

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
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)	38,982,857	24,796,647	14,186,210
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,982,857	24,796,647	14,186,210
G-APL	Gas Net Adjusted Rate Base	613,432,195	434,087,648	179,344,547
	RATE OF RETURN	6.355%	5.712%	7.910%

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers - AMA Percent	12-01-2019 thru 11-30-2020	258,968 100.000%	171,170 66.097%	87,798 33.903%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2019 thru 11-30-2020	12,006,255 100.000%	8,763,946 72.995%	3,242,309 27.005%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				100.000%	72.593%	27.407%
6	Input	Actual Therms Purchased Percent	12-01-2019 thru 11-30-2020	277,662,652 100.000%	187,580,288 67.557%	90,082,364 32.443%

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	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 Twelve Months Ended November 30, 2020
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 Twelve Months Ended November 30, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	12-01-2019 thru 11-30-2020	27,301,151 100.000%	19,380,841 70.989%	7,920,310 29.011%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2019 thru 11-30-2020	725,444,951 100.000%	513,212,823 70.745%	212,232,128 29.255%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2019 thru 11-30-2020	98,541,520 100.000%	79,715,850 80.896%	18,825,670 19.104%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2019 thru 11-30-2020	-49,232,974 100.000%	-34,606,599 70.292%	-14,626,375 29.708%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	147,965,352	0	147,965,352	103,115,780	0	103,115,780	44,849,572	0	44,849,572
99	4812XX Commercial - Firm & Interruptible	65,957,605	0	65,957,605	47,842,844	0	47,842,844	18,114,761	0	18,114,761
99	4813XX Industrial-Firm	2,552,050	0	2,552,050	1,478,673	0	1,478,673	1,073,377	0	1,073,377
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	239,474	0	239,474	211,472	0	211,472	28,002	0	28,002
99	499XXX Unbilled Revenue	1,362,762	0	1,362,762	1,040,127	0	1,040,127	322,635	0	322,635
TOTAL SALES TO ULTIMATE CUSTOMERS		218,077,243	0	218,077,243	153,688,896	0	153,688,896	64,388,347	0	64,388,347
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	63,620,480	0	63,620,480	42,428,550	0	42,428,550	21,191,930	0	21,191,930
4	488000 Miscellaneous Service Revenues	7,946	0	7,946	3,592	0	3,592	4,354	0	4,354
99	4893XX Transportation Revenues	5,182,092	0	5,182,092	4,596,056	0	4,596,056	586,036	0	586,036
99	493000 Rent from Gas Property	695	0	695	695	0	695	0	0	0
4	495XXX Other Gas Revenues	5,752,396	193,014	5,945,410	4,489,880	140,115	4,629,995	1,262,516	52,899	1,315,415
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		74,563,609	193,014	74,756,623	51,518,773	140,115	51,658,888	23,044,836	52,899	23,097,735
TOTAL GAS REVENUES		292,640,852	193,014	292,833,866	205,207,669	140,115	205,347,784	87,433,183	52,899	87,486,082
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	129,798,405	0	129,798,405	89,433,922	0	89,433,922	40,364,483	0	40,364,483
99	808XXX Net Natural Gas Storage Transactions	2,314,540	0	2,314,540	1,969,211	0	1,969,211	345,329	0	345,329
99	811000 Gas Used for Products Extraction	(215,095)	0	(215,095)	(144,578)	0	(144,578)	(70,517)	0	(70,517)
10	813000 Other Gas Expenses	23,158	967,486	990,644	23,158	660,696	683,854	0	306,790	306,790
99	813010 Gas Technology Institute (GTI) Expenses	115,299	0	115,299	80,299	0	80,299	35,000	0	35,000
TOTAL PRODUCTION EXPENSES		132,036,307	967,486	133,003,793	91,362,012	660,696	92,022,708	40,674,295	306,790	40,981,085
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	8,239	8,239	0	5,669	5,669	0	2,570	2,570
1	824000 Other Expenses	0	718,608	718,608	0	494,474	494,474	0	224,134	224,134
1	837000 Other Equipment	0	1,847,438	1,847,438	0	1,271,222	1,271,222	0	576,216	576,216
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,574,285	2,574,285	0	1,771,365	1,771,365	0	802,920	802,920
G-DEPX	Depreciation Expense-Underground Storage	0	626,333	626,333	0	430,980	430,980	0	195,353	195,353
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,851	373,851	0	257,247	257,247	0	116,604	116,604
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	1,000,184	1,000,184	0	688,227	688,227	0	311,957	311,957
TOTAL UNDERGROUND STORAGE EXPENSES		0	3,574,469	3,574,469	0	2,459,592	2,459,592	0	1,114,877	1,114,877

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

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	411,818	1,444,893	1,856,711	375,006	1,054,700	1,429,706	36,812	390,193	427,005
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,510,738	1,194,628	4,705,366	2,456,154	872,019	3,328,173	1,054,584	322,609	1,377,193
3	875000	Measuring & Reg Sta Exp-General	130,134	0	130,134	103,429	0	103,429	26,705	0	26,705
3	876000	Measuring & Reg Sta Exp-Industrial	6,054	0	6,054	3,563	0	3,563	2,491	0	2,491
3	877000	Measuring & Reg Sta Exp-City Gate	60,585	0	60,585	33,263	0	33,263	27,322	0	27,322
3	878000	Meter & House Regulator Expenses	601,043	0	601,043	373,991	0	373,991	227,052	0	227,052
3	879000	Customer Installation Expenses	1,525,036	73,053	1,598,089	1,012,789	53,325	1,066,114	512,247	19,728	531,975
3	880000	Other Expenses	1,349,818	459,586	1,809,404	1,102,686	335,475	1,438,161	247,132	124,111	371,243
3	881000	Rents	373	35,346	35,719	373	25,801	26,174	0	9,545	9,545
	MAINTENANCE										
3	885000	Supervision & Engineering	61,506	1,504	63,010	17,115	1,098	18,213	44,391	406	44,797
3	887000	Mains	1,159,372	1	1,159,373	906,919	1	906,920	252,453	0	252,453
3	889000	Measuring & Reg Sta Exp-General	417,602	61,140	478,742	335,883	44,629	380,512	81,719	16,511	98,230
3	890000	Measuring & Reg Sta Exp-Industrial	18,807	12,935	31,742	10,578	9,442	20,020	8,229	3,493	11,722
3	891000	Measuring & Reg Sta Exp-City Gate	181,210	14,503	195,713	33,806	10,586	44,392	147,404	3,917	151,321
3	892000	Services	1,335,959	12,753	1,348,712	1,061,624	9,309	1,070,933	274,335	3,444	277,779
3	893000	Meters & House Regulators	1,236,207	628,613	1,864,820	936,774	458,856	1,395,630	299,433	169,757	469,190
3	894000	Other Equipment	(8)	176,345	176,337	(7)	128,723	128,716	(1)	47,622	47,621
	TOTAL DISTRIBUTION OPERATING EXP		12,006,254	4,115,300	16,121,554	8,763,946	3,003,964	11,767,910	3,242,308	1,111,336	4,353,644
G-DEPX	Depreciation Expense-Distribution		19,569,326	57,366	19,626,692	13,462,751	38,755	13,501,506	6,106,575	18,611	6,125,186
G-OTX	Taxes Other Than FIT		17,157,072	0	17,157,072	14,299,146	0	14,299,146	2,857,926	0	2,857,926
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,726,398	57,366	36,783,764	27,761,897	38,755	27,800,652	8,964,501	18,611	8,983,112
	TOTAL DISTRIBUTION EXPENSES		48,732,652	4,172,666	52,905,318	36,525,843	3,042,719	39,568,562	12,206,809	1,129,947	13,336,756

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	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	98,527	98,527	0	65,123	65,123	0	33,404	33,404
2	902000	Meter Reading Expenses	768,314	104,073	872,387	650,910	68,789	719,699	117,404	35,284	152,688
2	903XXX	Customer Records & Collection Expenses	711,174	4,267,800	4,978,974	480,260	2,820,888	3,301,148	230,914	1,446,912	1,677,826
2	904000	Uncollectible Accounts	2,646,069	33,920	2,679,989	1,910,259	22,420	1,932,679	735,810	11,500	747,310
2	905000	Misc Customer Accounts	0	94,431	94,431	0	62,416	62,416	0	32,015	32,015
TOTAL CUSTOMER ACCOUNTS EXPENSES		4,125,557	4,598,751	8,724,308	3,041,429	3,039,636	6,081,065	1,084,128	1,559,115	2,643,243	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,688,855	77,961	9,766,816	8,252,942	51,530	8,304,472	1,435,913	26,431	1,462,344
2	909000	Advertising	123,918	635,801	759,719	123,918	420,245	544,163	0	215,556	215,556
2	910000	Misc Customer Service & Info Exp	0	197,563	197,563	0	130,583	130,583	0	66,980	66,980
TOTAL CUSTOMER SERVICE & INFO EXP		9,812,773	911,325	10,724,098	8,376,860	602,358	8,979,218	1,435,913	308,967	1,744,880	
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	105,343	8,330,069	8,435,412	79,827	6,047,047	6,126,874	25,516	2,283,022	2,308,538
4	921000	Office Supplies & Expenses	69	1,267,957	1,268,026	69	920,448	920,517	0	347,509	347,509
4	922000	Admin. Expenses Transferred - Credit	0	(19,352)	(19,352)	0	(14,048)	(14,048)	0	(5,304)	(5,304)
4	923000	Outside Services Employed	104,004	2,941,667	3,045,671	48,179	2,135,444	2,183,623	55,825	806,223	862,048
4	924000	Property Insurance Premium	0	406,102	406,102	0	294,802	294,802	0	111,300	111,300
4	925XXX	Injuries and Damages	16,996	1,005,768	1,022,764	12,545	730,117	742,662	4,451	275,651	280,102
4	926XXX	Employee Pensions and Benefits	2,102,823	5,242,729	7,345,552	1,609,410	3,805,854	5,415,264	493,413	1,436,875	1,930,288
4	928000	Regulatory Commission Expenses	651,494	232,287	883,781	450,135	168,624	618,759	201,359	63,663	265,022
4	930000	Miscellaneous General Expenses	26,045	1,730,375	1,756,420	19,731	1,256,131	1,275,862	6,314	474,244	480,558
4	931000	Rents	0	108,796	108,796	0	78,978	78,978	0	29,818	29,818
4	935000	Maintenance of General Plant	662,954	3,015,316	3,678,270	579,721	2,188,908	2,768,629	83,233	826,408	909,641
TOTAL ADMIN & GEN OPERATING EXP		3,669,728	24,261,714	27,931,442	2,799,617	17,612,305	20,411,922	870,111	6,649,409	7,519,520	

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

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,739,783	5,308,346	7,048,129	1,594,870	3,853,487	5,448,357	144,913	1,454,859	1,599,772
G-AMTX	Amortization Expense - General Plant - 303000	39,305	88,833	128,138	24,818	64,486	89,304	14,487	24,347	38,834
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	853,052	7,304,507	8,157,559	851,729	5,302,561	6,154,290	1,323	2,001,946	2,003,269
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,617,847	0	1,617,847	1,617,847	0	1,617,847	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	75,110	168,433	243,543	51,353	119,158	170,511	23,757	49,275	73,032
99 407314	Regulatory Debit - FISERVE Amortization	331,299	0	331,299	331,299	0	331,299	0	0	0
99 407319	AFUDC Equity DFIT Deferral	231,337	0	231,337	123,411	0	123,411	107,926	0	107,926
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	6,133	0	6,133	6,133	0	6,133	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,010	0	14,010	0	0	0	14,010	0	14,010
99 407414	Regulatory Credits-Deferral-FISERVE	(233,890)	0	(233,890)	(201,183)	0	(201,183)	(32,707)	0	(32,707)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,031,069)	0	(3,031,069)	(3,031,069)	0	(3,031,069)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,906,879)	0	(1,906,879)	(1,357,153)	0	(1,357,153)	(549,726)	0	(549,726)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(1,734,074)	0	(1,734,074)	(1,734,074)	0	(1,734,074)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	475,476	1,195,903	1,671,379	359,432	868,142	1,227,574	116,044	327,761	443,805
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,034,780)	14,066,014	13,031,234	(1,362,587)	10,207,828	8,845,241	327,807	3,858,186	4,185,993
	TOTAL ADMIN & GENERAL EXPENSES	2,634,948	38,327,728	40,962,676	1,437,030	27,820,133	29,257,163	1,197,918	10,507,595	11,705,513
	TOTAL EXPENSES BEFORE FIT	197,342,237	52,552,425	249,894,662	140,743,174	37,625,134	178,368,308	56,599,063	14,927,291	71,526,354
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,939,204			26,979,476			15,959,728
G-FIT	FEDERAL INCOME TAX			(2,070,591)			(1,682,960)			(387,631)
G-FIT	DEFERRED FEDERAL INCOME TAX			6,034,822			3,872,370			2,162,452
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(7,884)			(6,581)			(1,303)
	GAS NET OPERATING INCOME (LOSS)			38,982,857			24,796,647			14,186,210

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	66.097%	33.903%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.995%	27.005%
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-495-12A
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	(371,800)	193,014	(178,786)	54,402	140,115	194,517	(426,202)	52,899	(373,303)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	2,985,975	0	2,985,975	1,514,025	0	1,514,025
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	2,159,921	0	2,159,921	1,768,742	0	1,768,742	391,179	0	391,179
4	495329	Amortization Res Decoupling Deferral	(614,710)	0	(614,710)	(170,719)	0	(170,719)	(443,991)	0	(443,991)
4	495338	Non-Res Decoupling Deferred Rev	725,998	0	725,998	636,738	0	636,738	89,260	0	89,260
4	495339	Amortization Non-Res Decoupling	(647,013)	0	(647,013)	(785,259)	0	(785,259)	138,246	0	138,246
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	5,752,396	193,014	5,945,410	4,489,879	140,115	4,629,994	1,262,517	52,899	1,315,416

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-804-12A
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
6	804000	Gas Purchases	99,886,717	0	99,886,717	66,669,229	0	66,669,229	33,217,488	0	33,217,488
1	804001	Pipeline Demand Costs	26,970,635	0	26,970,635	18,526,351	0	18,526,351	8,444,284	0	8,444,284
1	804002	Transport Variable Charges	310,917	0	310,917	213,583	0	213,583	97,334	0	97,334
6	804010	Gas Costs - Fixed Hedge	(36,858)	0	(36,858)	(30,695)	0	(30,695)	(6,163)	0	(6,163)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	351,580	0	351,580	233,437	0	233,437	118,143	0	118,143
6	804018	Merchandise Processing Fee	109,945	0	109,945	72,730	0	72,730	37,215	0	37,215
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	(3,111,044)	0	(3,111,044)	(2,056,202)	0	(2,056,202)	(1,054,842)	0	(1,054,842)
6	804700	Gas Costs - Offsystem Bookout	42,586	0	42,586	28,698	0	28,698	13,888	0	13,888
6	804711	Gas Costs - Offsystem Bookout Offset	(42,586)	0	(42,586)	(28,698)	0	(28,698)	(13,888)	0	(13,888)
6	804730	Gas Costs - Intracompany LDC Gas	9,451,080	0	9,451,080	6,292,096	0	6,292,096	3,158,984	0	3,158,984
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,466,958)	0	(2,466,958)	685,430	0	685,430	(3,152,388)	0	(3,152,388)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,667,609)	0	(1,667,609)	(1,172,037)	0	(1,172,037)	(495,572)	0	(495,572)
		TOTAL PURCHASED GAS COSTS	129,798,405	0	129,798,405	89,433,922	0	89,433,922	40,364,483	0	40,364,483

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.557%	32.443%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	176,814	77,961	254,775	118,670	51,530	170,200	58,144	26,431	84,575
99	908600	Public Purpose Tariff Rider Expense Offset	9,409,259	0	9,409,259	8,029,913	0	8,029,913	1,379,346	0	1,379,346
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(5,663)	0	(5,663)	(4,086)	0	(4,086)	(1,577)	0	(1,577)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,688,855	77,961	9,766,816	8,252,942	51,530	8,304,472	1,435,913	26,431	1,462,344

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.097%	33.903%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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		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	613,432,195	434,087,648	179,344,547
	Interest Deduction for FIT Calculation	16,124,585	11,407,823	4,716,762
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended November 30, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	292,833,866	205,347,784	87,486,082
G-OPS	Operating & Maintenance Expense	199,079,480	141,034,188	58,045,292
G-OPS	Book Deprec/Amort and Reg Amortizations	31,612,880	21,550,153	10,062,727
G-OTX	Taxes Other than FIT	19,202,302	15,783,967	3,418,335
	Net Operating Income Before FIT	42,939,204	26,979,476	15,959,728
G-INT	Less: Interest Expense	16,124,585	11,407,823	4,716,762
G-OTX	Less: Idaho ITC Deferral & Amortization	(54,137)	0	(54,137)
G-SCM	Schedule M Adjustments	(36,620,440)	(23,585,748)	(13,034,692)
	Taxable Net Operating Income	(9,859,958)	(8,014,095)	(1,845,863)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,070,591)	(1,682,960)	(387,631)
G-DTE	Deferred FIT	6,034,822	3,872,370	2,162,452
99	411400 Amortized Investment Tax Credit	(7,884)	(6,581)	(1,303)
	Total FIT/Deferred FIT & ITC	3,956,347	2,182,829	1,773,518
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,201,466	13,385,375	35,586,841	15,934,168	9,690,262	25,624,430	6,267,298	3,695,113	9,962,411
12	997001	Contributions In Aid of Construction	0	590,910	590,910	0	418,039	418,039	0	172,871	172,871
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	869,400	869,400	0	615,057	615,057	0	254,343	254,343
99	997010	Deferred Gas Credit and Refunds	(4,134,566)	0	(4,134,566)	(486,607)	0	(486,607)	(3,647,959)	0	(3,647,959)
12	997016	Redemption Expense Amortization	0	209,295	209,295	0	148,066	148,066	0	61,229	61,229
99	997018	DSM Tariff Rider	(563,918)	0	(563,918)	291,636	0	291,636	(855,554)	0	(855,554)
12	997020	FAS87 Current Pension Accrual	0	(3,029,465)	(3,029,465)	0	(2,143,195)	(2,143,195)	0	(886,270)	(886,270)
12	997027	Customer Uncollectibles	0	2,056,353	2,056,353	0	1,454,767	1,454,767	0	601,586	601,586
99	997031	Decoupling Mechanism	(1,624,196)	0	(1,624,196)	(1,449,503)	0	(1,449,503)	(174,693)	0	(174,693)
12	997032	Interest Rate Swaps	0	(6,282,915)	(6,282,915)	0	(4,444,848)	(4,444,848)	0	(1,838,067)	(1,838,067)
12	997035	Leases	0	13,227	13,227	0	9,602	9,602	0	3,625	3,625
12	997048	AFUDC	0	(2,019,959)	(2,019,959)	0	(1,429,020)	(1,429,020)	0	(590,939)	(590,939)
12	997049	Tax Depreciation	0	(51,906,130)	(51,906,130)	0	(36,720,992)	(36,720,992)	0	(15,185,138)	(15,185,138)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(555,494)	0	(555,494)	(553,917)	0	(553,917)	(1,577)	0	(1,577)
12	997080	Book Transportation Depreciation	0	(873,822)	(873,822)	0	(618,185)	(618,185)	0	(255,637)	(255,637)
12	997081	Deferred Compensation	0	18,127	18,127	0	12,824	12,824	0	5,303	5,303
4	997082	Meal Disallowances	0	121,499	121,499	0	88,200	88,200	0	33,299	33,299
12	997083	Paid Time Off	0	417,696	417,696	0	295,499	295,499	0	122,197	122,197
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	(3,930,166)	(3,930,166)	0	(2,780,396)	(2,780,396)	0	(1,149,770)	(1,149,770)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,010	0	14,010	0	0	0	14,010	0	14,010
99	997105	WA Nat Gas Line Extension	1,582,126	0	1,582,126	1,582,126	0	1,582,126	0	0	0
99	997107	MDM System	(3,193,433)	0	(3,193,433)	(3,193,433)	0	(3,193,433)	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	74,301	0	74,301	130,123	0	130,123	(55,822)	0	(55,822)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(50,053)	(50,053)	0	(20,698)	(20,698)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	95,145	95,145	0	39,345	39,345
12	997115	AFUDC Equity DFIR Deferral	231,337	0	231,337	123,411	0	123,411	107,926	0	107,926
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	1,033,629	1,033,629	0	731,241	731,241	0	302,388	302,388
12	997120	Transportation Tax Disallowance	0	30,233	30,233	0	21,388	21,388	0	8,845	8,845
12	997125	COVID-19	(1,906,879)	0	(1,906,879)	(1,357,153)	0	(1,357,153)	(549,726)	0	(549,726)
		TOTAL SCHEDULE M ADJUSTMENTS	12,612,534	(49,232,974)	(36,620,440)	11,020,851	(34,606,599)	(23,585,748)	1,591,683	(14,626,375)	(13,034,692)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	66.097%	33.903%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.557%	32.443%
G-ALL	11	Book Depreciation	100.000%	70.989%	29.011%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.745%	29.255%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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
12	410100	Deferred Federal Income Tax Expense - Allocated	4,622,399	3,270,116	1,352,283
99	410100	Deferred Federal Income Tax Exp	2,741,412	1,812,164	929,248
		SUBTOTAL	7,363,811	5,082,280	2,281,531
12	411100	Deferred Federal Income Tax Expense - Allocated	(91,523)	(64,748)	(26,775)
99	411100	Deferred Federal Income Tax Exp	(1,237,466)	(1,145,162)	(92,304)
		SUBTOTAL	(1,328,989)	(1,209,910)	(119,079)
		Total Deferred Federal Income Tax Expense	6,034,822	3,872,370	2,162,452

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.745%	29.255%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	0	373,851	373,851	0	257,247	257,247	0	116,604	116,604
		TOTAL UNDERGROUND STORAGE TAX	0	373,851	373,851	0	257,247	257,247	0	116,604	116,604
		DISTRIBUTION									
99	408110	State Excise Tax	5,922,771	0	5,922,771	5,922,771	0	5,922,771	0	0	0
99	408120	Municipal Occupation & License Tax	6,562,936	0	6,562,936	5,433,043	0	5,433,043	1,129,893	0	1,129,893
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,748,057	0	4,748,057	2,943,291	0	2,943,291	1,804,766	0	1,804,766
99	409100	State Income Tax	(22,555)	0	(22,555)	41	0	41	(22,596)	0	(22,596)
99	411410	State Income Tax-ITC Deferred	(50,693)	0	(50,693)	0	0	0	(50,693)	0	(50,693)
99	411420	State Income Tax-ITC Amortization	(3,444)	0	(3,444)	0	0	0	(3,444)	0	(3,444)
		TOTAL DISTRIBUTION TAX	17,157,072	0	17,157,072	14,299,146	0	14,299,146	2,857,926	0	2,857,926
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	475,476	1,195,903	1,671,379	359,432	868,142	1,227,574	116,044	327,761	443,805
		TOTAL A&G TAX	475,476	1,195,903	1,671,379	359,432	868,142	1,227,574	116,044	327,761	443,805
		TOTAL TAXES OTHER THAN FIT	17,632,548	1,569,754	19,202,302	14,658,578	1,125,389	15,783,967	2,973,970	444,365	3,418,335

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 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	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,453	1,343,395	3,137,848	1,021,943	975,211	1,997,154	772,510	368,184	1,140,694
4	3031XX	Misc Intangible IT Plant (3031XX)	4,206,844	54,081,793	58,288,637	4,198,763	39,259,596	43,458,359	8,081	14,822,197	14,830,278
TOTAL INTANGIBLE PLANT			6,001,297	55,425,188	61,426,485	5,220,706	40,234,807	45,455,513	780,591	15,190,381	15,970,972
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	1,732,498	1,732,498	0	1,192,132	1,192,132	0	540,366	540,366
1	352XXX	Wells	0	22,375,017	22,375,017	0	15,396,249	15,396,249	0	6,978,768	6,978,768
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	14,248,234	14,248,234	0	9,804,210	9,804,210	0	4,444,024	4,444,024
1	355000	Measuring & Regulating Equipment	0	857,089	857,089	0	589,763	589,763	0	267,326	267,326
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	1,870,708	1,870,708	0	1,287,234	1,287,234	0	583,474	583,474
TOTAL UNDERGROUND STORAGE PLANT			0	44,980,468	44,980,468	0	30,981,804	30,981,804	0	13,998,664	13,998,664
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	613,927	0	613,927	477,680	0	477,680	136,247	0	136,247
6	375000	Structures & Improvements	1,439,063	0	1,439,063	823,555	0	823,555	615,508	0	615,508
6	376000	Mains	393,498,195	2,518,014	396,016,209	261,020,181	1,701,095	262,721,276	132,478,014	816,919	133,294,933
6	378000	Measuring & Reg Station Equip-General	6,664,591	(88)	6,664,503	4,173,448	(59)	4,173,389	2,491,143	(29)	2,491,114
6	379000	Measuring & Reg Station Equip-City Gate	6,349,967	0	6,349,967	1,872,272	0	1,872,272	4,477,695	0	4,477,695
6	380000	Services	285,002,414	0	285,002,414	195,594,240	0	195,594,240	89,408,174	0	89,408,174
6	381XXX	Meters	102,265,203	0	102,265,203	71,305,645	0	71,305,645	30,959,558	0	30,959,558
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	3,869,928	0	3,869,928	2,910,334	0	2,910,334	959,594	0	959,594
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			799,791,883	2,517,926	802,309,809	538,241,280	1,701,036	539,942,316	261,550,603	816,890	262,367,493
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,360,805	2,634,829	5,995,634	3,261,629	1,912,701	5,174,330	99,176	722,128	821,304
4	390XXX	Structures & Improvements	30,340,500	28,892,622	59,233,122	28,603,264	20,974,021	49,577,285	1,737,236	7,918,601	9,655,837
4	391XXX	Office Furniture & Equipment	1,613,662	18,470,668	20,084,330	1,607,685	13,408,412	15,016,097	5,977	5,062,256	5,068,233
4	392XXX	Transportation Equipment	12,738,157	4,559,265	17,297,422	9,779,995	3,309,707	13,089,702	2,958,162	1,249,558	4,207,720
4	393000	Stores Equipment	198,262	985,036	1,183,298	145,694	715,067	860,761	52,568	269,969	322,537
4	394000	Tools, Shop & Garage Equipment	2,506,938	6,878,627	9,385,565	1,998,599	4,993,402	6,992,001	508,339	1,885,225	2,393,564
4	395XXX	Laboratory Equipment	71,262	564,072	635,334	71,262	409,477	480,739	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,601,266	1,075,342	4,676,608	2,624,137	780,623	3,404,760	977,129	294,719	1,271,848
4	397XXX	Communications Equipment	4,221,001	14,635,625	18,856,626	3,035,820	10,624,439	13,660,259	1,185,181	4,011,186	5,196,367
4	398000	Miscellaneous Equipment	1,945	140,050	141,995	0	101,666	101,666	1,945	38,384	40,329
TOTAL GENERAL PLANT			58,653,798	78,836,136	137,489,934	51,128,085	57,229,515	108,357,600	7,525,713	21,606,621	29,132,334

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	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			864,446,978	181,759,718	1,046,206,696	594,590,071	130,147,162	724,737,233	269,856,907	51,612,556	321,469,463
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,421,290)	(17,421,290)	0	(11,987,590)	(11,987,590)	0	(5,433,700)	(5,433,700)
G-ADEP		Distribution Plant	(238,192,149)	(1,874,948)	(240,067,097)	(151,615,276)	(1,266,659)	(152,881,935)	(86,576,873)	(608,289)	(87,185,162)
G-ADEP		General Plant	(14,829,887)	(24,118,530)	(38,948,417)	(11,133,388)	(17,508,364)	(28,641,752)	(3,696,499)	(6,610,166)	(10,306,665)
TOTAL ACCUMULATED DEPRECIATION			(253,022,036)	(43,414,768)	(296,436,804)	(162,748,664)	(30,762,613)	(193,511,277)	(90,273,372)	(12,652,155)	(102,925,527)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(372,641)	(855,538)	(1,228,179)	(251,256)	(621,061)	(872,317)	(121,385)	(234,477)	(355,862)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,393,738)	(21,703,026)	(23,096,764)	(1,385,939)	(15,754,877)	(17,140,816)	(7,799)	(5,948,149)	(5,955,948)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	3	3	0	2	2	0	1	1
TOTAL ACCUMULATED AMORTIZATION			(1,766,379)	(22,558,561)	(24,324,940)	(1,637,195)	(16,375,936)	(18,013,131)	(129,184)	(6,182,625)	(6,311,809)
TOTAL ACCUMULATED DEPR/AMORT			(254,788,415)	(65,973,329)	(320,761,744)	(164,385,859)	(47,138,549)	(211,524,408)	(90,402,556)	(18,834,780)	(109,237,336)
NET GAS UTILITY PLANT before DFIT			609,658,563	115,786,389	725,444,952	430,204,212	83,008,613	513,212,825	179,454,351	32,777,776	212,232,127
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(114,764,460)	(114,764,460)	0	(81,190,117)	(81,190,117)	0	(33,574,343)	(33,574,343)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,955,707)	(17,955,707)	0	(13,031,188)	(13,031,188)	0	(4,924,519)	(4,924,519)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(521,867)	(521,867)	0	(378,839)	(378,839)	0	(143,028)	(143,028)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(2,084)	(2,084)	0	(1,513)	(1,513)	0	(571)	(571)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(331,619)	(331,619)	0	(234,604)	(234,604)	0	(97,015)	(97,015)
TOTAL ACCUMULATED DFIT			0	(133,575,737)	(133,575,737)	0	(94,836,261)	(94,836,261)	0	(38,739,476)	(38,739,476)
NET GAS UTILITY PLANT			609,658,563	(17,789,348)	591,869,215	430,204,212	(11,827,648)	418,376,564	179,454,351	(5,961,700)	173,492,651

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%	67.557%	32.443%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.745%	29.255%

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	

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	609,658,563	(17,789,348)	591,869,215	430,204,212	(11,827,648)	418,376,564	179,454,351	(5,961,700)	173,492,651
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(3,504,607)	0	(3,504,607)	(3,504,607)	0	(3,504,607)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,313,616	2,364,917	3,678,533	927,493	1,716,764	2,644,257	386,123	648,153	1,034,276
4	182318 Accumulated Amortization - AFUDC	(175,120)	(316,429)	(491,549)	(118,588)	(229,567)	(348,155)	(56,532)	(86,862)	(143,394)
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	9,193,197	9,193,197	0	6,325,839	6,325,839	0	2,867,358	2,867,358
1	164115 Gas Inventory--Clay Basin	0	85,048	85,048	0	61,739	61,739	0	23,309	23,309
4	252000 Customer Advances	(1,581)	(229)	(1,810)	(1,581)	(166)	(1,747)	0	(63)	(63)
99	235199 Customer Deposits	(567,285)	0	(567,285)	(567,285)	0	(567,285)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	9,755,259	0	9,755,259	9,755,259	0	9,755,259	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,048,604)	0	(2,048,604)	(2,048,604)	0	(2,048,604)	0	0	0
C-WKC	Working Capital	(266,266)	0	(266,266)	(549,157)	0	(549,157)	282,891	0	282,891
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	4,505,412	17,057,568	21,562,980	3,892,930	11,818,154	15,711,084	612,482	5,239,414	5,851,896
	NET RATE BASE	614,163,975	(731,780)	613,432,195	434,097,142	(9,494)	434,087,648	180,066,833	(722,286)	179,344,547

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-12A
For Twelve Months 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)	3,193,283	3,193,283											
	Steam (ED-ID)	4,242,791	4,242,791											
	Steam (ED-WA)	8,935,890	8,935,890											
	Hydro (ED-AN)	14,031,878	14,031,878											
	Other (ED-AN)	10,582,977	10,582,977											
Total Electric Production		40,986,819	40,986,819											
Electric Transmission														
	ED-AN	15,685,084	15,685,084											
	ED-ID	988,062	988,062											
	ED-WA	508,900	508,900											
Total Electric Transmission		17,182,046	17,182,046											
Electric Distribution														
	ED-AN	81,248	81,248											
	ED-ID	17,125,189	17,125,189											
	ED-WA	32,591,044	32,591,044											
Total Electric Distribution		49,797,481	49,797,481											
Gas Underground Storage														
1	GD-AN	626,333		626,333		626,333	626,333		430,980	430,980		195,353	195,353	
	GD-OR	116,182		116,182										
Total Gas Underground Storage		742,515		626,333	116,182		626,333	626,333		430,980	430,980		195,353	195,353
Gas Distribution														
6	GD-AN	57,366		57,366			57,366		38,755	38,755		18,611	18,611	
	GD-ID	6,106,575		6,106,575		6,106,575	6,106,575				6,106,575		6,106,575	
	GD-WA	13,462,751		13,462,751		13,462,751	13,462,751		13,462,751	13,462,751				
	GD-OR	9,148,879		9,148,879										
Total Gas Distribution		28,775,571		19,626,692	9,148,879	19,569,326	57,366	19,626,692	13,462,751	38,755	13,501,506	6,106,575	18,611	6,125,186
General Plant														
	ED-AN	2,903,489	2,903,489											
	ED-ID	469,753	469,753											
	ED-WA	920,179	920,179											
7,4	CD-AA	23,368,624	16,316,674	4,879,603	2,172,347		4,879,603	4,879,603	3,542,250	3,542,250		1,337,353	1,337,353	
9,4	CD-AN	599,972	463,880	136,092			136,092	136,092	98,793	98,793		37,299	37,299	
9	CD-ID	475,677	367,779	107,898		107,898	107,898				107,898		107,898	
9	CD-WA	2,110,743	1,631,963	478,780		478,780	478,780	478,780		478,780				
8,4	GD-AA	377,894		260,868	117,026		260,868	260,868	189,372	189,372		71,496	71,496	
4	GD-AN	31,783		31,783		31,783	31,783		23,072	23,072		8,711	8,711	
	GD-ID	37,015		37,015		37,015	37,015				37,015		37,015	
	GD-WA	1,116,090		1,116,090		1,116,090	1,116,090	1,116,090		1,116,090				
	GD-OR	218,874		218,874										
Total General Plant		32,630,093	23,073,717	7,048,129	2,508,247	1,739,783	5,308,346	7,048,129	1,594,870	3,853,487	5,448,357	144,913	1,454,859	1,599,772
Total Depreciation Expense		170,114,525	131,040,063	27,301,154	11,773,308	21,309,109	5,992,045	27,301,154	15,057,621	4,323,222	19,380,843	6,251,488	1,668,823	7,920,311

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	67.557%	32.443%

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 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	901,225	901,225											
Misc Intangible Plt (303000) ED-AN	228,557	228,557											
Total Production/Transmission	1,129,782	1,129,782											
Distribution													
Franchises (302000) ED-WA	28,103	28,103											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	33,969	33,969											
General Plant - 303000													
7,4 CD-AA	414,855	289,664	86,626	38,565		86,626	86,626		62,884	62,884		23,742	23,742
9,4 CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605
GD-ID	14,487		14,487		14,487		14,487				14,487		14,487
GD-WA	24,818		24,818		24,818		24,818	24,818		24,818			
GD-OR	6,830			6,830									
Total General Plant - 303000	470,720	297,187	128,138	45,395	39,305	88,833	128,138	24,818	64,486	89,304	14,487	24,347	38,834
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	34,623,136	24,174,912	7,229,657	3,218,567		7,229,657	7,229,657		5,248,225	5,248,225		1,981,432	1,981,432
9,4 CD-AN	101,134	78,194	22,940			22,940	22,940		16,653	16,653		6,287	6,287
9,4 CD-ID	5,833	4,510	1,323		1,323		1,323				1,323		1,323
9,4 CD-WA	3,754,923	2,903,194	851,729		851,729		851,729	851,729		851,729			0
ED-AN	3,128,321	3,128,321											
ED-ID	(65)	(65)											
ED-WA	270,671	270,671											
8,4 GD-AA	75,197		51,910	23,287		51,910	51,910		37,683	37,683		14,227	14,227
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0			0						0
Total Miscellaneous IT Intangible Plant - 3031XX	41,959,150	30,559,737	8,157,559	3,241,854	853,052	7,304,507	8,157,559	851,729	5,302,561	6,154,290	1,323	2,001,946	2,003,269
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	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)
4 ED-AN	97,349	97,349											
GD-OR	0			0									
Total General Plant- 390200, 396200	97,310	97,322	(8)	(4)	(8)	(8)	(8)	(6)	(6)	(6)	(2)	(2)	(2)
Total Amortization Expense	43,690,931	32,117,997	8,285,689	3,287,245	892,357	7,393,332	8,285,689	876,547	5,367,041	6,243,588	15,810	2,026,291	2,042,101

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-12A
For Twelve Months 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)	(72,138,999)	(72,138,999)											
	Steam (ED-ID)	(86,963,537)	(86,963,537)											
	Steam (ED-WA)	(161,157,274)	(161,157,274)											
	Hydro (ED-AN)	(150,231,031)	(150,231,031)											
	Other (ED-AN)	(143,060,877)	(143,060,877)											
	Total Electric Production	(613,551,718)	(613,551,718)											
Electric Transmission														
	ED-AN	(210,529,340)	(210,529,340)											
	ED-ID	(9,019,626)	(9,019,626)											
	ED-WA	(15,434,992)	(15,434,992)											
	Total Electric Transmission	(234,983,958)	(234,983,958)											
Electric Distribution														
	ED-AN	(278,925)	(278,925)											
	ED-ID	(238,134,859)	(238,134,859)											
	ED-WA	(365,574,816)	(365,574,816)											
	Total Electric Distribution	(603,988,600)	(603,988,600)											
Gas Underground Storage														
1	GD-AN	(17,421,290)		(17,421,290)		(17,421,290)	(17,421,290)		(11,987,590)	(11,987,590)		(5,433,700)	(5,433,700)	
	GD-OR	(1,326,632)		(1,326,632)										
	Total Gas Underground Storage	(18,747,922)		(17,421,290)	(1,326,632)	(17,421,290)	(17,421,290)		(11,987,590)	(11,987,590)		(5,433,700)	(5,433,700)	
Gas Distribution														
6	GD-AN	(1,874,948)		(1,874,948)		(1,874,948)	(1,874,948)		(1,266,659)	(1,266,659)		(608,289)	(608,289)	
	GD-ID	(86,576,873)		(86,576,873)		(86,576,873)	(86,576,873)					(86,576,873)	(86,576,873)	
	GD-WA	(151,615,276)		(151,615,276)		(151,615,276)	(151,615,276)	(151,615,276)		(151,615,276)				
	GD-OR	(121,112,224)		(121,112,224)										
	Total Gas Distribution	(361,179,321)		(240,067,097)	(121,112,224)	(238,192,149)	(1,874,948)	(240,067,097)	(151,615,276)	(1,266,659)	(152,881,935)	(86,576,873)	(608,289)	(87,185,162)
General Plant														
	ED-AN	(36,462,195)	(36,462,195)											
	ED-ID	(11,538,965)	(11,538,965)											
	ED-WA	(20,974,841)	(20,974,841)											
7,4	CD-AA	(83,711,594)	(58,449,946)	(17,479,818)	(7,781,830)	(17,479,818)	(17,479,818)		(12,689,124)	(12,689,124)		(4,790,694)	(4,790,694)	
9,4	CD-AN	(7,891,059)	(6,101,130)	(1,789,929)		(1,789,929)	(1,789,929)		(1,299,363)	(1,299,363)		(490,566)	(490,566)	
9	CD-ID	(6,614,593)	(5,114,205)	(1,500,388)		(1,500,388)	(1,500,388)				(1,500,388)		(1,500,388)	
9	CD-WA	(6,533,370)	(5,051,406)	(1,481,964)		(1,481,964)	(1,481,964)	(1,481,964)		(1,481,964)				
8,4	GD-AA	(1,987,489)		(1,372,003)	(615,486)	(1,372,003)	(1,372,003)		(995,978)	(995,978)		(376,025)	(376,025)	
4	GD-AN	(3,476,780)		(3,476,780)		(3,476,780)	(3,476,780)		(2,523,899)	(2,523,899)		(952,881)	(952,881)	
	GD-ID	(2,196,111)		(2,196,111)		(2,196,111)	(2,196,111)				(2,196,111)		(2,196,111)	
	GD-WA	(9,651,424)		(9,651,424)		(9,651,424)	(9,651,424)	(9,651,424)		(9,651,424)				
	GD-OR	(5,134,384)		(5,134,384)										
	Total General Plant	(196,172,805)	(143,692,688)	(38,948,417)	(13,531,700)	(14,829,887)	(24,118,530)	(38,948,417)	(11,133,388)	(17,508,364)	(28,641,752)	(3,696,499)	(6,610,166)	(10,306,665)
	Total Accumulated Depreciation	(2,028,624,324)	(1,596,216,964)	(296,436,804)	(135,970,556)	(253,022,036)	(43,414,768)	(296,436,804)	(162,748,664)	(30,762,613)	(193,511,277)	(90,273,372)	(12,652,155)	(102,925,527)

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	67.557%		32.443%

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 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	(13,279,221)	(13,279,221)											
Misc Intangible Plt (303000)	ED-AN	(2,165,626)	(2,165,626)											
Total Production/Transmission		(15,444,847)	(15,444,847)											
Distribution														
Franchises (302000)	ED-WA	(204,876)	(204,876)											
Misc Intangible Plt (303000)	ED-WA	(50,984)	(50,984)											
Total Distribution		(255,860)	(255,860)											
General Plant - 303000														
7,4	CD-AA	(3,966,551)	(2,769,565)	(828,255)	(368,731)		(828,255)	(828,255)		(601,255)	(601,255)		(227,000)	(227,000)
9,4	CD-AN	(120,280)	(92,997)	(27,283)			(27,283)	(27,283)		(19,806)	(19,806)		(7,477)	(7,477)
	GD-ID	(121,385)		(121,385)		(121,385)	(121,385)	(121,385)				(121,385)		(121,385)
	GD-WA	(251,256)		(251,256)		(251,256)	(251,256)	(251,256)	(251,256)	(251,256)	(251,256)			
	GD-OR	(104,500)			(104,500)									
Total General Plant - 303000		(4,563,972)	(2,862,562)	(1,228,179)	(473,231)	(372,641)	(855,538)	(1,228,179)	(251,256)	(621,061)	(872,317)	(121,385)	(234,477)	(355,862)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(103,129,490)	(72,008,102)	(21,534,470)	(9,586,918)		(21,534,470)	(21,534,470)		(15,632,517)	(15,632,517)		(5,901,953)	(5,901,953)
9,4	CD-AN	(144,245)	(111,526)	(32,719)			(32,719)	(32,719)		(23,752)	(23,752)		(8,967)	(8,967)
9	CD-ID	(34,381)	(26,582)	(7,799)		(7,798)	(7,798)	(7,798)	1			(7,799)		(7,799)
9	CD-WA	(6,110,040)	(4,724,100)	(1,385,940)		(1,385,940)	(1,385,940)	(1,385,940)			(1,385,940)	0		0
	ED-AN	(6,945,814)	(6,945,814)											
	ED-ID	184	184											
	ED-WA	(21,179)	(21,179)											
8,4	GD-AA	(196,774)		(135,837)	(60,937)		(135,837)	(135,837)		(98,608)	(98,608)		(37,229)	(37,229)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(116,581,739)	(83,837,119)	(23,096,765)	(9,647,855)	(1,393,738)	(21,703,026)	(23,096,764)	(1,385,939)	(15,754,877)	(17,140,816)	(7,799)	(5,948,149)	(5,955,948)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		0		0		0	0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	13	9	3	1		3	3		2	2		1	1
9	CD-ID	0	0	0		0	0	0				0		0
9	CD-WA	0	0	0		0	0	0	0					
4	ED-AN	(215,196)	(215,196)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(215,183)	(215,187)	3	1	0	3	3	0	2	2	0	1	1
Total Accumulated Amortization		(137,061,601)	(102,615,575)	(24,324,941)	(10,121,085)	(1,766,379)	(22,558,561)	(24,324,940)	(1,637,195)	(16,375,936)	(18,013,131)	(129,184)	(6,182,625)	(6,311,809)

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-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	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	3,060,259	0	0	0	0	3,060,259	0	0	0	3,060,259	0	0	0
99		GD-OR / AS	845,276	0	0	0	0	0	0	0	0	845,276	0	845,276	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,895,464	0	0	8,305,770	8,305,770	0	0	2,483,892	2,483,892	0	1,105,802	1,105,802	
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	18,298,765	808,699	700,328	8,843,026	10,352,053	3,261,629	99,176	2,634,829	5,995,634	845,276	1,105,802	1,951,078	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,746,748	1,148,653	2,710,596	4,887,499	8,746,748	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,854,655	0	0	0	0	25,854,655	0	0	0	25,854,655	0	0	
99		GD-OR / AS	3,864,850	0	0	0	0	0	0	0	0	3,864,850	0	3,864,850	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	126,706,656	0	0	88,470,388	88,470,388	0	0	26,457,617	26,457,617	0	11,778,651	11,778,651	
9		CD-WA / ID / AN	30,511,178	9,368,876	5,921,523	8,299,929	23,590,328	2,748,609	1,737,236	2,435,005	6,920,850	0	0	0	
		TOTAL ACCOUNT	195,684,087	10,517,529	8,632,119	101,657,816	120,807,464	28,603,264	1,737,236	28,892,622	59,233,122	3,864,850	11,778,651	15,643,501	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,326,478	(24,967)	7,782	1,343,663	1,326,478	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	320,504	0	0	0	0	320,504	0	0	0	320,504	0	0	
99		GD-OR / AS	12,111	0	0	0	0	0	0	0	0	12,111	0	12,111	
8		GD-AA	341,319	0	0	0	0	0	0	235,619	235,619	0	105,700	105,700	
7		CD-AA	87,022,569	0	0	60,761,768	60,761,768	0	0	18,171,183	18,171,183	0	8,089,618	8,089,618	
9		CD-WA / ID / AN	5,982,560	4,387,470	20,372	217,694	4,625,536	1,287,181	5,977	63,866	1,357,024	0	0	0	
		TOTAL ACCOUNT	95,005,541	4,362,503	28,154	62,323,125	66,713,782	1,607,685	5,977	18,470,668	20,084,330	12,111	8,195,318	8,207,429	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,937,456	24,048,096	10,290,174	16,599,186	50,937,456	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,067,851	0	0	0	0	9,229,857	2,705,377	2,132,617	14,067,851	0	0	0	
99		GD-OR / AS	4,216,436	0	0	0	0	0	0	0	0	4,216,436	0	4,216,436	
8		GD-AA	90,908	0	0	0	0	0	0	62,756	62,756	0	28,152	28,152	
7		CD-AA	7,390,710	0	0	5,160,416	5,160,416	0	0	1,543,254	1,543,254	0	687,040	687,040	
9		CD-WA / ID / AN	7,157,612	1,875,191	861,641	2,797,219	5,534,051	550,137	252,785	820,639	1,623,561	0	0	0	
		TOTAL ACCOUNT	83,860,973	25,923,287	11,151,815	24,556,821	61,631,923	9,779,994	2,958,162	4,559,266	17,297,422	4,216,436	715,192	4,931,628	

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	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,957	123	168	387,666	387,957	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	67,433	0	0	0	0	67,433	0	0	0	67,433	0	0	0
99		GD-OR / AS	21,273	0	0	0	0	0	0	0	0	21,273	0	21,273	
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	4,919,389	266,759	179,182	3,357,583	3,803,524	78,261	52,568	985,036	1,115,865	0	0	0	
		TOTAL ACCOUNT	5,396,052	266,882	179,350	3,745,249	4,191,481	145,694	52,568	985,036	1,183,298	21,273	0	21,273	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,964,440	699,260	197,640	5,067,540	5,964,440	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,791,863	0	0	0	0	1,996,149	289,289	506,425	2,791,863	0	0	0	
99		GD-OR / AS	931,634	0	0	0	0	0	0	0	0	931,634	0	931,634	
8		GD-AA	5,118,025	0	0	0	0	0	0	3,533,075	3,533,075	0	1,584,950	1,584,950	
7		CD-AA	13,220,192	0	0	9,230,735	9,230,735	0	0	2,760,508	2,760,508	0	1,228,949	1,228,949	
9		CD-WA / ID / AN	1,323,098	8,349	746,651	267,980	1,022,980	2,449	219,050	78,619	300,118	0	0	0	
		TOTAL ACCOUNT	29,349,252	707,609	944,291	14,566,255	16,218,155	1,998,598	508,339	6,878,627	9,385,564	931,634	2,813,899	3,745,533	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,822	0	0	116,822	116,822	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	116,822	0	0	116,822	116,822	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,795,377	336,887	13,580	1,444,910	1,795,377	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	166,179	0	0	0	0	71,262	0	94,917	166,179	0	0	0	
99		GD-OR / AS	18,057	0	0	0	0	0	0	0	0	18,057	0	18,057	
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	3,753,299	336,887	13,580	2,540,094	2,890,561	71,262	0	564,073	635,335	18,057	209,346	227,403	

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	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,697,338	13,954,728	9,366,092	8,376,518	31,697,338	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,229,722	0	0	0	0	2,550,625	858,508	820,589	4,229,722	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	1,483,639	250,572	404,329	492,204	1,147,105	73,512	118,621	144,401	336,534	0	0	0	
		TOTAL ACCOUNT	37,983,012	14,205,300	9,770,421	9,237,722	33,213,443	2,624,137	977,129	1,075,342	4,676,608	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,769,574	11,900,712	6,104,310	31,764,552	49,769,574	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,069,483	0	0	0	0	729,672	337,858	1,953	1,069,483	0	0	0	
99		GD-OR / AS	1,098,158	0	0	0	0	0	0	0	0	1,098,158	0	1,098,158	
8		GD-AA	639,128	0	0	0	0	0	0	441,203	441,203	0	197,925	197,925	
7		CD-AA	65,513,507	0	0	45,743,496	45,743,496	0	0	13,679,875	13,679,875	0	6,090,136	6,090,136	
9		CD-WA / ID / AN	16,162,163	7,860,710	2,888,175	1,747,215	12,496,100	2,306,148	847,323	512,592	3,666,063	0	0	0	
		TOTAL ACCOUNT	134,252,013	19,761,422	8,992,485	79,255,263	108,009,170	3,035,820	1,185,181	14,635,623	18,856,624	1,098,158	6,288,061	7,386,219	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	248,142	0	6,846	241,296	248,142	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	
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	670,706	0	0	468,307	468,307	0	0	140,050	140,050	0	62,349	62,349	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	929,789	0	13,475	709,603	723,078	0	1,945	140,050	141,995	2,367	62,349	64,716	
		TOTAL GENERAL PLANT	604,629,605	76,890,118	40,426,018	307,551,796	424,867,932	51,128,083	7,525,713	78,836,136	137,489,932	11,053,996	31,217,745	42,271,741	

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-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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,730,493	319,716	0	10,410,777	10,730,493	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,453	0	0	0	0	1,021,943	772,510	0	1,794,453	0	0	
99		GD-OR / AS	406,988	0	0	0	0	0	0	0	0	406,988	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,770	0	0	4,344,924	4,344,924	0	0	1,299,377	1,299,377	0	578,469	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,348,762	319,716	0	14,905,741	15,225,457	1,021,943	772,510	1,343,395	3,137,848	406,988	578,469	985,457
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,714,690	52,083	(958)	15,663,565	15,714,690	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	449,715	0	0	0	0	0	0	310,447	310,447	0	139,268	
7		CD-AA	125,541,150	0	0	87,656,597	87,656,597	0	0	26,214,248	26,214,248	0	11,670,305	
9		CD-WA / ID / AN	506,909	(32)	27,546	364,413	391,927	(9)	8,081	106,910	114,982	0	0	
		TOTAL ACCOUNT	142,212,464	52,051	26,588	103,684,575	103,763,214	(9)	8,081	26,631,605	26,639,677	0	11,809,573	11,809,573
	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	119,904	0	0	83,721	83,721	0	0	25,037	25,037	0	11,146	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	119,904	0	0	83,721	83,721	0	0	25,037	25,037	0	11,146	11,146
	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	9,373,269

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	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	29,115,523	0	0	20,329,332	20,329,332	0	0	6,079,612	6,079,612	0	2,706,579	2,706,579
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,115,523	0	0	20,329,332	20,329,332	0	0	6,079,612	6,079,612	0	2,706,579	2,706,579
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,046,792	1,046,792	0	0	1,046,792	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	1,393,492	0	0	972,978	972,978	0	0	290,975	290,975	0	129,539	129,539
9		CD-WA / ID / AN	18,510,654	14,311,882	0	0	14,311,882	4,198,772	0	0	4,198,772	0	0	0
		TOTAL ACCOUNT	20,950,938	15,358,674	0	972,978	16,331,652	4,198,772	0	290,975	4,489,747	0	129,539	129,539
	TOTAL		312,578,795	15,730,441	26,588	210,379,718	226,136,747	5,220,706	780,591	55,425,188	61,426,485	406,988	24,608,575	25,015,563

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-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
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,109,998)	(59,426,354)	(17,771,819)	(7,911,825)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(810,685)	(626,797)	(183,888)	0
7	282919 CD-AA	(2,499,245)	(1,745,048)	(521,867)	(232,330)
7	283750 CD-AA	(9,984)	(6,971)	(2,085)	(928)
	Total	(88,429,912)	(61,805,170)	(18,479,659)	(8,145,083)

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 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 *****				***** 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	4,036,922	4,036,922	0	0	0	0	4,036,922
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	473	473	0	0	0	0	473
7/4 154550 Supply Chain Average Cost Variance	0	0	(170)	(170)	0	0	0	0	(170)
7/4 154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	34,930,502	18,413,190	0	53,343,692	35,479,659	18,130,299	(549,157)	282,891	0
TOTAL	34,930,502	18,413,190	4,037,232	57,380,924	35,479,659	18,130,299	(549,157)	282,891	4,037,232

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	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						