

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)	39,246,225	24,966,327	14,279,898
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,246,225	24,966,327	14,279,898
G-APL	Gas Net Adjusted Rate Base	631,509,392	446,817,920	184,691,472
	RATE OF RETURN	6.215%	5.588%	7.732%

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	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	12-01-2020 thru 12-31-2020	262,104 100.000%	172,852 65.948%	89,252 34.052%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2020 thru 12-31-2020	12,102,245 100.000%	8,875,807 73.340%	3,226,438 26.660%
	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 Percent		400.000% 100.000%	291.660% 72.915%	108.340% 27.085%
6	Input	Actual Therms Purchased Percent	01-01-2020 thru 12-31-2020	280,924,699 100.000%	189,360,290 67.406%	91,564,409 32.594%

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

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

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2020	
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	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	Washington	Idaho	
			270,243,583	182,423,301	87,820,282	
			100.000%	67.503%	32.497%	
11	Book Depreciation Percent	01-01-2020 thru 12-31-2020	27,462,729	19,515,419	7,947,310	
			100.000%	71.061%	28.939%	
12	Net Gas Plant (before ADFIT) Percent	12-01-2020 thru 12-31-2020	752,327,285	532,716,008	219,611,277	
			100.000%	70.809%	29.191%	
13	G-PLT Net Gas General Plant Percent	12-01-2020 thru 12-31-2020	98,751,302	79,891,578	18,859,724	
			100.000%	80.902%	19.098%	
14	Net Allocated Schedule M's Percent	01-01-2020 thru 12-31-2020	-56,727,310	-39,910,534	-16,816,776	
			100.000%	70.355%	29.645%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	148,214,536	0	148,214,536	103,353,588	0	103,353,588	44,860,948	0	44,860,948
99 4812XX	Commercial - Firm & Interruptible	65,612,466	0	65,612,466	47,462,140	0	47,462,140	18,150,326	0	18,150,326
99 4813XX	Industrial-Firm	2,516,932	0	2,516,932	1,457,884	0	1,457,884	1,059,048	0	1,059,048
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	238,108	0	238,108	210,345	0	210,345	27,763	0	27,763
99 499XXX	Unbilled Revenue	3,984,677	0	3,984,677	2,928,316	0	2,928,316	1,056,361	0	1,056,361
	TOTAL SALES TO ULTIMATE CUSTOMERS	220,566,719	0	220,566,719	155,412,273	0	155,412,273	65,154,446	0	65,154,446
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	64,209,312	0	64,209,312	42,773,278	0	42,773,278	21,436,034	0	21,436,034
4 488000	Miscellaneous Service Revenues	7,322	0	7,322	3,410	0	3,410	3,912	0	3,912
99 4893XX	Transportation Revenues	5,147,015	0	5,147,015	4,561,706	0	4,561,706	585,309	0	585,309
99 493000	Rent from Gas Property	465	0	465	465	0	465	0	0	0
4 495XXX	Other Gas Revenues	5,082,860	277,379	5,360,239	4,018,900	202,251	4,221,151	1,063,960	75,128	1,139,088
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	74,446,974	277,379	74,724,353	51,357,759	202,251	51,560,010	23,089,215	75,128	23,164,343
	TOTAL GAS REVENUES	295,013,693	277,379	295,291,072	206,770,032	202,251	206,972,283	88,243,661	75,128	88,318,789
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	129,231,548	0	129,231,548	88,865,646	0	88,865,646	40,365,902	0	40,365,902
99 808XXX	Net Natural Gas Storage Transactions	4,277,351	0	4,277,351	3,321,691	0	3,321,691	955,660	0	955,660
99 811000	Gas Used for Products Extraction	(202,400)	0	(202,400)	(135,476)	0	(135,476)	(66,924)	0	(66,924)
10 813000	Other Gas Expenses	30,092	945,140	975,232	30,092	637,998	668,090	0	307,142	307,142
99 813010	Gas Technology Institute (GTI) Expenses	116,768	0	116,768	81,189	0	81,189	35,579	0	35,579
	TOTAL PRODUCTION EXPENSES	133,453,359	945,140	134,398,499	92,163,142	637,998	92,801,140	41,290,217	307,142	41,597,359
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	7,196	7,196	0	4,952	4,952	0	2,244	2,244
1 824000	Other Expenses	0	728,044	728,044	0	500,967	500,967	0	227,077	227,077
1 837000	Other Equipment	0	1,975,088	1,975,088	0	1,359,058	1,359,058	0	616,030	616,030
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,710,328	2,710,328	0	1,864,977	1,864,977	0	845,351	845,351
G-DEPX	Depreciation Expense-Underground Storage	0	632,077	632,077	0	434,932	434,932	0	197,145	197,145
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,850	373,850	0	257,246	257,246	0	116,604	116,604
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,005,927	1,005,927	0	692,178	692,178	0	313,749	313,749
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,716,255	3,716,255	0	2,557,155	2,557,155	0	1,159,100	1,159,100

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	400,915	1,368,931	1,769,846	367,696	1,003,974	1,371,670	33,219	364,957	398,176
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,587,360	1,157,741	4,745,101	2,512,504	849,087	3,361,591	1,074,856	308,654	1,383,510
3	875000	Measuring & Reg Sta Exp-General	126,193	0	126,193	100,974	0	100,974	25,219	0	25,219
3	876000	Measuring & Reg Sta Exp-Industrial	6,146	0	6,146	3,646	0	3,646	2,500	0	2,500
3	877000	Measuring & Reg Sta Exp-City Gate	65,656	0	65,656	37,807	0	37,807	27,849	0	27,849
3	878000	Meter & House Regulator Expenses	606,511	0	606,511	379,284	0	379,284	227,227	0	227,227
3	879000	Customer Installation Expenses	1,445,196	68,346	1,513,542	966,690	50,125	1,016,815	478,506	18,221	496,727
3	880000	Other Expenses	1,184,570	417,854	1,602,424	951,342	306,454	1,257,796	233,228	111,400	344,628
3	881000	Rents	0	33,335	33,335	0	24,448	24,448	0	8,887	8,887
	MAINTENANCE										
3	885000	Supervision & Engineering	57,899	1,459	59,358	15,435	1,070	16,505	42,464	389	42,853
3	887000	Mains	1,217,221	1	1,217,222	941,041	1	941,042	276,180	0	276,180
3	889000	Measuring & Reg Sta Exp-General	363,189	50,094	413,283	296,985	36,739	333,724	66,204	13,355	79,559
3	890000	Measuring & Reg Sta Exp-Industrial	19,815	11,913	31,728	11,207	8,737	19,944	8,608	3,176	11,784
3	891000	Measuring & Reg Sta Exp-City Gate	179,296	15,678	194,974	32,059	11,498	43,557	147,237	4,180	151,417
3	892000	Services	1,417,341	12,753	1,430,094	1,147,106	9,353	1,156,459	270,235	3,400	273,635
3	893000	Meters & House Regulators	1,424,932	599,720	2,024,652	1,112,026	439,835	1,551,861	312,906	159,885	472,791
3	894000	Other Equipment	6	243,532	243,538	6	178,606	178,612	0	64,926	64,926
	TOTAL DISTRIBUTION OPERATING EXP		12,102,246	3,981,357	16,083,603	8,875,808	2,919,927	11,795,735	3,226,438	1,061,430	4,287,868
G-DEPX	Depreciation Expense-Distribution		19,718,003	57,396	19,775,399	13,573,651	38,688	13,612,339	6,144,352	18,708	6,163,060
G-OTX	Taxes Other Than FIT		17,110,044	0	17,110,044	14,282,150	0	14,282,150	2,827,894	0	2,827,894
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		36,828,047	57,396	36,885,443	27,855,801	38,688	27,894,489	8,972,246	18,708	8,990,954
	TOTAL DISTRIBUTION EXPENSES		48,930,293	4,038,753	52,969,046	36,731,609	2,958,615	39,690,224	12,198,684	1,080,138	13,278,822

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For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	97,913	97,913	0	64,572	64,572	0	33,341	33,341
2	902000	Meter Reading Expenses	695,114	98,479	793,593	583,319	64,945	648,264	111,795	33,534	145,329
2	903XXX	Customer Records & Collection Expenses	612,915	4,252,033	4,864,948	415,162	2,804,131	3,219,293	197,753	1,447,902	1,645,655
2	904000	Uncollectible Accounts	2,180,662	0	2,180,662	1,574,271	0	1,574,271	606,391	0	606,391
2	905000	Misc Customer Accounts	0	95,420	95,420	0	62,928	62,928	0	32,492	32,492
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,488,691	4,543,845	8,032,536	2,572,752	2,996,576	5,569,328	915,939	1,547,269	2,463,208	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,850,933	69,158	9,920,091	8,392,369	45,608	8,437,977	1,458,564	23,550	1,482,114
2	909000	Advertising	132,407	568,298	700,705	132,407	374,781	507,188	0	193,517	193,517
2	910000	Misc Customer Service & Info Exp	0	210,069	210,069	0	138,536	138,536	0	71,533	71,533
TOTAL CUSTOMER SERVICE & INFO EXP		9,983,340	847,525	10,830,865	8,524,776	558,925	9,083,701	1,458,564	288,600	1,747,164	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	100,093	8,116,416	8,216,509	75,749	5,918,085	5,993,834	24,344	2,198,331	2,222,675
4	921000	Office Supplies & Expenses	84	1,241,583	1,241,667	84	905,300	905,384	0	336,283	336,283
4	922000	Admin. Expenses Transferred - Credit	0	(20,136)	(20,136)	0	(14,682)	(14,682)	0	(5,454)	(5,454)
4	923000	Outside Services Employed	101,107	2,972,319	3,073,426	46,446	2,167,266	2,213,712	54,661	805,053	859,714
4	924000	Property Insurance Premium	0	395,850	395,850	0	288,634	288,634	0	107,216	107,216
4	925XXX	Injuries and Damages	18,358	1,051,457	1,069,815	13,421	766,670	780,091	4,937	284,787	289,724
4	926XXX	Employee Pensions and Benefits	2,281,136	6,139,554	8,420,690	1,747,699	4,476,656	6,224,355	533,437	1,662,898	2,196,335
4	928000	Regulatory Commission Expenses	658,559	217,216	875,775	448,741	158,383	607,124	209,818	58,833	268,651
4	930000	Miscellaneous General Expenses	28,677	1,665,159	1,693,836	22,526	1,214,151	1,236,677	6,151	451,008	457,159
4	931000	Rents	0	111,572	111,572	0	81,353	81,353	0	30,219	30,219
4	935000	Maintenance of General Plant	650,312	2,976,673	3,626,985	568,848	2,170,441	2,739,289	81,464	806,232	887,696
TOTAL ADMIN & GEN OPERATING EXP		3,838,326	24,867,663	28,705,989	2,923,514	18,132,257	21,055,771	914,812	6,735,406	7,650,218	

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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-DEPX	Depreciation Expense-General Plant	1,734,963	5,320,290	7,055,253	1,588,857	3,879,290	5,468,147	146,106	1,441,000	1,587,106
G-AMTX	Amortization Expense - General Plant - 303000	39,540	88,852	128,392	24,838	64,786	89,624	14,702	24,066	38,768
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	855,004	7,415,687	8,270,691	853,822	5,407,148	6,260,970	1,182	2,008,539	2,009,721
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,747,046	0	1,747,046	1,747,046	0	1,747,046	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	45,265	109,122	154,387	32,230	77,268	109,498	13,035	31,854	44,889
99 407314	Regulatory Debit - FISERVE Amortization	372,712	0	372,712	372,712	0	372,712	0	0	0
99 407319	AFUDC Equity DFIT Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	137,951	0	137,951	137,951	0	137,951	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	618,201	0	618,201	448,771	0	448,771	169,430	0	169,430
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	(123,502)	0	(123,502)	(126,211)	0	(126,211)	2,709	0	2,709
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,082,009)	0	(3,082,009)	(3,082,009)	0	(3,082,009)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,576,860)	0	(1,576,860)	(1,130,349)	0	(1,130,349)	(446,511)	0	(446,511)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,333,845)	0	(2,333,845)	(2,333,845)	0	(2,333,845)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	513,075	1,281,666	1,794,741	388,163	934,527	1,322,690	124,912	347,139	472,051
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(405,895)	14,215,617	13,809,722	(1,022,620)	10,363,019	9,340,399	616,725	3,852,598	4,469,323
	TOTAL ADMIN & GENERAL EXPENSES	3,432,431	39,083,280	42,515,711	1,900,894	28,495,276	30,396,170	1,531,537	10,588,004	12,119,541
	TOTAL EXPENSES BEFORE FIT	199,288,114	53,174,798	252,462,912	141,893,173	38,204,545	180,097,718	57,394,941	14,970,253	72,365,194
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,828,160			26,874,565			15,953,595
G-FIT	FEDERAL INCOME TAX			(3,483,239)			(2,659,552)			(823,687)
G-FIT	DEFERRED FEDERAL INCOME TAX			7,072,290			4,573,868			2,498,422
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(7,116)			(6,078)			(1,038)
	GAS NET OPERATING INCOME (LOSS)			39,246,225			24,966,327			14,279,898

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.948%	34.052%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.340%	26.660%
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-495-12E
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	(373,282)	277,379	(95,903)	52,920	202,251	255,171	(426,202)	75,128	(351,074)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	2,981,775	0	2,981,775	1,518,225	0	1,518,225
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	1,214,584	0	1,214,584	1,167,225	0	1,167,225	47,359	0	47,359
4	495329	Amortization Res Decoupling Deferral	(231,877)	0	(231,877)	47,173	0	47,173	(279,050)	0	(279,050)
4	495338	Non-Res Decoupling Deferred Rev	505,753	0	505,753	446,419	0	446,419	59,334	0	59,334
4	495339	Amortization Non-Res Decoupling	(532,316)	0	(532,316)	(676,611)	0	(676,611)	144,295	0	144,295
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	5,082,862	277,379	5,360,241	4,018,901	202,251	4,221,152	1,063,961	75,128	1,139,089

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-804-12E
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	99,730,777	0	99,730,777	66,413,980	0	66,413,980	33,316,797	0	33,316,797
1	804001	Pipeline Demand Costs	26,901,628	0	26,901,628	18,481,959	0	18,481,959	8,419,669	0	8,419,669
1	804002	Transport Variable Charges	324,762	0	324,762	223,142	0	223,142	101,620	0	101,620
6	804010	Gas Costs - Fixed Hedge	40,426	0	40,426	23,341	0	23,341	17,085	0	17,085
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	354,161	0	354,161	234,834	0	234,834	119,327	0	119,327
6	804018	Merchandise Processing Fee	107,144	0	107,144	70,676	0	70,676	36,468	0	36,468
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(2,966,112)	0	(2,966,112)	(1,942,949)	0	(1,942,949)	(1,023,163)	0	(1,023,163)
6	804700	Gas Costs - Offsystem Bookout	42,586	0	42,586	28,698	0	28,698	13,888	0	13,888
6	804711	Gas Costs - Offsystem Bookout Offset	(42,586)	0	(42,586)	(28,698)	0	(28,698)	(13,888)	0	(13,888)
6	804730	Gas Costs - Intracompany LDC Gas	9,106,691	0	9,106,691	6,041,456	0	6,041,456	3,065,235	0	3,065,235
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,821,735)	0	(2,821,735)	397,925	0	397,925	(3,219,660)	0	(3,219,660)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,546,194)	0	(1,546,194)	(1,078,718)	0	(1,078,718)	(467,476)	0	(467,476)
		TOTAL PURCHASED GAS COSTS	129,231,548	0	129,231,548	88,865,646	0	88,865,646	40,365,902	0	40,365,902

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.406%	32.594%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	166,667	69,158	235,825	109,125	45,608	154,733	57,542	23,550	81,092
99	908600	Public Purpose Tariff Rider Expense Offset	9,449,984	0	9,449,984	8,067,300	0	8,067,300	1,382,684	0	1,382,684
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	125,837	0	125,837	107,499	0	107,499	18,338	0	18,338
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,850,933	69,158	9,920,091	8,392,369	45,608	8,437,977	1,458,564	23,550	1,482,114

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.948%	34.052%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.898%	4.902%
	Total Cost of Debt		2.653%	2.655%
	Total Weighted Cost		2.653%	2.655%
G-APL	Net Rate Base	631,509,392	446,817,920	184,691,472
	Interest Deduction for FIT Calculation	16,757,638	11,854,079	4,903,559
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,291,072	206,972,283	88,318,789
G-OPS	Operating & Maintenance Expense	200,761,820	142,170,652	58,591,168
G-OPS	Book Deprec/Amort and Reg Amortizations	32,422,457	22,064,980	10,357,477
G-OTX	Taxes Other than FIT	19,278,635	15,862,086	3,416,549
	Net Operating Income Before FIT	42,828,160	26,874,565	15,953,595
G-INT	Less: Interest Expense	16,757,638	11,854,079	4,903,559
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,527)	0	(7,527)
G-SCM	Schedule M Adjustments	(42,649,847)	(27,685,017)	(14,964,830)
	Taxable Net Operating Income	(16,586,852)	(12,664,531)	(3,922,321)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,483,239)	(2,659,552)	(823,687)
G-DTE	Deferred FIT	7,072,290	4,573,868	2,498,422
99	411400 Amortized Investment Tax Credit	(7,116)	(6,078)	(1,038)
	Total FIT/Deferred FIT & ITC	3,581,935	1,908,238	1,673,697

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended December 31, 2020
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,347,511	13,514,302	35,861,813	16,041,170	9,824,845	25,866,015	6,306,341	3,689,457	9,995,798
12	997001	Contributions In Aid of Construction	0	943,118	943,118	0	667,812	667,812	0	275,306	275,306
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	872,052	872,052	0	617,491	617,491	0	254,561	254,561
99	997010	Deferred Gas Credit and Refunds	(4,367,930)	0	(4,367,930)	(680,794)	0	(680,794)	(3,687,136)	0	(3,687,136)
12	997016	Redemption Expense Amortization	0	209,603	209,603	0	148,418	148,418	0	61,185	61,185
99	997018	DSM Tariff Rider	(1,149,572)	0	(1,149,572)	(49,999)	0	(49,999)	(1,099,573)	0	(1,099,573)
12	997020	FAS87 Current Pension Accrual	0	(3,015,544)	(3,015,544)	0	(2,135,277)	(2,135,277)	0	(880,267)	(880,267)
12	997027	Customer Uncollectibles	0	1,719,262	1,719,262	0	1,217,392	1,217,392	0	501,870	501,870
99	997031	Decoupling Mechanism	(956,142)	0	(956,142)	(984,205)	0	(984,205)	28,063	0	28,063
12	997032	Interest Rate Swaps	0	(6,262,482)	(6,262,482)	0	(4,434,401)	(4,434,401)	0	(1,828,081)	(1,828,081)
12	997035	Leases	0	2,578	2,578	0	1,880	1,880	0	698	698
12	997048	AFUDC	0	(313,448)	(313,448)	0	(221,949)	(221,949)	0	(91,499)	(91,499)
12	997049	Tax Depreciation	0	(37,116,583)	(37,116,583)	0	(26,281,881)	(26,281,881)	0	(10,834,702)	(10,834,702)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(489,210)	0	(489,210)	(507,548)	0	(507,548)	18,338	0	18,338
12	997080	Book Transportation Depreciation	0	2,355,746	2,355,746	0	1,668,080	1,668,080	0	687,666	687,666
12	997081	Deferred Compensation	0	197,085	197,085	0	139,554	139,554	0	57,531	57,531
4	997082	Meal Disallowances	0	92,587	92,587	0	67,510	67,510	0	25,077	25,077
12	997083	Paid Time Off	0	440,043	440,043	0	311,590	311,590	0	128,453	128,453
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	(13,300,000)	(13,300,000)	0	(9,417,597)	(9,417,597)	0	(3,882,403)	(3,882,403)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997105	WA Nat Gas Line Extension	1,747,046	0	1,747,046	1,747,046	0	1,747,046	0	0	0
99	997107	MDM System	(2,944,058)	0	(2,944,058)	(2,944,058)	0	(2,944,058)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	786	0	786	786	0	786	0	0	0
99	997109	Tax Reform Amortization	(786)	0	(786)	(786)	0	(786)	0	0	0
99	997110	FISERVE	201,914	0	201,914	230,080	0	230,080	(28,166)	0	(28,166)
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,726)	(25,726)	0	(10,605)	(10,605)
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	147,018	147,018	0	104,102	104,102	0	42,916	42,916
12	997115	AFUDC Equity DFIR Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	765,991	765,991	0	542,391	542,391	0	223,600	223,600
12	997120	Transportation Tax Disallowance	0	28,968	28,968	0	20,512	20,512	0	8,456	8,456
12	997125	COVID-19	(958,659)	0	(958,659)	(681,578)	0	(681,578)	(277,081)	0	(277,081)
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,516)	(245,516)	0	(101,214)	(101,214)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,412	660,412	0	272,255	272,255
12	997128	Meters Expensed	0	(12,776,132)	(12,776,132)	0	(9,046,651)	(9,046,651)	0	(3,729,481)	(3,729,481)
12	997129	Mixed Service Costs (IDD#5)	0	(5,781,081)	(5,781,081)	0	(4,093,526)	(4,093,526)	0	(1,687,555)	(1,687,555)
		TOTAL SCHEDULE M ADJUSTMENTS	14,077,464	(56,727,311)	(42,649,847)	12,225,518	(39,910,535)	(27,685,017)	1,851,946	(16,816,776)	(14,964,830)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.948%	34.052%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.406%	32.594%
G-ALL	11	Book Depreciation	100.000%	71.061%	28.939%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.809%	29.191%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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
12	410100	Deferred Federal Income Tax Expense - Allocated	6,121,625	4,334,661	1,786,964
99	410100	Deferred Federal Income Tax Exp	1,296,295	377,684	918,611
		SUBTOTAL	7,417,920	4,712,345	2,705,575
12	411100	Deferred Federal Income Tax Expense - Allocated	(329,657)	(233,427)	(96,230)
99	411100	Deferred Federal Income Tax Exp	(15,973)	94,950	(110,923)
		SUBTOTAL	(345,630)	(138,477)	(207,153)
		Total Deferred Federal Income Tax Expense	7,072,290	4,573,868	2,498,422

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.809%	29.191%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	0	373,850	373,850	0	257,246	257,246	0	116,604	116,604
		TOTAL UNDERGROUND STORAGE TAX	0	373,850	373,850	0	257,246	257,246	0	116,604	116,604
		DISTRIBUTION									
99	408110	State Excise Tax	5,922,847	0	5,922,847	5,922,847	0	5,922,847	0	0	0
99	408120	Municipal Occupation & License Tax	6,564,558	0	6,564,558	5,434,681	0	5,434,681	1,129,877	0	1,129,877
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,631,642	0	4,631,642	2,924,581	0	2,924,581	1,707,061	0	1,707,061
99	409100	State Income Tax	(1,476)	0	(1,476)	41	0	41	(1,517)	0	(1,517)
99	411410	State Income Tax-ITC Deferred	(2,154)	0	(2,154)	0	0	0	(2,154)	0	(2,154)
99	411420	State Income Tax-ITC Amortization	(5,373)	0	(5,373)	0	0	0	(5,373)	0	(5,373)
		TOTAL DISTRIBUTION TAX	17,110,044	0	17,110,044	14,282,150	0	14,282,150	2,827,894	0	2,827,894
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	513,075	1,281,666	1,794,741	388,163	934,527	1,322,690	124,912	347,139	472,051
		TOTAL A&G TAX	513,075	1,281,666	1,794,741	388,163	934,527	1,322,690	124,912	347,139	472,051
		TOTAL TAXES OTHER THAN FIT	17,623,119	1,655,516	19,278,635	14,670,313	1,191,773	15,862,086	2,952,806	463,743	3,416,549

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2020
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	979,516	2,001,430	772,201	363,851	1,136,052
4	3031XX	Misc Intangible IT Plant (3031XX)	4,200,732	58,578,111	62,778,843	4,201,005	42,712,229	46,913,234	(273)	15,865,882	15,865,609
TOTAL INTANGIBLE PLANT			5,994,847	59,921,478	65,916,325	5,222,919	43,691,745	48,914,664	771,928	16,229,733	17,001,661
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	2,010,187	2,010,187	0	1,383,210	1,383,210	0	626,977	626,977
1	352XXX	Wells	0	22,652,715	22,652,715	0	15,587,333	15,587,333	0	7,065,382	7,065,382
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	14,525,932	14,525,932	0	9,995,294	9,995,294	0	4,530,638	4,530,638
1	355000	Measuring & Regulating Equipment	0	1,134,787	1,134,787	0	780,847	780,847	0	353,940	353,940
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,148,406	2,148,406	0	1,478,318	1,478,318	0	670,088	670,088
TOTAL UNDERGROUND STORAGE PLANT			0	46,368,949	46,368,949	0	31,939,835	31,939,835	0	14,429,114	14,429,114
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	409,919,344	2,517,883	412,437,227	271,960,415	1,697,204	273,657,619	137,958,929	820,679	138,779,608
6	378000	Measuring & Reg Station Equip-General	6,682,137	0	6,682,137	4,203,317	0	4,203,317	2,478,820	0	2,478,820
6	379000	Measuring & Reg Station Equip-City Gate	6,332,496	0	6,332,496	1,869,055	0	1,869,055	4,463,441	0	4,463,441
6	380000	Services	297,756,299	0	297,756,299	203,987,593	0	203,987,593	93,768,706	0	93,768,706
6	381XXX	Meters	106,826,912	0	106,826,912	75,851,218	0	75,851,218	30,975,694	0	30,975,694
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	3,890,259	0	3,890,259	2,912,684	0	2,912,684	977,575	0	977,575
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			833,600,483	2,517,883	836,118,366	562,171,226	1,697,204	563,868,430	271,429,257	820,679	272,249,936
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,640,903	6,014,833	3,274,754	1,925,614	5,200,368	99,176	715,289	814,465
4	390XXX	Structures & Improvements	30,491,946	29,413,832	59,905,778	28,756,011	21,447,096	50,203,107	1,735,935	7,966,736	9,702,671
4	391XXX	Office Furniture & Equipment	1,438,226	16,805,402	18,243,628	1,429,575	12,253,659	13,683,234	8,651	4,551,743	4,560,394
4	392XXX	Transportation Equipment	13,243,806	4,712,254	17,956,060	10,081,350	3,435,940	13,517,290	3,162,456	1,276,314	4,438,770
4	393000	Stores Equipment	203,410	1,001,421	1,204,831	145,720	730,186	875,906	57,690	271,235	328,925
4	394000	Tools, Shop & Garage Equipment	2,742,598	7,014,745	9,757,343	2,199,476	5,114,801	7,314,277	543,122	1,899,944	2,443,066
4	395XXX	Laboratory Equipment	78,531	572,822	651,353	78,531	417,673	496,204	0	155,149	155,149
4	396XXX	Power Operated Equipment	3,691,468	1,066,013	4,757,481	2,677,229	777,283	3,454,512	1,014,239	288,730	1,302,969
4	397XXX	Communications Equipment	4,731,798	15,866,427	20,598,225	3,530,777	11,569,005	15,099,782	1,201,021	4,297,422	5,498,443
4	398000	Miscellaneous Equipment	1,945	142,912	144,857	0	104,204	104,204	1,945	38,708	40,653
TOTAL GENERAL PLANT			59,997,658	79,236,731	139,234,389	52,173,423	57,775,461	109,948,884	7,824,235	21,461,270	29,285,505

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 *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			899,592,988	188,045,041	1,087,638,029	619,567,568	135,104,245	754,671,813	280,025,420	52,940,796	332,966,216
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,796,715)	(17,796,715)	0	(12,245,920)	(12,245,920)	0	(5,550,795)	(5,550,795)
G-ADEP		Distribution Plant	(247,111,807)	(1,908,421)	(249,020,228)	(157,454,896)	(1,286,390)	(158,741,286)	(89,656,911)	(622,031)	(90,278,942)
G-ADEP		General Plant	(16,174,413)	(24,308,674)	(40,483,087)	(12,332,636)	(17,724,670)	(30,057,306)	(3,841,777)	(6,584,004)	(10,425,781)
TOTAL ACCUMULATED DEPRECIATION			(263,286,220)	(44,013,810)	(307,300,030)	(169,787,532)	(31,256,980)	(201,044,512)	(93,498,688)	(12,756,830)	(106,255,518)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(395,658)	(907,365)	(1,303,023)	(265,741)	(661,605)	(927,346)	(129,917)	(245,760)	(375,677)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,882,924)	(24,824,760)	(26,707,684)	(1,882,973)	(18,100,974)	(19,983,947)	49	(6,723,786)	(6,723,737)
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			(2,278,582)	(25,732,125)	(28,010,707)	(2,148,714)	(18,762,579)	(20,911,293)	(129,868)	(6,969,546)	(7,099,414)
TOTAL ACCUMULATED DEPR/AMORT			(265,564,802)	(69,745,935)	(335,310,737)	(171,936,246)	(50,019,559)	(221,955,805)	(93,628,556)	(19,726,376)	(113,354,932)
NET GAS UTILITY PLANT before DFIT			634,028,186	118,299,106	752,327,292	447,631,322	85,084,686	532,716,008	186,396,864	33,214,420	219,611,284
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(133,773,583)	(133,773,583)	0	(94,723,736)	(94,723,736)	0	(39,049,847)	(39,049,847)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,810,881)	(17,810,881)	0	(12,982,842)	(12,982,842)	0	(4,828,039)	(4,828,039)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(620,841)	(620,841)	0	(452,686)	(452,686)	0	(168,155)	(168,155)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	39,416	39,416	0	28,740	28,740	0	10,676	10,676
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(305,944)	(305,944)	0	(216,636)	(216,636)	0	(89,308)	(89,308)
TOTAL ACCUMULATED DFIT			0	(152,471,833)	(152,471,833)	0	(108,347,160)	(108,347,160)	0	(44,124,673)	(44,124,673)
NET GAS UTILITY PLANT			634,028,186	(34,172,727)	599,855,459	447,631,322	(23,262,474)	424,368,848	186,396,864	(10,910,253)	175,486,611

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%	67.406%	32.594%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.809%	29.191%

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	634,028,186	(34,172,727)	599,855,459	447,631,322	(23,262,474)	424,368,848	186,396,864	(10,910,253)	175,486,611
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(4,373,368)	0	(4,373,368)	(4,373,368)	0	(4,373,368)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,437,245	2,680,373	4,117,618	1,025,530	1,954,394	2,979,924	411,715	725,979	1,137,694
4	182318 Accumulated Amortization - AFUDC	(207,929)	(393,622)	(601,551)	(141,619)	(286,822)	(428,441)	(66,310)	(106,800)	(173,110)
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	8,443,688	8,443,688	0	5,810,102	5,810,102	0	2,633,586	2,633,586
1	164115 Gas Inventory--Clay Basin	0	43,732	43,732	0	31,887	31,887	0	11,845	11,845
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	235199 Customer Deposits	(283,433)	0	(283,433)	(283,433)	0	(283,433)	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	8,597,671	0	8,597,671	8,597,671	0	8,597,671	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,805,511)	0	(1,805,511)	(1,805,511)	0	(1,805,511)	0	0	0
C-WKC	Working Capital	11,784,023	0	11,784,023	7,976,696	0	7,976,696	3,807,327	0	3,807,327
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,148,698	16,505,235	31,653,933	10,995,966	11,453,106	22,449,072	4,152,732	5,052,129	9,204,861
	NET RATE BASE	649,176,884	(17,667,492)	631,509,392	458,627,288	(11,809,368)	446,817,920	190,549,596	(5,858,124)	184,691,472

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-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	3,203,921	3,203,921											
	Steam (ED-ID)	4,250,119	4,250,119											
	Steam (ED-WA)	9,543,415	9,543,415											
	Hydro (ED-AN)	14,421,936	14,421,936											
	Other (ED-AN)	10,558,737	10,558,737											
Total Electric Production		41,978,128	41,978,128											
Electric Transmission														
	ED-AN	15,941,344	15,941,344											
	ED-ID	988,849	988,849											
	ED-WA	510,013	510,013											
Total Electric Transmission		17,440,206	17,440,206											
Electric Distribution														
	ED-AN	84,223	84,223											
	ED-ID	17,224,334	17,224,334											
	ED-WA	32,879,876	32,879,876											
Total Electric Distribution		50,188,433	50,188,433											
Gas Underground Storage														
1	GD-AN	632,077		632,077		632,077	632,077		434,932	434,932		197,145	197,145	
	GD-OR	116,608		116,608										
Total Gas Underground Storage		748,685		632,077	116,608	632,077	632,077		434,932	434,932		197,145	197,145	
Gas Distribution														
6	GD-AN	57,396		57,396			57,396		38,688	38,688		18,708	18,708	
	GD-ID	6,144,352		6,144,352		6,144,352	6,144,352				6,144,352		6,144,352	
	GD-WA	13,573,651		13,573,651		13,573,651	13,573,651	13,573,651		13,573,651				
	GD-OR	9,220,210		9,220,210										
Total Gas Distribution		28,995,609		19,775,399	9,220,210	19,718,003	57,396	19,775,399	13,573,651	38,688	13,612,339	6,144,352	18,708	6,163,060
General Plant														
	ED-AN	2,912,157	2,912,157											
	ED-ID	476,230	476,230											
	ED-WA	952,504	952,504											
7,4	CD-AA	23,399,669	16,338,351	4,886,085	2,175,233		4,886,085	4,886,085	3,562,689	3,562,689		1,323,396	1,323,396	
9,4	CD-AN	615,126	475,597	139,529			139,529	139,529	101,738	101,738		37,791	37,791	
9	CD-ID	478,035	369,602	108,433		108,433	108,433				108,433		108,433	
9	CD-WA	2,138,960	1,653,780	485,180		485,180	485,180	485,180		485,180				
8,4	GD-AA	381,010		263,019	117,991		263,019	263,019	191,780	191,780		71,239	71,239	
4	GD-AN	31,657		31,657		31,657	31,657		23,083	23,083		8,574	8,574	
	GD-ID	37,673		37,673		37,673	37,673				37,673		37,673	
	GD-WA	1,103,677		1,103,677		1,103,677	1,103,677	1,103,677		1,103,677				
	GD-OR	219,058		219,058										
Total General Plant		32,745,756	23,178,221	7,055,253	2,512,282	1,734,963	5,320,290	7,055,253	1,588,857	3,879,290	5,468,147	146,106	1,441,000	1,587,106
Total Depreciation Expense		172,096,817	132,784,988	27,462,729	11,849,100	21,452,966	6,009,763	27,462,729	15,162,508	4,352,910	19,515,418	6,290,458	1,656,853	7,947,311

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.810%		31.190%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.915%		27.085%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	67.406%		32.594%

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

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
	Franchises (302000)	ED-AN	909,280	909,280												
	Misc Intangible Plt (303000)	ED-AN	232,144	232,144												
Total Production/Transmission			1,141,424	1,141,424												
Distribution																
	Franchises (302000)	ED-WA	35,915	35,915												
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution			41,781	41,781												
General Plant - 303000																
7,4	CD-AA		414,946	289,728	86,645	38,573		86,645	86,645		63,177	63,177		23,468	23,468	
9,4	CD-AN		9,729	7,522	2,207			2,207	2,207		1,609	1,609		598	598	
	GD-ID		14,702		14,702			14,702	14,702				14,702		14,702	
	GD-WA		24,838		24,838			24,838	24,838	24,838		24,838				
	GD-OR		7,408			7,408										
Total General Plant - 303000			471,623	297,250	128,392	45,981		39,540	88,852	128,392	24,838	64,786	89,624	14,702	24,066	38,768
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA		35,150,064	24,542,829	7,339,685	3,267,550		7,339,685	7,339,685		5,351,731	5,351,731		1,987,954	1,987,954	
9,4	CD-AN		105,530	81,593	23,937			23,937	23,937		17,454	17,454		6,483	6,483	
9,4	CD-ID		5,212	4,030	1,182			1,182	1,182				1,182		1,182	
9,4	CD-WA		3,764,151	2,910,329	853,822			853,822	853,822	853,822		853,822			0	
	ED-AN		3,194,371	3,194,371												
	ED-ID		(36)	(36)												
	ED-WA		317,894	317,894												
8,4	GD-AA		75,422		52,065	23,357		52,065	52,065		37,963	37,963		14,102	14,102	
4	GD-AN		0		0			0	0		0	0		0	0	
	GD-OR		0			0								0	0	
Total Miscellaneous IT Intangible Plant - 3031XX			42,612,608	31,051,010	8,270,691	3,290,907		855,004	7,415,687	8,270,691	853,822	5,407,148	6,260,970	1,182	2,008,539	2,009,721
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	
General Plant - 390200, 396200																
7,4	CD-AA		0	0	0	0		0	0		0	0		0	0	
4	ED-AN		127,329	127,329												
	GD-OR		0			0										
Total General Plant- 390200, 396200			127,329	127,329	0	0		0	0	0	0	0	0	0	0	
Total Amortization Expense			44,394,765	32,658,794	8,399,083	3,336,888		894,544	7,504,539	8,399,083	878,660	5,471,934	6,350,594	15,884	2,032,605	2,048,489

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.810%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Rat	72.915%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			31.190%
							27.085%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2020	
Ending Balance 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)	(72,530,412)	(72,530,412)											
	Steam (ED-ID)	(89,419,190)	(89,419,190)											
	Steam (ED-WA)	(167,321,942)	(167,321,942)											
	Hydro (ED-AN)	(158,587,535)	(158,587,535)											
	Other (ED-AN)	(149,037,240)	(149,037,240)											
Total Electric Production	(636,896,319)	(636,896,319)												
Electric Transmission														
	ED-AN	(215,843,520)	(215,843,520)											
	ED-ID	(9,589,485)	(9,589,485)											
	ED-WA	(15,717,853)	(15,717,853)											
Total Electric Transmission	(241,150,858)	(241,150,858)												
Electric Distribution														
	ED-AN	(325,239)	(325,239)											
	ED-ID	(246,825,608)	(246,825,608)											
	ED-WA	(376,150,221)	(376,150,221)											
Total Electric Distribution	(623,301,068)	(623,301,068)												
Gas Underground Storage														
1	GD-AN	(17,796,715)		(17,796,715)		(17,796,715)	(17,796,715)		(12,245,920)	(12,245,920)		(5,550,795)	(5,550,795)	
	GD-OR	(1,395,102)		(1,395,102)										
Total Gas Underground Storage	(19,191,817)		(17,796,715)	(1,395,102)		(17,796,715)	(17,796,715)		(12,245,920)	(12,245,920)		(5,550,795)	(5,550,795)	
Gas Distribution														
6	GD-AN	(1,908,421)		(1,908,421)		(1,908,421)	(1,908,421)		(1,286,390)	(1,286,390)		(622,031)	(622,031)	
	GD-ID	(89,656,911)		(89,656,911)		(89,656,911)	(89,656,911)					(89,656,911)	(89,656,911)	
	GD-WA	(157,454,896)		(157,454,896)		(157,454,896)	(157,454,896)		(157,454,896)	(157,454,896)				
	GD-OR	(124,981,911)		(124,981,911)										
Total Gas Distribution	(374,002,139)		(249,020,228)	(124,981,911)		(247,111,807)	(1,908,421)	(249,020,228)	(157,454,896)	(1,286,390)	(158,741,286)	(89,656,911)	(622,031)	(90,278,942)
General Plant														
	ED-AN	(35,267,755)	(35,267,755)											
	ED-ID	(11,813,386)	(11,813,386)											
	ED-WA	(21,681,082)	(21,681,082)											
7,4	CD-AA	(83,569,864)	(58,350,986)	(17,450,223)	(7,768,655)	(17,450,223)	(17,450,223)		(12,723,830)	(12,723,830)		(4,726,393)	(4,726,393)	
9,4	CD-AN	(7,762,664)	(6,001,859)	(1,760,805)		(1,760,805)	(1,760,805)		(1,283,891)	(1,283,891)		(476,914)	(476,914)	
9	CD-ID	(6,676,917)	(5,162,392)	(1,514,525)		(1,514,525)	(1,514,525)				(1,514,525)		(1,514,525)	
9	CD-WA	(7,694,374)	(5,949,059)	(1,745,315)		(1,745,315)	(1,745,315)	(1,745,315)		(1,745,315)				
8,4	GD-AA	(2,159,252)		(1,490,575)	(668,677)	(1,490,575)	(1,490,575)		(1,086,853)	(1,086,853)		(403,722)	(403,722)	
4	GD-AN	(3,607,071)		(3,607,071)		(3,607,071)	(3,607,071)		(2,630,096)	(2,630,096)		(976,975)	(976,975)	
	GD-ID	(2,327,252)		(2,327,252)		(2,327,252)	(2,327,252)				(2,327,252)		(2,327,252)	
	GD-WA	(10,587,321)		(10,587,321)		(10,587,321)	(10,587,321)	(10,587,321)		(10,587,321)				
	GD-OR	(5,360,314)		(5,360,314)										
Total General Plant	(198,507,252)	(144,226,519)	(40,483,087)	(13,797,646)		(16,174,413)	(24,308,674)	(40,483,087)	(12,332,636)	(17,724,670)	(30,057,306)	(3,841,777)	(6,584,004)	(10,425,781)
Total Accumulated Depreciation	(2,093,049,453)	(1,645,574,764)	(307,300,030)	(140,174,659)		(263,286,220)	(44,013,810)	(307,300,030)	(169,787,532)	(31,256,980)	(201,044,512)	(93,498,688)	(12,756,830)	(106,255,518)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6 Actual Therms Purchased	67.406%	32.594%

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 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	(13,814,954)	(13,814,954)										
Misc Intangible Plt (303000)	ED-AN	(2,300,441)	(2,300,441)										
Total Production/Transmission		(16,115,395)	(16,115,395)										
Distribution													
Franchises (302000)	ED-WA	(223,389)	(223,389)										
Misc Intangible Plt (303000)	ED-WA	(54,405)	(54,405)										
Total Distribution		(277,794)	(277,794)										
General Plant - 303000													
7,4	CD-AA	(4,208,586)	(2,938,561)	(878,795)	(391,230)		(878,795)	(878,795)		(640,773)	(640,773)	(238,022)	(238,022)
9,4	CD-AN	(125,955)	(97,385)	(28,570)			(28,570)	(28,570)		(20,832)	(20,832)	(7,738)	(7,738)
	GD-ID	(129,917)		(129,917)		(129,917)	(129,917)	(129,917)				(129,917)	(129,917)
	GD-WA	(265,741)		(265,741)		(265,741)	(265,741)	(265,741)	(265,741)	(265,741)	(265,741)		
	GD-OR	(108,676)			(108,676)								
Total General Plant - 303000		(4,838,875)	(3,035,946)	(1,303,023)	(499,906)	(395,658)	(907,365)	(1,303,023)	(265,741)	(661,605)	(927,346)	(129,917)	(245,760)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(118,372,218)	(82,651,035)	(24,717,302)	(11,003,881)		(24,717,302)	(24,717,302)		(18,022,621)	(18,022,621)	(6,694,681)	(6,694,681)
9,4	CD-AN	(210,967)	(163,113)	(47,854)			(47,854)	(47,854)		(34,893)	(34,893)	(12,961)	(12,961)
9	CD-ID	215	166	49		49	49	49	0	0	0	49	49
9	CD-WA	(8,301,252)	(6,418,279)	(1,882,973)		(1,882,973)	(1,882,973)	(1,882,973)	(1,882,973)	(1,882,973)	(1,882,973)	0	0
	ED-AN	(8,115,860)	(8,115,860)										
	ED-ID	212	212										
	ED-WA	(36,525)	(36,525)										
8,4	GD-AA	(86,343)		(59,604)	(26,739)		(59,604)	(59,604)		(43,460)	(43,460)	(16,144)	(16,144)
4	GD-AN	0		0			0	0		0	0	0	0
	GD-OR	0			0								
Total Miscellaneous IT Intangible Plant - 3031		(135,122,738)	(97,384,434)	(26,707,684)	(11,030,620)	(1,882,924)	(24,824,760)	(26,707,684)	(1,882,973)	(18,100,974)	(19,983,947)	49	(6,723,786)
Gas Underground Storage													
1	GD-AN	0		0			0	0		0	0	0	0
Total Gas Underground Storage		0		0			0	0		0	0	0	0
General Plant - 390200, 396200													
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0
4	ED-AN	(319,294)	(319,294)										
	ED-WA	0	0										
	GD-WA	0		0		0	0	0	0	0	0		
	GD-OR	0			0								
Total General Plant - 390200, 396200		(319,294)	(319,294)	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(156,674,096)	(117,132,863)	(28,010,707)	(11,530,526)	(2,278,582)	(25,732,125)	(28,010,707)	(2,148,714)	(18,762,579)	(20,911,293)	(129,868)	(6,969,546)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratic	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

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	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,326,081	8,326,081	0	0	2,489,966	2,489,966	0	1,108,506	1,108,506	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,340,838	808,699	700,328	8,863,337	10,372,364	3,274,755	99,176	2,640,903	6,014,834	845,134	1,108,506	1,953,640	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,633,574	1,157,516	2,711,873	6,764,185	10,633,574	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	0	25,995,320	0	0	
99		GD-OR / AS	3,897,544	0	0	0	0	0	0	0	0	3,897,544	0	3,897,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,673,086	0	0	89,843,409	89,843,409	0	0	26,868,227	26,868,227	0	11,961,450	11,961,450	
9		CD-WA / ID / AN	31,046,296	9,410,059	5,917,088	8,676,918	24,004,065	2,760,691	1,735,935	2,545,605	7,042,231	0	0	0	
		TOTAL ACCOUNT	200,245,820	10,567,575	8,628,961	105,284,512	124,481,048	28,756,011	1,735,935	29,413,832	59,905,778	3,897,544	11,961,450	15,858,994	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,994,049	99,983	7,798	1,886,268	1,994,049	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,502	0	0	0	0	0	0	219,868	219,868	0	98,634	98,634	
7		CD-AA	79,062,334	0	0	55,203,693	55,203,693	0	0	16,509,006	16,509,006	0	7,349,635	7,349,635	
9		CD-WA / ID / AN	6,066,672	4,400,230	29,487	260,852	4,690,569	1,290,924	8,651	76,528	1,376,103	0	0	0	
		TOTAL ACCOUNT	87,592,317	4,500,213	37,285	57,350,813	61,888,311	1,429,575	8,651	16,805,402	18,243,628	12,109	7,448,269	7,460,378	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	52,860,149	23,842,939	10,535,130	18,482,080	52,860,149	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,718,141	0	0	0	0	9,564,256	2,931,870	2,222,015	14,718,141	0	0	0	
99		GD-OR / AS	4,423,237	0	0	0	0	0	0	0	0	4,423,237	0	4,423,237	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366	
9		CD-WA / ID / AN	7,181,982	1,762,560	785,973	3,004,360	5,552,893	517,094	230,586	881,409	1,629,089	0	0	0	
		TOTAL ACCOUNT	86,664,154	25,605,499	11,321,103	26,641,791	63,568,393	10,081,350	3,162,456	4,712,255	17,956,061	4,423,237	716,463	5,139,700	

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	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,027,373	276,940	196,642	3,413,432	3,887,014	81,248	57,690	1,001,421	1,140,359	0	0	0	
		TOTAL ACCOUNT	5,500,037	276,940	196,642	3,800,832	4,274,414	145,720	57,690	1,001,421	1,204,831	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,689,418	844,583	227,231	5,617,604	6,689,418	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,021,910	0	0	0	0	2,196,209	322,900	502,801	3,021,910	0	0	0	
99		GD-OR / AS	977,981	0	0	0	0	0	0	0	0	977,981	0	977,981	
8		GD-AA	5,293,220	0	0	0	0	0	0	3,654,016	3,654,016	0	1,639,204	1,639,204	
7		CD-AA	13,300,983	0	0	9,287,146	9,287,146	0	0	2,777,378	2,777,378	0	1,236,459	1,236,459	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	
		TOTAL ACCOUNT	30,623,898	855,722	977,877	15,179,311	17,012,910	2,199,477	543,122	7,014,745	9,757,344	977,981	2,875,663	3,853,644	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,898,296	336,146	13,580	1,548,570	1,898,296	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	173,448	0	0	0	0	78,531	0	94,917	173,448	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,610,416	0	0	1,124,441	1,124,441	0	0	336,271	336,271	0	149,704	149,704	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,905,917	336,146	13,580	2,673,011	3,022,737	78,531	0	572,822	651,353	18,586	213,241	231,827	

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	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,984,424	13,820,128	8,891,135	8,273,161	30,984,424	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		TOTAL ACCOUNT	37,305,466	14,070,700	9,281,759	9,102,565	32,455,024	2,677,229	1,014,239	1,066,013	4,757,481	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,845,193	11,742,906	6,332,671	29,769,616	47,845,193	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	
99		GD-OR / AS	1,043,949	0	0	0	0	0	0	0	0	1,043,949	0	1,043,949	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	72,326,788	0	0	50,500,733	50,500,733	0	0	15,102,557	15,102,557	0	6,723,498	6,723,498	
9		CD-WA / ID / AN	18,011,386	9,647,793	2,888,153	1,389,917	13,925,863	2,830,437	847,317	407,769	4,085,523	0	0	0	
		TOTAL ACCOUNT	140,796,333	21,390,699	9,220,824	81,660,266	112,271,789	3,530,777	1,201,021	15,866,427	20,598,225	1,043,949	6,882,370	7,926,319	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,408	0	0	477,874	477,874	0	0	142,911	142,911	0	63,623	63,623	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,833	0	13,475	749,512	762,987	0	1,945	142,911	144,856	2,367	63,623	65,990	
		TOTAL GENERAL PLANT	612,065,417	78,412,193	40,391,834	311,422,754	430,226,781	52,173,425	7,824,235	79,236,731	139,234,391	11,285,533	31,318,712	42,604,245	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-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	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,394,603	319,716	0	14,952,793	15,272,509	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	19,497,674	1,217,768	(1,000)	18,280,906	19,497,674	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	265,700	265,700	0	119,194	
7		CD-AA	147,233,602	0	0	102,802,918	102,802,918	0	0	30,743,848	30,743,848	0	13,686,836	
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	
		TOTAL ACCOUNT	167,793,052	1,217,768	(1,931)	121,608,100	122,823,937	0	(273)	31,163,358	31,163,085	0	13,806,030	13,806,030
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-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	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,671,302	1,671,302	0	0	1,671,302	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,470	0	0	975,057	975,057	0	0	291,597	291,597	0	129,816	129,816
9		CD-WA / ID / AN	18,520,501	14,319,496	0	0	14,319,496	4,201,005	0	0	4,201,005	0	0	0
		TOTAL ACCOUNT	21,588,273	15,990,798	0	975,057	16,965,855	4,201,005	0	291,597	4,492,602	0	129,816	129,816
	TOTAL		338,669,873	17,528,282	(1,931)	228,231,799	245,758,150	5,222,919	771,928	59,921,477	65,916,324	406,156	26,589,243	26,995,399

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-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
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,396,169)	(58,927,937)	(17,622,764)	(7,845,468)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(641,212)	(188,117)	0
7	282919 CD-AA	(2,973,233)	(2,076,000)	(620,841)	(276,392)
7	283750 CD-AA	188,766	131,802	39,416	17,548
	Total	(88,009,965)	(61,513,347)	(18,392,306)	(8,104,312)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-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	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	4,433,330	4,433,330	0	0	0	0	4,433,330
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	4,852	4,852	0	0	0	0	4,852
7/4 154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4 154560 Supply Chain Invoice Price Variance	0	0	(54)	(54)	0	0	0	0	(54)
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	56,841,892	28,547,873	0	85,389,765	48,865,196	24,740,546	7,976,696	3,807,327	0
TOTAL	56,841,892	28,547,873	4,438,128	89,827,893	48,865,196	24,740,546	7,976,696	3,807,327	4,438,128

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	31.734%	27.085%	100.000%
99	Not Allocated						