447,733)	(43,447,733)
NET GAS UTILITY PLANT			629,661,511	(34,254,629)	595,406,882	445,117,803	(23,630,894)	421,486,909	184,543,708	(10,623,735)	173,919,973

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.844%	29.156%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month 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
G-PLT		NET GAS PLANT IN SERVICE	629,661,511	(34,254,629)	595,406,882	445,117,803	(23,630,894)	421,486,909	184,543,708	(10,623,735)	173,919,973
		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	1,390,208	2,520,806	3,911,014	983,582	1,829,929	2,813,511	406,626	690,877	1,097,503
4	182318	Accumulated Amortization - AFUDC	(202,094)	(377,943)	(580,037)	(137,430)	(274,209)	(411,639)	(64,664)	(103,734)	(168,398)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	10,855,123	10,855,123	0	7,469,410	7,469,410	0	3,385,713	3,385,713
1	164115	Gas Inventory--Clay Basin	0	28,285	28,285	0	20,533	20,533	0	7,752	7,752
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(391,228)	0	(391,228)	(391,228)	0	(391,228)	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	8,864,502	0	8,864,502	8,864,502	0	8,864,502	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,861,545)	0	(1,861,545)	(1,861,545)	0	(1,861,545)	0	0	0
C-WKC		Working Capital	5,055,906	0	5,055,906	4,102,059	0	4,102,059	953,847	0	953,847
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	8,482,381	18,757,335	27,239,716	7,186,572	12,989,208	20,175,780	1,295,809	5,768,127	7,063,936
		NET RATE BASE	638,143,892	(15,497,294)	622,646,598	452,304,375	(10,641,686)	441,662,689	185,839,517	(4,855,608)	180,983,909

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	266,681	266,681										
	Steam (ED-ID)	356,742	356,742										
	Steam (ED-WA)	948,942	948,942										
	Hydro (ED-AN)	1,203,263	1,203,263										
	Other (ED-AN)	875,666	875,666										
Total Electric Production		3,651,294	3,651,294										
Electric Transmission													
	ED-AN	1,361,981	1,361,981										
	ED-ID	82,805	82,805										
	ED-WA	42,698	42,698										
Total Electric Transmission		1,487,484	1,487,484										
Electric Distribution													
	ED-AN	8,195	8,195										
	ED-ID	1,464,801	1,464,801										
	ED-WA	2,822,431	2,822,431										
Total Electric Distribution		4,295,427	4,295,427										
Gas Underground Storage													
1	GD-AN	54,896		54,896		54,896	54,896		37,774	37,774		17,122	17,122
	GD-OR	9,937			9,937								
Total Gas Underground Storage		64,833		54,896	9,937		54,896	54,896		37,774	37,774		17,122
Gas Distribution													
6	GD-AN	4,783		4,783					3,238	3,238		1,545	1,545
	GD-ID	524,360		524,360		524,360	524,360				524,360		524,360
	GD-WA	1,172,309		1,172,309		1,172,309	1,172,309	1,172,309		1,172,309			
	GD-OR	786,279			786,279								
Total Gas Distribution		2,487,731		1,701,452	786,279		1,696,669	4,783	1,701,452	1,172,309	3,238	1,175,547	524,360
General Plant													
	ED-AN	243,812	243,812										
	ED-ID	39,814	39,814										
	ED-WA	80,764	80,764										
7,4	CD-AA	1,831,167	1,278,576	382,366	170,225	382,366	382,366		277,571	277,571		104,795	104,795
9,4	CD-AN	52,396	40,511	11,885		11,885	11,885		8,628	8,628		3,257	3,257
9	CD-ID	40,095	31,000	9,095		9,095	9,095				9,095		9,095
9	CD-WA	185,532	143,448	42,084		42,084	42,084	42,084					
8,4	GD-AA	31,550		21,780	9,770	21,780	21,780		15,811	15,811		5,969	5,969
4	GD-AN	2,634		2,634		2,634	2,634		1,912	1,912		722	722
	GD-ID	3,305		3,305		3,305	3,305				3,305		3,305
	GD-WA	91,012		91,012		91,012	91,012	91,012					
	GD-OR	18,173			18,173								
Total General Plant		2,620,254	1,857,925	564,161	198,168		145,496	418,665	564,161	133,096	303,922	437,018	12,400
Total Depreciation Expense		14,607,023	11,292,130	2,320,509	994,384		1,842,165	478,344	2,320,509	1,305,405	344,934	1,650,339	536,760

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	68.810%		31.190%
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	67.690%		32.310%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	75,774	75,774												
Misc Intangible Plt (303000) ED-AN	19,374	19,374												
Total Production/Transmission	95,148	95,148												
Distribution														
Franchises (302000) ED-WA	5,963	5,963												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	6,452	6,452												
General Plant - 303000														
7,4 CD-AA	34,579	24,144	7,221	3,214		7,221	7,221		5,242	5,242		1,979	1,979	
9,4 CD-AN	810	626	184			184	184		134	134		50	50	
9,4 GD-ID	1,225		1,225			1,225	1,225					1,225	1,225	
GD-WA	2,070		2,070			2,070	2,070		2,070	2,070				
GD-OR	617			617										
Total General Plant - 303000	39,301	24,770	10,700	3,831	3,295	7,405	10,700	2,070	5,376	7,446	1,225	2,029	3,254	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,043,119	2,124,797	635,434	282,888		635,434	635,434		461,281	461,281		174,153	174,153	
9,4 CD-AN	11,878	9,184	2,694			2,694	2,694		1,956	1,956		738	738	
9,4 CD-ID	(3)	(2)	(1)			(1)	(1)					(1)	(1)	
9,4 CD-WA	313,697	242,541	71,156			71,156	71,156		71,156	71,156			0	
ED-AN	284,204	284,204												
ED-ID	(3)	(3)												
ED-WA	44,546	44,546												
8,4 GD-AA	6,763		4,669	2,094		4,669	4,669		3,389	3,389		1,280	1,280	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	3,704,201	2,705,267	713,952	284,982	71,155	642,797	713,952	71,156	466,626	537,782	(1)	176,171	176,170	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	37,419	37,419												
GD-OR	0			0										
Total General Plant- 390200, 396200	37,419	37,419	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	3,882,521	2,869,056	724,652	288,813	74,450	650,202	724,652	73,226	472,002	545,228	1,224	178,200	179,424	

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	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Rat	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(72,903,781)	(72,903,781)												
Steam (ED-ID)	(88,881,385)	(88,881,385)												
Steam (ED-WA)	(165,891,758)	(165,891,758)												
Hydro (ED-AN)	(155,952,541)	(155,952,541)												
Other (ED-AN)	(147,814,406)	(147,814,406)												
Total Electric Production	(631,443,871)	(631,443,871)												
Electric Transmission														
ED-AN	(213,856,555)	(213,856,555)												
ED-ID	(9,472,423)	(9,472,423)												
ED-WA	(15,667,323)	(15,667,323)												
Total Electric Transmission	(238,996,301)	(238,996,301)												
Electric Distribution														
ED-AN	(315,710)	(315,710)												
ED-ID	(244,897,404)	(244,897,404)												
ED-WA	(372,674,992)	(372,674,992)												
Total Electric Distribution	(617,888,106)	(617,888,106)												
Gas Underground Storage														
1 GD-AN	(17,713,886)		(17,713,886)		(17,713,886)	(17,713,886)		(12,188,925)	(12,188,925)		(5,524,961)	(5,524,961)		
GD-OR	(1,380,148)			(1,380,148)										
Total Gas Underground Storage	(19,094,034)		(17,713,886)	(1,380,148)		(17,713,886)	(17,713,886)		(12,188,925)	(12,188,925)		(5,524,961)	(5,524,961)	
Gas Distribution														
6 GD-AN	(1,901,247)	(1,901,247)			(1,901,247)	(1,901,247)		(1,286,954)	(1,286,954)		(614,293)	(614,293)		
GD-ID	(88,986,377)	(88,986,377)			(88,986,377)	(88,986,377)				(88,986,377)		(88,986,377)		
GD-WA	(155,909,846)	(155,909,846)			(155,909,846)	(155,909,846)	(155,909,846)		(155,909,846)					
GD-OR	(124,206,498)			(124,206,498)										
Total Gas Distribution	(371,003,968)		(246,797,470)	(124,206,498)		(244,896,223)	(1,901,247)	(246,797,470)	(155,909,846)	(1,286,954)	(157,196,800)	(88,986,377)	(614,293)	(89,600,670)
General Plant														
ED-AN	(37,067,556)	(37,067,556)												
ED-ID	(11,735,876)	(11,735,876)												
ED-WA	(21,677,796)	(21,677,796)												
7,4 CD-AA	(81,403,777)	(56,838,559)	(16,997,923)	(7,567,295)	(16,997,923)	(16,997,923)		(12,339,302)	(12,339,302)		(4,658,621)	(4,658,621)		
9,4 CD-AN	(8,048,818)	(6,223,105)	(1,825,713)		(1,825,713)	(1,825,713)		(1,325,340)	(1,325,340)		(500,373)	(500,373)		
9 CD-ID	(6,724,631)	(5,199,283)	(1,525,348)		(1,525,348)	(1,525,348)				(1,525,348)		(1,525,348)		
9 CD-WA	(7,515,105)	(5,810,454)	(1,704,651)		(1,704,651)	(1,704,651)	(1,704,651)				(1,704,651)			
8,4 GD-AA	(2,111,283)		(1,457,461)	(653,822)	(1,457,461)	(1,457,461)		(1,058,015)	(1,058,015)		(399,446)	(399,446)		
4 GD-AN	(3,602,876)		(3,602,876)		(3,602,876)	(3,602,876)		(2,615,436)	(2,615,436)		(987,440)	(987,440)		
GD-ID	(2,316,635)		(2,316,635)		(2,316,635)	(2,316,635)				(2,316,635)		(2,316,635)		
GD-WA	(10,395,691)		(10,395,691)		(10,395,691)	(10,395,691)	(10,395,691)				(10,395,691)			
GD-OR	(5,307,982)			(5,307,982)										
Total General Plant	(197,908,026)	(144,552,629)	(39,826,298)	(13,529,099)		(15,942,325)	(23,883,973)	(39,826,298)	(12,100,342)	(17,338,093)	(29,438,435)	(3,841,983)	(6,545,880)	(10,387,863)
Total Accumulated Depreciation	(2,076,334,306)	(1,632,880,907)	(304,337,654)	(139,115,745)		(260,838,548)	(43,499,106)	(304,337,654)	(168,010,188)	(30,813,972)	(198,824,160)	(92,828,360)	(12,685,134)	(105,513,494)

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	68.810%	31.190%
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	67.690%	32.310%

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

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,700,154)	(13,700,154)											
Misc Intangible Plt (303000)	ED-AN	(2,271,379)	(2,271,379)											
Total Production/Transmission		(15,971,533)	(15,971,533)											
Distribution														
Franchises (302000)	ED-WA	(211,722)	(211,722)											
Misc Intangible Plt (303000)	ED-WA	(53,672)	(53,672)											
Total Distribution		(265,394)	(265,394)											
General Plant - 303000														
7,4	CD-AA	(4,156,719)	(2,902,346)	(867,964)	(386,409)		(867,964)	(867,964)		(630,081)	(630,081)		(237,883)	(237,883)
9,4	CD-AN	(124,739)	(96,444)	(28,295)			(28,295)	(28,295)		(20,540)	(20,540)		(7,755)	(7,755)
	GD-ID	(128,080)		(128,080)		(128,080)	(128,080)	(128,080)				(128,080)		(128,080)
	GD-WA	(262,636)		(262,636)		(262,636)	(262,636)	(262,636)	(262,636)	(262,636)	(262,636)			
	GD-OR	(107,749)			(107,749)									
Total General Plant - 303000		(4,779,923)	(2,998,790)	(1,286,975)	(494,158)	(390,716)	(896,259)	(1,286,975)	(262,636)	(650,621)	(913,257)	(128,080)	(245,638)	(373,718)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(114,286,569)	(79,798,311)	(23,864,179)	(10,624,079)		(23,864,179)	(23,864,179)		(17,323,723)	(17,323,723)		(6,540,456)	(6,540,456)
9,4	CD-AN	(193,150)	(149,337)	(43,813)			(43,813)	(43,813)		(31,805)	(31,805)		(12,008)	(12,008)
9	CD-ID	211	163	48		48	48	48	0	0	0	48	48	48
9	CD-WA	(7,830,579)	(6,054,369)	(1,776,210)		(1,776,210)	(1,776,210)	(1,776,210)	(1,776,210)	(1,776,210)	(1,776,210)	0	0	0
	ED-AN	(8,077,024)	(8,077,024)											
	ED-ID	208	208											
	ED-WA	(6,437)	(6,437)											
8,4	GD-AA	(76,211)		(52,610)	(23,601)		(52,610)	(52,610)		(38,191)	(38,191)		(14,419)	(14,419)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(130,469,551)	(94,085,107)	(25,736,764)	(10,647,680)	(1,776,162)	(23,960,602)	(25,736,764)	(1,776,210)	(17,393,719)	(19,169,929)	48	(6,566,883)	(6,566,835)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(266,788)	(266,788)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(266,788)	(266,788)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(151,753,189)	(113,587,612)	(27,023,739)	(11,141,838)	(2,166,878)	(24,856,861)	(27,023,739)	(2,038,846)	(18,044,340)	(20,083,186)	(128,032)	(6,812,521)	(6,940,553)

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	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratic	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended 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	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,341,690	808,699	700,328	8,863,931	10,372,958	3,274,755	99,176	2,641,081	6,015,012	845,134	1,108,586	1,953,720	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,514,170	1,157,645	2,711,873	6,644,652	10,514,170	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,941,235	0	0	0	0	25,941,235	0	0	0	25,941,235	0	0	
99		GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,545,582	0	0	89,754,382	89,754,382	0	0	26,841,603	26,841,603	0	11,949,597	11,949,597	
9		CD-WA / ID / AN	30,569,515	9,364,979	5,918,503	8,351,950	23,635,432	2,747,466	1,736,350	2,450,267	6,934,083	0	0	0	
		TOTAL ACCOUNT	199,441,156	10,522,624	8,630,376	104,750,984	123,903,984	28,688,701	1,736,350	29,291,870	59,716,921	3,870,654	11,949,597	15,820,251	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,440,133	99,990	7,798	1,332,345	1,440,133	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	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729	
7		CD-AA	78,196,483	0	0	54,599,130	54,599,130	0	0	16,328,208	16,328,208	0	7,269,145	7,269,145	
9		CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0	
		TOTAL ACCOUNT	86,173,171	4,500,220	37,527	56,192,327	60,730,074	1,429,575	8,722	16,624,817	18,063,114	12,109	7,367,874	7,379,983	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,982,126	24,145,929	10,513,571	17,322,626	51,982,126	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,559,472	0	0	0	0	9,544,491	2,725,284	2,289,697	14,559,472	0	0	0	
99		GD-OR / AS	4,306,496	0	0	0	0	0	0	0	0	4,306,496	0	4,306,496	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366	
9		CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0	
		TOTAL ACCOUNT	85,647,778	25,994,851	11,387,072	25,414,415	62,796,338	10,086,922	2,981,549	4,760,010	17,828,481	4,306,496	716,463	5,022,959	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	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	4,982,109	276,940	196,647	3,378,430	3,852,017	81,248	57,692	991,152	1,130,092	0	0	0	
		TOTAL ACCOUNT	5,454,773	276,940	196,647	3,765,830	4,239,417	145,720	57,692	991,152	1,194,564	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,527,333	798,661	213,810	5,514,862	6,527,333	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,937,559	0	0	0	0	2,117,901	316,857	502,801	2,937,559	0	0	0	
99		GD-OR / AS	969,351	0	0	0	0	0	0	0	0	969,351	0	969,351	
8		GD-AA	5,285,427	0	0	0	0	0	0	3,648,636	3,648,636	0	1,636,791	1,636,791	
7		CD-AA	13,307,197	0	0	9,291,484	9,291,484	0	0	2,778,676	2,778,676	0	1,237,037	1,237,037	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	
		TOTAL ACCOUNT	30,367,253	809,800	964,456	15,080,907	16,855,163	2,121,169	537,079	7,010,663	9,668,911	969,351	2,873,828	3,843,179	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,959,999	335,933	13,580	1,610,486	1,959,999	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,921,188	335,933	13,580	2,705,670	3,055,183	74,000	0	564,073	638,073	18,586	209,346	227,932	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended 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	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		TOTAL ACCOUNT	37,304,161	14,070,700	9,281,759	9,101,260	32,453,719	2,677,229	1,014,239	1,066,013	4,757,481	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,233,076	11,766,741	6,109,849	31,356,486	49,233,076	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	
99		GD-OR / AS	1,048,679	0	0	0	0	0	0	0	0	1,048,679	0	1,048,679	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	69,912,601	0	0	48,815,076	48,815,076	0	0	14,598,450	14,598,450	0	6,499,075	6,499,075	
9		CD-WA / ID / AN	17,570,707	9,043,010	2,888,153	1,653,980	13,585,143	2,653,008	847,317	485,239	3,985,564	0	0	0	
		TOTAL ACCOUNT	139,334,080	20,809,751	8,998,002	81,825,542	111,633,295	3,353,348	1,201,021	15,439,790	19,994,159	1,048,679	6,657,947	7,706,626	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	607,075,926	78,129,518	40,223,222	308,567,210	426,919,950	51,851,419	7,637,773	78,532,388	138,021,580	11,138,002	30,996,394	42,134,396	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,775,119	319,716	0	10,455,403	10,775,119	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,392,085	319,716	0	14,950,275	15,269,991	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	17,709,693	616,949	(1,000)	17,093,744	17,709,693	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	
7		CD-AA	134,028,206	0	0	93,582,514	93,582,514	0	0	27,986,430	27,986,430	0	12,459,262	
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	
		TOTAL ACCOUNT	152,800,970	616,949	(1,931)	111,200,534	111,815,552	0	(273)	28,406,834	28,406,561	0	12,578,857	12,578,857
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended 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	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,683,700	1,683,700	0	0	1,683,700	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	1,396,422	0	0	975,024	975,024	0	0	291,587	291,587	0	129,811	129,811
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0
		TOTAL ACCOUNT	21,591,455	15,996,107	0	975,024	16,971,131	4,198,926	0	291,587	4,490,513	0	129,811	129,811
	TOTAL		323,678,455	16,932,772	(1,931)	217,821,682	234,752,523	5,220,840	771,928	57,164,943	63,157,711	406,156	25,362,065	25,768,221

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,656,177)	(59,109,483)	(17,677,056)	(7,869,638)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(825,337)	(638,126)	(187,211)	0
7	282919 CD-AA	(3,090,876)	(2,158,142)	(645,406)	(287,328)
7	283750 CD-AA	40,918	28,570	8,544	3,804
	Total	<u>(88,531,472)</u>	<u>(61,877,181)</u>	<u>(18,501,129)</u>	<u>(8,153,162)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,193,210	4,193,210	0	0	0	0	4,193,210
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	198	198	0	0	0	0	198
7/4	154560 Supply Chain Invoice Price Variance	0	0	(24)	(24)	0	0	0	0	(24)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,739,397	20,428,357	0	67,167,754	42,637,338	19,474,510	4,102,059	953,847	0
TOTAL		46,739,397	20,428,357	4,193,384	71,361,138	42,637,338	19,474,510	4,102,059	953,847	4,193,384

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						