

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	11,106,902	7,764,246	3,342,656
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	11,106,902	7,764,246	3,342,656
G-APL	Gas Net Adjusted Rate Base	630,603,546	446,324,856	184,278,690
	RATE OF RETURN	1.761%	1.740%	1.814%

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2021

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	1-01-2021 thru 01-31-2021	251,820 100.000%	166,136 65.974%	85,684 34.026%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2021 thru 01-31-2021	631,276 100.000%	449,448 71.197%	181,828 28.803%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators		400.000%	291.660%	108.340%
		Percent		100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	1-01-2021 thru 01-31-2021	43,860,417 100.000%	29,667,186 67.640%	14,193,231 32.360%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	Total		148,865,669	116,982,280	22,335,689	9,547,700
	Percentage		100.000%	78.582%	15.004%	6.414%
	Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
	Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
	Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	XXXXXX
	Total		90,496,215	67,307,985	15,280,414	7,907,816
	Percentage		100.000%	74.377%	16.885%	8.738%
	Number of Customers at		767,163	400,172	262,104	104,887
	Percentage		99.999%	52.162%	34.165%	13.672%
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	Percentage		99.999%	74.867%	16.727%	8.405%
	Total Percentages		399.998%	279.988%	82.781%	37.229%
	Average (CD AA)		100.000%	69.998%	20.695%	9.307%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2021

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,741,953	0	9,343,552	4,398,401
	Direct O & M Accts 901 - 935		15,267,063	0	10,498,905	4,768,158
	Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855	XXXXXX
	Total		30,686,871	0	21,520,312	9,166,559
	Percentage		100.000%	0.000%	70.129%	29.871%
	Direct Labor Accts 580 - 894		9,747,473	0	6,722,886	3,024,587
	Direct Labor Accts 901 - 935		4,242,868	0	2,092,490	2,150,378
	Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768	XXXXXX
	Total		16,023,109	0	10,848,144	5,174,965
	Percentage		100.000%	0.000%	67.703%	32.297%
	Number of Customers at		366,991	0	262,104	104,887
	Percentage		100.000%	0.000%	71.420%	28.580%
	Net Direct Plant		988,383,327	0	653,112,453	335,270,874
	Percentage		100.000%	0.000%	66.079%	33.921%
	Total Percentages		400.000%	0.000%	275.330%	124.670%
	Average (GD AA)		100.000%	0.000%	68.833%	31.167%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	1-01-2021 thru 01-31-2021	2,335,700 100.000%	1,662,239 71.167%	673,461 28.833%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2020 thru 01-31-2021	751,893,310 100.000%	532,369,184 70.804%	219,524,126 29.196%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2020 thru 01-31-2021	98,186,715 100.000%	79,471,014 80.939%	18,715,701 19.061%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2021 thru 01-31-2021	-4,065,804 100.000%	-2,856,939 70.267%	-1,208,865 29.733%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2021	
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	22,349,456	0	22,349,456	15,611,497	0	15,611,497	6,737,959	0	6,737,959
99 4812XX	Commercial - Firm & Interruptible	9,696,635	0	9,696,635	7,113,068	0	7,113,068	2,583,567	0	2,583,567
99 4813XX	Industrial-Firm	278,344	0	278,344	166,573	0	166,573	111,771	0	111,771
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	40,469	0	40,469	36,422	0	36,422	4,047	0	4,047
99 499XXX	Unbilled Revenue	(601,917)	0	(601,917)	(505,015)	0	(505,015)	(96,902)	0	(96,902)
	TOTAL SALES TO ULTIMATE CUSTOMERS	31,762,987	0	31,762,987	22,422,545	0	22,422,545	9,340,442	0	9,340,442
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,479,582	0	4,479,582	3,029,989	0	3,029,989	1,449,593	0	1,449,593
4 488000	Miscellaneous Service Revenues	302	0	302	86	0	86	216	0	216
99 4893XX	Transportation Revenues	499,182	0	499,182	451,055	0	451,055	48,127	0	48,127
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	2,085,509	31,956	2,117,465	1,807,256	23,301	1,830,557	278,253	8,655	286,908
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,064,575	31,956	7,096,531	5,288,386	23,301	5,311,687	1,776,189	8,655	1,784,844
	TOTAL GAS REVENUES	38,827,562	31,956	38,859,518	27,710,931	23,301	27,734,232	11,116,631	8,655	11,125,286
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	13,572,435	0	13,572,435	9,533,181	0	9,533,181	4,039,254	0	4,039,254
99 808XXX	Net Natural Gas Storage Transactions	1,347,101	0	1,347,101	911,179	0	911,179	435,922	0	435,922
99 811000	Gas Used for Products Extraction	(3,735)	0	(3,735)	(2,526)	0	(2,526)	(1,209)	0	(1,209)
10 813000	Other Gas Expenses	7,747	81,702	89,449	7,747	55,151	62,898	0	26,551	26,551
99 813010	Gas Technology Institute (GTI) Expenses	18,077	0	18,077	12,642	0	12,642	5,435	0	5,435
	TOTAL PRODUCTION EXPENSES	14,941,625	81,702	15,023,327	10,462,223	55,151	10,517,374	4,479,402	26,551	4,505,953
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	667	667	0	459	459	0	208	208
1 824000	Other Expenses	0	36,678	36,678	0	25,238	25,238	0	11,440	11,440
1 837000	Other Equipment	0	(3,751)	(3,751)	0	(2,581)	(2,581)	0	(1,170)	(1,170)
	TOTAL UNDERGROUND STORAGE OPER EXP	0	33,594	33,594	0	23,116	23,116	0	10,478	10,478
G-DEPX	Depreciation Expense-Underground Storage	0	55,825	55,825	0	38,413	38,413	0	17,412	17,412
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	86,979	86,979	0	59,850	59,850	0	27,129	27,129
	TOTAL UNDERGROUND STORAGE EXPENSES	0	120,573	120,573	0	82,966	82,966	0	37,607	37,607

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2021	
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	16,353	78,405	94,758	15,086	55,822	70,908	1,267	22,583	23,850
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	135,376	69,756	205,132	96,451	49,664	146,115	38,925	20,092	59,017
3	875000 Measuring & Reg Sta Exp-General	6,221	0	6,221	5,617	0	5,617	604	0	604
3	876000 Measuring & Reg Sta Exp-Industrial	82	0	82	82	0	82	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	10,416	0	10,416	7,364	0	7,364	3,052	0	3,052
3	878000 Meter & House Regulator Expenses	10,388	0	10,388	3,158	0	3,158	7,230	0	7,230
3	879000 Customer Installation Expenses	123,095	2,153	125,248	75,557	1,533	77,090	47,538	620	48,158
3	880000 Other Expenses	109,703	53,418	163,121	94,550	38,032	132,582	15,153	15,386	30,539
3	881000 Rents	0	(2,764)	(2,764)	0	(1,968)	(1,968)	0	(796)	(796)
	MAINTENANCE									
3	885000 Supervision & Engineering	2,804	5,052	7,856	0	3,597	3,597	2,804	1,455	4,259
3	887000 Mains	11,205	(1)	11,204	12,270	(1)	12,269	(1,065)	0	(1,065)
3	889000 Measuring & Reg Sta Exp-General	4,483	(902)	3,581	(4,620)	(642)	(5,262)	9,103	(260)	8,843
3	890000 Measuring & Reg Sta Exp-Industrial	16	295	311	(103)	210	107	119	85	204
3	891000 Measuring & Reg Sta Exp-City Gate	1,199	1,353	2,552	570	963	1,533	629	390	1,019
3	892000 Services	98,773	0	98,773	84,005	0	84,005	14,768	0	14,768
3	893000 Meters & House Regulators	101,170	51,221	152,391	59,467	36,468	95,935	41,703	14,753	56,456
3	894000 Other Equipment	(6)	(9,385)	(9,391)	(6)	(6,682)	(6,688)	0	(2,703)	(2,703)
	TOTAL DISTRIBUTION OPERATING EXP	631,278	248,601	879,879	449,448	176,996	626,444	181,830	71,605	253,435
G-DEPX	Depreciation Expense-Distribution	1,712,859	4,783	1,717,642	1,183,119	3,235	1,186,354	529,740	1,548	531,288
G-OTX	Taxes Other Than FIT	2,271,489	0	2,271,489	1,951,954	0	1,951,954	319,535	0	319,535
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,984,348	4,783	3,989,131	3,135,073	3,235	3,138,308	849,275	1,548	850,823
	TOTAL DISTRIBUTION EXPENSES	4,615,626	253,384	4,869,010	3,584,521	180,231	3,764,752	1,031,105	73,153	1,104,258

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	7,615	7,615	0	5,024	5,024	0	2,591	2,591
2	902000	Meter Reading Expenses	28,251	4,917	33,168	22,122	3,244	25,366	6,129	1,673	7,802
2	903XXX	Customer Records & Collection Expenses	19,816	281,306	301,122	13,612	185,589	199,201	6,204	95,717	101,921
2	904000	Uncollectible Accounts	110,199	0	110,199	79,555	0	79,555	30,644	0	30,644
2	905000	Misc Customer Accounts	0	2,324	2,324	0	1,533	1,533	0	791	791
TOTAL CUSTOMER ACCOUNTS EXPENSES		158,266	296,162	454,428	115,289	195,390	310,679	42,977	100,772	143,749	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,550,143	3,233	1,553,376	1,326,212	2,133	1,328,345	223,931	1,100	225,031
2	909000	Advertising	229	26,130	26,359	229	17,239	17,468	0	8,891	8,891
2	910000	Misc Customer Service & Info Exp	0	2,193	2,193	0	1,447	1,447	0	746	746
TOTAL CUSTOMER SERVICE & INFO EXP		1,550,372	31,556	1,581,928	1,326,441	20,819	1,347,260	223,931	10,737	234,668	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	5,576	691,541	697,117	3,469	504,237	507,706	2,107	187,304	189,411
4	921000	Office Supplies & Expenses	(6)	69,145	69,139	(6)	50,417	50,411	0	18,728	18,728
4	922000	Admin. Expenses Transferred - Credit	0	(1,803)	(1,803)	0	(1,315)	(1,315)	0	(488)	(488)
4	923000	Outside Services Employed	1,460	216,713	218,173	904	158,016	158,920	556	58,697	59,253
4	924000	Property Insurance Premium	0	42,316	42,316	0	30,855	30,855	0	11,461	11,461
4	925XXX	Injuries and Damages	1,314	106,770	108,084	783	77,851	78,634	531	28,919	29,450
4	926XXX	Employee Pensions and Benefits	152,697	629,200	781,897	112,163	458,781	570,944	40,534	170,419	210,953
4	928000	Regulatory Commission Expenses	67,816	8,395	76,211	35,887	6,121	42,008	31,929	2,274	34,203
4	930000	Miscellaneous General Expenses	2,916	128,925	131,841	1,520	94,006	95,526	1,396	34,919	36,315
4	931000	Rents	0	13,887	13,887	0	10,126	10,126	0	3,761	3,761
4	935000	Maintenance of General Plant	70,067	242,933	313,000	62,641	177,135	239,776	7,426	65,798	73,224
TOTAL ADMIN & GEN OPERATING EXP		301,840	2,148,022	2,449,862	217,361	1,566,230	1,783,591	84,479	581,792	666,271	

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For Month Ended January 31, 2021	
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	147,217	415,016	562,233	134,863	302,608	437,471	12,354	112,408	124,762
G-AMTX Amortization Expense - General Plant - 303000	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	71,464	661,639	733,103	71,465	482,434	553,899	(1)	179,205	179,204
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311 Regulatory Debit - AFUDC Amortization	4,160	12,672	16,832	3,006	8,972	11,978	1,154	3,700	4,854
99 407314 Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	11,576	0	11,576	11,576	0	11,576	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	50,578	0	50,578	36,879	0	36,879	13,699	0	13,699
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	(273,114)	0	(273,114)	(273,114)	0	(273,114)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(38,126)	0	(38,126)	(28,940)	0	(28,940)	(9,186)	0	(9,186)
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	(541,202)	0	(541,202)	(541,202)	0	(541,202)	0	0	0
G-OTX Taxes Other Than FIT--A&G	34,605	41,356	75,961	24,585	30,155	54,740	10,020	11,201	21,221
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(269,600)	1,138,024	868,424	(339,513)	829,522	490,009	69,913	308,502	378,415
TOTAL ADMIN & GENERAL EXPENSES	32,240	3,286,046	3,318,286	(122,152)	2,395,752	2,273,600	154,392	890,294	1,044,686
TOTAL EXPENSES BEFORE FIT	21,298,129	4,069,423	25,367,552	15,366,322	2,930,309	18,296,631	5,931,807	1,139,114	7,070,921
NET OPERATING INCOME (LOSS) BEFORE FIT			13,491,966			9,437,601			4,054,365
G-FIT FEDERAL INCOME TAX			1,804,674			1,273,985			530,689
G-FIT DEFERRED FEDERAL INCOME TAX			580,390			399,370			181,020
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			11,106,902			7,764,246			3,342,656

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.974%	34.026%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.197%	28.803%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	31,956	36,416	4,460	23,301	27,761	0	8,655	8,655
4	495028	Deferred Exchange Reservation	375,000	0	375,000	253,650	0	253,650	121,350	0	121,350
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	905,133	0	905,133	852,966	0	852,966	52,167	0	52,167
4	495329	Amortization Res Decoupling Deferral	217,174	0	217,174	135,550	0	135,550	81,624	0	81,624
4	495338	Non-Res Decoupling Deferred Rev	592,996	0	592,996	591,059	0	591,059	1,937	0	1,937
4	495339	Amortization Non-Res Decoupling	(9,253)	0	(9,253)	(30,428)	0	(30,428)	21,175	0	21,175
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	2,085,510	31,956	2,117,466	1,807,257	23,301	1,830,558	278,253	8,655	286,908

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2021	
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	11,173,451	0	11,173,451	7,557,458	0	7,557,458	3,615,993	0	3,615,993
1	804001	Pipeline Demand Costs	2,257,262	0	2,257,262	1,553,222	0	1,553,222	704,040	0	704,040
1	804002	Transport Variable Charges	35,149	0	35,149	24,186	0	24,186	10,963	0	10,963
6	804010	Gas Costs - Fixed Hedge	34,454	0	34,454	23,305	0	23,305	11,149	0	11,149
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,647	0	28,647	19,377	0	19,377	9,270	0	9,270
6	804018	Merchandise Processing Fee	8,504	0	8,504	5,752	0	5,752	2,752	0	2,752
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	(822,898)	0	(822,898)	(556,608)	0	(556,608)	(266,290)	0	(266,290)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	966,504	0	966,504	653,743	0	653,743	312,761	0	312,761
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(652,613)	0	(652,613)	(145,558)	0	(145,558)	(507,055)	0	(507,055)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	543,975	0	543,975	398,304	0	398,304	145,671	0	145,671
		TOTAL PURCHASED GAS COSTS	13,572,435	0	13,572,435	9,533,181	0	9,533,181	4,039,254	0	4,039,254

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.640%	32.360%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2021	
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	10,977	3,233	14,210	6,725	2,133	8,858	4,252	1,100	5,352
99	908600	Public Purpose Tariff Rider Expense Offset	1,554,830	0	1,554,830	1,334,958	0	1,334,958	219,872	0	219,872
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(15,664)	0	(15,664)	(15,471)	0	(15,471)	(193)	0	(193)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,550,143	3,233	1,553,376	1,326,212	2,133	1,328,345	223,931	1,100	225,031

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.974%	34.026%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		4.891%	4.895%
	Total Cost of Debt		2.648%	2.651%
	Total Weighted Cost		2.648%	2.651%
G-APL	Net Rate Base	630,603,546	446,324,856	184,278,690
	Interest Deduction for FIT Calculation	16,703,910	11,818,682	4,885,228
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	38,859,518	27,734,232	11,125,286
G-OPS	Operating & Maintenance Expense	20,423,018	14,608,464	5,814,554
G-OPS	Book Deprec/Amort and Reg Amortizations	2,565,930	1,660,036	905,894
G-OTX	Taxes Other than FIT	2,378,604	2,028,131	350,473
	Net Operating Income Before FIT	13,491,966	9,437,601	4,054,365
G-INT	Less: Interest Expense	1,391,992	984,890	407,102
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(3,505,868)	(2,386,114)	(1,119,754)
	Taxable Net Operating Income	8,593,688	6,066,597	2,527,091
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,804,674	1,273,985	530,689
G-DTE	Deferred FIT	580,390	399,370	181,020
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	2,385,064	1,673,355	711,709
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,934,835	1,144,604	3,079,439	1,391,517	832,044	2,223,561	543,318	312,560	855,878
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,264	34,264	0	14,129	14,129
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(36,796)	(36,796)	0	(26,053)	(26,053)	0	(10,743)	(10,743)
99	997010	Deferred Gas Credit and Refunds	(108,638)	(375,000)	(483,638)	252,746	(265,515)	(12,769)	(361,384)	(109,485)	(470,869)
12	997016	Redemption Expense Amortization	0	6,560	6,560	0	4,645	4,645	0	1,915	1,915
99	997018	DSM Tariff Rider	473,659	0	473,659	413,897	0	413,897	59,762	0	59,762
12	997020	FAS87 Current Pension Accrual	0	(265,590)	(265,590)	0	(188,048)	(188,048)	0	(77,542)	(77,542)
12	997027	Customer Uncollectibles	0	95,857	95,857	0	67,871	67,871	0	27,986	27,986
99	997031	Decoupling Mechanism	(1,706,050)	0	(1,706,050)	(1,549,147)	0	(1,549,147)	(156,903)	0	(156,903)
12	997032	Interest Rate Swaps	0	75,119	75,119	0	53,187	53,187	0	21,932	21,932
12	997035	Leases	0	2,688	2,688	0	1,960	1,960	0	728	728
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,203)	(13,203)	0	(5,444)	(5,444)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,165,587)	(2,165,587)	0	(892,979)	(892,979)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(4,081)	0	(4,081)	(3,888)	0	(3,888)	(193)	0	(193)
12	997080	Book Transportation Depreciation	0	205,559	205,559	0	145,544	145,544	0	60,015	60,015
12	997081	Deferred Compensation	0	(4,664)	(4,664)	0	(3,302)	(3,302)	0	(1,362)	(1,362)
4	997082	Meal Disallowances	0	6,523	6,523	0	4,756	4,756	0	1,767	1,767
12	997083	Paid Time Off	0	12,067	12,067	0	8,544	8,544	0	3,523	3,523
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	(1,083,333)	(1,083,333)	0	(767,043)	(767,043)	0	(316,290)	(316,290)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(261,538)	0	(261,538)	(261,538)	0	(261,538)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,426	74,426	0	30,690	30,690
12	997120	Transportation Tax Disallowance	0	2,392	2,392	0	1,694	1,694	0	698	698
12	997125	COVID-19	12,452	0	12,452	7,939	0	7,939	4,513	0	4,513
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,755)	(494,755)	0	(350,306)	(350,306)	0	(144,449)	(144,449)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(306,817)	(306,817)	0	(126,516)	(126,516)
		TOTAL SCHEDULE M ADJUSTMENTS	559,938	(4,065,806)	(3,505,868)	470,825	(2,856,939)	(2,386,114)	89,113	(1,208,867)	(1,119,754)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.974%	34.026%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.640%	32.360%
G-ALL	11	Book Depreciation	100.000%	71.167%	28.833%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.804%	29.196%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	315,704	223,531	92,173
99	410100	Deferred Federal Income Tax Exp	433,393	325,500	107,893
		SUBTOTAL	749,097	549,031	200,066
12	411100	Deferred Federal Income Tax Expense - Allocated	(900)	(637)	(263)
99	411100	Deferred Federal Income Tax Exp	(167,807)	(149,024)	(18,783)
		SUBTOTAL	(168,707)	(149,661)	(19,046)
		Total Deferred Federal Income Tax Expense	580,390	399,370	181,020

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.804%	29.196%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		DISTRIBUTION									
99	408110	State Excise Tax	891,023	0	891,023	891,023	0	891,023	0	0	0
99	408120	Municipal Occupation & License Tax	938,257	0	938,257	771,249	0	771,249	167,008	0	167,008
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	442,627	0	442,627	289,682	0	289,682	152,945	0	152,945
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	(3)	0	(3)	0	0	0	(3)	0	(3)
99	411420	State Income Tax-ITC Amortization	(415)	0	(415)	0	0	0	(415)	0	(415)
		TOTAL DISTRIBUTION TAX	2,271,489	0	2,271,489	1,951,954	0	1,951,954	319,535	0	319,535
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	34,605	41,356	75,961	24,585	30,155	54,740	10,020	11,201	21,221
		TOTAL A&G TAX	34,605	41,356	75,961	24,585	30,155	54,740	10,020	11,201	21,221
		TOTAL TAXES OTHER THAN FIT	2,306,094	72,510	2,378,604	1,976,539	51,592	2,028,131	329,555	20,918	350,473

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,217,802	57,831,890	62,049,692	4,218,076	42,168,122	46,386,198	(274)	15,663,768	15,663,494
TOTAL INTANGIBLE PLANT			6,011,917	59,163,877	65,175,794	5,239,990	43,139,340	48,379,330	771,927	16,024,537	16,796,464
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	2,046,377	2,046,377	0	1,408,112	1,408,112	0	638,265	638,265
1	352XXX	Wells	0	22,688,906	22,688,906	0	15,612,236	15,612,236	0	7,076,670	7,076,670
1	353000	Lines	0	2,059,776	2,059,776	0	1,417,332	1,417,332	0	642,444	642,444
1	354000	Compressor Station Equipment	0	14,562,122	14,562,122	0	10,020,196	10,020,196	0	4,541,926	4,541,926
1	355000	Measuring & Regulating Equipment	0	1,170,978	1,170,978	0	805,750	805,750	0	365,228	365,228
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,184,595	2,184,595	0	1,503,220	1,503,220	0	681,375	681,375
TOTAL UNDERGROUND STORAGE PLANT			0	46,549,900	46,549,900	0	32,064,347	32,064,347	0	14,485,553	14,485,553
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,061	0	620,061	482,594	0	482,594	137,467	0	137,467
6	375000	Structures & Improvements	1,484,380	0	1,484,380	840,425	0	840,425	643,955	0	643,955
6	376000	Mains	410,335,684	2,517,883	412,853,567	272,126,462	1,703,096	273,829,558	138,209,222	814,787	139,024,009
6	378000	Measuring & Reg Station Equip-General	6,834,868	0	6,834,868	4,350,795	0	4,350,795	2,484,073	0	2,484,073
6	379000	Measuring & Reg Station Equip-City Gate	6,358,759	0	6,358,759	1,869,055	0	1,869,055	4,489,704	0	4,489,704
6	380000	Services	298,285,083	0	298,285,083	204,429,543	0	204,429,543	93,855,540	0	93,855,540
6	381XXX	Meters	106,891,847	0	106,891,847	75,926,135	0	75,926,135	30,965,712	0	30,965,712
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	3,925,250	0	3,925,250	2,918,819	0	2,918,819	1,006,431	0	1,006,431
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			834,824,527	2,517,883	837,342,410	563,007,753	1,703,096	564,710,849	271,816,774	814,787	272,631,561
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,388	5,994,643	3,275,642	1,909,927	5,185,569	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,515,384	29,188,020	59,703,404	28,768,509	21,282,445	50,050,954	1,746,875	7,905,575	9,652,450
4	391XXX	Office Furniture & Equipment	1,440,669	16,656,718	18,097,387	1,435,266	12,145,246	13,580,512	5,403	4,511,472	4,516,875
4	392XXX	Transportation Equipment	13,257,830	4,761,069	18,018,899	10,092,925	3,471,533	13,564,458	3,164,905	1,289,536	4,454,441
4	393000	Stores Equipment	201,828	1,003,859	1,205,687	145,493	731,964	877,457	56,335	271,895	328,230
4	394000	Tools, Shop & Garage Equipment	2,733,961	6,978,794	9,712,755	2,189,551	5,088,588	7,278,139	544,410	1,890,206	2,434,616
4	395XXX	Laboratory Equipment	92,182	558,799	650,981	92,182	407,448	499,630	0	151,351	151,351
4	396XXX	Power Operated Equipment	3,692,297	1,065,626	4,757,923	2,677,553	777,001	3,454,554	1,014,744	288,625	1,303,369
4	397XXX	Communications Equipment	4,751,507	15,614,303	20,365,810	3,546,751	11,385,169	14,931,920	1,204,756	4,229,134	5,433,890
4	398000	Miscellaneous Equipment	1,953	141,140	143,093	0	102,912	102,912	1,953	38,228	40,181
TOTAL GENERAL PLANT			60,062,866	78,587,716	138,650,582	52,223,872	57,302,233	109,526,105	7,838,994	21,285,483	29,124,477

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	900,899,310	186,819,376	1,087,718,686	620,471,615	134,209,016	754,680,631	280,427,695	52,610,360	333,038,055
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,824,627)	(17,824,627)	0	(12,265,126)	(12,265,126)	0	(5,559,501)	(5,559,501)
G-ADEP		Distribution Plant	(247,829,353)	(1,910,813)	(249,740,166)	(157,931,737)	(1,292,474)	(159,224,211)	(89,897,616)	(618,339)	(90,515,955)
G-ADEP		General Plant	(16,291,711)	(24,172,156)	(40,463,867)	(12,429,963)	(17,625,128)	(30,055,091)	(3,861,748)	(6,547,028)	(10,408,776)
		TOTAL ACCUMULATED DEPRECIATION	(264,121,064)	(43,907,596)	(308,028,660)	(170,361,700)	(31,182,728)	(201,544,428)	(93,759,364)	(12,724,868)	(106,484,232)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(397,306)	(903,334)	(1,300,640)	(266,776)	(658,666)	(925,442)	(130,530)	(244,668)	(375,198)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,926,958)	(24,569,119)	(26,496,077)	(1,927,007)	(17,914,573)	(19,841,580)	49	(6,654,546)	(6,654,497)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(2,324,264)	(25,472,453)	(27,796,717)	(2,193,783)	(18,573,239)	(20,767,022)	(130,481)	(6,899,214)	(7,029,695)
		TOTAL ACCUMULATED DEPR/AMORT	(266,445,328)	(69,380,049)	(335,825,377)	(172,555,483)	(49,755,967)	(222,311,450)	(93,889,845)	(19,624,082)	(113,513,927)
		NET GAS UTILITY PLANT before DFIT	634,453,982	117,439,327	751,893,309	447,916,132	84,453,049	532,369,181	186,537,850	32,986,278	219,524,128
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(133,899,404)	(133,899,404)	0	(94,806,134)	(94,806,134)	0	(39,093,270)	(39,093,270)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,623,319)	(17,623,319)	0	(12,846,048)	(12,846,048)	0	(4,777,271)	(4,777,271)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(615,311)	(615,311)	0	(448,654)	(448,654)	0	(166,657)	(166,657)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065	0	28,484	28,484	0	10,581	10,581
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(302,530)	(302,530)	0	(214,203)	(214,203)	0	(88,327)	(88,327)
		TOTAL ACCUMULATED DFIT	0	(152,401,499)	(152,401,499)	0	(108,286,555)	(108,286,555)	0	(44,114,944)	(44,114,944)
		NET GAS UTILITY PLANT	634,453,982	(34,962,172)	599,491,810	447,916,132	(23,833,506)	424,082,626	186,537,850	(11,128,666)	175,409,184

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.640%	32.360%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.804%	29.196%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 2021	
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	634,453,982	(34,962,172)	599,491,810	447,916,132	(23,833,506)	424,082,626	186,537,850	(11,128,666)	175,409,184
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,978,389)	0	(3,978,389)	(3,978,389)	0	(3,978,389)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,447,155	2,668,078	4,115,233	1,033,522	1,945,429	2,978,951	413,633	722,649	1,136,282
4	182318	Accumulated Amortization - AFUDC	(210,148)	(396,612)	(606,760)	(143,253)	(288,999)	(432,252)	(66,895)	(107,613)	(174,508)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	7,770,138	7,770,138	0	5,346,632	5,346,632	0	2,423,506	2,423,506
1	164115	Gas Inventory--Clay Basin	0	43,606	43,606	0	31,795	31,795	0	11,811	11,811
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(142,341)	0	(142,341)	(142,341)	0	(142,341)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	8,508,728	0	8,508,728	8,508,728	0	8,508,728	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,786,833)	0	(1,786,833)	(1,786,833)	0	(1,786,833)	0	0	0
C-WKC		Working Capital	11,457,290	0	11,457,290	7,772,394	0	7,772,394	3,684,896	0	3,684,896
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	15,295,462	15,816,274	31,111,736	11,263,828	10,978,402	22,242,230	4,031,634	4,837,872	8,869,506
		NET RATE BASE	649,749,444	(19,145,898)	630,603,546	459,179,960	(12,855,104)	446,324,856	190,569,484	(6,290,794)	184,278,690

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	267,170	267,170												
Steam (ED-ID)	358,534	358,534												
Steam (ED-WA)	953,394	953,394												
Hydro (ED-AN)	1,202,525	1,202,525												
Other (ED-AN)	870,891	870,891												
Total Electric Production	3,652,514	3,652,514												
Electric Transmission														
ED-AN	1,404,339	1,404,339												
ED-ID	82,575	82,575												
ED-WA	42,761	42,761												
Total Electric Transmission	1,529,675	1,529,675												
Electric Distribution														
ED-AN	6,927	6,927												
ED-ID	1,480,247	1,480,247												
ED-WA	2,851,370	2,851,370												
Total Electric Distribution	4,338,544	4,338,544												
Gas Underground Storage														
1 GD-AN	55,825		55,825			55,825	55,825		38,413	38,413		17,412	17,412	
GD-OR	10,027			10,027										
Total Gas Underground Storage	65,852		55,825	10,027		55,825	55,825		38,413	38,413		17,412	17,412	
Gas Distribution														
6 GD-AN	4,783		4,783			4,783	4,783		3,235	3,235		1,548	1,548	
GD-ID	529,740		529,740			529,740	529,740				529,740		529,740	
GD-WA	1,183,119		1,183,119			1,183,119	1,183,119	1,183,119		1,183,119				
GD-OR	797,421			797,421										
Total Gas Distribution	2,515,063		1,717,642	797,421		1,712,859	4,783	1,717,642	1,183,119	3,235	1,186,354	529,740	1,548	531,288
General Plant														
ED-AN	241,902	241,902												
ED-ID	41,109	41,109												
ED-WA	81,040	81,040												
7,4 CD-AA	1,833,371	1,283,323	379,416	170,632		379,416	379,416		276,651	276,651		102,765	102,765	
9,4 CD-AN	51,333	39,638	11,695			11,695	11,695		8,527	8,527		3,168	3,168	
9 CD-ID	39,603	30,580	9,023			9,023	9,023				9,023		9,023	
9 CD-WA	190,062	146,760	43,302			43,302	43,302	43,302		43,302				
8,4 GD-AA	30,907		21,274	9,633		21,274	21,274		15,512	15,512		5,762	5,762	
4 GD-AN	2,631		2,631			2,631	2,631		1,918	1,918		713	713	
GD-ID	3,331		3,331			3,331	3,331				3,331		3,331	
GD-WA	91,561		91,561			91,561	91,561	91,561		91,561				
GD-OR	17,938			17,938										
Total General Plant	2,624,788	1,864,352	562,233	198,203		147,217	415,016	562,233	134,863	302,608	437,471	12,354	112,408	124,762
Total Depreciation Expense	14,726,436	11,385,085	2,335,700	1,005,651		1,860,076	475,624	2,335,700	1,317,982	344,256	1,662,238	542,094	131,368	673,462

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.640%	32.360%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	75,774	75,774											
Misc Intangible Plt (303000) ED-AN	19,377	19,377											
Total Production/Transmission	95,151	95,151											
Distribution													
Franchises (302000) ED-WA	9,738	9,738											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,227	10,227											
General Plant - 303000													
7,4 CD-AA	34,578	24,204	7,156	3,218		7,156	7,156		5,218	5,218		1,938	1,938
9,4 CD-AN	811	626	185			185	185		135	135		50	50
GD-ID	1,225		1,225			1,225	1,225					1,225	1,225
GD-WA	2,070		2,070			2,070	2,070		2,070	2,070			
GD-OR	617			617									
Total General Plant - 303000	39,301	24,830	10,636	3,835	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,161,633	2,213,080	654,300	294,253		654,300	654,300		477,083	477,083		177,217	177,217
9,4 CD-AN	11,878	9,172	2,706			2,706	2,706		1,973	1,973		733	733
9,4 CD-ID	(3)	(2)	(1)			(1)	(1)					(1)	(1)
9,4 CD-WA	313,677	242,212	71,465			71,465	71,465		71,465	71,465			0
ED-AN	305,887	305,887											
ED-ID	(3)	(3)											
ED-WA	53,667	53,667											
8,4 GD-AA	6,731		4,633	2,098		4,633	4,633		3,378	3,378		1,255	1,255
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	3,853,467	2,824,013	733,103	296,351	71,464	661,639	733,103	71,465	482,434	553,899	(1)	179,205	179,204
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,584	35,584											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,584	35,584	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,033,730	2,989,805	743,739	300,186	74,759	668,980	743,739	73,535	487,787	561,322	1,224	181,193	182,417

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Rat	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(72,663,998)	(72,663,998)												
Steam (ED-ID)	(89,598,457)	(89,598,457)												
Steam (ED-WA)	(167,798,639)	(167,798,639)												
Hydro (ED-AN)	(159,174,510)	(159,174,510)												
Other (ED-AN)	(149,465,221)	(149,465,221)												
Total Electric Production	(638,700,825)	(638,700,825)												
Electric Transmission														
ED-AN	(216,299,995)	(216,299,995)												
ED-ID	(9,630,773)	(9,630,773)												
ED-WA	(15,739,233)	(15,739,233)												
Total Electric Transmission	(241,670,001)	(241,670,001)												
Electric Distribution														
ED-AN	(328,702)	(328,702)												
ED-ID	(247,449,042)	(247,449,042)												
ED-WA	(377,425,517)	(377,425,517)												
Total Electric Distribution	(625,203,261)	(625,203,261)												
Gas Underground Storage														
1 GD-AN	(17,824,627)		(17,824,627)			(17,824,627)	(17,824,627)		(12,265,126)	(12,265,126)		(5,559,501)	(5,559,501)	
GD-OR	(1,400,115)			(1,400,115)										
Total Gas Underground Storage	(19,224,742)		(17,824,627)	(1,400,115)		(17,824,627)	(17,824,627)		(12,265,126)	(12,265,126)		(5,559,501)	(5,559,501)	
Gas Distribution														
6 GD-AN	(1,910,813)		(1,910,813)			(1,910,813)	(1,910,813)		(1,292,474)	(1,292,474)		(618,339)	(618,339)	
GD-ID	(89,897,616)		(89,897,616)			(89,897,616)	(89,897,616)				(89,897,616)		(89,897,616)	
GD-WA	(157,931,737)		(157,931,737)			(157,931,737)	(157,931,737)	(157,931,737)		(157,931,737)				
GD-OR	(125,310,250)			(125,310,250)										
Total Gas Distribution	(375,050,416)		(249,740,166)	(125,310,250)		(247,829,353)	(1,910,813)	(249,740,166)	(157,931,737)	(1,292,474)	(159,224,211)	(89,897,616)	(618,339)	(90,515,955)
General Plant														
ED-AN	(35,420,807)	(35,420,807)												
ED-ID	(11,871,391)	(11,871,391)												
ED-WA	(21,785,363)	(21,785,363)												
7.4 CD-AA	(83,954,591)	(58,766,534)	(17,374,403)	(7,813,654)		(17,374,403)	(17,374,403)		(12,668,546)	(12,668,546)		(4,705,857)	(4,705,857)	
9.4 CD-AN	(7,769,663)	(5,999,501)	(1,770,162)			(1,770,162)	(1,770,162)		(1,290,714)	(1,290,714)		(479,448)	(479,448)	
9 CD-ID	(6,691,431)	(5,166,922)	(1,524,509)			(1,524,509)	(1,524,509)				(1,524,509)		(1,524,509)	
9 CD-WA	(7,767,922)	(5,998,156)	(1,769,766)			(1,769,766)	(1,769,766)	(1,769,766)		(1,769,766)				
8.4 GD-AA	(2,054,113)		(1,413,908)	(640,205)		(1,413,908)	(1,413,908)		(1,030,951)	(1,030,951)		(382,957)	(382,957)	
4 GD-AN	(3,613,683)		(3,613,683)			(3,613,683)	(3,613,683)		(2,634,917)	(2,634,917)		(978,766)	(978,766)	
GD-ID	(2,337,239)		(2,337,239)			(2,337,239)	(2,337,239)				(2,337,239)		(2,337,239)	
GD-WA	(10,660,197)		(10,660,197)			(10,660,197)	(10,660,197)	(10,660,197)		(10,660,197)				
GD-OR	(5,317,090)			(5,317,090)										
Total General Plant	(199,243,490)	(145,008,674)	(40,463,867)	(13,770,949)		(16,291,711)	(24,172,156)	(40,463,867)	(12,429,963)	(17,625,128)	(30,055,091)	(3,861,748)	(6,547,028)	(10,408,776)
Total Accumulated Depreciation	(2,099,092,735)	(1,650,582,761)	(308,028,660)	(140,481,314)		(264,121,064)	(43,907,596)	(308,028,660)	(170,361,700)	(31,182,728)	(201,544,428)	(93,759,364)	(12,724,868)	(106,484,232)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.640%	32.360%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended January 31, 2021
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,853,221)	(13,853,221)											
Misc Intangible Plt (303000)	ED-AN	(2,310,129)	(2,310,129)											
Total Production/Transmission		(16,163,350)	(16,163,350)											
Distribution														
Franchises (302000)	ED-WA	(227,878)	(227,878)											
Misc Intangible Plt (303000)	ED-WA	(54,650)	(54,650)											
Total Distribution		(282,528)	(282,528)											
General Plant - 303000														
7,4	CD-AA	(4,225,877)	(2,958,029)	(874,546)	(393,302)		(874,546)	(874,546)		(637,675)	(637,675)		(236,871)	(236,871)
9,4	CD-AN	(126,360)	(97,572)	(28,788)			(28,788)	(28,788)		(20,991)	(20,991)		(7,797)	(7,797)
	GD-ID	(130,530)		(130,530)			(130,530)	(130,530)					(130,530)	(130,530)
	GD-WA	(266,776)		(266,776)			(266,776)	(266,776)	(266,776)		(266,776)			
	GD-OR	(108,984)			(108,984)									
Total General Plant - 303000		(4,858,527)	(3,055,601)	(1,300,640)	(502,286)	(397,306)	(903,334)	(1,300,640)	(266,776)	(658,666)	(925,442)	(130,530)	(244,668)	(375,198)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(118,182,907)	(82,725,670)	(24,457,952)	(10,999,285)		(24,457,952)	(24,457,952)		(17,833,516)	(17,833,516)		(6,624,436)	(6,624,436)
9,4	CD-AN	(216,907)	(167,489)	(49,418)			(49,418)	(49,418)		(36,033)	(36,033)		(13,385)	(13,385)
9	CD-ID	216	167	49		49		49	0		0	49		49
9	CD-WA	(8,458,091)	(6,531,084)	(1,927,007)		(1,927,007)		(1,927,007)	(1,927,007)		(1,927,007)		0	0
	ED-AN	(8,268,803)	(8,268,803)											
	ED-ID	214	214											
	ED-WA	(93,977)	(93,977)											
8,4	GD-AA	(89,708)		(61,749)	(27,959)		(61,749)	(61,749)		(45,024)	(45,024)		(16,725)	(16,725)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(135,309,963)	(97,786,642)	(26,496,077)	(11,027,244)	(1,926,958)	(24,569,119)	(26,496,077)	(1,927,007)	(17,914,573)	(19,841,580)	49	(6,654,546)	(6,654,497)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	0	0	0		0		0	0		0			
4	ED-AN	(337,086)	(337,086)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(337,086)	(337,086)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(156,951,454)	(117,625,207)	(27,796,717)	(11,529,530)	(2,324,264)	(25,472,453)	(27,796,717)	(2,193,783)	(18,573,239)	(20,767,022)	(130,481)	(6,899,214)	(7,029,695)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2021	
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	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	0	0	
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	0	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	0	0	0	
		TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	10,617,381	1,150,733	2,711,873	6,754,775	10,617,381	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	0	0	0	
99		GD-OR / AS	3,897,651	0	0	0	0	0	0	0	3,897,651	0	3,897,651	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,682,102	0	0	90,074,898	90,074,898	0	0	26,630,761	0	11,976,443	11,976,443	
9		CD-WA / ID / AN	31,064,053	9,398,998	5,920,573	8,667,158	23,986,729	2,773,190	1,746,875	2,557,259	0	0	0	
		TOTAL ACCOUNT	200,256,507	10,549,731	8,632,446	105,496,831	124,679,008	28,768,510	1,746,875	29,188,020	59,703,405	3,897,651	11,976,443	15,874,094
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,808,027	99,700	7,798	1,700,529	1,808,027	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	0	99,267	99,267	
7		CD-AA	79,055,904	0	0	55,337,552	55,337,552	0	0	16,360,619	0	7,357,733	7,357,733	
9		CD-WA / ID / AN	6,052,247	4,394,538	18,311	260,514	4,673,363	1,296,616	5,403	76,865	0	0	0	
		TOTAL ACCOUNT	87,385,439	4,494,238	26,109	57,298,595	61,818,942	1,435,267	5,403	16,656,718	18,097,388	12,109	7,457,000	7,469,109
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	53,111,084	23,894,059	10,535,130	18,681,895	53,111,084	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,792,491	0	0	0	0	9,578,434	2,933,302	2,280,755	0	0	0	
99		GD-OR / AS	4,424,565	0	0	0	0	0	0	0	4,424,565	0	4,424,565	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	0	30,290	30,290	
7		CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	0	687,178	687,178	
9		CD-WA / ID / AN	7,161,061	1,743,732	784,957	3,000,867	5,529,556	514,491	231,603	885,411	0	0	0	
		TOTAL ACCOUNT	86,969,844	25,637,791	11,320,087	26,851,034	63,808,912	10,092,925	3,164,905	4,761,069	18,018,899	4,424,565	717,468	5,142,033

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,009,068	274,600	190,933	3,402,319	3,867,852	81,021	56,335	1,003,860	1,141,216	0	0	0	
		TOTAL ACCOUNT	5,481,732	274,600	190,933	3,789,719	4,255,252	145,493	56,335	1,003,860	1,205,688	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,615,707	799,497	219,833	5,596,377	6,615,707	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,011,905	0	0	0	0	2,186,451	323,226	502,228	3,011,905	0	0	0	
99		GD-OR / AS	934,660	0	0	0	0	0	0	0	0	934,660	0	934,660	
8		GD-AA	5,293,220	0	0	0	0	0	0	3,643,482	3,643,482	0	1,649,738	1,649,738	
7		CD-AA	13,304,082	0	0	9,312,591	9,312,591	0	0	2,753,280	2,753,280	0	1,238,211	1,238,211	
9		CD-WA / ID / AN	1,334,720	10,508	749,646	270,477	1,030,631	3,100	221,184	79,805	304,089	0	0	0	
		TOTAL ACCOUNT	30,494,294	810,005	969,479	15,179,445	16,958,929	2,189,551	544,410	6,978,795	9,712,756	934,660	2,887,949	3,822,609	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	0	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	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,930,016	366,761	14,685	1,548,570	1,930,016	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	187,099	0	0	0	0	92,182	0	94,917	187,099	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,559,105	0	0	1,091,342	1,091,342	0	0	322,657	322,657	0	145,106	145,106	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,899,977	366,761	14,685	2,639,912	3,021,358	92,182	0	558,799	650,981	18,586	209,052	227,638	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,981,280	13,820,128	8,891,135	8,270,017	30,981,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,424,783	250,248	390,119	459,808	1,100,175	73,836	115,105	135,667	324,608	0	0	
		TOTAL ACCOUNT	37,302,321	14,070,376	9,281,254	9,099,749	32,451,379	2,677,553	1,014,744	1,065,625	4,757,922	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,943,705	11,743,812	6,337,115	29,862,778	47,943,705	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	1,022,556	0	0	0	0	0	0	0	0	1,022,556	0	
8		GD-AA	392,220	0	0	0	0	0	0	269,977	269,977	0	122,243	
7		CD-AA	72,156,592	0	0	50,508,171	50,508,171	0	0	14,932,807	14,932,807	0	6,715,614	
9		CD-WA / ID / AN	18,026,731	9,647,163	2,884,418	1,388,120	13,919,701	2,846,411	851,052	409,567	4,107,030	0	0	
		TOTAL ACCOUNT	140,597,801	21,390,975	9,221,533	81,759,069	112,371,577	3,546,751	1,204,756	15,614,304	20,365,811	1,022,556	6,837,857	7,860,413
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	277,183	0	6,846	270,337	277,183	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	682,000	0	0	477,386	477,386	0	0	141,140	141,140	0	63,474	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	
		TOTAL ACCOUNT	970,123	0	13,466	747,723	761,189	0	1,953	141,140	143,093	2,367	63,474	65,841
		TOTAL GENERAL PLANT	611,815,679	78,402,288	40,369,883	311,862,421	430,634,592	52,223,874	7,838,994	78,587,718	138,650,586	11,222,254	31,308,247	42,530,501

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2021	
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	10,777,637	319,716	0	10,457,921	10,777,637	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,394,603	319,716	0	14,963,488	15,283,204	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,184,165	1,710,081	(1,000)	18,475,084	20,184,165	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	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	146,131,505	0	0	102,289,131	102,289,131	0	0	30,241,915	30,241,915	0	13,600,459	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	167,377,446	1,710,081	(1,930)	121,287,813	122,995,964	0	(274)	30,661,337	30,661,063	0	13,720,419	13,720,419
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2021	
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	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	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,183,012	1,183,012	0	0	1,183,012	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	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,514,139	14,296,063	0	0	14,296,063	4,218,076	0	0	4,218,076	0	0	0
		TOTAL ACCOUNT	21,093,620	15,479,075	0	977,501	16,456,576	4,218,076	0	288,999	4,507,075	0	129,969	129,969
	TOTAL		337,759,614	17,508,872	(1,930)	228,151,966	245,658,908	5,239,990	771,927	59,163,875	65,175,792	406,156	26,518,758	26,924,914

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,242,910)	(58,968,352)	(17,434,070)	(7,840,488)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(830,660)	(641,411)	(189,249)	0
7	282919 CD-AA	(2,973,232)	(2,081,203)	(615,310)	(276,719)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	<u>(87,858,035)</u>	<u>(61,558,833)</u>	<u>(18,199,564)</u>	<u>(8,099,638)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended January 31, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,418,762	4,418,762	0	0	0	0	4,418,762
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	2,429	2,429	0	0	0	0	2,429
7/4	154550 Supply Chain Average Cost Variance	0	0	(55)	(55)	0	0	0	0	(55)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(154)	(154)	0	0	0	0	(154)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,350,267	31,351,758	0	92,702,025	53,577,873	27,666,862	7,772,394	3,684,896	0
TOTAL		61,350,267	31,351,758	4,420,982	97,123,007	53,577,873	27,666,862	7,772,394	3,684,896	4,420,982

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric Gas-North Gas-South
 69.998% 20.695% 9.307%

Idaho Electric Idaho Gas Oregon Gas
 31.734% 27.085% 100.000%