

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	37,903,387	23,882,339	14,021,048
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,903,387	23,882,339	14,021,048
G-APL	Gas Net Adjusted Rate Base	611,649,593	432,729,199	178,920,394
	<b>RATE OF RETURN</b>	<b>6.197%</b>	<b>5.519%</b>	<b>7.836%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers - AMA Percent	11-01-2019 thru 10-31-2020	258,605 <b>100.000%</b>	170,975 <b>66.114%</b>	87,630 <b>33.886%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2019 thru 10-31-2020	12,185,781 <b>100.000%</b>	8,828,840 <b>72.452%</b>	3,356,941 <b>27.548%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				<b>100.000%</b>	<b>72.593%</b>	<b>27.407%</b>
6	Input	Actual Therms Purchased Percent	11-01-2019 thru 10-31-2020	281,100,701 <b>100.000%</b>	190,074,589 <b>67.618%</b>	91,026,112 <b>32.382%</b>

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

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

AVISTA UTILITIES

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

7

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

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AVISTA UTILITIES

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

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<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 31, 2020	
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.318%</b>	<b>22.682%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 <b>100.000%</b>	Washington 200,285,801 <b>68.290%</b>	Idaho 92,999,718 <b>31.710%</b>	
11	Book Depreciation Percent	11-01-2019 thru 10-31-2020	27,190,307 <b>100.000%</b>	19,294,681 <b>70.962%</b>	7,895,626 <b>29.038%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2019 thru 10-31-2020	722,126,035 <b>100.000%</b>	510,711,041 <b>70.723%</b>	211,414,994 <b>29.277%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2019 thru 10-31-2020	98,362,033 <b>100.000%</b>	79,605,179 <b>80.931%</b>	18,756,854 <b>19.069%</b>	
14	Net Allocated Schedule M's - AMA Percent	11-01-2019 thru 10-31-2020	-48,148,740 <b>100.000%</b>	-33,827,402 <b>70.256%</b>	-14,321,338 <b>29.744%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	147,415,719	0	147,415,719	102,660,188	0	102,660,188	44,755,531	0	44,755,531
99 4812XX	Commercial - Firm & Interruptible	66,080,382	0	66,080,382	47,937,765	0	47,937,765	18,142,617	0	18,142,617
99 4813XX	Industrial-Firm	2,651,200	0	2,651,200	1,578,221	0	1,578,221	1,072,979	0	1,072,979
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	237,934	0	237,934	209,445	0	209,445	28,489	0	28,489
99 499XXX	Unbilled Revenue	684,697	0	684,697	443,969	0	443,969	240,728	0	240,728
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>217,069,932</b>	<b>0</b>	<b>217,069,932</b>	<b>152,829,588</b>	<b>0</b>	<b>152,829,588</b>	<b>64,240,344</b>	<b>0</b>	<b>64,240,344</b>
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	64,896,993	0	64,896,993	43,325,575	0	43,325,575	21,571,418	0	21,571,418
4 488000	Miscellaneous Service Revenues	8,419	0	8,419	3,853	0	3,853	4,566	0	4,566
99 4893XX	Transportation Revenues	5,210,248	0	5,210,248	4,626,950	0	4,626,950	583,298	0	583,298
99 493000	Rent from Gas Property	924	0	924	924	0	924	0	0	0
4 495XXX	Other Gas Revenues	6,152,470	201,652	6,354,122	4,801,594	146,385	4,947,979	1,350,876	55,267	1,406,143
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>76,269,054</b>	<b>201,652</b>	<b>76,470,706</b>	<b>52,758,896</b>	<b>146,385</b>	<b>52,905,281</b>	<b>23,510,158</b>	<b>55,267</b>	<b>23,565,425</b>
	<b>TOTAL GAS REVENUES</b>	<b>293,338,986</b>	<b>201,652</b>	<b>293,540,638</b>	<b>205,588,484</b>	<b>146,385</b>	<b>205,734,869</b>	<b>87,750,502</b>	<b>55,267</b>	<b>87,805,769</b>
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	132,719,639	0	132,719,639	91,549,711	0	91,549,711	41,169,928	0	41,169,928
99 808XXX	Net Natural Gas Storage Transactions	1,118,493	0	1,118,493	1,159,460	0	1,159,460	(40,967)	0	(40,967)
99 811000	Gas Used for Products Extraction	(223,078)	0	(223,078)	(150,083)	0	(150,083)	(72,995)	0	(72,995)
10 813000	Other Gas Expenses	16,384	1,004,966	1,021,350	16,384	686,291	702,675	0	318,675	318,675
99 813010	Gas Technology Institute (GTI) Expenses	116,044	0	116,044	80,846	0	80,846	35,198	0	35,198
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>133,747,482</b>	<b>1,004,966</b>	<b>134,752,448</b>	<b>92,656,318</b>	<b>686,291</b>	<b>93,342,609</b>	<b>41,091,164</b>	<b>318,675</b>	<b>41,409,839</b>
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	10,973	10,973	0	7,536	7,536	0	3,437	3,437
1 824000	Other Expenses	0	688,806	688,806	0	473,072	473,072	0	215,734	215,734
1 837000	Other Equipment	0	1,766,880	1,766,880	0	1,213,493	1,213,493	0	553,387	553,387
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,466,659</b>	<b>2,466,659</b>	<b>0</b>	<b>1,694,101</b>	<b>1,694,101</b>	<b>0</b>	<b>772,558</b>	<b>772,558</b>
G-DEPX	Depreciation Expense-Underground Storage	0	620,724	620,724	0	426,313	426,313	0	194,411	194,411
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	256,761	256,761	0	117,090	117,090
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>994,575</b>	<b>994,575</b>	<b>0</b>	<b>683,074</b>	<b>683,074</b>	<b>0</b>	<b>311,501</b>	<b>311,501</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,461,234</b>	<b>3,461,234</b>	<b>0</b>	<b>2,377,175</b>	<b>2,377,175</b>	<b>0</b>	<b>1,084,059</b>	<b>1,084,059</b>

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For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	441,188	1,540,850	1,982,038	399,150	1,116,377	1,515,527	42,038	424,473	466,511
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,545,351	1,238,136	4,783,487	2,455,263	897,054	3,352,317	1,090,088	341,082	1,431,170
3	875000 Measuring & Reg Sta Exp-General	129,698	0	129,698	103,502	0	103,502	26,196	0	26,196
3	876000 Measuring & Reg Sta Exp-Industrial	6,585	0	6,585	4,335	0	4,335	2,250	0	2,250
3	877000 Measuring & Reg Sta Exp-City Gate	69,098	0	69,098	37,942	0	37,942	31,156	0	31,156
3	878000 Meter & House Regulator Expenses	603,179	0	603,179	388,815	0	388,815	214,364	0	214,364
3	879000 Customer Installation Expenses	1,597,877	78,964	1,676,841	1,070,611	57,211	1,127,822	527,266	21,753	549,019
3	880000 Other Expenses	1,355,824	475,762	1,831,586	1,098,984	344,699	1,443,683	256,840	131,063	387,903
3	881000 Rents	321	36,156	36,477	321	26,196	26,517	0	9,960	9,960
	MAINTENANCE									
3	885000 Supervision & Engineering	61,730	2,433	64,163	15,452	1,763	17,215	46,278	670	46,948
3	887000 Mains	1,148,788	3	1,148,791	879,726	2	879,728	269,062	1	269,063
3	889000 Measuring & Reg Sta Exp-General	435,161	65,076	500,237	337,693	47,149	384,842	97,468	17,927	115,395
3	890000 Measuring & Reg Sta Exp-Industrial	13,747	14,048	27,795	5,990	10,178	16,168	7,757	3,870	11,627
3	891000 Measuring & Reg Sta Exp-City Gate	182,264	17,445	199,709	35,309	12,639	47,948	146,955	4,806	151,761
3	892000 Services	1,406,678	10,389	1,417,067	1,128,629	7,527	1,136,156	278,049	2,862	280,911
3	893000 Meters & House Regulators	1,188,101	625,515	1,813,616	866,927	453,198	1,320,125	321,174	172,317	493,491
3	894000 Other Equipment	192	178,406	178,598	192	129,259	129,451	0	49,147	49,147
	TOTAL DISTRIBUTION OPERATING EXP	12,185,782	4,283,183	16,468,965	8,828,841	3,103,252	11,932,093	3,356,941	1,179,931	4,536,872
G-DEPX	Depreciation Expense-Distribution	19,437,332	57,369	19,494,701	13,358,939	38,792	13,397,731	6,078,393	18,577	6,096,970
G-OTX	Taxes Other Than FIT	17,152,859	0	17,152,859	14,287,556	0	14,287,556	2,865,303	0	2,865,303
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	36,590,191	57,369	36,647,560	27,646,495	38,792	27,685,287	8,943,696	18,577	8,962,273
	TOTAL DISTRIBUTION EXPENSES	48,775,973	4,340,552	53,116,525	36,475,336	3,142,044	39,617,380	12,300,637	1,198,508	13,499,145

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AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	96,958	96,958	0	64,103	64,103	0	32,855	32,855
2	902000	Meter Reading Expenses	879,668	108,392	988,060	755,590	71,662	827,252	124,078	36,730	160,808
2	903XXX	Customer Records & Collection Expenses	827,036	4,386,203	5,213,239	561,547	2,899,894	3,461,441	265,489	1,486,309	1,751,798
2	904000	Uncollectible Accounts	0	4,259,674	4,259,674	0	2,816,241	2,816,241	0	1,443,433	1,443,433
2	905000	Misc Customer Accounts	0	106,013	106,013	0	70,089	70,089	0	35,924	35,924
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>1,706,704</b>	<b>8,957,240</b>	<b>10,663,944</b>	<b>1,317,137</b>	<b>5,921,989</b>	<b>7,239,126</b>	<b>389,567</b>	<b>3,035,251</b>	<b>3,424,818</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,711,191	90,881	9,802,072	8,272,724	60,085	8,332,809	1,438,467	30,796	1,469,263
2	909000	Advertising	123,286	718,570	841,856	123,286	475,075	598,361	0	243,495	243,495
2	910000	Misc Customer Service & Info Exp	0	165,370	165,370	0	109,333	109,333	0	56,037	56,037
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>9,834,477</b>	<b>974,821</b>	<b>10,809,298</b>	<b>8,396,010</b>	<b>644,493</b>	<b>9,040,503</b>	<b>1,438,467</b>	<b>330,328</b>	<b>1,768,795</b>	
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	114,094	8,428,789	8,542,883	85,655	6,118,711	6,204,366	28,439	2,310,078	2,338,517
4	921000	Office Supplies & Expenses	70	1,279,462	1,279,532	70	928,800	928,870	0	350,662	350,662
4	922000	Admin. Expenses Transferred - Credit	0	(19,622)	(19,622)	0	(14,244)	(14,244)	0	(5,378)	(5,378)
4	923000	Outside Services Employed	100,738	2,946,262	3,047,000	45,485	2,138,780	2,184,265	55,253	807,482	862,735
4	924000	Property Insurance Premium	0	398,669	398,669	0	289,406	289,406	0	109,263	109,263
4	925XXX	Injuries and Damages	15,330	983,836	999,166	11,510	714,196	725,706	3,820	269,640	273,460
4	926XXX	Employee Pensions and Benefits	1,931,313	4,985,584	6,916,897	1,479,236	3,619,185	5,098,421	452,077	1,366,399	1,818,476
4	928000	Regulatory Commission Expenses	673,199	243,273	916,472	468,676	176,599	645,275	204,523	66,674	271,197
4	930000	Miscellaneous General Expenses	30,161	1,731,745	1,761,906	23,684	1,257,126	1,280,810	6,477	474,619	481,096
4	931000	Rents	620	112,063	112,683	620	81,350	81,970	0	30,713	30,713
4	935000	Maintenance of General Plant	627,274	3,006,502	3,633,776	547,632	2,182,510	2,730,142	79,642	823,992	903,634
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,492,799</b>	<b>24,096,563</b>	<b>27,589,362</b>	<b>2,662,568</b>	<b>17,492,419</b>	<b>20,154,987</b>	<b>830,231</b>	<b>6,604,144</b>	<b>7,434,375</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,747,729	5,327,152	7,074,881	1,603,497	3,867,140	5,470,637	144,232	1,460,012	1,604,244
G-AMTX	Amortization Expense - General Plant - 303000	39,327	88,835	128,162	24,820	64,488	89,308	14,507	24,347	38,854
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	854,025	7,232,601	8,086,626	852,552	5,250,362	6,102,914	1,473	1,982,239	1,983,712
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	1,488,647	0	1,488,647	1,488,647	0	1,488,647	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	71,450	159,449	230,899	48,773	112,767	161,540	22,677	46,682	69,359
99 407314	Regulatory Debit - FISERVE Amortization	289,887	0	289,887	289,887	0	289,887	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	7,126	0	7,126	7,126	0	7,126	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	28,022	0	28,022	0	0	0	28,022	0	28,022
99 407414	Regulatory Credits-Deferral-FISERVE	(344,292)	0	(344,292)	(275,672)	0	(275,672)	(68,620)	0	(68,620)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,974,782)	0	(2,974,782)	(2,974,782)	0	(2,974,782)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(3,520,687)	0	(3,520,687)	(2,292,693)	0	(2,292,693)	(1,227,994)	0	(1,227,994)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(1,193,450)	0	(1,193,450)	(1,193,450)	0	(1,193,450)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	431,368	1,105,275	1,536,643	324,975	802,352	1,127,327	106,393	302,923	409,316
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,356,513)	13,913,304	11,556,791	(1,972,909)	10,097,103	8,124,194	(383,604)	3,816,201	3,432,597
	TOTAL ADMIN & GENERAL EXPENSES	1,136,286	38,009,867	39,146,153	689,659	27,589,522	28,279,181	446,627	10,420,345	10,866,972
	TOTAL EXPENSES BEFORE FIT	195,200,922	56,748,680	251,949,602	139,534,460	40,361,514	179,895,974	55,666,462	16,387,166	72,053,628
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,591,036			25,838,895			15,752,141
G-FIT	FEDERAL INCOME TAX			(2,525,985)			(2,049,794)			(476,191)
G-FIT	DEFERRED FEDERAL INCOME TAX			6,222,274			4,013,428			2,208,846
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(8,640)			(7,078)			(1,562)
	GAS NET OPERATING INCOME (LOSS)			37,903,387			23,882,339			14,021,048

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.114%	33.886%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.452%	27.548%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(371,819)	201,652	(170,167)	54,383	146,385	200,768	(426,202)	55,267	(370,935)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	2,987,625	0	2,987,625	1,512,375	0	1,512,375
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	3,092,216	0	3,092,216	2,413,604	0	2,413,604	678,612	0	678,612
4	495329	Amortization Res Decoupling Deferral	(953,438)	0	(953,438)	(353,459)	0	(353,459)	(599,979)	0	(599,979)
4	495338	Non-Res Decoupling Deferred Rev	638,997	0	638,997	589,207	0	589,207	49,790	0	49,790
4	495339	Amortization Non-Res Decoupling	(753,488)	0	(753,488)	(889,767)	0	(889,767)	136,279	0	136,279
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>6,152,468</b>	<b>201,652</b>	<b>6,354,120</b>	<b>4,801,593</b>	<b>146,385</b>	<b>4,947,978</b>	<b>1,350,875</b>	<b>55,267</b>	<b>1,406,142</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	100,456,757	0	100,456,757	67,114,407	0	67,114,407	33,342,350	0	33,342,350
1	804001	Pipeline Demand Costs	26,947,842	0	26,947,842	18,507,778	0	18,507,778	8,440,064	0	8,440,064
1	804002	Transport Variable Charges	323,036	0	323,036	221,861	0	221,861	101,175	0	101,175
6	804010	Gas Costs - Fixed Hedge	51,034	0	51,034	28,876	0	28,876	22,158	0	22,158
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	348,319	0	348,319	231,355	0	231,355	116,964	0	116,964
6	804018	Merchandise Processing Fee	112,353	0	112,353	74,392	0	74,392	37,961	0	37,961
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	(2,310,580)	0	(2,310,580)	(1,516,218)	0	(1,516,218)	(794,362)	0	(794,362)
6	804700	Gas Costs - Offsystem Bookout	57,347	0	57,347	38,794	0	38,794	18,553	0	18,553
6	804711	Gas Costs - Offsystem Bookout Offset	(57,347)	0	(57,347)	(38,794)	0	(38,794)	(18,553)	0	(18,553)
6	804730	Gas Costs - Intracompany LDC Gas	10,170,826	0	10,170,826	6,785,658	0	6,785,658	3,385,168	0	3,385,168
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,177,952)	0	(2,177,952)	976,998	0	976,998	(3,154,950)	0	(3,154,950)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,201,996)	0	(1,201,996)	(875,396)	0	(875,396)	(326,600)	0	(326,600)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>132,719,639</b>	<b>0</b>	<b>132,719,639</b>	<b>91,549,711</b>	<b>0</b>	<b>91,549,711</b>	<b>41,169,928</b>	<b>0</b>	<b>41,169,928</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	67.618%	32.382%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	184,457	90,881	275,338	128,164	60,085	188,249	56,293	30,796	87,089
99	908600	Public Purpose Tariff Rider Expense Offset	9,431,169	0	9,431,169	8,047,714	0	8,047,714	1,383,455	0	1,383,455
99	908610	Limited Income Tax Refund Program	126,871	0	126,871	126,871	0	126,871	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(31,306)	0	(31,306)	(30,025)	0	(30,025)	(1,281)	0	(1,281)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,711,191	90,881	9,802,072	8,272,724	60,085	8,332,809	1,438,467	30,796	1,469,263

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.114%	33.886%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.886%	4.886%
	Total Cost of Debt		2.645%	2.645%
	Total Weighted Cost		2.645%	2.645%
G-APL	Net Rate Base	611,649,593	432,729,199	178,920,394
	Interest Deduction for FIT Calculation	16,178,131	11,445,687	4,732,444
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-12A</b>		
For Twelve Months Ended October 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	293,540,638	205,734,869	87,805,769
G-OPS	Operating & Maintenance Expense	202,750,676	143,403,419	59,347,257
G-OPS	Book Deprec/Amort and Reg Amortizations	30,135,573	20,820,911	9,314,662
G-OTX	Taxes Other than FIT	19,063,353	15,671,644	3,391,709
	Net Operating Income Before FIT	41,591,036	25,838,895	15,752,141
G-INT	Less: Interest Expense	16,178,131	11,445,687	4,732,444
G-OTX	Less: Idaho ITC Deferral & Amortization	(44,877)	0	(44,877)
G-SCM	Schedule M Adjustments	(37,396,527)	(24,154,132)	(13,242,395)
	Taxable Net Operating Income	(12,028,499)	(9,760,924)	(2,267,575)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,525,985)	(2,049,794)	(476,191)
G-DTE	Deferred FIT	6,222,274	4,013,428	2,208,846
99	411400 Amortized Investment Tax Credit	(8,640)	(7,078)	(1,562)
	Total FIT/Deferred FIT & ITC	3,687,649	1,956,556	1,731,093
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended October 31, 2020  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,078,414	13,326,673	35,405,087	15,839,809	9,647,089	25,486,898	6,238,605	3,679,584	9,918,189
12	997001	Contributions In Aid of Construction	0	613,354	613,354	0	433,782	433,782	0	179,572	179,572
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	839,305	839,305	0	593,582	593,582	0	245,723	245,723
99	997010	Deferred Gas Credit and Refunds	(3,379,947)	0	(3,379,947)	101,602	0	101,602	(3,481,549)	0	(3,481,549)
12	997016	Redemption Expense Amortization	0	208,986	208,986	0	147,801	147,801	0	61,185	61,185
99	997018	DSM Tariff Rider	(734,780)	0	(734,780)	(18,653)	0	(18,653)	(716,127)	0	(716,127)
12	997020	FAS87 Current Pension Accrual	0	(3,006,161)	(3,006,161)	0	(2,126,047)	(2,126,047)	0	(880,114)	(880,114)
12	997027	Customer Uncollectibles	0	2,093,364	2,093,364	0	1,480,490	1,480,490	0	612,874	612,874
99	997031	Decoupling Mechanism	(2,024,288)	0	(2,024,288)	(1,759,585)	0	(1,759,585)	(264,703)	0	(264,703)
12	997032	Interest Rate Swaps	0	(6,310,920)	(6,310,920)	0	(4,463,272)	(4,463,272)	0	(1,847,648)	(1,847,648)
12	997035	Leases	0	16,375	16,375	0	11,887	11,887	0	4,488	4,488
12	997048	AFUDC	0	(1,860,106)	(1,860,106)	0	(1,315,523)	(1,315,523)	0	(544,583)	(544,583)
12	997049	Tax Depreciation	0	(50,910,069)	(50,910,069)	0	(36,005,128)	(36,005,128)	0	(14,904,941)	(14,904,941)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(397,470)	0	(397,470)	(396,189)	0	(396,189)	(1,281)	0	(1,281)
12	997080	Book Transportation Depreciation	0	(700,759)	(700,759)	0	(495,598)	(495,598)	0	(205,161)	(205,161)
12	997081	Deferred Compensation	0	72,450	72,450	0	51,239	51,239	0	21,211	21,211
4	997082	Meal Disallowances	0	131,528	131,528	0	95,480	95,480	0	36,048	36,048
12	997083	Paid Time Off	0	321,327	321,327	0	227,252	227,252	0	94,075	94,075
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(4,081,969)	(4,081,969)	0	(2,886,891)	(2,886,891)	0	(1,195,078)	(1,195,078)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	28,022	0	28,022	0	0	0	28,022	0	28,022
99	997105	WA Nat Gas Line Extension	1,410,438	0	1,410,438	1,410,438	0	1,410,438	0	0	0
99	997107	MDM System	(3,349,092)	0	(3,349,092)	(3,349,092)	0	(3,349,092)	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	(77,513)	0	(77,513)	14,222	0	14,222	(91,735)	0	(91,735)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(50,037)	(50,037)	0	(20,714)	(20,714)
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	134,489	134,489	0	95,115	95,115	0	39,374	39,374
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	1,005,236	1,005,236	0	710,933	710,933	0	294,303	294,303
12	997120	Transportation Tax Disallowance	0	28,907	28,907	0	20,444	20,444	0	8,463	8,463
12	997125	COVID-19	(3,520,687)	0	(3,520,687)	(2,292,693)	0	(2,292,693)	(1,227,994)	0	(1,227,994)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>10,752,214</b>	<b>(48,148,741)</b>	<b>(37,396,527)</b>	<b>9,673,270</b>	<b>(33,827,402)</b>	<b>(24,154,132)</b>	<b>1,078,944</b>	<b>(14,321,339)</b>	<b>(13,242,395)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.114%	33.886%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.618%	32.382%
G-ALL	11	Book Depreciation	100.000%	70.962%	29.038%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.723%	29.277%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,926,383	2,776,856	1,149,527
99	410100	Deferred Federal Income Tax Exp	3,640,699	2,473,340	1,167,359
		<b>SUBTOTAL</b>	<b>7,567,082</b>	<b>5,250,196</b>	<b>2,316,886</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(82,693)	(58,483)	(24,210)
99	411100	Deferred Federal Income Tax Exp	(1,262,115)	(1,178,285)	(83,830)
		<b>SUBTOTAL</b>	<b>(1,344,808)</b>	<b>(1,236,768)</b>	<b>(108,040)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>6,222,274</b>	<b>4,013,428</b>	<b>2,208,846</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.723%	29.277%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	373,851	373,851	0	256,761	256,761	0	117,090	117,090
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>373,851</b>	<b>373,851</b>	<b>0</b>	<b>256,761</b>	<b>256,761</b>	<b>0</b>	<b>117,090</b>	<b>117,090</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,894,998	0	5,894,998	5,894,998	0	5,894,998	0	0	0
99	408120	Municipal Occupation & License Tax	6,562,621	0	6,562,621	5,430,517	0	5,430,517	1,132,104	0	1,132,104
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	4,753,209	0	4,753,209	2,962,000	0	2,962,000	1,791,209	0	1,791,209
99	409100	State Income Tax	(13,092)	0	(13,092)	41	0	41	(13,133)	0	(13,133)
99	411410	State Income Tax-ITC Deferred	(41,230)	0	(41,230)	0	0	0	(41,230)	0	(41,230)
99	411420	State Income Tax-ITC Amortization	(3,647)	0	(3,647)	0	0	0	(3,647)	0	(3,647)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,152,859</b>	<b>0</b>	<b>17,152,859</b>	<b>14,287,556</b>	<b>0</b>	<b>14,287,556</b>	<b>2,865,303</b>	<b>0</b>	<b>2,865,303</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	431,368	1,105,275	1,536,643	324,975	802,352	1,127,327	106,393	302,923	409,316
		<b>TOTAL A&amp;G TAX</b>	<b>431,368</b>	<b>1,105,275</b>	<b>1,536,643</b>	<b>324,975</b>	<b>802,352</b>	<b>1,127,327</b>	<b>106,393</b>	<b>302,923</b>	<b>409,316</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,584,227</b>	<b>1,479,126</b>	<b>19,063,353</b>	<b>14,612,531</b>	<b>1,059,113</b>	<b>15,671,644</b>	<b>2,971,696</b>	<b>420,013</b>	<b>3,391,709</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,795,126	1,343,450	3,138,576	1,021,999	975,251	1,997,250	773,127	368,199	1,141,326
4	3031XX	Misc Intangible IT Plant (3031XX)	4,215,408	53,805,027	58,020,435	4,206,509	39,058,684	43,265,193	8,899	14,746,343	14,755,242
		TOTAL INTANGIBLE PLANT	6,010,534	55,148,477	61,159,011	5,228,508	40,033,935	45,262,443	782,026	15,114,542	15,896,568
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,291,481	1,291,481	0	918,790	918,790	0	372,691	372,691
1	351XXX	Structures & Improvements	0	1,768,608	1,768,608	0	1,214,680	1,214,680	0	553,928	553,928
1	352XXX	Wells	0	22,246,887	22,246,887	0	15,279,162	15,279,162	0	6,967,725	6,967,725
1	353000	Lines	0	2,017,472	2,017,472	0	1,385,600	1,385,600	0	631,872	631,872
1	354000	Compressor Station Equipment	0	14,184,667	14,184,667	0	9,742,029	9,742,029	0	4,442,638	4,442,638
1	355000	Measuring & Regulating Equipment	0	879,435	879,435	0	603,996	603,996	0	275,439	275,439
1	356000	Purification Equipment	0	539,250	539,250	0	370,357	370,357	0	168,893	168,893
1	357000	Other Equipment	0	1,903,988	1,903,988	0	1,307,659	1,307,659	0	596,329	596,329
		TOTAL UNDERGROUND STORAGE PLANT	0	44,831,788	44,831,788	0	30,822,273	30,822,273	0	14,009,515	14,009,515
		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	603,276	0	603,276	469,470	0	469,470	133,806	0	133,806
6	375000	Structures & Improvements	1,421,684	0	1,421,684	821,927	0	821,927	599,757	0	599,757
6	376000	Mains	391,490,395	2,518,102	394,008,497	259,629,035	1,702,690	261,331,725	131,861,360	815,412	132,676,772
6	378000	Measuring & Reg Station Equip-General	6,665,894	(87)	6,665,807	4,176,849	(59)	4,176,790	2,489,045	(28)	2,489,017
6	379000	Measuring & Reg Station Equip-City Gate	6,355,821	0	6,355,821	1,874,989	0	1,874,989	4,480,832	0	4,480,832
6	380000	Services	283,577,011	0	283,577,011	194,649,429	0	194,649,429	88,927,582	0	88,927,582
6	381XXX	Meters	101,396,791	0	101,396,791	70,542,950	0	70,542,950	30,853,841	0	30,853,841
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	3,873,573	0	3,873,573	2,914,745	0	2,914,745	958,828	0	958,828
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	795,473,040	2,518,015	797,991,055	535,143,319	1,702,631	536,845,950	260,329,721	815,384	261,145,105
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,334,571	2,616,654	5,951,225	3,235,395	1,899,508	5,134,903	99,176	717,146	816,322
4	390XXX	Structures & Improvements	30,251,363	28,612,208	58,863,571	28,520,073	20,770,460	49,290,533	1,731,290	7,841,748	9,573,038
4	391XXX	Office Furniture & Equipment	1,677,285	18,649,739	20,327,024	1,671,611	13,538,405	15,210,016	5,674	5,111,334	5,117,008
4	392XXX	Transportation Equipment	12,709,722	4,506,991	17,216,713	9,770,876	3,271,760	13,042,636	2,938,846	1,235,231	4,174,077
4	393000	Stores Equipment	198,916	988,914	1,187,830	146,912	717,882	864,794	52,004	271,032	323,036
4	394000	Tools, Shop & Garage Equipment	2,495,212	6,859,754	9,354,966	1,987,839	4,979,701	6,967,540	507,373	1,880,053	2,387,426
4	395XXX	Laboratory Equipment	69,750	564,072	633,822	69,750	409,477	479,227	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,587,690	1,075,919	4,663,609	2,614,484	781,042	3,395,526	973,206	294,877	1,268,083
4	397XXX	Communications Equipment	4,176,488	14,502,495	18,678,983	2,996,632	10,527,796	13,524,428	1,179,856	3,974,699	5,154,555
4	398000	Miscellaneous Equipment	1,945	138,954	140,899	0	100,871	100,871	1,945	38,083	40,028
		TOTAL GENERAL PLANT	58,502,942	78,515,700	137,018,642	51,013,572	56,996,902	108,010,474	7,489,370	21,518,798	29,008,168

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			859,986,516	181,013,980	1,041,000,496	591,385,399	129,555,741	720,941,140	268,601,117	51,458,239	320,059,356
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,369,329)	(17,369,329)	0	(11,929,255)	(11,929,255)	0	(5,440,074)	(5,440,074)
G-ADEP		Distribution Plant	(237,138,226)	(1,870,180)	(239,008,406)	(150,989,309)	(1,264,578)	(152,253,887)	(86,148,917)	(605,602)	(86,754,519)
G-ADEP		General Plant	(14,638,473)	(24,018,139)	(38,656,612)	(10,969,810)	(17,435,487)	(28,405,297)	(3,668,663)	(6,582,652)	(10,251,315)
TOTAL ACCUMULATED DEPRECIATION			(251,776,699)	(43,257,648)	(295,034,347)	(161,959,119)	(30,629,320)	(192,588,439)	(89,817,580)	(12,628,328)	(102,445,908)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(369,441)	(848,141)	(1,217,582)	(249,196)	(615,691)	(864,887)	(120,245)	(232,450)	(352,695)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,324,024)	(21,298,510)	(22,622,534)	(1,315,545)	(15,461,228)	(16,776,773)	(8,479)	(5,837,282)	(5,845,761)
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			(1,693,465)	(22,146,648)	(23,840,113)	(1,564,741)	(16,076,917)	(17,641,658)	(128,724)	(6,069,731)	(6,198,455)
TOTAL ACCUMULATED DEPR/AMORT			(253,470,164)	(65,404,296)	(318,874,460)	(163,523,860)	(46,706,237)	(210,230,097)	(89,946,304)	(18,698,059)	(108,644,363)
NET GAS UTILITY PLANT before DFIT			606,516,352	115,609,684	722,126,036	427,861,539	82,849,504	510,711,043	178,654,813	32,760,180	211,414,993
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(113,052,641)	(113,052,641)	0	(79,954,219)	(79,954,219)	0	(33,098,422)	(33,098,422)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,960,432)	(17,960,432)	0	(13,034,589)	(13,034,589)	0	(4,925,843)	(4,925,843)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(499,241)	(499,241)	0	(362,414)	(362,414)	0	(136,827)	(136,827)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(5,356)	(5,356)	0	(3,888)	(3,888)	0	(1,468)	(1,468)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(335,287)	(335,287)	0	(237,125)	(237,125)	0	(98,162)	(98,162)
TOTAL ACCUMULATED DFIT			0	(131,852,957)	(131,852,957)	0	(93,592,235)	(93,592,235)	0	(38,260,722)	(38,260,722)
NET GAS UTILITY PLANT			606,516,352	(16,243,273)	590,273,079	427,861,539	(10,742,731)	417,118,808	178,654,813	(5,500,542)	173,154,271

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	67.618%	32.382%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.723%	29.277%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	606,516,352	(16,243,273)	590,273,079	427,861,539	(10,742,731)	417,118,808	178,654,813	(5,500,542)	173,154,271
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,261,005)	0	(3,261,005)	(3,261,005)	0	(3,261,005)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,219,189	2,163,282	3,382,471	865,061	1,570,391	2,435,452	354,128	592,891	947,019
4	182318	Accumulated Amortization - AFUDC	(159,122)	(285,585)	(444,707)	(107,938)	(207,188)	(315,126)	(51,184)	(78,397)	(129,581)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,314,535	9,314,535	0	6,397,223	6,397,223	0	2,917,312	2,917,312
1	164115	Gas Inventory--Clay Basin	0	105,178	105,178	0	76,352	76,352	0	28,826	28,826
4	252000	Customer Advances	(1,581)	(2,049)	(3,630)	(1,497)	(1,487)	(2,984)	(84)	(562)	(646)
99	235199	Customer Deposits	(584,299)	0	(584,299)	(584,299)	0	(584,299)	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	9,879,949	0	9,879,949	9,879,949	0	9,879,949	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,074,789)	0	(2,074,789)	(2,074,789)	0	(2,074,789)	0	0	0
C-WKC		Working Capital	(668,253)	0	(668,253)	(876,477)	0	(876,477)	208,224	0	208,224
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,350,089	17,026,425	21,376,514	3,839,005	11,771,386	15,610,391	511,084	5,255,039	5,766,123
		NET RATE BASE	610,866,441	783,152	611,649,593	431,700,544	1,028,655	432,729,199	179,165,897	(245,503)	178,920,394

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	3,193,720	3,193,720											
	Steam (ED-ID)	4,237,967	4,237,967											
	Steam (ED-WA)	8,334,943	8,334,943											
	Hydro (ED-AN)	14,058,303	14,058,303											
	Other (ED-AN)	10,610,987	10,610,987											
	<b>Total Electric Production</b>	<b>40,435,920</b>	<b>40,435,920</b>											
<b>Electric Transmission</b>														
	ED-AN	15,618,824	15,618,824											
	ED-ID	987,321	987,321											
	ED-WA	508,572	508,572											
	<b>Total Electric Transmission</b>	<b>17,114,717</b>	<b>17,114,717</b>											
<b>Electric Distribution</b>														
	ED-AN	79,840	79,840											
	ED-ID	17,050,329	17,050,329											
	ED-WA	32,368,870	32,368,870											
	<b>Total Electric Distribution</b>	<b>49,499,039</b>	<b>49,499,039</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	620,724		620,724		620,724	620,724		426,313	426,313		194,411	194,411	
	GD-OR	115,757		115,757										
	<b>Total Gas Underground Storage</b>	<b>736,481</b>		<b>620,724</b>		<b>620,724</b>	<b>620,724</b>		<b>426,313</b>	<b>426,313</b>		<b>194,411</b>	<b>194,411</b>	
<b>Gas Distribution</b>														
6	GD-AN	57,369		57,369		57,369	57,369		38,792	38,792		18,577	18,577	
	GD-ID	6,078,393		6,078,393	6,078,393	6,078,393	6,078,393				6,078,393		6,078,393	
	GD-WA	13,358,939		13,358,939	13,358,939	13,358,939	13,358,939	13,358,939						
	GD-OR	9,105,313		9,105,313										
	<b>Total Gas Distribution</b>	<b>28,600,014</b>		<b>19,494,701</b>	<b>19,437,332</b>	<b>57,369</b>	<b>19,494,701</b>		<b>13,358,939</b>	<b>38,792</b>	<b>13,397,731</b>	<b>6,078,393</b>	<b>18,577</b>	<b>6,096,970</b>
<b>General Plant</b>														
	ED-AN	2,911,803	2,911,803											
	ED-ID	471,398	471,398											
	ED-WA	908,237	908,237											
7,4	CD-AA	23,439,525	16,366,180	4,894,407	2,178,938	4,894,407	4,894,407		3,552,997	3,552,997		1,341,410	1,341,410	
9,4	CD-AN	623,886	482,370	141,516		141,516	141,516		102,731	102,731		38,785	38,785	
9	CD-ID	474,546	366,905	107,641		107,641	107,641				107,641		107,641	
9	CD-WA	2,088,180	1,614,518	473,662		473,662	473,662	473,662						
8,4	GD-AA	375,662		259,327	116,335	259,327	259,327		188,253	188,253		71,074	71,074	
4	GD-AN	31,902		31,902		31,902	31,902		23,159	23,159		8,743	8,743	
	GD-ID	36,591		36,591		36,591	36,591				36,591		36,591	
	GD-WA	1,129,835		1,129,835		1,129,835	1,129,835	1,129,835						
	GD-OR	219,148		219,148										
	<b>Total General Plant</b>	<b>32,710,713</b>	<b>23,121,411</b>	<b>7,074,881</b>	<b>2,514,421</b>	<b>1,747,729</b>	<b>5,327,152</b>	<b>7,074,881</b>	<b>1,603,497</b>	<b>3,867,140</b>	<b>5,470,637</b>	<b>144,232</b>	<b>1,460,012</b>	<b>1,604,244</b>
	<b>Total Depreciation Expense</b>	<b>169,096,884</b>	<b>130,171,087</b>	<b>27,190,306</b>	<b>11,735,491</b>	<b>21,185,061</b>	<b>6,005,245</b>	<b>27,190,306</b>	<b>14,962,436</b>	<b>4,332,245</b>	<b>19,294,681</b>	<b>6,222,625</b>	<b>1,673,000</b>	<b>7,895,625</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	67.618%		32.382%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	901,985	901,985												
Misc Intangible Plt (303000) ED-AN	228,830	228,830												
<b>Total Production/Transmission</b>	<b>1,130,815</b>	<b>1,130,815</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	3,204	3,204												
<b>Total Distribution</b>	<b>27,357</b>	<b>27,357</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	414,864	289,670	86,628	38,566		86,628	86,628		62,886	62,886		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	14,507		14,507		14,507		14,507				14,507		14,507	
GD-WA	24,820		24,820		24,820		24,820	24,820		24,820				
GD-OR	6,885			6,885										
<b>Total General Plant - 303000</b>	<b>470,806</b>	<b>297,193</b>	<b>128,162</b>	<b>45,451</b>	<b>39,327</b>	<b>88,835</b>	<b>128,162</b>	<b>24,820</b>	<b>64,488</b>	<b>89,308</b>	<b>14,507</b>	<b>24,347</b>	<b>38,854</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	34,274,434	23,931,439	7,156,844	3,186,151		7,156,844	7,156,844		5,195,368	5,195,368		1,961,476	1,961,476	
9,4 CD-AN	96,785	74,831	21,954			21,954	21,954		15,937	15,937		6,017	6,017	
9,4 CD-ID	6,492	5,019	1,473		1,473		1,473				1,473		1,473	
9,4 CD-WA	3,758,552	2,906,000	852,552		852,552		852,552	852,552		852,552			0	
ED-AN	3,081,829	3,081,829												
ED-ID	(62)	(62)												
ED-WA	238,037	238,037												
8,4 GD-AA	77,939		53,803	24,136		53,803	53,803		39,057	39,057		14,746	14,746	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>41,534,006</b>	<b>30,237,093</b>	<b>8,086,626</b>	<b>3,210,287</b>	<b>854,025</b>	<b>7,232,601</b>	<b>8,086,626</b>	<b>852,552</b>	<b>5,250,362</b>	<b>6,102,914</b>	<b>1,473</b>	<b>1,982,239</b>	<b>1,983,712</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)	
4 ED-AN	63,887	63,887												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>63,848</b>	<b>63,860</b>	<b>(8)</b>	<b>(4)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	
<b>Total Amortization Expense</b>	<b>43,226,832</b>	<b>31,756,318</b>	<b>8,214,780</b>	<b>3,255,734</b>	<b>893,352</b>	<b>7,321,428</b>	<b>8,214,780</b>	<b>877,372</b>	<b>5,314,844</b>	<b>6,192,216</b>	<b>15,980</b>	<b>2,006,584</b>	<b>2,022,564</b>	

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(71,959,194)	(71,959,194)											
	Steam (ED-ID)	(86,622,221)	(86,622,221)											
	Steam (ED-WA)	(160,460,379)	(160,460,379)											
	Hydro (ED-AN)	(149,302,157)	(149,302,157)											
	Other (ED-AN)	(142,197,248)	(142,197,248)											
<b>Total Electric Production</b>		<b>(610,541,199)</b>	<b>(610,541,199)</b>											
<b>Electric Transmission</b>														
	ED-AN	(209,844,755)	(209,844,755)											
	ED-ID	(8,938,886)	(8,938,886)											
	ED-WA	(15,395,816)	(15,395,816)											
<b>Total Electric Transmission</b>		<b>(234,179,457)</b>	<b>(234,179,457)</b>											
<b>Electric Distribution</b>														
	ED-AN	(272,982)	(272,982)											
	ED-ID	(236,921,931)	(236,921,931)											
	ED-WA	(364,891,243)	(364,891,243)											
<b>Total Electric Distribution</b>		<b>(602,086,156)</b>	<b>(602,086,156)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,369,329)		(17,369,329)		(17,369,329)	(17,369,329)		(11,929,255)	(11,929,255)		(5,440,074)	(5,440,074)	
	GD-OR	(1,316,968)		(1,316,968)										
<b>Total Gas Underground Storage</b>		<b>(18,686,297)</b>		<b>(17,369,329)</b>		<b>(1,316,968)</b>	<b>(17,369,329)</b>		<b>(11,929,255)</b>	<b>(11,929,255)</b>		<b>(5,440,074)</b>	<b>(5,440,074)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,870,180)	(1,870,180)			(1,870,180)	(1,870,180)		(1,264,578)	(1,264,578)		(605,602)	(605,602)	
	GD-ID	(86,148,917)	(86,148,917)		(86,148,917)	(86,148,917)					(86,148,917)		(86,148,917)	
	GD-WA	(150,989,309)	(150,989,309)		(150,989,309)	(150,989,309)	(150,989,309)			(150,989,309)				
	GD-OR	(120,579,265)		(120,579,265)										
<b>Total Gas Distribution</b>		<b>(359,587,671)</b>	<b>(239,008,406)</b>	<b>(120,579,265)</b>	<b>(237,138,226)</b>	<b>(1,870,180)</b>	<b>(239,008,406)</b>	<b>(150,989,309)</b>	<b>(1,264,578)</b>	<b>(152,253,887)</b>	<b>(86,148,917)</b>	<b>(605,602)</b>	<b>(86,754,519)</b>	
<b>General Plant</b>														
	ED-AN	(36,410,663)	(36,410,663)											
	ED-ID	(11,470,341)	(11,470,341)											
	ED-WA	(20,833,694)	(20,833,694)											
7,4	CD-AA	(83,208,749)	(58,098,845)	(17,374,819)	(7,735,085)	(17,374,819)	(17,374,819)		(12,612,902)	(12,612,902)		(4,761,917)	(4,761,917)	
9,4	CD-AN	(8,074,948)	(6,243,307)	(1,831,641)		(1,831,641)	(1,831,641)		(1,329,643)	(1,329,643)		(501,998)	(501,998)	
9	CD-ID	(6,586,720)	(5,092,654)	(1,494,066)		(1,494,066)	(1,494,066)				(1,494,066)		(1,494,066)	
9	CD-WA	(6,359,907)	(4,917,289)	(1,442,618)		(1,442,618)	(1,442,618)	(1,442,618)		(1,442,618)				
8,4	GD-AA	(1,968,128)		(1,358,638)	(609,490)	(1,358,638)	(1,358,638)		(986,276)	(986,276)		(372,362)	(372,362)	
4	GD-AN	(3,453,041)		(3,453,041)		(3,453,041)	(3,453,041)		(2,506,666)	(2,506,666)		(946,375)	(946,375)	
	GD-ID	(2,174,597)		(2,174,597)		(2,174,597)	(2,174,597)				(2,174,597)		(2,174,597)	
	GD-WA	(9,527,192)		(9,527,192)		(9,527,192)	(9,527,192)	(9,527,192)		(9,527,192)				
	GD-OR	(5,103,353)		(5,103,353)										
<b>Total General Plant</b>		<b>(195,171,333)</b>	<b>(143,066,793)</b>	<b>(38,656,612)</b>	<b>(13,447,928)</b>	<b>(14,638,473)</b>	<b>(24,018,139)</b>	<b>(38,656,612)</b>	<b>(10,969,810)</b>	<b>(17,435,487)</b>	<b>(28,405,297)</b>	<b>(3,668,663)</b>	<b>(6,582,652)</b>	<b>(10,251,315)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,020,252,113)</b>	<b>(1,589,873,605)</b>	<b>(295,034,347)</b>	<b>(135,344,161)</b>	<b>(251,776,699)</b>	<b>(43,257,648)</b>	<b>(295,034,347)</b>	<b>(161,959,119)</b>	<b>(30,629,320)</b>	<b>(192,588,439)</b>	<b>(89,817,580)</b>	<b>(12,628,328)</b>	<b>(102,445,908)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6 Actual Therms Purchased	67.618%	32.382%

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(13,202,687)	(13,202,687)												
Misc Intangible Plt (303000)	ED-AN	(2,147,604)	(2,147,604)												
<b>Total Production/Transmission</b>		<b>(15,350,291)</b>	<b>(15,350,291)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(207,134)	(207,134)												
Misc Intangible Plt (303000)	ED-WA	(50,606)	(50,606)												
<b>Total Distribution</b>		<b>(257,740)</b>	<b>(257,740)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(3,932,003)	(2,745,442)	(821,042)	(365,519)		(821,042)	(821,042)		(596,019)	(596,019)		(225,023)	(225,023)	
9,4	CD-AN	(119,469)	(92,370)	(27,099)			(27,099)	(27,099)		(19,672)	(19,672)		(7,427)	(7,427)	
	GD-ID	(120,245)		(120,245)			(120,245)	(120,245)				(120,245)		(120,245)	
	GD-WA	(249,196)		(249,196)			(249,196)	(249,196)	(249,196)		(249,196)				
	GD-OR	(104,172)		(104,172)											
<b>Total General Plant - 303000</b>		<b>(4,525,085)</b>	<b>(2,837,812)</b>	<b>(1,217,582)</b>	<b>(469,691)</b>		<b>(369,441)</b>	<b>(848,141)</b>	<b>(1,217,582)</b>	<b>(249,196)</b>	<b>(615,691)</b>	<b>(864,887)</b>	<b>(120,245)</b>	<b>(232,450)</b>	<b>(352,695)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(101,048,624)	(70,555,181)	(21,099,963)	(9,393,480)		(21,099,963)	(21,099,963)		(15,317,096)	(15,317,096)		(5,782,867)	(5,782,867)	
9,4	CD-AN	(136,009)	(105,158)	(30,851)			(30,851)	(30,851)		(22,396)	(22,396)		(8,455)	(8,455)	
9	CD-ID	(37,381)	(28,902)	(8,479)			(8,478)	(8,478)					(8,479)	(8,479)	
9	CD-WA	(5,799,700)	(4,484,154)	(1,315,546)			(1,315,546)	(1,315,546)	(1,315,546)		(1,315,546)		0	0	
	ED-AN	(6,734,636)	(6,734,636)												
	ED-ID	167	167												
	ED-WA	(84,455)	(84,455)												
8,4	GD-AA	(242,925)		(167,696)	(75,229)		(167,696)	(167,696)		(121,736)	(121,736)		(45,960)	(45,960)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0		0			0	0		0	0		0	0	
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(114,083,563)</b>	<b>(81,992,319)</b>	<b>(22,622,535)</b>	<b>(9,468,709)</b>		<b>(1,324,024)</b>	<b>(21,298,510)</b>	<b>(22,622,534)</b>	<b>(1,315,545)</b>	<b>(15,461,228)</b>	<b>(16,776,773)</b>	<b>(8,479)</b>	<b>(5,837,282)</b>	<b>(5,845,761)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	13	9	3	1		3	3		2	2		1	1	
9	CD-ID	0	0	0			0	0					0	0	
9	CD-WA	0	0	0			0	0		0	0				
4	ED-AN	(208,516)	(208,516)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0		0										0	
<b>Total General Plant - 390200, 396200</b>		<b>(208,503)</b>	<b>(208,507)</b>	<b>3</b>	<b>1</b>		<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Total Accumulated Amortization</b>		<b>(134,425,182)</b>	<b>(100,646,669)</b>	<b>(23,840,114)</b>	<b>(9,938,399)</b>		<b>(1,693,465)</b>	<b>(22,146,648)</b>	<b>(23,840,113)</b>	<b>(1,564,741)</b>	<b>(16,076,917)</b>	<b>(17,641,658)</b>	<b>(128,724)</b>	<b>(6,069,731)</b>	<b>(6,198,455)</b>

**Allocation Ratios:**

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



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	3,034,026	0	0	0	0	3,034,026	0	0	0	3,034,026	0	0	0
99		GD-OR / AS	845,560	0	0	0	0	0	0	0	0	845,560	0	845,560	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,808,423	0	0	8,244,995	8,244,995	0	0	2,465,717	2,465,717	0	1,097,711	1,097,711	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,185,775</b>	<b>808,699</b>	<b>700,328</b>	<b>8,782,251</b>	<b>10,291,278</b>	<b>3,235,396</b>	<b>99,176</b>	<b>2,616,654</b>	<b>5,951,226</b>	<b>845,560</b>	<b>1,097,711</b>	<b>1,943,271</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,573,175	1,146,333	2,705,634	4,721,208	8,573,175	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,771,046	0	0	0	0	25,771,046	0	0	0	25,771,046	0	0	
99		GD-OR / AS	3,859,700	0	0	0	0	0	0	0	0	3,859,700	0	3,859,700	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	125,373,536	0	0	87,539,564	87,539,564	0	0	26,179,248	26,179,248	0	11,654,724	11,654,724	
9		CD-WA / ID / AN	30,477,786	9,370,299	5,901,255	8,292,956	23,564,510	2,749,027	1,731,290	2,432,959	6,913,276	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>194,055,243</b>	<b>10,516,632</b>	<b>8,606,889</b>	<b>100,553,728</b>	<b>119,677,249</b>	<b>28,520,073</b>	<b>1,731,290</b>	<b>28,612,207</b>	<b>58,863,570</b>	<b>3,859,700</b>	<b>11,654,724</b>	<b>15,514,424</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,363,637	(26,550)	7,697	1,382,490	1,363,637	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	391,897	0	0	0	0	391,897	0	0	0	391,897	0	0	
99		GD-OR / AS	12,116	0	0	0	0	0	0	0	0	12,116	0	12,116	
8		GD-AA	336,216	0	0	0	0	0	0	232,097	232,097	0	104,119	104,119	
7		CD-AA	87,901,313	0	0	61,375,334	61,375,334	0	0	18,354,673	18,354,673	0	8,171,306	8,171,306	
9		CD-WA / ID / AN	5,944,354	4,362,019	19,342	214,636	4,595,997	1,279,714	5,674	62,969	1,348,357	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,949,533</b>	<b>4,335,469</b>	<b>27,039</b>	<b>62,972,460</b>	<b>67,334,968</b>	<b>1,671,611</b>	<b>5,674</b>	<b>18,649,739</b>	<b>20,327,024</b>	<b>12,116</b>	<b>8,275,425</b>	<b>8,287,541</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,632,552	23,969,068	10,221,984	16,441,500	50,632,552	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,001,470	0	0	0	0	9,219,382	2,687,873	2,094,215	14,001,470	0	0	0	
99		GD-OR / AS	4,190,117	0	0	0	0	0	0	0	0	4,190,117	0	4,190,117	
8		GD-AA	86,722	0	0	0	0	0	0	59,866	59,866	0	26,856	26,856	
7		CD-AA	7,386,887	0	0	5,157,746	5,157,746	0	0	1,542,456	1,542,456	0	686,685	686,685	
9		CD-WA / ID / AN	7,110,707	1,879,815	855,462	2,762,508	5,497,785	551,494	250,973	810,455	1,612,922	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>83,408,455</b>	<b>25,848,883</b>	<b>11,077,446</b>	<b>24,361,754</b>	<b>61,288,083</b>	<b>9,770,876</b>	<b>2,938,846</b>	<b>4,506,992</b>	<b>17,216,714</b>	<b>4,190,117</b>	<b>713,541</b>	<b>4,903,658</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	388,330	204	280	387,846	388,330	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	69,407	0	0	0	0	69,407	0	0	0	69,407	0	0	0
99		GD-OR / AS	21,594	0	0	0	0	0	0	0	0	21,594	0	21,594	
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	4,930,666	264,183	177,260	3,370,800	3,812,243	77,505	52,004	988,914	1,118,423	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,409,997</b>	<b>264,387</b>	<b>177,540</b>	<b>3,758,646</b>	<b>4,200,573</b>	<b>146,912</b>	<b>52,004</b>	<b>988,914</b>	<b>1,187,830</b>	<b>21,594</b>	<b>0</b>	<b>21,594</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,926,267	697,529	199,368	5,029,370	5,926,267	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,782,674	0	0	0	0	1,985,437	288,310	508,927	2,782,674	0	0	0	
99		GD-OR / AS	927,886	0	0	0	0	0	0	0	0	927,886	0	927,886	
8		GD-AA	5,095,408	0	0	0	0	0	0	3,517,462	3,517,462	0	1,577,946	1,577,946	
7		CD-AA	13,208,760	0	0	9,222,753	9,222,753	0	0	2,758,121	2,758,121	0	1,227,886	1,227,886	
9		CD-WA / ID / AN	1,308,062	8,187	746,697	256,470	1,011,354	2,402	219,064	75,242	296,708	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,249,057</b>	<b>705,716</b>	<b>946,065</b>	<b>14,508,593</b>	<b>16,160,374</b>	<b>1,987,839</b>	<b>507,374</b>	<b>6,859,752</b>	<b>9,354,965</b>	<b>927,886</b>	<b>2,805,832</b>	<b>3,733,718</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,857	0	0	116,857	116,857	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,857</b>	<b>0</b>	<b>0</b>	<b>116,857</b>	<b>116,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,779,113	342,152	13,580	1,423,381	1,779,113	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	164,667	0	0	0	0	69,750	0	94,917	164,667	0	0	0	
99		GD-OR / AS	20,542	0	0	0	0	0	0	0	0	20,542	0	20,542	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,738,008</b>	<b>342,152</b>	<b>13,580</b>	<b>2,518,565</b>	<b>2,874,297</b>	<b>69,750</b>	<b>0</b>	<b>564,073</b>	<b>633,823</b>	<b>20,542</b>	<b>209,346</b>	<b>229,888</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,770,007	13,959,950	9,416,088	8,393,969	31,770,007	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,215,740	0	0	0	0	2,540,972	854,179	820,589	4,215,740	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	1,487,973	250,572	405,715	494,169	1,150,456	73,512	119,027	144,978	337,517	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,046,033</b>	<b>14,210,522</b>	<b>9,821,803</b>	<b>9,257,138</b>	<b>33,289,463</b>	<b>2,614,484</b>	<b>973,206</b>	<b>1,075,919</b>	<b>4,663,609</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,830,391	11,821,035	6,136,492	31,872,864	49,830,391	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,071,768	0	0	0	0	737,376	332,520	1,872	1,071,768	0	0	0	
99		GD-OR / AS	1,104,411	0	0	0	0	0	0	0	0	1,104,411	0	1,104,411	
8		GD-AA	641,250	0	0	0	0	0	0	442,668	442,668	0	198,582	198,582	
7		CD-AA	64,608,594	0	0	45,111,659	45,111,659	0	0	13,490,920	13,490,920	0	6,006,015	6,006,015	
9		CD-WA / ID / AN	16,195,512	7,700,875	2,888,220	1,932,789	12,521,884	2,259,257	847,336	567,035	3,673,628	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>133,451,926</b>	<b>19,521,910</b>	<b>9,024,712</b>	<b>78,917,312</b>	<b>107,463,934</b>	<b>2,996,633</b>	<b>1,179,856</b>	<b>14,502,495</b>	<b>18,678,984</b>	<b>1,104,411</b>	<b>6,204,597</b>	<b>7,309,008</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	241,068	0	6,846	234,222	241,068	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	665,457	0	0	464,642	464,642	0	0	138,954	138,954	0	61,861	61,861	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>917,466</b>	<b>0</b>	<b>13,475</b>	<b>698,864</b>	<b>712,339</b>	<b>0</b>	<b>1,945</b>	<b>138,954</b>	<b>140,899</b>	<b>2,367</b>	<b>61,861</b>	<b>64,228</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>602,528,350</b>	<b>76,554,370</b>	<b>40,408,877</b>	<b>306,446,168</b>	<b>423,409,415</b>	<b>51,013,574</b>	<b>7,489,371</b>	<b>78,515,699</b>	<b>137,018,644</b>	<b>11,028,127</b>	<b>31,072,164</b>	<b>42,100,291</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,747,671	333,027	0	10,414,644	10,747,671	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,795,126	0	0	0	0	1,021,999	773,127	0	1,795,126	0	0	
99		GD-OR / AS	408,652	0	0	0	0	0	0	0	0	408,652	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,223,035	0	0	4,345,110	4,345,110	0	0	1,299,432	1,299,432	0	578,493	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,368,542</b>	<b>333,027</b>	<b>0</b>	<b>14,909,794</b>	<b>15,242,821</b>	<b>1,021,999</b>	<b>773,127</b>	<b>1,343,450</b>	<b>3,138,576</b>	<b>408,652</b>	<b>578,493</b>	<b>987,145</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,512,001	77,698	(875)	15,435,178	15,512,001	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	476,776	0	0	0	0	0	0	329,128	329,128	0	147,648	
7		CD-AA	124,027,822	0	0	86,599,946	86,599,946	0	0	25,898,250	25,898,250	0	11,529,626	
9		CD-WA / ID / AN	488,865	(32)	30,332	347,675	377,975	(9)	8,899	102,000	110,890	0	0	
		<b>TOTAL ACCOUNT</b>	<b>140,505,464</b>	<b>77,666</b>	<b>29,457</b>	<b>102,382,799</b>	<b>102,489,922</b>	<b>(9)</b>	<b>8,899</b>	<b>26,329,378</b>	<b>26,338,268</b>	<b>0</b>	<b>11,677,274</b>	<b>11,677,274</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	137,125	0	0	95,745	95,745	0	0	28,633	28,633	0	12,747	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>137,125</b>	<b>0</b>	<b>0</b>	<b>95,745</b>	<b>95,745</b>	<b>0</b>	<b>0</b>	<b>28,633</b>	<b>28,633</b>	<b>0</b>	<b>12,747</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,403,371</b>	<b>70,403,371</b>	<b>0</b>	<b>0</b>	<b>21,054,564</b>	<b>21,054,564</b>	<b>0</b>	<b>9,373,269</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,221,087	0	0	20,403,040	20,403,040	0	0	6,101,655	6,101,655	0	2,716,392	2,716,392
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,221,087</b>	<b>0</b>	<b>0</b>	<b>20,403,040</b>	<b>20,403,040</b>	<b>0</b>	<b>0</b>	<b>6,101,655</b>	<b>6,101,655</b>	<b>0</b>	<b>2,716,392</b>	<b>2,716,392</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	921,656	921,656	0	0	921,656	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	1,392,644	0	0	972,386	972,386	0	0	290,798	290,798	0	129,460	129,460
9		CD-WA / ID / AN	18,544,806	14,338,288	0	0	14,338,288	4,206,518	0	0	4,206,518	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,859,106</b>	<b>15,259,944</b>	<b>0</b>	<b>972,386</b>	<b>16,232,330</b>	<b>4,206,518</b>	<b>0</b>	<b>290,798</b>	<b>4,497,316</b>	<b>0</b>	<b>129,460</b>	<b>129,460</b>
	<b>TOTAL</b>		<b>310,922,528</b>	<b>15,670,637</b>	<b>29,457</b>	<b>209,167,135</b>	<b>224,867,229</b>	<b>5,228,508</b>	<b>782,026</b>	<b>55,148,478</b>	<b>61,159,012</b>	<b>408,652</b>	<b>24,487,635</b>	<b>24,896,287</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,135,521)	(59,444,175)	(17,777,148)	(7,914,198)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(808,020)	(624,737)	(183,283)	0
7	282919 CD-AA	(2,390,888)	(1,669,390)	(499,241)	(222,257)
7	283750 CD-AA	(25,646)	(17,907)	(5,355)	(2,384)
	Total	<u>(88,360,075)</u>	<u>(61,756,209)</u>	<u>(18,465,027)</u>	<u>(8,138,839)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended October 31, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,007,514	4,007,514	0	0	0	0	4,007,514
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(186)	(186)	0	0	0	0	(186)
7/4	154560 Supply Chain Invoice Price Variance	0	0	15	15	0	0	0	0	15
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,487,134	17,880,383	0	51,367,517	34,363,611	17,672,159	(876,477)	208,224	0
<b>TOTAL</b>		<b>33,487,134</b>	<b>17,880,383</b>	<b>4,007,824</b>	<b>55,375,341</b>	<b>34,363,611</b>	<b>17,672,159</b>	<b>(876,477)</b>	<b>208,224</b>	<b>4,007,824</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	30.811%	27.407%	100.000%
99	Not Allocated						