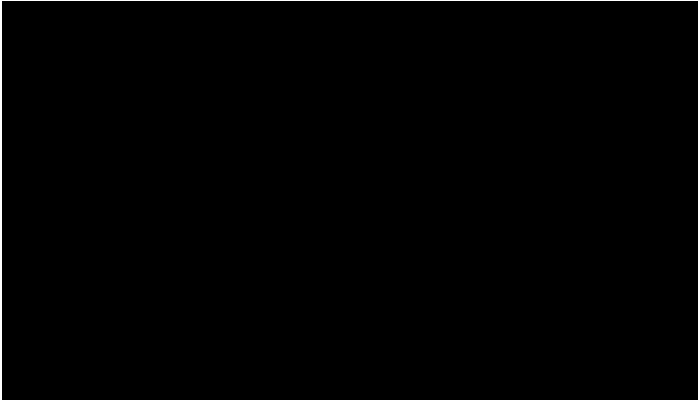


RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

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



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

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand				
2	Input	Number of Customers Percent				
3	G-OPS	Direct Distribution Operating Expense Percent				
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage				
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent				

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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

 Number of Customers at
 Percentage

 Net Direct Plant
 Percentage

 Total Percentages
7 Average (CD AA)

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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

Number of Customers at
Percentage

Net Direct Plant
Percentage

Total Percentages
Average (GD AA)

8

RESULTS OF OPERATIONS

Report ID:
G-ALL-12E

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2020

Ending Balance Basis

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

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

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

REVENUES

SALES OF GAS:

99 480000 Residential

99 4812XX Commercial - Firm & Interruptible

99 4813XX Industrial-Firm

99 481400 Interruptible

99 484000 Interdepartmental Revenue

99 499XXX Unbilled Revenue

TOTAL SALES TO ULTIMATE CUSTOMERS

OTHER OPERATING REVENUES:

99 483XXX Sales for Resale

4 488000 Miscellaneous Service Revenues

99 4893XX Transportation Revenues

99 493000 Rent from Gas Property

4 495XXX Other Gas Revenues

99 496100 Provision for Rate Refund

99 496110 Provision for Rate Refund-Tax Reform

TOTAL OTHER OPERATING REVENUES

TOTAL GAS REVENUES

PRODUCTION EXPENSES:

G-804 804/805 City Gate Purchases

99 808XXX Net Natural Gas Storage Transactions

99 811000 Gas Used for Products Extraction

10 813000 Other Gas Expenses

99 813010 Gas Technology Institute (GTI) Expenses

TOTAL PRODUCTION EXPENSES

UNDERGROUND STORAGE EXPENSES:

1 814000 Supervision & Engineering

1 824000 Other Expenses

1 837000 Other Equipment

TOTAL UNDERGROUND STORAGE OPER EXP

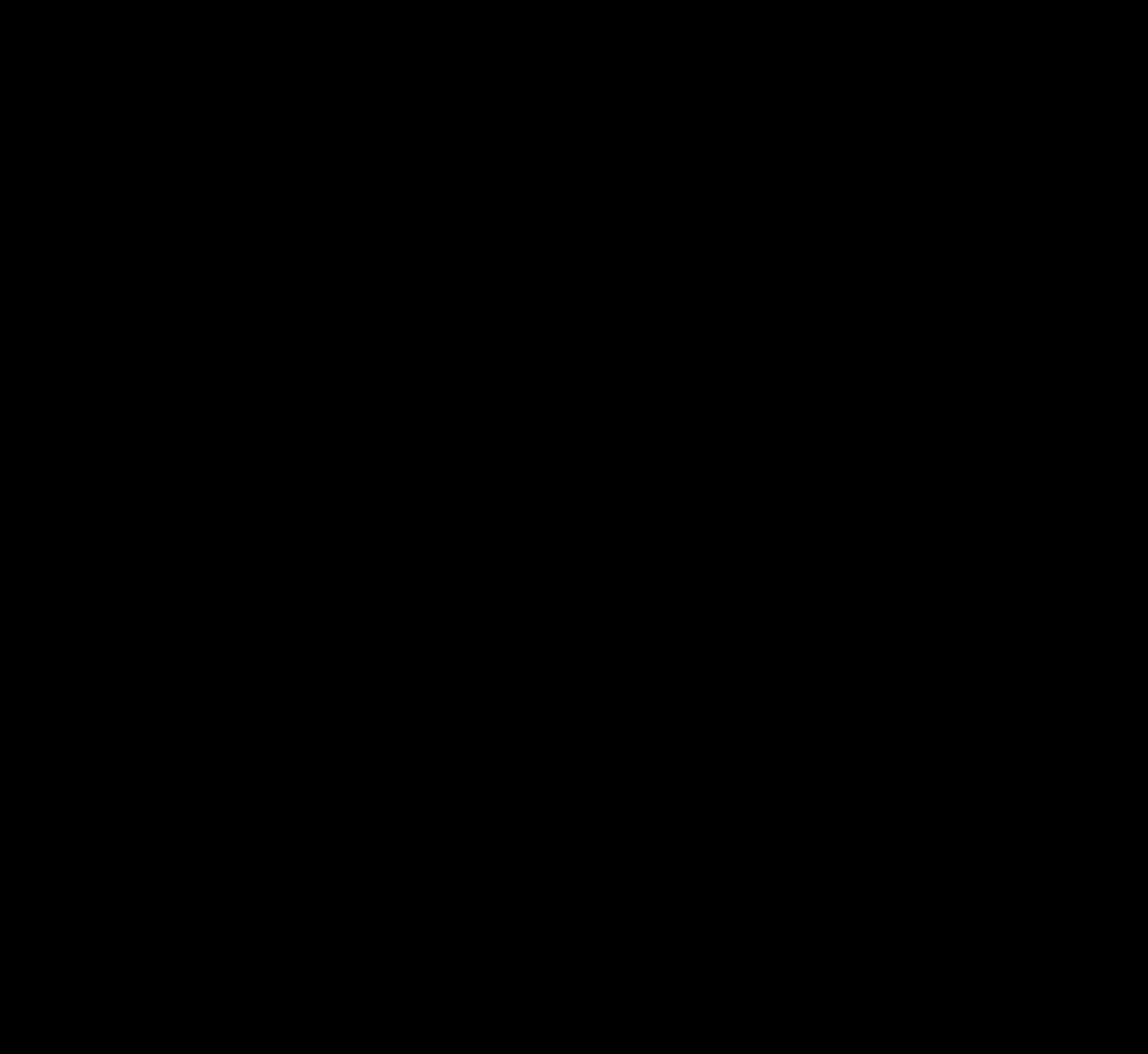
G-DEPX Depreciation Expense-Underground Storage

G-AMTX Amortization Expense-Underground Storage

G-OTX Taxes Other Than FIT

TOTAL UG STORAGE DEPR/AMRT/NON-FIT

TOTAL UNDERGROUND STORAGE EXPENS



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering									
3	871000 Distribution Load Dispatching									
3	874000 Mains & Services Expenses									
3	875000 Measuring & Reg Sta Exp-General									
3	876000 Measuring & Reg Sta Exp-Industrial									
3	877000 Measuring & Reg Sta Exp-City Gate									
3	878000 Meter & House Regulator Expenses									
3	879000 Customer Installation Expenses									
3	880000 Other Expenses									
3	881000 Rents									
	MAINTENANCE									
3	885000 Supervision & Engineering									
3	887000 Mains									
3	889000 Measuring & Reg Sta Exp-General									
3	890000 Measuring & Reg Sta Exp-Industrial									
3	891000 Measuring & Reg Sta Exp-City Gate									
3	892000 Services									
3	893000 Meters & House Regulators									
3	894000 Other Equipment									
	TOTAL DISTRIBUTION OPERATING EXP									
G-DEPX	Depreciation Expense-Distribution									
G-OTX	Taxes Other Than FIT									
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES									
	TOTAL DISTRIBUTION EXPENSES									

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

AVISTA UTILITIES

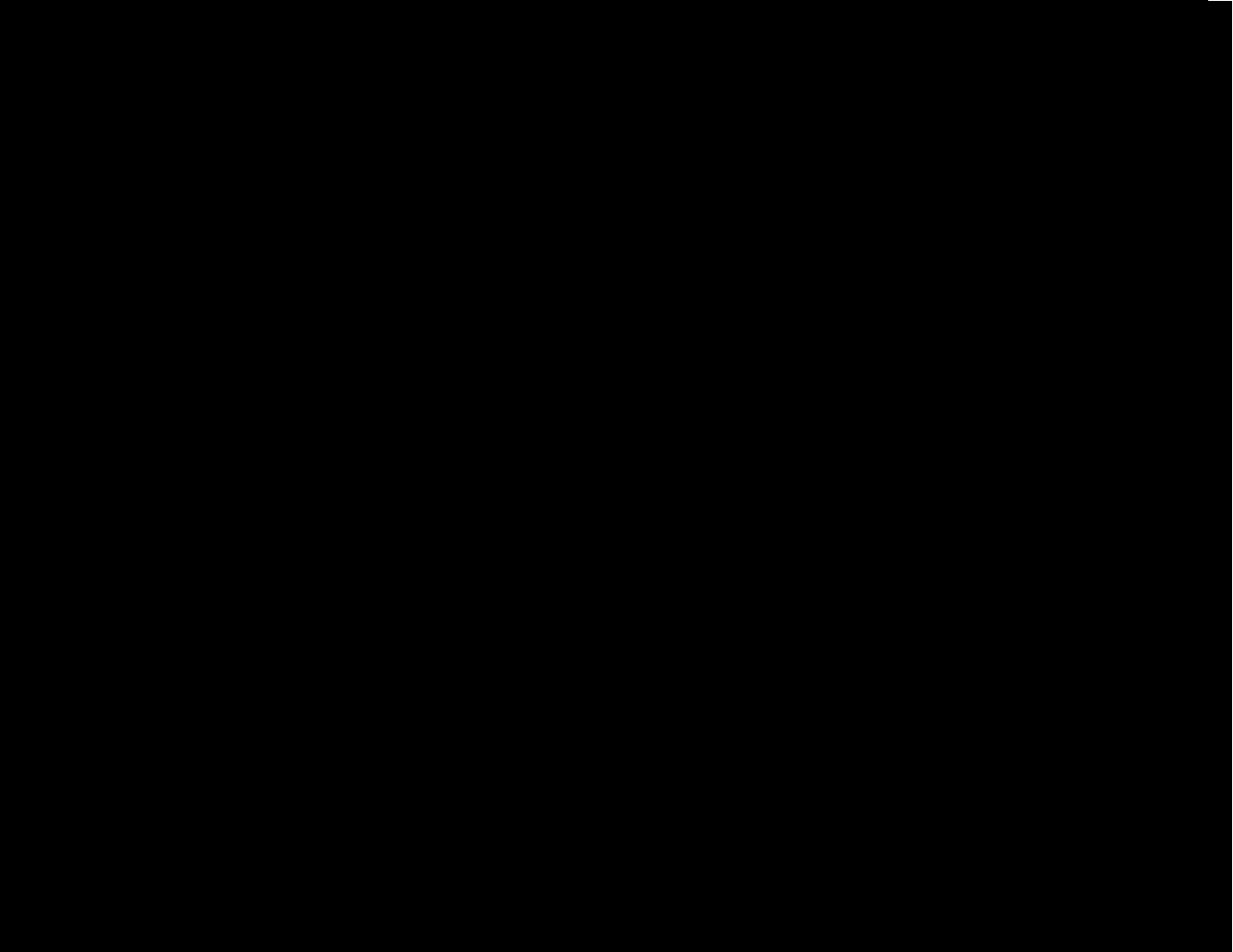
***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

CUSTOMER ACCOUNTS EXPENSES:
 2 901000 Supervision
 2 902000 Meter Reading Expenses
 2 903XXX Customer Records & Collection Expenses
 2 904000 Uncollectible Accounts
 2 905000 Misc Customer Accounts
 TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:
 G-908 908XXX Customer Assistance Expenses
 2 909000 Advertising
 2 910000 Misc Customer Service & Info Exp
 TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:
 2 912000 Demonstrating & Selling Expenses
 2 913000 Advertising
 2 916000 Miscellaneous Sales Expenses
 TOTAL SALES EXPENSES

ADMINISTRATIVE & GENERAL EXPENSES:
 4 920000 Salaries
 4 921000 Office Supplies & Expenses
 4 922000 Admin. Expenses Transferred - Credit
 4 923000 Outside Services Employed
 4 924000 Property Insurance Premium
 4 925XXX Injuries and Damages
 4 926XXX Employee Pensions and Benefits
 4 928000 Regulatory Commission Expenses
 4 930000 Miscellaneous General Expenses
 4 931000 Rents
 4 935000 Maintenance of General Plant
 TOTAL ADMIN & GEN OPERATING EXP

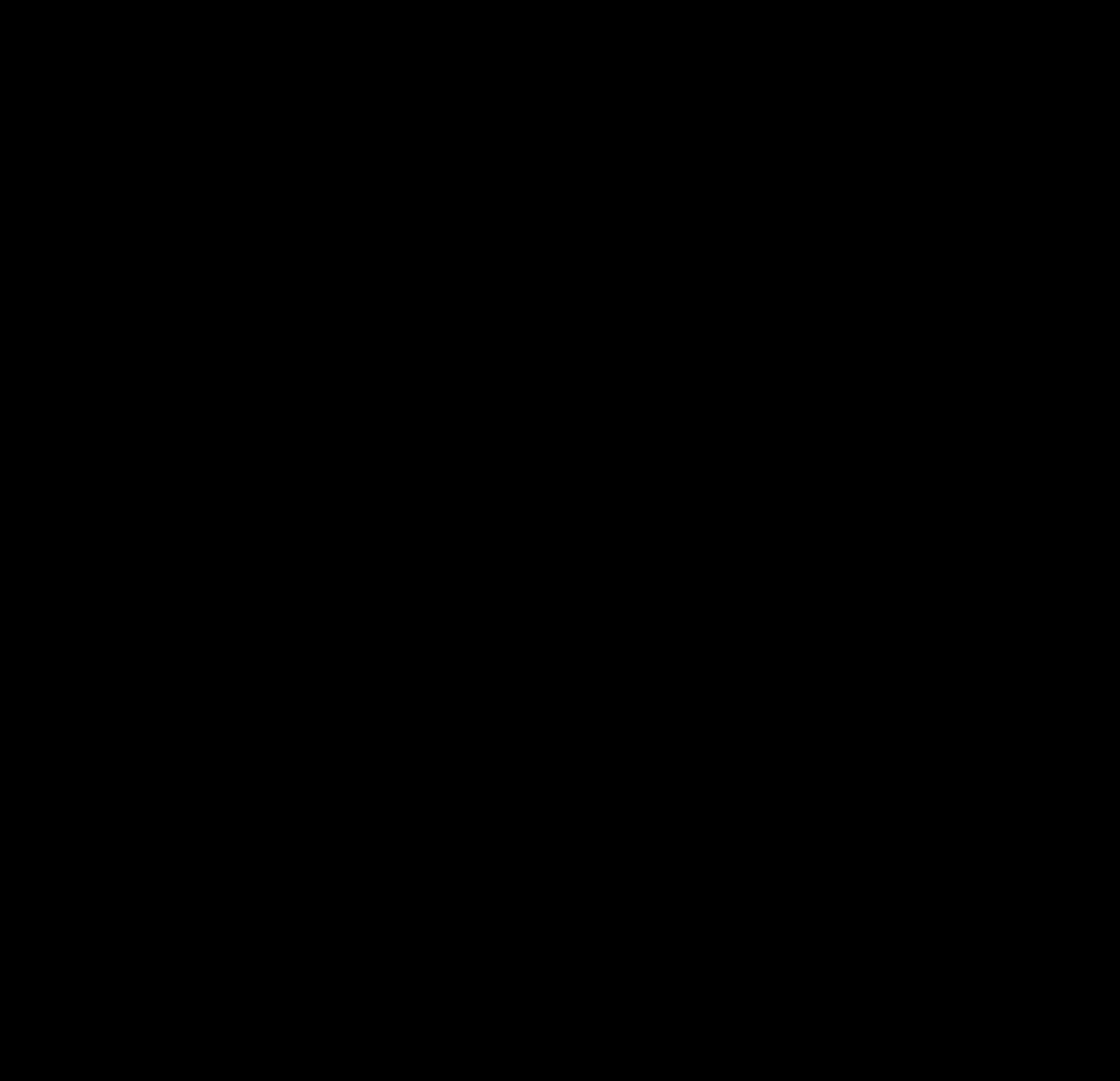


RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description
G-DEPX		Depreciation Expense-General Plant
G-AMTX		Amortization Expense - General Plant - 303000
G-AMTX		Amortization Expense - Misc IT Intangible Plant -
G-AMTX		Amortization Expense-General Plant - 390200, 3
99	407025	WA GRC Jackson Prairie O&M Deferral
99	407229	Idaho Earnings Test Amortization
99	407230	Tax Reform Amortization
99	407302	Amortization WA Excess Natural Gas Line Exten
99	407305	Natural Gas Depreciation Study Deferral
99	407311	Regulatory Debit - AFUDC Amortization
99	407314	Regulatory Debit - FISERVE Amortization
99	407319	AFUDC Equity DFIT Deferral
99	407332	Existing Meters/ERTs Excess Depreciation Defe
99	407335	DSIT Amortization - ID
99	407347	COVID-19 Deferred Costs
99	407368	Project Compass Amortization
99	407414	Regulatory Credits-Deferral-FISERVE
99	407425	WA GRC Jackson Prairie Deferral
99	407436	Regulatory Deferral - AMI
99	407447	Regulatory Deferral - COVID-19
99	407468	Project Compass Deferral - ID
99	407493	Amortization - 2015 Remand Refund
G-OTX		Taxes Other Than FIT--A&G
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES
		TOTAL ADMIN & GENERAL EXPENSES
		TOTAL EXPENSES BEFORE FIT
		NET OPERATING INCOME (LOSS) BEFORE F
G-FIT		FEDERAL INCOME TAX
G-FIT		DEFERRED FEDERAL INCOME TAX
G-FIT		AMORTIZED INVESTMENT TAX CREDIT
		GAS NET OPERATING INCOME (LOSS)
ALLOCATION RATIOS:		
G-ALL	1	System Contract Demand
G-ALL	2	Number of Customers
G-ALL	3	Direct Distribution Operating Expense
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	10	Actual Annual Throughput
G-ALL	99	Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

2	908000	Customer Assistance Expense									
99	908600	Public Purpose Tariff Rider Expense Offset									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Unbille									
99	908990	DSM Amortization									
		Total Account 908									

ALLOCATION RATIOS:

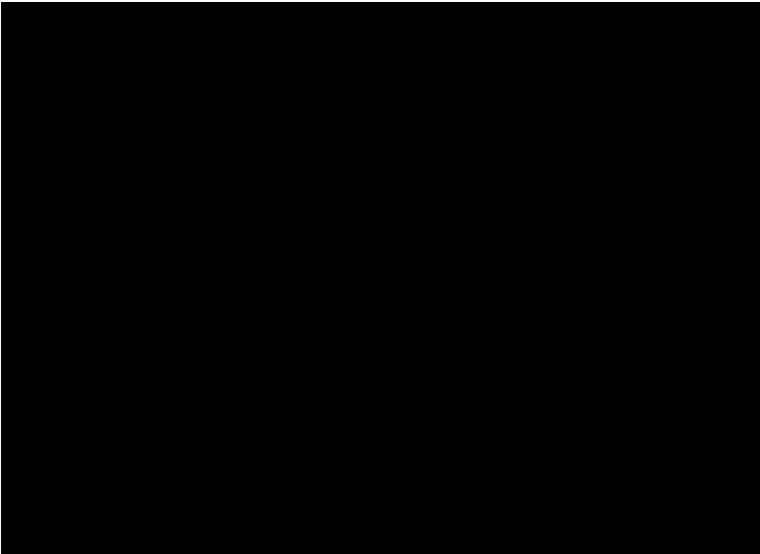
G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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	Debt			
1	Capital Structure - Debt Ratio			
2	Cost of Debt			
	Total Cost of Debt			
	Total Weighted Cost			
G-APL	Net Rate Base			
	Interest Deduction for FIT Calculation			
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

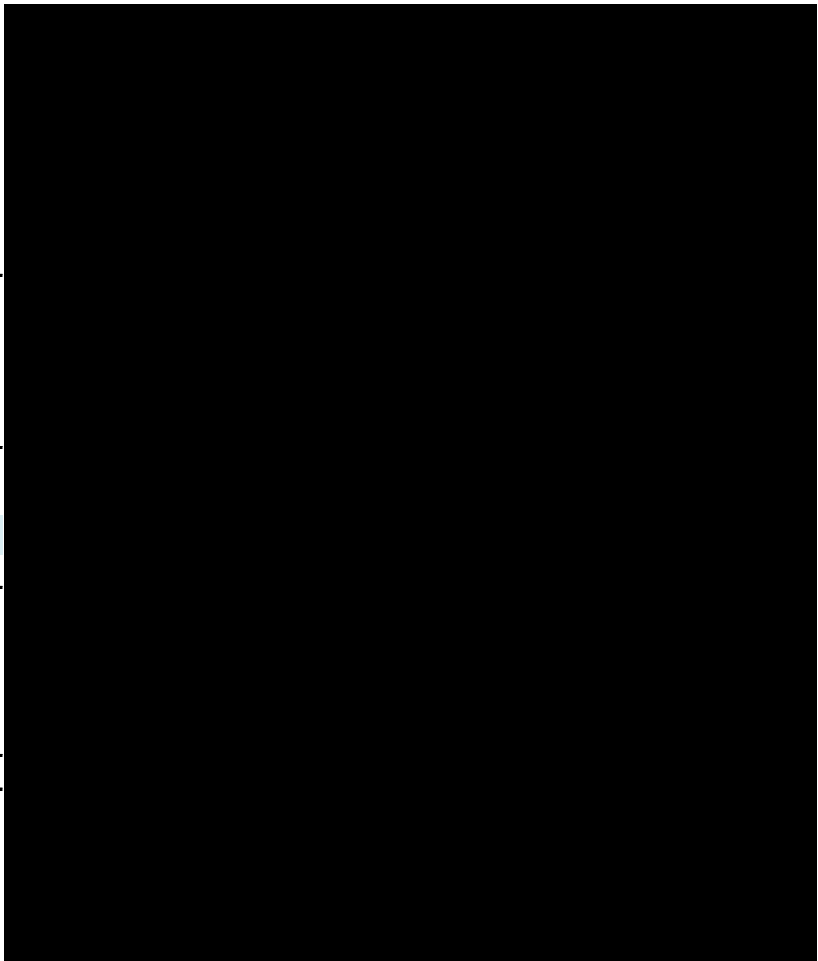


RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99	Not Allocated		



RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended December 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description
	997000	Book Depreciation & Amortization
12	997001	Contributions In Aid of Construction
12	997002	Injuries and Damages
12	997005	FAS106 Current Retiree Medical Accrual
99	997010	Deferred Gas Credit and Refunds
12	997016	Redemption Expense Amortization
99	997018	DSM Tariff Rider
12	997020	FAS87 Current Pension Accrual
12	997027	Customer Uncollectibles
99	997031	Decoupling Mechanism
12	997032	Interest Rate Swaps
12	997035	Leases
12	997048	AFUDC
12	997049	Tax Depreciation
12	997055	Deferred Gas Exchange
99	997065	Amortization of Unbilled Revenue Add-Ins
12	997080	Book Transportation Depreciation
12	997081	Deferred Compensation
4	997082	Meal Disallowances
12	997083	Paid Time Off
12	997084	Customer Uncollectibles
99	997098	Provision for Rate Refund
12	997101	Repairs 481 (a)
99	997102	Amort Idaho Earnings Test (254229)
99	997103	Def Project Compass
99	997105	WA Nat Gas Line Extension
99	997107	MDM System
99	997108	Provision for Rate Refund-Tax Reform
99	997109	Tax Reform Amortization
99	997110	FISERVE
12	997111	Capitalized Transportation
12	997112	AFUDC Equity Tax Flow Through
12	997113	AFUDC Equity CWIP
12	997114	AFUDC Debt CWIP
12	997115	AFUDC Equity DFIR Deferral
12	997118	Depreciation Study Deferral
12	997119	AFUDC Tax CPI
12	997120	Transportation Tax Disallowance
12	997125	COVID-19
12	997126	Prepaid Expenses
12	997127	CARES Act SS Deferral
12	997128	Meters Expensed
12	997129	Mixed Service Costs (IDD#5)
		TOTAL SCHEDULE M ADJUSTMENTS

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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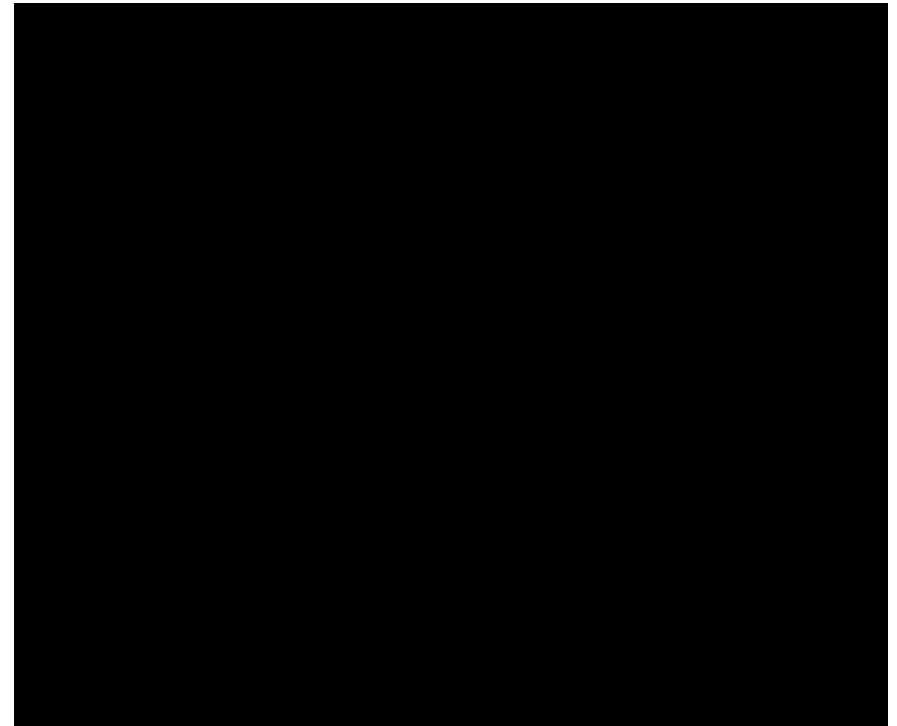
12	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

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

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381XXX	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									
4	395XXX	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									

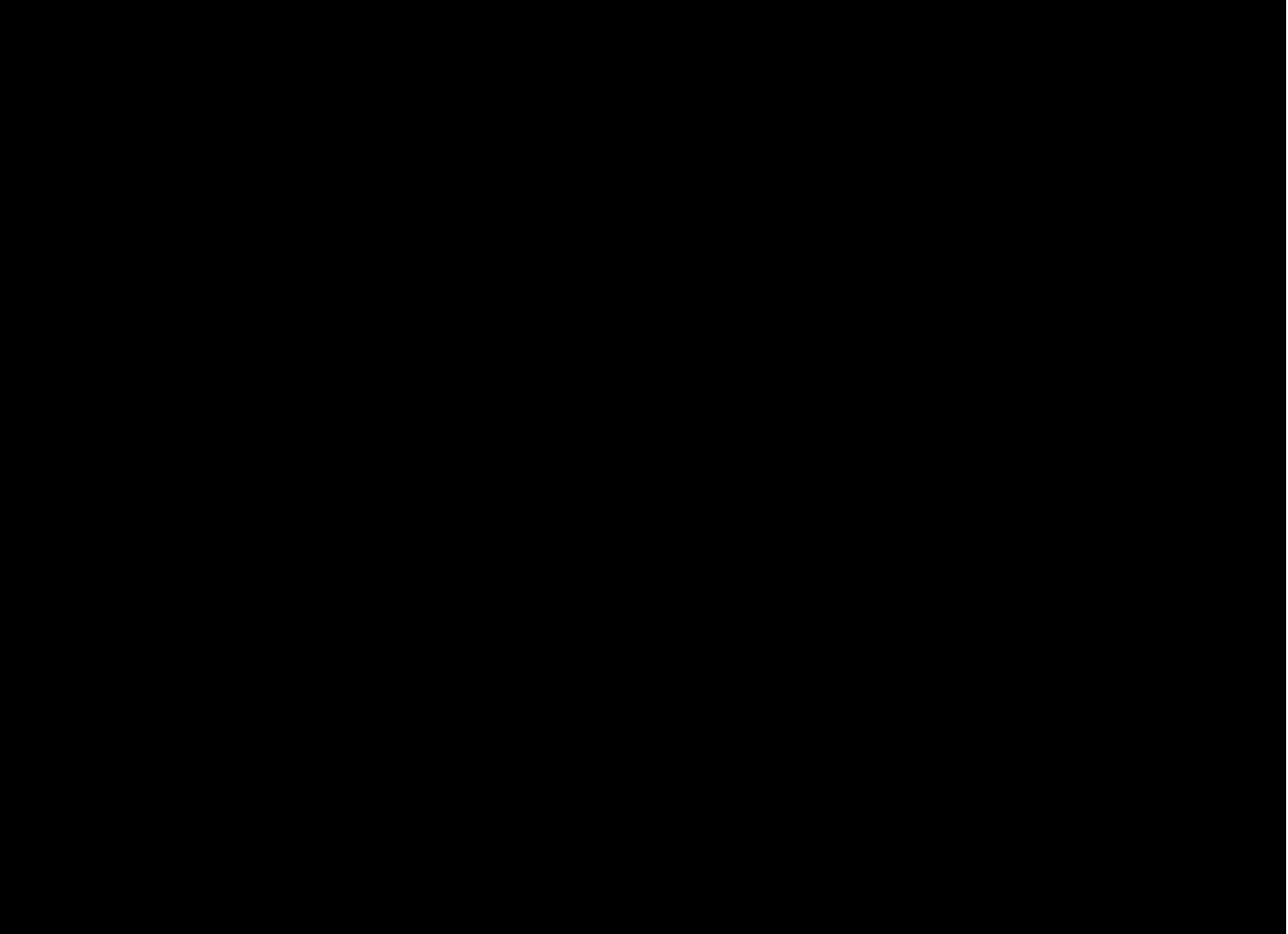
RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2020
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

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

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



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE									
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D									
4	182332	Regulatory Asset - AFUDC									
4	182318	Accumulated Amortization - AFUDC									
1	117100	Gas Stored - Recoverable Base Gas									
1	164100	Gas Inventory--Jackson Prairie									
1	164115	Gas Inventory--Clay Basin									
4	252000	Customer Advances									
99	235199	Customer Deposits									
99	254911	Rate Base-Regulatory Liability-Nonplant E									
99	182302	WA Excess Nat Gas Line Extension									
99	283302	ADFIT - WA Excess Nat Gas Line Extension									
C-WKC		Working Capital									
99	186710	DSM Programs									
		TOTAL OTHER ADJUSTMENTS									
		NET RATE BASE									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	99	Not Allocated									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended December 31, 2020
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
Production/Transmission							
Franchises (302000)	ED-AN						
Misc Intangible Plt (303000)	ED-AN						
Total Production/Transmission							
Distribution							
Franchises (302000)	ED-WA						
Misc Intangible Plt (303000)	ED-WA						
Total Distribution							
General Plant - 303000							
7,4	CD-AA						
9,4	CD-AN						
	GD-ID						
	GD-WA						
	GD-OR						
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4	CD-AA						
9,4	CD-AN						
9	CD-ID						
9	CD-WA						
	ED-AN						
	ED-ID						
	ED-WA						
8,4	GD-AA						
4	GD-AN						
	GD-OR						
Total Miscellaneous IT Intangible Plant - 303							
Gas Underground Storage							
1	GD-AN						
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4	CD-AA						
9	CD-ID						
9	CD-WA						
4	ED-AN						
	ED-WA						
	GD-WA						
	GD-OR						
Total General Plant - 390200, 396200							
Total Accumulated Amortization							
Allocation Ratios:							
Service -							
7	Elec/Gas North/Oregon 4-Factor						
8	Gas North/Oregon 4-Factor						
9	Elec/Gas North 4-Factor						

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	389XXX	Land & Land Rights										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	390XXX	Structures & Improvements										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	391XXX	Office Furniture & Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	392XXX	Transportation Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										

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

AVISTA UTILITIES
Gas-North Copy

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

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

AVISTA UTILITIES
Gas-North Copy

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

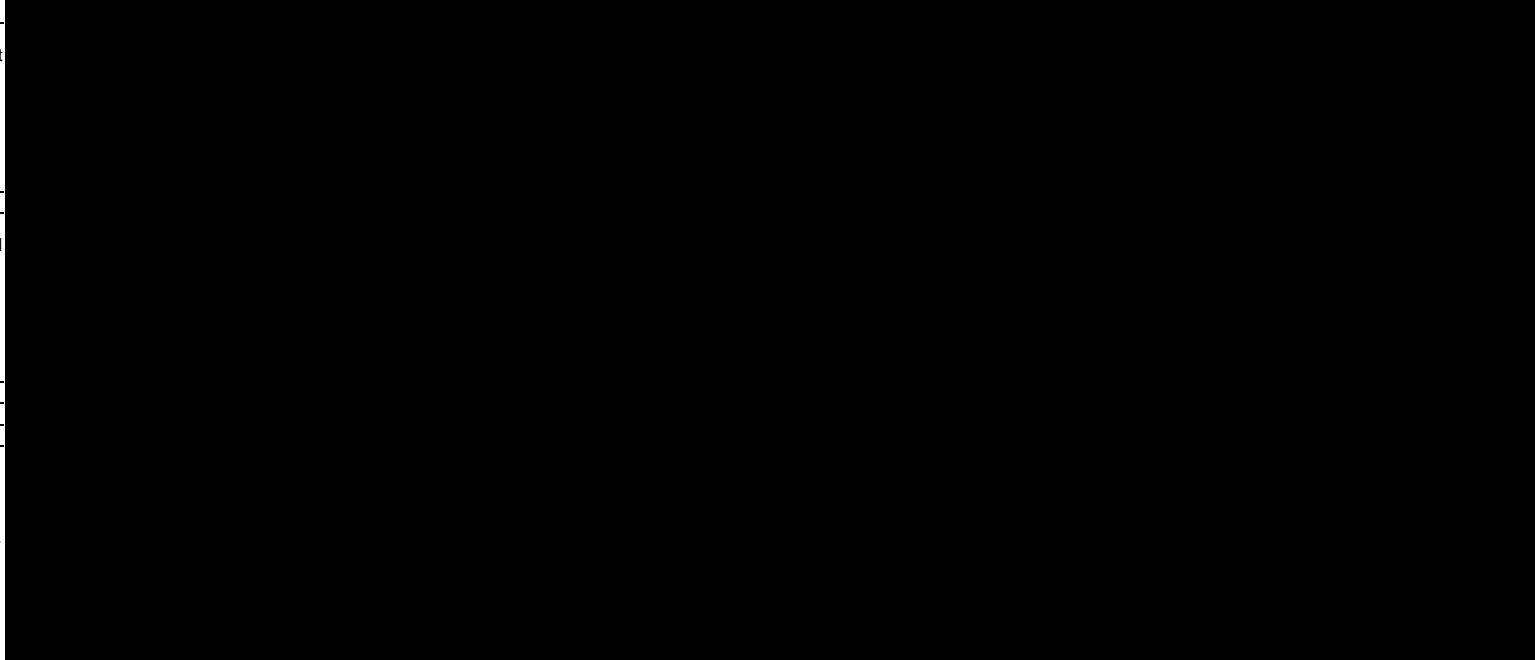
Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****					
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	303000	Intangible Plant														
99		ED-WA / ID / AN														
99		GD-WA / ID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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

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

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



ALLOCATION RATIOS:

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

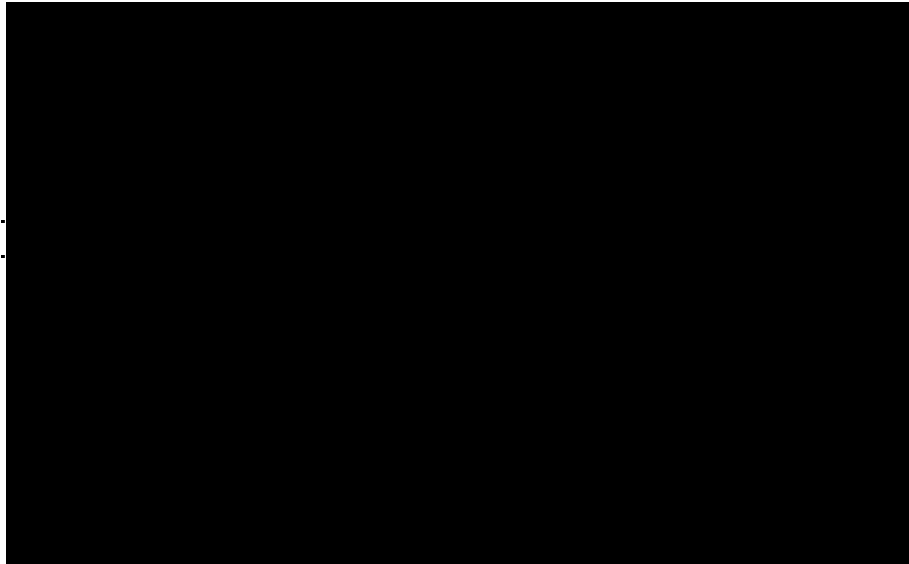
RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	282919 CD-AA				
7	283750 CD-AA				
	Total				



ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2020	
Ending Balance 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									
1	151210 Fuel Stock Hog Ffuel-KFGS									
7/4	154100 Plant Materials & Oper Supplies									
1	154300 Plant Materials & Oper Supplies - CS2									
1	154400 Plant Materials & Oper Supplies - Colstri									
7/4	154500 Supply Chain Receiving Inventory									
7/4	154550 Supply Chain Average Cost Variance									
7/4	154560 Supply Chain Invoice Price Variance									
99	163998 Common Working Capital									
99	163999 Investor-Supplied Working Capital									
TOTAL										
ALLOCATION RATIOS:										
7/4	Jur Rollup/Jurisdictional 4-F									
99	Not Allocated									