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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS RATE OF RETURN</b>                | <b>G-ROR-12E</b> |
| For Twelve Months Ended October 31, 2020 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description                              | System        | Washington    | Idaho         |
|-------------------|--|---------------|---------------|---------------|
| G-OPS             | Gas Net Operating Income (Loss)          | 37,947,753    | 23,936,984    | 14,010,769    |
|                   | Adjustments                              |               |               |               |
|                   | Adjusted Gas Net Operating Income (Loss) | 37,947,753    | 23,936,984    | 14,010,769    |
| G-APL             | Gas Net Adjusted Rate Base               | 619,637,148   | 439,418,202   | 180,218,946   |
|                   | <b>RATE OF RETURN</b>                    | <b>6.124%</b> | <b>5.447%</b> | <b>7.774%</b> |

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2020  
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                           | 01-01-2016 thru 12-31-2018 | <b>100.000%</b>                | <b>68.680%</b>                | <b>31.320%</b>               |
| 2     | Input | Number of Customers<br>Percent                   | 10-01-2020 thru 10-31-2020 | 260,531<br><b>100.000%</b>     | 172,061<br><b>66.042%</b>     | 88,470<br><b>33.958%</b>     |
| 3     | G-OPS | Direct Distribution Operating Expense<br>Percent | 11-01-2019 thru 10-31-2020 | 12,185,781<br><b>100.000%</b>  | 8,828,840<br><b>72.452%</b>   | 3,356,941<br><b>27.548%</b>  |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2019 thru 12-31-2019 |                                |                               |                              |
|       |       | Direct O & M Accounts 798 - 894                  |                            | 5,663,914                      | 3,863,083                     | 1,800,831                    |
|       |       | Direct O & M Accounts 901 - 935                  |                            | 12,439,487                     | 10,394,257                    | 2,045,230                    |
|       |       | Total  |                            | 18,103,401                     | 14,257,340                    | 3,846,061                    |
|       |       | Percentage                                       |                            | 100.000%                       | 78.755%                       | 21.245%                      |
|       |       | Direct Labor                                     |                            |                                |                               |                              |
|       |       | Amount: Accounts 798 - 894                       |                            | 8,440,564                      | 6,213,670                     | 2,226,894                    |
|       |       | Amount: Accounts 901 - 935                       |                            | 2,894,302                      | 2,365,089                     | 529,213                      |
|       |       | Total  |                            | 11,334,866                     | 8,578,759                     | 2,756,107                    |
|       |       | Percentage                                       |                            | 100.000%                       | 75.685%                       | 24.315%                      |
|       |       | Total Number of Customers                        |                            | 257,344                        | 170,270                       | 87,074                       |
|       |       | Percentage                                       |                            | 100.000%                       | 66.164%                       | 33.836%                      |
|       |       | Total Direct Plant                               |                            | 593,033,559                    | 413,757,310                   | 179,276,249                  |
|       |       | Percentage                                       |                            | 100.000%                       | 69.770%                       | 30.230%                      |
| 4     |       | Total Four Factor Allocators<br>Percent          |                            | 400.000%                       | 290.374%                      | 109.626%                     |
|       |       |  |                            | <b>100.000%</b>                | <b>72.593%</b>                | <b>27.407%</b>               |
| 6     | Input | Actual Therms Purchased<br>Percent               | 11-01-2019 thru 10-31-2020 | 281,100,701<br><b>100.000%</b> | 190,074,589<br><b>67.618%</b> | 91,026,112<br><b>32.382%</b> |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 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                  |                    |                   |                  |
|       | <b>Total</b>                                |                            | <b>150,378,462</b> | <b>117,434,624</b> | <b>23,050,240</b> | <b>9,893,598</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>78.093%</b>     | <b>15.328%</b>    | <b>6.579%</b>    |
|       | Direct Labor Accts 500 - 894                |                            | 82,226,371         | 62,127,957         | 13,657,790        | 6,440,624        |
|       | Direct Labor Accts 901 - 935                |                            | 6,344,804          | 4,132,917          | 243,316           | 1,968,571        |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 10,045,026         | 6,617,203          | 3,427,823         | XXXXXX           |
|       | <b>Total</b>                                |                            | <b>98,616,201</b>  | <b>72,878,077</b>  | <b>17,328,929</b> | <b>8,409,195</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>73.901%</b>     | <b>17.572%</b>    | <b>8.527%</b>    |
|       | Number of Customers at                      |                            | 754,633            | 392,987            | 257,344           | 104,302          |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>52.076%</b>     | <b>34.102%</b>    | <b>13.822%</b>   |
|       | Net Direct Plant                            |                            | 3,836,634,496      | 2,885,942,677      | 633,948,061       | 316,743,758      |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>75.220%</b>     | <b>16.524%</b>    | <b>8.256%</b>    |
|       | <b>Total Percentages</b>                    |                            | <b>400.000%</b>    | <b>279.290%</b>    | <b>83.526%</b>    | <b>37.184%</b>   |
|       | <b>Average (CD AA)</b>                      |                            | <b>100.000%</b>    | <b>69.822%</b>     | <b>20.882%</b>    | <b>9.296%</b>    |

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

|       |                                      | 01-01-2019 thru 12-31-2019 | Total                                    | Electric                                    | Gas North                             | Oregon Gas    |
|-------|--------------------------------------|----------------------------|--|---|---------------------------------------|---------------|
| Input | Elec/Gas North 4-Factor              |                            |  |   |                                       |               |
|       | Direct O & M Accts 580 - 894         |                            | 76,888,847                               | 67,386,547                                  | 9,502,300                             | 0             |
|       | Direct O & M Accts 901 - 935         |                            | 56,762,785                               | 45,517,009                                  | 11,245,776                            | 0             |
|       | Adjustments                          |                            | 0  | 0   | 0                                     | 0             |
|       | Total                                |                            | 133,651,632                              | 112,903,556                                 | 20,748,076                            | 0             |
|       | Percentage                           |                            | 100.000%                                 | 84.476%                                     | 15.524%                               | 0.000%        |
|       | Direct Labor Accts 580 - 894         |                            | 75,898,568                               | 62,127,957                                  | 13,770,611                            | 0             |
|       | Direct Labor Accts 901 - 935         |                            | 4,690,127                                | 4,132,917                                   | 557,210                               | 0             |
|       | Total                                |                            | 80,588,695                               | 66,260,874                                  | 14,327,821                            | 0             |
|       | Percentage                           |                            | 100.000%                                 | 82.221%                                     | 17.779%                               | 0.000%        |
|       | Number of Customers at               |                            | 650,331                                  | 392,987                                     | 257,344                               | 0             |
|       | Percentage                           |                            | 100.000%                                 | 60.429%                                     | 39.571%                               | 0.000%        |
|       | Net Direct Plant                     |                            | 3,453,995,819                            | 2,837,222,024                               | 616,773,795                           | 0             |
|       | Percentage                           |                            | 100.000%                                 | 82.143%                                     | 17.857%                               | 0.000%        |
|       | Total Percentages                    |                            | 400.000%                                 | 309.269%                                    | 90.731%                               | 0.000%        |
| 9     | Average (CD AN/ID/WA)                |                            | <b>100.000%</b>                          | <b>77.318%</b>                              | <b>22.682%</b>                        | <b>0.000%</b> |
| JP    | Gas North/Oregon JP Factor %         | 01-01-2019 thru 12-31-2019 | 100.000%                                 | 0.000%                                      | 90.350%                               | 9.650%        |
| 10    | Actual Annual Throughput Percent     | 01-01-2019 thru 12-31-2019 | System<br>293,285,519<br><b>100.000%</b> | Washington<br>200,285,801<br><b>68.290%</b> | Idaho<br>92,999,718<br><b>31.710%</b> |               |
| 11    | Book Depreciation Percent            | 11-01-2019 thru 10-31-2020 | 27,190,307<br><b>100.000%</b>            | 19,294,681<br><b>70.962%</b>                | 7,895,626<br><b>29.038%</b>           |               |
| 12    | Net Gas Plant (before ADFIT) Percent | 10-01-2020 thru 10-31-2020 | 744,545,153<br><b>100.000%</b>           | 527,550,061<br><b>70.855%</b>               | 216,995,092<br><b>29.145%</b>         |               |
| 13    | G-PLT Net Gas General Plant Percent  | 10-01-2020 thru 10-31-2020 | 98,381,581<br><b>100.000%</b>            | 79,549,767<br><b>80.858%</b>                | 18,831,814<br><b>19.142%</b>          |               |
| 14    | Net Allocated Schedule M's Percent   | 11-01-2019 thru 10-31-2020 | -48,148,740<br><b>100.000%</b>           | -33,908,745<br><b>70.425%</b>               | -14,239,995<br><b>29.575%</b>         |               |
| 99    | Input Not Allocated                  |                            | 0.000%                                   | 0.000%                                      | 0.000%                                |               |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended October 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                                  | 147,415,719        | 0                | 147,415,719        | 102,660,188            | 0                | 102,660,188        | 44,755,531        | 0                | 44,755,531        |
| 99 4812XX         | Commercial - Firm & Interruptible            | 66,080,382         | 0                | 66,080,382         | 47,937,765             | 0                | 47,937,765         | 18,142,617        | 0                | 18,142,617        |
| 99 4813XX         | Industrial-Firm                              | 2,651,200          | 0                | 2,651,200          | 1,578,221              | 0                | 1,578,221          | 1,072,979         | 0                | 1,072,979         |
| 99 481400         | Interruptible                                | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                 | 0                | 0                 |
| 99 484000         | Interdepartmental Revenue                    | 237,934            | 0                | 237,934            | 209,445                | 0                | 209,445            | 28,489            | 0                | 28,489            |
| 99 499XXX         | Unbilled Revenue                             | 684,697            | 0                | 684,697            | 443,969                | 0                | 443,969            | 240,728           | 0                | 240,728           |
|                   | <b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>     | <b>217,069,932</b> | <b>0</b>         | <b>217,069,932</b> | <b>152,829,588</b>     | <b>0</b>         | <b>152,829,588</b> | <b>64,240,344</b> | <b>0</b>         | <b>64,240,344</b> |
|                   | OTHER OPERATING REVENUES:                    |                    |                  |                    |                        |                  |                    |                   |                  |                   |
| 99 483XXX         | Sales for Resale                             | 64,896,993         | 0                | 64,896,993         | 43,325,575             | 0                | 43,325,575         | 21,571,418        | 0                | 21,571,418        |
| 4 488000          | Miscellaneous Service Revenues               | 8,419              | 0                | 8,419              | 3,853                  | 0                | 3,853              | 4,566             | 0                | 4,566             |
| 99 4893XX         | Transportation Revenues                      | 5,210,248          | 0                | 5,210,248          | 4,626,950              | 0                | 4,626,950          | 583,298           | 0                | 583,298           |
| 99 493000         | Rent from Gas Property                       | 924                | 0                | 924                | 924                    | 0                | 924                | 0                 | 0                | 0                 |
| 4 495XXX          | Other Gas Revenues                           | 6,152,470          | 201,652          | 6,354,122          | 4,801,594              | 146,385          | 4,947,979          | 1,350,876         | 55,267           | 1,406,143         |
| 99 496100         | Provision for Rate Refund                    | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                 | 0                | 0                 |
| 99 496110         | Provision for Rate Refund-Tax Reform         | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                 | 0                | 0                 |
|                   | <b>TOTAL OTHER OPERATING REVENUES</b>        | <b>76,269,054</b>  | <b>201,652</b>   | <b>76,470,706</b>  | <b>52,758,896</b>      | <b>146,385</b>   | <b>52,905,281</b>  | <b>23,510,158</b> | <b>55,267</b>    | <b>23,565,425</b> |
|                   | <b>TOTAL GAS REVENUES</b>                    | <b>293,338,986</b> | <b>201,652</b>   | <b>293,540,638</b> | <b>205,588,484</b>     | <b>146,385</b>   | <b>205,734,869</b> | <b>87,750,502</b> | <b>55,267</b>    | <b>87,805,769</b> |
|                   | PRODUCTION EXPENSES:                         |                    |                  |                    |                        |                  |                    |                   |                  |                   |
| G-804 804/805     | City Gate Purchases                          | 132,719,639        | 0                | 132,719,639        | 91,549,711             | 0                | 91,549,711         | 41,169,928        | 0                | 41,169,928        |
| 99 808XXX         | Net Natural Gas Storage Transactions         | 1,118,493          | 0                | 1,118,493          | 1,159,460              | 0                | 1,159,460          | (40,967)          | 0                | (40,967)          |
| 99 811000         | Gas Used for Products Extraction             | (223,078)          | 0                | (223,078)          | (150,083)              | 0                | (150,083)          | (72,995)          | 0                | (72,995)          |
| 10 813000         | Other Gas Expenses                           | 16,384             | 1,004,966        | 1,021,350          | 16,384                 | 686,291          | 702,675            | 0                 | 318,675          | 318,675           |
| 99 813010         | Gas Technology Institute (GTI) Expenses      | 116,044            | 0                | 116,044            | 80,846                 | 0                | 80,846             | 35,198            | 0                | 35,198            |
|                   | <b>TOTAL PRODUCTION EXPENSES</b>             | <b>133,747,482</b> | <b>1,004,966</b> | <b>134,752,448</b> | <b>92,656,318</b>      | <b>686,291</b>   | <b>93,342,609</b>  | <b>41,091,164</b> | <b>318,675</b>   | <b>41,409,839</b> |
|                   | UNDERGROUND STORAGE EXPENSES:                |                    |                  |                    |                        |                  |                    |                   |                  |                   |
| 1 814000          | Supervision & Engineering                    | 0                  | 10,973           | 10,973             | 0                      | 7,536            | 7,536              | 0                 | 3,437            | 3,437             |
| 1 824000          | Other Expenses                               | 0                  | 688,806          | 688,806            | 0                      | 473,072          | 473,072            | 0                 | 215,734          | 215,734           |
| 1 837000          | Other Equipment                              | 0                  | 1,766,880        | 1,766,880          | 0                      | 1,213,493        | 1,213,493          | 0                 | 553,387          | 553,387           |
|                   | <b>TOTAL UNDERGROUND STORAGE OPER EXP</b>    | <b>0</b>           | <b>2,466,659</b> | <b>2,466,659</b>   | <b>0</b>               | <b>1,694,101</b> | <b>1,694,101</b>   | <b>0</b>          | <b>772,558</b>   | <b>772,558</b>    |
| G-DEPX            | Depreciation Expense-Underground Storage     | 0                  | 620,724          | 620,724            | 0                      | 426,313          | 426,313            | 0                 | 194,411          | 194,411           |
| G-AMTX            | Amortization Expense-Underground Storage     | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                 | 0                | 0                 |
| G-OTX             | Taxes Other Than FIT                         | 0                  | 373,851          | 373,851            | 0                      | 256,761          | 256,761            | 0                 | 117,090          | 117,090           |
|                   | <b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b> | <b>0</b>           | <b>994,575</b>   | <b>994,575</b>     | <b>0</b>               | <b>683,074</b>   | <b>683,074</b>     | <b>0</b>          | <b>311,501</b>   | <b>311,501</b>    |
|                   | <b>TOTAL UNDERGROUND STORAGE EXPENSES</b>    | <b>0</b>           | <b>3,461,234</b> | <b>3,461,234</b>   | <b>0</b>               | <b>2,377,175</b> | <b>2,377,175</b>   | <b>0</b>          | <b>1,084,059</b> | <b>1,084,059</b>  |

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

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended October 31, 2020 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

|   |                     | ***** SYSTEM *****                     |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                  |                  |           |
|---|---------------------|--|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|------------------|-----------|
| Ref/Basis                                     | Account Description | Direct                                 | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated        | Total            |           |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |                     |  |                   |                   |                        |                   |                   |                   |                  |                  |           |
| 2   | 901000              | Supervision                            | 0                 | 96,958            | 96,958                 | 0                 | 64,033            | 64,033            | 0                | 32,925           | 32,925    |
| 2   | 902000              | Meter Reading Expenses                 | 879,668           | 108,392           | 988,060                | 755,590           | 71,584            | 827,174           | 124,078          | 36,808           | 160,886   |
| 2   | 903XXX              | Customer Records & Collection Expenses | 827,036           | 4,386,203         | 5,213,239              | 561,547           | 2,896,736         | 3,458,283         | 265,489          | 1,489,467        | 1,754,956 |
| 2   | 904000              | Uncollectible Accounts                 | 0                 | 4,259,674         | 4,259,674              | 0                 | 2,813,174         | 2,813,174         | 0                | 1,446,500        | 1,446,500 |
| 2   | 905000              | Misc Customer Accounts                 | 0                 | 106,013           | 106,013                | 0                 | 70,013            | 70,013            | 0                | 36,000           | 36,000    |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |                     | <b>1,706,704</b>                       | <b>8,957,240</b>  | <b>10,663,944</b> | <b>1,317,137</b>       | <b>5,915,540</b>  | <b>7,232,677</b>  | <b>389,567</b>    | <b>3,041,700</b> | <b>3,431,267</b> |           |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |                     |  |                   |                   |                        |                   |                   |                   |                  |                  |           |
| G-908   | 908XXX              | Customer Assistance Expenses           | 9,711,191         | 90,882            | 9,802,073              | 8,272,724         | 60,020            | 8,332,744         | 1,438,467        | 30,862           | 1,469,329 |
| 2   | 909000              | Advertising                            | 123,286           | 718,570           | 841,856                | 123,286           | 474,558           | 597,844           | 0                | 244,012          | 244,012   |
| 2   | 910000              | Misc Customer Service & Info Exp       | 0                 | 165,371           | 165,371                | 0                 | 109,214           | 109,214           | 0                | 56,157           | 56,157    |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |                     | <b>9,834,477</b>                       | <b>974,823</b>    | <b>10,809,300</b> | <b>8,396,010</b>       | <b>643,792</b>    | <b>9,039,802</b>  | <b>1,438,467</b>  | <b>331,031</b>   | <b>1,769,498</b> |           |
| <b>SALES EXPENSES:</b>                        |                     |  |                   |                   |                        |                   |                   |                   |                  |                  |           |
| 2   | 912000              | Demonstrating & Selling Expenses       | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                | 0         |
| 2   | 913000              | Advertising                            | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                | 0         |
| 2   | 916000              | Miscellaneous Sales Expenses           | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                | 0         |
| <b>TOTAL SALES EXPENSES</b>                   |                     | <b>0</b>                               | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>         |           |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |                     |  |                   |                   |                        |                   |                   |                   |                  |                  |           |
| 4   | 920000              | Salaries                               | 114,094           | 8,428,789         | 8,542,883              | 85,655            | 6,118,711         | 6,204,366         | 28,439           | 2,310,078        | 2,338,517 |
| 4   | 921000              | Office Supplies & Expenses             | 70                | 1,279,462         | 1,279,532              | 70                | 928,800           | 928,870           | 0                | 350,662          | 350,662   |
| 4   | 922000              | Admin. Expenses Transferred - Credit   | 0                 | (19,622)          | (19,622)               | 0                 | (14,244)          | (14,244)          | 0                | (5,378)          | (5,378)   |
| 4   | 923000              | Outside Services Employed              | 100,738           | 2,946,262         | 3,047,000              | 45,485            | 2,138,780         | 2,184,265         | 55,253           | 807,482          | 862,735   |
| 4   | 924000              | Property Insurance Premium             | 0                 | 398,669           | 398,669                | 0                 | 289,406           | 289,406           | 0                | 109,263          | 109,263   |
| 4   | 925XXX              | Injuries and Damages                   | 15,330            | 983,836           | 999,166                | 11,510            | 714,196           | 725,706           | 3,820            | 269,640          | 273,460   |
| 4   | 926XXX              | Employee Pensions and Benefits         | 1,931,313         | 4,985,584         | 6,916,897              | 1,479,236         | 3,619,185         | 5,098,421         | 452,077          | 1,366,399        | 1,818,476 |
| 4   | 928000              | Regulatory Commission Expenses         | 673,199           | 243,273           | 916,472                | 468,676           | 176,599           | 645,275           | 204,523          | 66,674           | 271,197   |
| 4   | 930000              | Miscellaneous General Expenses         | 30,161            | 1,731,745         | 1,761,906              | 23,684            | 1,257,126         | 1,280,810         | 6,477            | 474,619          | 481,096   |
| 4   | 931000              | Rents                                  | 620               | 112,063           | 112,683                | 620               | 81,350            | 81,970            | 0                | 30,713           | 30,713    |
| 4   | 935000              | Maintenance of General Plant           | 627,274           | 3,006,502         | 3,633,776              | 547,632           | 2,182,510         | 2,730,142         | 79,642           | 823,992          | 903,634   |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |                     | <b>3,492,799</b>                       | <b>24,096,563</b> | <b>27,589,362</b> | <b>2,662,568</b>       | <b>17,492,419</b> | <b>20,154,987</b> | <b>830,231</b>    | <b>6,604,144</b> | <b>7,434,375</b> |           |



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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended October 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                  | 1,747,729          | 5,327,152  | 7,074,881   | 1,603,497              | 3,867,140  | 5,470,637   | 144,232           | 1,460,012  | 1,604,244   |
| G-AMTX            | Amortization Expense - General Plant - 303000       | 39,327             | 88,835     | 128,162     | 24,820                 | 64,488     | 89,308      | 14,507            | 24,347     | 38,854      |
| G-AMTX            | Amortization Expense - Misc IT Intangible Plant - 3 | 854,025            | 7,232,601  | 8,086,626   | 852,552                | 5,250,362  | 6,102,914   | 1,473             | 1,982,239  | 1,983,712   |
| G-AMTX            | Amortization Expense-General Plant - 390200, 390    | 0                  | (8)        | (8)         | 0                      | (6)        | (6)         | 0                 | (2)        | (2)         |
| 99 407025         | WA GRC Jackson Prairie O&M Deferral                 | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99 407229         | Idaho Earnings Test Amortization                    | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99 407230         | Tax Reform Amortization                             | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99 407302         | Amortization WA Excess Natural Gas Line Extens      | 1,488,647          | 0          | 1,488,647   | 1,488,647              | 0          | 1,488,647   | 0                 | 0          | 0           |
| 99 407305         | Natural Gas Depreciation Study Deferral             | 487,780            | 0          | 487,780     | 0                      | 0          | 0           | 487,780           | 0          | 487,780     |
| 99 407311         | Regulatory Debit - AFUDC Amortization               | 71,450             | 159,448    | 230,898     | 48,773                 | 112,977    | 161,750     | 22,677            | 46,471     | 69,148      |
| 99 407314         | Regulatory Debit - FISERVE Amortization             | 289,887            | 0          | 289,887     | 289,887                | 0          | 289,887     | 0                 | 0          | 0           |
| 99 407319         | AFUDC Equity DFIT Deferral                          | 231,337            | 0          | 231,337     | 123,411                | 0          | 123,411     | 107,926           | 0          | 107,926     |
| 99 407332         | Existing Meters/ERTs Excess Depreciation Deferr     | 7,126              | 0          | 7,126       | 7,126                  | 0          | 7,126       | 0                 | 0          | 0           |
| 99 407335         | DSIT Amortization - ID                              | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99 407368         | Project Compass Amortization                        | 28,022             | 0          | 28,022      | 0                      | 0          | 0           | 28,022            | 0          | 28,022      |
| 99 407414         | Regulatory Credits-Deferral-FISERVE                 | (344,292)          | 0          | (344,292)   | (275,672)              | 0          | (275,672)   | (68,620)          | 0          | (68,620)    |
| 99 407425         | WA GRC Jackson Prairie Deferral                     | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99 407436         | Regulatory Deferral - AMI                           | (2,974,782)        | 0          | (2,974,782) | (2,974,782)            | 0          | (2,974,782) | 0                 | 0          | 0           |
| 99 407447         | Regulatory Deferral - COVID-19                      | (3,520,687)        | 0          | (3,520,687) | (2,292,693)            | 0          | (2,292,693) | (1,227,994)       | 0          | (1,227,994) |
| 99 407468         | Project Compass Deferral - ID                       | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99 407493         | Amortization - 2015 Remand Refund                   | (1,193,450)        | 0          | (1,193,450) | (1,193,450)            | 0          | (1,193,450) | 0                 | 0          | 0           |
| G-OTX             | Taxes Other Than FIT--A&G                           | 431,368            | 1,105,275  | 1,536,643   | 324,975                | 802,352    | 1,127,327   | 106,393           | 302,923    | 409,316     |
|                   | TOTAL A&G DEPR/AMRT/NON-FIT TAXES                   | (2,356,513)        | 13,913,303 | 11,556,790  | (1,972,909)            | 10,097,313 | 8,124,404   | (383,604)         | 3,815,990  | 3,432,386   |
|                   | TOTAL ADMIN & GENERAL EXPENSES                      | 1,136,286          | 38,009,866 | 39,146,152  | 689,659                | 27,589,732 | 28,279,391  | 446,627           | 10,420,134 | 10,866,761  |
|                   | TOTAL EXPENSES BEFORE FIT                           | 195,200,922        | 56,748,681 | 251,949,603 | 139,534,460            | 40,354,574 | 179,889,034 | 55,666,462        | 16,394,107 | 72,060,569  |
|                   | NET OPERATING INCOME (LOSS) BEFORE FIT              |                    |            | 41,591,035  |                        |            | 25,845,835  |                   |            | 15,745,200  |
| G-FIT             | FEDERAL INCOME TAX                                  |                    |            | (2,570,352) |                        |            | (2,102,573) |                   |            | (467,779)   |
| G-FIT             | DEFERRED FEDERAL INCOME TAX                         |                    |            | 6,222,274   |                        |            | 4,018,502   |                   |            | 2,203,772   |
| G-FIT             | AMORTIZED INVESTMENT TAX CREDIT                     |                    |            | (8,640)     |                        |            | (7,078)     |                   |            | (1,562)     |
|                   | GAS NET OPERATING INCOME (LOSS)                     |                    |            | 37,947,753  |                        |            | 23,936,984  |                   |            | 14,010,769  |

ALLOCATION RATIOS:

|          |                                       |          |         |         |
|----------|---------------------------------------|----------|---------|---------|
| G-ALL 1  | System Contract Demand                | 100.000% | 68.680% | 31.320% |
| G-ALL 2  | Number of Customers                   | 100.000% | 66.042% | 33.958% |
| G-ALL 3  | Direct Distribution Operating Expense | 100.000% | 72.452% | 27.548% |
| G-ALL 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 72.593% | 27.407% |
| G-ALL 10 | Actual Annual Throughput              | 100.000% | 68.290% | 31.710% |
| G-ALL 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS ALLOCATION OF OTHER REVENUE</b>   | <b>G-495-12E</b> |
| For Twelve Months Ended October 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      | (371,819)          | 201,652        | (170,167)        | 54,383                 | 146,385        | 200,768          | (426,202)         | 55,267        | (370,935)        |
| 4         | 495028  | Deferred Exchange Reservation        | 4,500,000          | 0              | 4,500,000        | 2,987,625              | 0              | 2,987,625        | 1,512,375         | 0             | 1,512,375        |
| 4         | 495100  | Entitlement Penalties                | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 4         | 495280  | Other Gas Rev-Decoupling Mechanism   | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 99        | 495311  | Contra Decoupling Deferral           | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 4         | 495328  | Residential Decoupling Deferral      | 3,092,216          | 0              | 3,092,216        | 2,413,604              | 0              | 2,413,604        | 678,612           | 0             | 678,612          |
| 4         | 495329  | Amortization Res Decoupling Deferral | (953,438)          | 0              | (953,438)        | (353,459)              | 0              | (353,459)        | (599,979)         | 0             | (599,979)        |
| 4         | 495338  | Non-Res Decoupling Deferred Rev      | 638,997            | 0              | 638,997          | 589,207                | 0              | 589,207          | 49,790            | 0             | 49,790           |
| 4         | 495339  | Amortization Non-Res Decoupling      | (753,488)          | 0              | (753,488)        | (889,767)              | 0              | (889,767)        | 136,279           | 0             | 136,279          |
| 4         | 495600  | Other Gas Revenue-DSM Lost Margin    | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 4         | 495680  | Other Gas Revenue-Margin Reduction   | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 4         | 495711  | Other Gas Revenue-Glendale System    | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 4         | 495780  | Other Gas Revenue-PPP Recovery       | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
| 4         | 495900  | Gas Customers-Other Gas Revenues     | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0             | 0                |
|           |         | <b>TOTAL OTHER GAS REVENUES</b>      | <b>6,152,468</b>   | <b>201,652</b> | <b>6,354,120</b> | <b>4,801,593</b>       | <b>146,385</b> | <b>4,947,978</b> | <b>1,350,875</b>  | <b>55,267</b> | <b>1,406,142</b> |

ALLOCATION RATIOS:

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

|  |                  |
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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ALLOCATION OF PURCHASED GAS COSTS</b> | <b>G-804-12E</b> |
| For Twelve Months Ended October 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                        | 100,456,757        | 0         | 100,456,757        | 67,114,407             | 0         | 67,114,407        | 33,342,350        | 0         | 33,342,350        |
| 1         | 804001  | Pipeline Demand Costs                | 26,947,842         | 0         | 26,947,842         | 18,507,778             | 0         | 18,507,778        | 8,440,064         | 0         | 8,440,064         |
| 1         | 804002  | Transport Variable Charges           | 323,036            | 0         | 323,036            | 221,861                | 0         | 221,861           | 101,175           | 0         | 101,175           |
| 6         | 804010  | Gas Costs - Fixed Hedge              | 51,034             | 0         | 51,034             | 28,876                 | 0         | 28,876            | 22,158            | 0         | 22,158            |
| 6         | 804014  | GTI Contributions                    | 0                  | 0         | 0                  | 0                      | 0         | 0                 | 0                 | 0         | 0                 |
| 6         | 804017  | Transaction Fees                     | 348,319            | 0         | 348,319            | 231,355                | 0         | 231,355           | 116,964           | 0         | 116,964           |
| 6         | 804018  | Merchandise Processing Fee           | 112,353            | 0         | 112,353            | 74,392                 | 0         | 74,392            | 37,961            | 0         | 37,961            |
| 6         | 804140  | Gas Research Contributions           | 0                  | 0         | 0                  | 0                      | 0         | 0                 | 0                 | 0         | 0                 |
| 6         | 804170  | Gas Transaction Fees                 | 0                  | 0         | 0                  | 0                      | 0         | 0                 | 0                 | 0         | 0                 |
| 6         | 804600  | Gas Purchases - Financial            | (2,310,580)        | 0         | (2,310,580)        | (1,516,218)            | 0         | (1,516,218)       | (794,362)         | 0         | (794,362)         |
| 6         | 804700  | Gas Costs - Offsystem Bookout        | 57,347             | 0         | 57,347             | 38,794                 | 0         | 38,794            | 18,553            | 0         | 18,553            |
| 6         | 804711  | Gas Costs - Offsystem Bookout Offset | (57,347)           | 0         | (57,347)           | (38,794)               | 0         | (38,794)          | (18,553)          | 0         | (18,553)          |
| 6         | 804730  | Gas Costs - Intracompany LDC Gas     | 10,170,826         | 0         | 10,170,826         | 6,785,658              | 0         | 6,785,658         | 3,385,168         | 0         | 3,385,168         |
| 6         | 804999  | Off System Gas Purchases             | 0                  | 0         | 0                  | 0                      | 0         | 0                 | 0                 | 0         | 0                 |
| 99        | 805110  | Gas Exp - Rate Amortizations         | (2,177,952)        | 0         | (2,177,952)        | 976,998                | 0         | 976,998           | (3,154,950)       | 0         | (3,154,950)       |
| 99        | 805111  | Amortize ID Holdback                 | 0                  | 0         | 0                  | 0                      | 0         | 0                 | 0                 | 0         | 0                 |
| 99        | 805120  | Gas Expense - Rate Deferrals         | (1,201,996)        | 0         | (1,201,996)        | (875,396)              | 0         | (875,396)         | (326,600)         | 0         | (326,600)         |
|           |         | <b>TOTAL PURCHASED GAS COSTS</b>     | <b>132,719,639</b> | <b>0</b>  | <b>132,719,639</b> | <b>91,549,711</b>      | <b>0</b>  | <b>91,549,711</b> | <b>41,169,928</b> | <b>0</b>  | <b>41,169,928</b> |

ALLOCATION RATIOS:

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

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 908</b>         | <b>G-908-12E</b> |
| For Twelve Months Ended October 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                   | 184,457            | 90,882    | 275,339   | 128,164                | 60,020    | 188,184   | 56,293            | 30,862    | 87,155    |
| 99                | 908600  | Public Purpose Tariff Rider Expense Offset    | 9,431,169          | 0         | 9,431,169 | 8,047,714              | 0         | 8,047,714 | 1,383,455         | 0         | 1,383,455 |
| 99                | 908610  | Limited Income Tax Refund Program             | 126,871            | 0         | 126,871   | 126,871                | 0         | 126,871   | 0                 | 0         | 0         |
| 99                | 908690  | Schedule 91 Amortization included in Unbillec | (31,306)           | 0         | (31,306)  | (30,025)               | 0         | (30,025)  | (1,281)           | 0         | (1,281)   |
| 99                | 908990  | DSM Amortization                              | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
| Total Account 908 |         |   | 9,711,191          | 90,882    | 9,802,073 | 8,272,724              | 60,020    | 8,332,744 | 1,438,467         | 30,862    | 1,469,329 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers | 100.000% | 66.042% | 33.958% |
| G-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>G-INT-12E</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>                     |                                |
| For Twelve Months Ended October 31, 2020<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|--|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 54.13%      | 54.13%      |
| 2         | Cost of Debt                           |             | 4.886%      | 4.886%      |
|           | Total Cost of Debt                     |             | 2.645%      | 2.645%      |
|           | Total Weighted Cost                    |             | 2.645%      | 2.645%      |
| G-APL     | Net Rate Base                          | 619,637,148 | 439,418,202 | 180,218,946 |
|           | Interest Deduction for FIT Calculation | 16,389,402  | 11,622,611  | 4,766,791   |
| 1         | AMA Actual Debt Ratio                  |             |             |             |
| 2         | AMA Actual Debt Cost                   |             |             |             |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>FEDERAL INCOME TAXES--GAS</b>         | <b>G-FIT-12E</b> |
| For Twelve Months Ended October 31, 2020 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis          | Description                              | System       | Washington   | Idaho        |
|--------------------|--|--------------|--------------|--------------|
|                    | Calculation of Taxable Operating Income: |              |              |              |
| G-OPS              | Operating Revenue                        | 293,540,638  | 205,734,869  | 87,805,769   |
| G-OPS              | Operating & Maintenance Expense          | 202,750,678  | 143,396,269  | 59,354,409   |
| G-OPS              | Book Deprec/Amort and Reg Amortizations  | 30,135,572   | 20,821,121   | 9,314,451    |
| G-OTX              | Taxes Other than FIT                     | 19,063,353   | 15,671,644   | 3,391,709    |
|                    | Net Operating Income Before FIT          | 41,591,035   | 25,845,835   | 15,745,200   |
| G-INT              | Less: Interest Expense                   | 16,389,402   | 11,622,611   | 4,766,791    |
| G-OTX              | Less: Idaho ITC Deferral & Amortization  | (44,877)     | 0            | (44,877)     |
| G-SCM              | Schedule M Adjustments                   | (37,396,523) | (24,235,474) | (13,161,049) |
|                    | Taxable Net Operating Income             | (12,239,767) | (10,012,250) | (2,227,517)  |
|                    | Tax Rate                                 | 21.00%       | 21.00%       | 21.00%       |
|                    | Federal Income Tax                       | (2,570,352)  | (2,102,573)  | (467,779)    |
| G-DTE              | Deferred FIT                             | 6,222,274    | 4,018,502    | 2,203,772    |
| 99                 | 411400 Amortized Investment Tax Credit   | (8,640)      | (7,078)      | (1,562)      |
|                    | Total FIT/Deferred FIT & ITC             | 3,643,282    | 1,908,851    | 1,734,431    |
| ALLOCATION RATIOS: |  |              |              |              |
| G-ALL              | 99 Not Allocated                         | 0.000%       | 0.000%       | 0.000%       |

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended October 31, 2020  
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         | 22,078,414         | 13,326,673          | 35,405,087          | 15,839,809             | 9,647,089           | 25,486,898          | 6,238,605         | 3,679,584           | 9,918,189           |
| 12        | 997001  | Contributions In Aid of Construction     | 0                  | 613,354             | 613,354             | 0                      | 434,592             | 434,592             | 0                 | 178,762             | 178,762             |
| 12        | 997002  | Injuries and Damages                     | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 12        | 997005  | FAS106 Current Retiree Medical Accrual   | 0                  | 839,306             | 839,306             | 0                      | 594,690             | 594,690             | 0                 | 244,616             | 244,616             |
| 99        | 997010  | Deferred Gas Credit and Refunds          | (3,379,947)        | 0                   | (3,379,947)         | 101,602                | 0                   | 101,602             | (3,481,549)       | 0                   | (3,481,549)         |
| 12        | 997016  | Redemption Expense Amortization          | 0                  | 208,986             | 208,986             | 0                      | 148,077             | 148,077             | 0                 | 60,909              | 60,909              |
| 99        | 997018  | DSM Tariff Rider                         | (734,780)          | 0                   | (734,780)           | (18,653)               | 0                   | (18,653)            | (716,127)         | 0                   | (716,127)           |
| 12        | 997020  | FAS87 Current Pension Accrual            | 0                  | (3,006,161)         | (3,006,161)         | 0                      | (2,130,015)         | (2,130,015)         | 0                 | (876,146)           | (876,146)           |
| 12        | 997027  | Customer Uncollectibles                  | 0                  | 2,093,364           | 2,093,364           | 0                      | 1,483,253           | 1,483,253           | 0                 | 610,111             | 610,111             |
| 99        | 997031  | Decoupling Mechanism                     | (2,024,288)        | 0                   | (2,024,288)         | (1,759,585)            | 0                   | (1,759,585)         | (264,703)         | 0                   | (264,703)           |
| 12        | 997032  | Interest Rate Swaps                      | 0                  | (6,310,919)         | (6,310,919)         | 0                      | (4,471,602)         | (4,471,602)         | 0                 | (1,839,317)         | (1,839,317)         |
| 12        | 997035  | Leases                                   | 0                  | 16,375              | 16,375              | 0                      | 11,887              | 11,887              | 0                 | 4,488               | 4,488               |
| 12        | 997048  | AFUDC                                    | 0                  | (1,860,106)         | (1,860,106)         | 0                      | (1,317,978)         | (1,317,978)         | 0                 | (542,128)           | (542,128)           |
| 12        | 997049  | Tax Depreciation                         | 0                  | (50,910,068)        | (50,910,068)        | 0                      | (36,072,329)        | (36,072,329)        | 0                 | (14,837,739)        | (14,837,739)        |
| 12        | 997055  | Deferred Gas Exchange                    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99        | 997065  | Amortization of Unbilled Revenue Add-Ins | (397,470)          | 0                   | (397,470)           | (396,189)              | 0                   | (396,189)           | (1,281)           | 0                   | (1,281)             |
| 12        | 997080  | Book Transportation Depreciation         | 0                  | (700,759)           | (700,759)           | 0                      | (496,523)           | (496,523)           | 0                 | (204,236)           | (204,236)           |
| 12        | 997081  | Deferred Compensation                    | 0                  | 72,451              | 72,451              | 0                      | 51,335              | 51,335              | 0                 | 21,116              | 21,116              |
| 4         | 997082  | Meal Disallowances                       | 0                  | 131,528             | 131,528             | 0                      | 95,480              | 95,480              | 0                 | 36,048              | 36,048              |
| 12        | 997083  | Paid Time Off                            | 0                  | 321,327             | 321,327             | 0                      | 227,676             | 227,676             | 0                 | 93,651              | 93,651              |
| 12        | 997084  | Customer Uncollectibles                  | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99        | 997098  | Provision for Rate Refund                | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 12        | 997101  | Repairs 481 (a)                          | 0                  | (4,081,969)         | (4,081,969)         | 0                      | (2,892,279)         | (2,892,279)         | 0                 | (1,189,690)         | (1,189,690)         |
| 99        | 997102  | Amort Idaho Earnings Test (254229)       | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99        | 997103  | Def Project Compass                      | 28,022             | 0                   | 28,022              | 0                      | 0                   | 0                   | 28,022            | 0                   | 28,022              |
| 99        | 997105  | WA Nat Gas Line Extension                | 1,410,438          | 0                   | 1,410,438           | 1,410,438              | 0                   | 1,410,438           | 0                 | 0                   | 0                   |
| 99        | 997107  | MDM System                               | (3,349,092)        | 0                   | (3,349,092)         | (3,349,092)            | 0                   | (3,349,092)         | 0                 | 0                   | 0                   |
| 99        | 997108  | Provision for Rate Refund-Tax Reform     | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99        | 997109  | Tax Reform Amortization                  | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99        | 997110  | FISERVE                                  | (77,513)           | 0                   | (77,513)            | 14,222                 | 0                   | 14,222              | (91,735)          | 0                   | (91,735)            |
| 12        | 997111  | Capitalized Transportation               | 0                  | (70,751)            | (70,751)            | 0                      | (50,131)            | (50,131)            | 0                 | (20,620)            | (20,620)            |
| 12        | 997112  | AFUDC Equity Tax Flow Through            | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 12        | 997113  | AFUDC Equity CWIP                        | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 12        | 997114  | AFUDC Debt CWIP                          | 0                  | 134,489             | 134,489             | 0                      | 95,292              | 95,292              | 0                 | 39,197              | 39,197              |
| 12        | 997115  | AFUDC Equity DFIR Deferral               | 231,337            | 0                   | 231,337             | 123,411                | 0                   | 123,411             | 107,926           | 0                   | 107,926             |
| 12        | 997118  | Depreciation Study Deferral              | 487,780            | 0                   | 487,780             | 0                      | 0                   | 0                   | 487,780           | 0                   | 487,780             |
| 12        | 997119  | AFUDC Tax CPI                            | 0                  | 1,005,236           | 1,005,236           | 0                      | 712,260             | 712,260             | 0                 | 292,976             | 292,976             |
| 12        | 997120  | Transportation Tax Disallowance          | 0                  | 28,907              | 28,907              | 0                      | 20,482              | 20,482              | 0                 | 8,425               | 8,425               |
| 12        | 997125  | COVID-19                                 | (3,520,687)        | 0                   | (3,520,687)         | (2,292,693)            | 0                   | (2,292,693)         | (1,227,994)       | 0                   | (1,227,994)         |
|           |         | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>      | <b>10,752,214</b>  | <b>(48,148,737)</b> | <b>(37,396,523)</b> | <b>9,673,270</b>       | <b>(33,908,744)</b> | <b>(24,235,474)</b> | <b>1,078,944</b>  | <b>(14,239,993)</b> | <b>(13,161,049)</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand        | 100.000% | 68.680% | 31.320% |
| G-ALL | 2  | Number of Customers           | 100.000% | 66.042% | 33.958% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 72.593% | 27.407% |
| G-ALL | 6  | Actual Therms Purchased       | 100.000% | 67.618% | 32.382% |
| G-ALL | 11 | Book Depreciation             | 100.000% | 70.962% | 29.038% |
| G-ALL | 12 | Net Gas Plant (before ADFIT)  | 100.000% | 70.855% | 29.145% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-DTE-12E</b> |
| <b>DEFERRED INCOME TAX EXPENSE--GAS</b><br>For Twelve Months Ended October 31, 2020<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System             | Washington         | Idaho            |
|-----------|---------|--|--------------------|--------------------|------------------|
| 12        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 3,926,383          | 2,782,039          | 1,144,344        |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | 3,640,699          | 2,473,340          | 1,167,359        |
|           |         | <b>SUBTOTAL</b>                                  | <b>7,567,082</b>   | <b>5,255,379</b>   | <b>2,311,703</b> |
| 12        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (82,693)           | (58,592)           | (24,101)         |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | (1,262,115)        | (1,178,285)        | (83,830)         |
|           |         | <b>SUBTOTAL</b>                                  | <b>(1,344,808)</b> | <b>(1,236,877)</b> | <b>(107,931)</b> |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>6,222,274</b>   | <b>4,018,502</b>   | <b>2,203,772</b> |

ALLOCATION RATIOS:

|       |    |                              |          |         |         |
|-------|----|------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) | 100.000% | 70.855% | 29.145% |
| G-ALL | 99 | Not Allocated                | 0.000%   | 0.000%  | 0.000%  |



|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>TAXES OTHER THAN FEDERAL INCOME TAX</b> | <b>G-OTX-12E</b> |
| For Twelve Months Ended October 31, 2020   |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |                  |                   | ***** WASHINGTON ***** |                  |                   | ***** IDAHO ***** |                |                  |
|-----------|---------|--------------------------------------|--------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|------------------|
|           |         |                                      | Direct             | Allocated        | Total             | Direct                 | Allocated        | Total             | Direct            | Allocated      | Total            |
|           |         | <b>UNDERGROUND STORAGE</b>           |                    |                  |                   |                        |                  |                   |                   |                |                  |
| 1         | 408190  | R&P Property Tax - Storage           | 0                  | 373,851          | 373,851           | 0                      | 256,761          | 256,761           | 0                 | 117,090        | 117,090          |
|           |         | <b>TOTAL UNDERGROUND STORAGE TAX</b> | <b>0</b>           | <b>373,851</b>   | <b>373,851</b>    | <b>0</b>               | <b>256,761</b>   | <b>256,761</b>    | <b>0</b>          | <b>117,090</b> | <b>117,090</b>   |
|           |         | <b>DISTRIBUTION</b>                  |                    |                  |                   |                        |                  |                   |                   |                |                  |
| 99        | 408110  | State Excise Tax                     | 5,894,998          | 0                | 5,894,998         | 5,894,998              | 0                | 5,894,998         | 0                 | 0              | 0                |
| 99        | 408120  | Municipal Occupation & License Tax   | 6,562,621          | 0                | 6,562,621         | 5,430,517              | 0                | 5,430,517         | 1,132,104         | 0              | 1,132,104        |
| 99        | 408130  | Excise Tax                           | 0                  | 0                | 0                 | 0                      | 0                | 0                 | 0                 | 0              | 0                |
| 99        | 408160  | Miscellaneous State or Local Tax     | 0                  | 0                | 0                 | 0                      | 0                | 0                 | 0                 | 0              | 0                |
| 99        | 408170  | R&P Property Tax - Distribution      | 4,753,209          | 0                | 4,753,209         | 2,962,000              | 0                | 2,962,000         | 1,791,209         | 0              | 1,791,209        |
| 99        | 409100  | State Income Tax                     | (13,092)           | 0                | (13,092)          | 41                     | 0                | 41                | (13,133)          | 0              | (13,133)         |
| 99        | 411410  | State Income Tax-ITC Deferred        | (41,230)           | 0                | (41,230)          | 0                      | 0                | 0                 | (41,230)          | 0              | (41,230)         |
| 99        | 411420  | State Income Tax-ITC Amortization    | (3,647)            | 0                | (3,647)           | 0                      | 0                | 0                 | (3,647)           | 0              | (3,647)          |
|           |         | <b>TOTAL DISTRIBUTION TAX</b>        | <b>17,152,859</b>  | <b>0</b>         | <b>17,152,859</b> | <b>14,287,556</b>      | <b>0</b>         | <b>14,287,556</b> | <b>2,865,303</b>  | <b>0</b>       | <b>2,865,303</b> |
|           |         | <b>ADMINISTRATIVE &amp; GENERAL</b>  |                    |                  |                   |                        |                  |                   |                   |                |                  |
| 99        | 408115  | Payroll Taxes                        | 431,368            | 1,105,275        | 1,536,643         | 324,975                | 802,352          | 1,127,327         | 106,393           | 302,923        | 409,316          |
|           |         | <b>TOTAL A&amp;G TAX</b>             | <b>431,368</b>     | <b>1,105,275</b> | <b>1,536,643</b>  | <b>324,975</b>         | <b>802,352</b>   | <b>1,127,327</b>  | <b>106,393</b>    | <b>302,923</b> | <b>409,316</b>   |
|           |         | <b>TOTAL TAXES OTHER THAN FIT</b>    | <b>17,584,227</b>  | <b>1,479,126</b> | <b>19,063,353</b> | <b>14,612,531</b>      | <b>1,059,113</b> | <b>15,671,644</b> | <b>2,971,696</b>  | <b>420,013</b> | <b>3,391,709</b> |

ALLOCATION RATIOS:

|       |   |                        |          |         |         |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.680% | 31.320% |
|-------|---|------------------------|----------|---------|---------|

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended October 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              | 975,190    | 1,997,104   | 772,201           | 368,177    | 1,140,378   |
| 4                               | 3031XX  | Misc Intangible IT Plant (3031XX)       | 4,198,653          | 55,671,481 | 59,870,134  | 4,198,926              | 40,413,598 | 44,612,524  | (273)             | 15,257,883 | 15,257,610  |
| TOTAL INTANGIBLE PLANT          |         |   | 5,992,768          | 57,014,848 | 63,007,616  | 5,220,840              | 41,388,788 | 46,609,628  | 771,928           | 15,626,060 | 16,397,988  |
| UNDERGROUND STORAGE PLANT:      |         |   |                    |            |             |                        |            |             |                   |            |             |
| 1                               | 350XXX  | Land & Land Rights                      | 0                  | 1,292,003  | 1,292,003   | 0                      | 919,148    | 919,148     | 0                 | 372,855    | 372,855     |
| 1                               | 351XXX  | Structures & Improvements               | 0                  | 1,895,673  | 1,895,673   | 0                      | 1,301,948  | 1,301,948   | 0                 | 593,725    | 593,725     |
| 1                               | 352XXX  | Wells                                   | 0                  | 22,538,197 | 22,538,197  | 0                      | 15,479,234 | 15,479,234  | 0                 | 7,058,963  | 7,058,963   |
| 1                               | 353000  | Lines                                   | 0                  | 2,059,777  | 2,059,777   | 0                      | 1,414,655  | 1,414,655   | 0                 | 645,122    | 645,122     |
| 1                               | 354000  | Compressor Station Equipment            | 0                  | 14,411,414 | 14,411,414  | 0                      | 9,897,759  | 9,897,759   | 0                 | 4,513,655  | 4,513,655   |
| 1                               | 355000  | Measuring & Regulating Equipment        | 0                  | 1,020,269  | 1,020,269   | 0                      | 700,721    | 700,721     | 0                 | 319,548    | 319,548     |
| 1                               | 356000  | Purification Equipment                  | 0                  | 545,143    | 545,143     | 0                      | 374,404    | 374,404     | 0                 | 170,739    | 170,739     |
| 1                               | 357000  | Other Equipment                         | 0                  | 2,033,888  | 2,033,888   | 0                      | 1,396,874  | 1,396,874   | 0                 | 637,014    | 637,014     |
| TOTAL UNDERGROUND STORAGE PLANT |         |   | 0                  | 45,796,364 | 45,796,364  | 0                      | 31,484,743 | 31,484,743  | 0                 | 14,311,621 | 14,311,621  |
| 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               | 1,491,694          | 0          | 1,491,694   | 840,458                | 0          | 840,458     | 651,236           | 0          | 651,236     |
| 6                               | 376000  | Mains                                   | 406,945,322        | 2,517,883  | 409,463,205 | 269,976,889            | 1,702,542  | 271,679,431 | 136,968,433       | 815,341    | 137,783,774 |
| 6                               | 378000  | Measuring & Reg Station Equip-General   | 6,682,062          | 0          | 6,682,062   | 4,203,228              | 0          | 4,203,228   | 2,478,834         | 0          | 2,478,834   |
| 6                               | 379000  | Measuring & Reg Station Equip-City Gate | 6,340,321          | 0          | 6,340,321   | 1,869,055              | 0          | 1,869,055   | 4,471,266         | 0          | 4,471,266   |
| 6                               | 380000  | Services                                | 293,348,482        | 0          | 293,348,482 | 201,667,897            | 0          | 201,667,897 | 91,680,585        | 0          | 91,680,585  |
| 6                               | 381XXX  | Meters                                  | 105,805,174        | 0          | 105,805,174 | 74,801,245             | 0          | 74,801,245  | 31,003,929        | 0          | 31,003,929  |
| 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    | 3,895,306          | 0          | 3,895,306   | 2,917,668              | 0          | 2,917,668   | 977,638           | 0          | 977,638     |
| 6                               | 387000  | Other Equipment                         | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| TOTAL DISTRIBUTION PLANT        |         |   | 825,217,017        | 2,517,883  | 827,734,900 | 556,822,959            | 1,702,542  | 558,525,501 | 268,394,058       | 815,341    | 269,209,399 |
| GENERAL PLANT                   |         |   |                    |            |             |                        |            |             |                   |            |             |
| 4                               | 389XXX  | Land & Land Rights                      | 3,373,930          | 2,641,081  | 6,015,011   | 3,274,754              | 1,917,240  | 5,191,994   | 99,176            | 723,841    | 823,017     |
| 4                               | 390XXX  | Structures & Improvements               | 30,411,563         | 29,291,688 | 59,703,251  | 28,675,213             | 21,263,715 | 49,938,928  | 1,736,350         | 8,027,973  | 9,764,323   |
| 4                               | 391XXX  | Office Furniture & Equipment            | 1,438,297          | 16,656,636 | 18,094,933  | 1,429,575              | 12,091,552 | 13,521,127  | 8,722             | 4,565,084  | 4,573,806   |
| 4                               | 392XXX  | Transportation Equipment                | 13,018,946         | 4,760,010  | 17,778,956  | 10,037,397             | 3,455,434  | 13,492,831  | 2,981,549         | 1,304,576  | 4,286,125   |
| 4                               | 393000  | Stores Equipment                        | 203,412            | 991,152    | 1,194,564   | 145,720                | 719,507    | 865,227     | 57,692            | 271,645    | 329,337     |
| 4                               | 394000  | Tools, Shop & Garage Equipment          | 2,622,118          | 7,008,379  | 9,630,497   | 2,091,081              | 5,087,593  | 7,178,674   | 531,037           | 1,920,786  | 2,451,823   |
| 4                               | 395XXX  | Laboratory Equipment                    | 74,000             | 564,072    | 638,072     | 74,000                 | 409,477    | 483,477     | 0                 | 154,595    | 154,595     |
| 4                               | 396XXX  | Power Operated Equipment                | 3,691,468          | 1,066,013  | 4,757,481   | 2,677,229              | 773,851    | 3,451,080   | 1,014,239         | 292,162    | 1,306,401   |
| 4                               | 397XXX  | Communications Equipment                | 4,548,252          | 15,372,109 | 19,920,361  | 3,347,231              | 11,159,075 | 14,506,306  | 1,201,021         | 4,213,034  | 5,414,055   |
| 4                               | 398000  | Miscellaneous Equipment                 | 1,945              | 142,919    | 144,864     | 0                      | 103,749    | 103,749     | 1,945             | 39,170     | 41,115      |
| TOTAL GENERAL PLANT             |         |   | 59,383,931         | 78,494,059 | 137,877,990 | 51,752,200             | 56,981,193 | 108,733,393 | 7,631,731         | 21,512,866 | 29,144,597  |

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended October 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            |         |   | 890,593,716        | 183,823,154   | 1,074,416,870 | 613,795,999            | 131,557,266   | 745,353,265   | 276,797,717       | 52,265,888   | 329,063,605   |
| ACCUMULATED DEPRECIATION          |         |   |                    |               |               |                        |               |               |                   |              |               |
| G-ADEP                            |         | Underground Storage                     | 0                  | (17,686,437)  | (17,686,437)  | 0                      | (12,147,045)  | (12,147,045)  | 0                 | (5,539,392)  | (5,539,392)   |
| G-ADEP                            |         | Distribution Plant                      | (244,115,632)      | (1,898,855)   | (246,014,487) | (155,368,577)          | (1,283,968)   | (156,652,545) | (88,747,055)      | (614,887)    | (89,361,942)  |
| G-ADEP                            |         | General Plant                           | (15,831,602)       | (23,664,807)  | (39,496,409)  | (12,004,632)           | (17,178,994)  | (29,183,626)  | (3,826,970)       | (6,485,813)  | (10,312,783)  |
| TOTAL ACCUMULATED DEPRECIATION    |         |   | (259,947,234)      | (43,250,099)  | (303,197,333) | (167,373,209)          | (30,610,007)  | (197,983,216) | (92,574,025)      | (12,640,092) | (105,214,117) |
| ACCUMULATED AMORTIZATION          |         |   |                    |               |               |                        |               |               |                   |              |               |
| G-AAMT                            |         | General Plant - 303000                  | (389,068)          | (892,557)     | (1,281,625)   | (261,601)              | (647,934)     | (909,535)     | (127,467)         | (244,623)    | (372,090)     |
| G-AAMT                            |         | Misc IT Intangible Plant - 3031XX       | (1,740,585)        | (23,652,168)  | (25,392,753)  | (1,740,632)            | (17,169,819)  | (18,910,451)  | 47                | (6,482,349)  | (6,482,302)   |
| 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    |         |   | (2,129,653)        | (24,544,725)  | (26,674,378)  | (2,002,233)            | (17,817,753)  | (19,819,986)  | (127,420)         | (6,726,972)  | (6,854,392)   |
| TOTAL ACCUMULATED DEPR/AMORT      |         |   | (262,076,887)      | (67,794,824)  | (329,871,711) | (169,375,442)          | (48,427,760)  | (217,803,202) | (92,701,445)      | (19,367,064) | (112,068,509) |
| NET GAS UTILITY PLANT before DFIT |         |   | 628,516,829        | 116,028,330   | 744,545,159   | 444,420,557            | 83,129,506    | 527,550,063   | 184,096,272       | 32,898,824   | 216,995,096   |
| ACCUMULATED DFIT                  |         |   |                    |               |               |                        |               |               |                   |              |               |
| 12                                | 282900  | ADFIT - Gas Plant In Service            | 0                  | (131,186,196) | (131,186,196) | 0                      | (92,951,979)  | (92,951,979)  | 0                 | (38,234,217) | (38,234,217)  |
| 4, 12                             | 282900  | ADFIT - Common Plant (282900 from C-DT) | 0                  | (17,884,538)  | (17,884,538)  | 0                      | (12,979,674)  | (12,979,674)  | 0                 | (4,904,864)  | (4,904,864)   |
| 4                                 | 282919  | ADFIT - Common Plant (282919 from C-DT) | 0                  | (645,405)     | (645,405)     | 0                      | (468,519)     | (468,519)     | 0                 | (176,886)    | (176,886)     |
| 4                                 | 283750  | ADFIT - Common Plant (283750 from C-DT) | 0                  | 8,544         | 8,544         | 0                      | 6,202         | 6,202         | 0                 | 2,342        | 2,342         |
| 12                                | 283850  | ADFIT - Gas portion of Bond Redemptions | 0                  | (313,279)     | (313,279)     | 0                      | (221,974)     | (221,974)     | 0                 | (91,305)     | (91,305)      |
| TOTAL ACCUMULATED DFIT            |         |   | 0                  | (150,020,874) | (150,020,874) | 0                      | (106,615,944) | (106,615,944) | 0                 | (43,404,930) | (43,404,930)  |
| NET GAS UTILITY PLANT             |         |   | 628,516,829        | (33,992,544)  | 594,524,285   | 444,420,557            | (23,486,438)  | 420,934,119   | 184,096,272       | (10,506,106) | 173,590,166   |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 68.680% | 31.320% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 72.593% | 27.407% |
| G-ALL | 6  | Actual Therms Purchased       | 100.000% | 67.618% | 32.382% |
| G-ALL | 12 | Net Gas Plant (before ADFIT)  | 100.000% | 70.855% | 29.145% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b> | <b>G-APL-12E</b> |
| For Twelve Months Ended October 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                            | 628,516,829        | (33,992,544) | 594,524,285 | 444,420,557            | (23,486,438) | 420,934,119 | 184,096,272       | (10,506,106) | 173,590,166 |
|           | 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                     | 1,390,486          | 2,520,308    | 3,910,794   | 983,860                | 1,829,567    | 2,813,427   | 406,626           | 690,741      | 1,097,367   |
| 4         | 182318 Accumulated Amortization - AFUDC             | (200,164)          | (373,135)    | (573,299)   | (136,047)              | (270,721)    | (406,768)   | (64,117)          | (102,414)    | (166,531)   |
| 1         | 117100 Gas Stored - Recoverable Base Gas            | 0                  | 5,731,064    | 5,731,064   | 0                      | 3,936,095    | 3,936,095   | 0                 | 1,794,969    | 1,794,969   |
| 1         | 164100 Gas Inventory--Jackson Prairie               | 0                  | 11,453,777   | 11,453,777  | 0                      | 7,866,454    | 7,866,454   | 0                 | 3,587,323    | 3,587,323   |
| 1         | 164115 Gas Inventory--Clay Basin                    | 0                  | 12,255       | 12,255      | 0                      | 8,896        | 8,896       | 0                 | 3,359        | 3,359       |
| 4         | 252000 Customer Advances                            | 0                  | 0            | 0           | 0                      | 0            | 0           | 0                 | 0            | 0           |
| 99        | 235199 Customer Deposits                            | (419,291)          | 0            | (419,291)   | (419,291)              | 0            | (419,291)   | 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             | 8,953,445          | 0            | 8,953,445   | 8,953,445              | 0            | 8,953,445   | 0                 | 0            | 0           |
| 99        | 283302 ADFIT - WA Excess Nat Gas Line Extension     | (1,880,223)        | 0            | (1,880,223) | (1,880,223)            | 0            | (1,880,223) | 0                 | 0            | 0           |
| C-WKC     | Working Capital                                     | 2,297,709          | 0            | 2,297,709   | 1,985,416              | 0            | 1,985,416   | 312,293           | 0            | 312,293     |
| 99        | 186710 DSM Programs                                 | 0                  | 0            | 0           | 0                      | 0            | 0           | 0                 | 0            | 0           |
|           | TOTAL OTHER ADJUSTMENTS                             | 5,768,594          | 19,344,269   | 25,112,863  | 5,113,792              | 13,370,291   | 18,484,083  | 654,802           | 5,973,978    | 6,628,780   |
|           | NET RATE BASE                                       | 634,285,423        | (14,648,275) | 619,637,148 | 449,534,349            | (10,116,147) | 439,418,202 | 184,751,074       | (4,532,128)  | 180,218,946 |

ALLOCATION RATIOS:

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

|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>GAS-NORTH DEPRECIATION EXPENSE</b>    | <b>G-DEPX-12E</b> |
| For Twelve Months Ended October 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            |                  |
| <b>Electric Production</b>           |               |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | Steam (ED-AN) | 3,193,720                         | 3,193,720                          |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | Steam (ED-ID) | 4,237,967                         | 4,237,967                          |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | Steam (ED-WA) | 8,334,943                         | 8,334,943                          |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | Hydro (ED-AN) | 14,058,303                        | 14,058,303                         |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | Other (ED-AN) | 10,610,987                        | 10,610,987                         |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Production</b>     |               | <b>40,435,920</b>                 | <b>40,435,920</b>                  |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Electric Transmission</b>         |               |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-AN         | 15,618,824                        | 15,618,824                         |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-ID         | 987,321                           | 987,321                            |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-WA         | 508,572                           | 508,572                            |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Transmission</b>   |               | <b>17,114,717</b>                 | <b>17,114,717</b>                  |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Electric Distribution</b>         |               |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-AN         | 79,840                            | 79,840                             |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-ID         | 17,050,329                        | 17,050,329                         |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-WA         | 32,368,870                        | 32,368,870                         |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Distribution</b>   |               | <b>49,499,039</b>                 | <b>49,499,039</b>                  |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Gas Underground Storage</b>       |               |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 1                                    | GD-AN         | 620,724                           |                                    | 620,724                            |                       | 620,724           | 620,724          |                        | 426,313           | 426,313          |                   | 194,411          | 194,411          |                  |
|                                      | GD-OR         | 115,757                           |                                    | 115,757                            |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Gas Underground Storage</b> |               | <b>736,481</b>                    |                                    | <b>620,724</b>                     | <b>115,757</b>        |                   | <b>620,724</b>   | <b>620,724</b>         |                   | <b>426,313</b>   | <b>426,313</b>    |                  | <b>194,411</b>   | <b>194,411</b>   |
| <b>Gas Distribution</b>              |               |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 6                                    | GD-AN         | 57,369                            |                                    | 57,369                             |                       | 57,369            | 57,369           |                        | 38,792            | 38,792           |                   | 18,577           | 18,577           |                  |
|                                      | GD-ID         | 6,078,393                         |                                    | 6,078,393                          |                       | 6,078,393         | 6,078,393        |                        |                   |                  | 6,078,393         |                  | 6,078,393        |                  |
|                                      | GD-WA         | 13,358,939                        |                                    | 13,358,939                         |                       | 13,358,939        | 13,358,939       | 13,358,939             |                   | 13,358,939       |                   |                  |                  |                  |
|                                      | GD-OR         | 9,105,313                         |                                    | 9,105,313                          |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Gas Distribution</b>        |               | <b>28,600,014</b>                 |                                    | <b>19,494,701</b>                  | <b>9,105,313</b>      | <b>19,437,332</b> | <b>57,369</b>    | <b>19,494,701</b>      | <b>13,358,939</b> | <b>38,792</b>    | <b>13,397,731</b> | <b>6,078,393</b> | <b>18,577</b>    | <b>6,096,970</b> |
| <b>General Plant</b>                 |               |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-AN         | 2,911,803                         | 2,911,803                          |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-ID         | 471,398                           | 471,398                            |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
|                                      | ED-WA         | 908,237                           | 908,237                            |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 7,4                                  | CD-AA         | 23,439,525                        | 16,366,180                         | 4,894,407                          | 2,178,938             | 4,894,407         | 4,894,407        |                        | 3,552,997         | 3,552,997        |                   | 1,341,410        | 1,341,410        |                  |
| 9,4                                  | CD-AN         | 623,886                           | 482,370                            | 141,516                            |                       | 141,516           | 141,516          |                        | 102,731           | 102,731          |                   | 38,785           | 38,785           |                  |
| 9                                    | CD-ID         | 474,546                           | 366,905                            | 107,641                            |                       | 107,641           | 107,641          |                        |                   |                  | 107,641           |                  | 107,641          |                  |
| 9                                    | CD-WA         | 2,088,180                         | 1,614,518                          | 473,662                            |                       | 473,662           | 473,662          | 473,662                |                   | 473,662          |                   |                  |                  |                  |
| 8,4                                  | GD-AA         | 375,662                           |                                    | 259,327                            | 116,335               | 259,327           | 259,327          |                        | 188,253           | 188,253          |                   | 71,074           | 71,074           |                  |
| 4                                    | GD-AN         | 31,902                            |                                    | 31,902                             |                       | 31,902            | 31,902           |                        | 23,159            | 23,159           |                   | 8,743            | 8,743            |                  |
|                                      | GD-ID         | 36,591                            |                                    | 36,591                             |                       | 36,591            | 36,591           |                        |                   |                  | 36,591            |                  | 36,591           |                  |
|                                      | GD-WA         | 1,129,835                         |                                    | 1,129,835                          |                       | 1,129,835         | 1,129,835        | 1,129,835              |                   | 1,129,835        |                   |                  |                  |                  |
|                                      | GD-OR         | 219,148                           |                                    | 219,148                            |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total General Plant</b>           |               | <b>32,710,713</b>                 | <b>23,121,411</b>                  | <b>7,074,881</b>                   | <b>2,514,421</b>      | <b>1,747,729</b>  | <b>5,327,152</b> | <b>7,074,881</b>       | <b>1,603,497</b>  | <b>3,867,140</b> | <b>5,470,637</b>  | <b>144,232</b>   | <b>1,460,012</b> | <b>1,604,244</b> |
| <b>Total Depreciation Expense</b>    |               | <b>169,096,884</b>                | <b>130,171,087</b>                 | <b>27,190,306</b>                  | <b>11,735,491</b>     | <b>21,185,061</b> | <b>6,005,245</b> | <b>27,190,306</b>      | <b>14,962,436</b> | <b>4,332,245</b> | <b>19,294,681</b> | <b>6,222,625</b> | <b>1,673,000</b> | <b>7,895,625</b> |

**Allocation Ratios:**

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

|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>GAS-NORTH AMORTIZATION EXPENSE</b>    | <b>G-AMTX-12E</b> |
| For Twelve Months Ended October 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            |
| <b>Production/Transmission</b>                          |                   |                                   |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| Franchises (302000) ED-AN                               | 901,985           | 901,985                           |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| Misc Intangible Plt (303000) ED-AN                      | 228,830           | 228,830                           |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>Total Production/Transmission</b>                    | <b>1,130,815</b>  | <b>1,130,815</b>                  |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>Distribution</b>                                     |                   |                                   |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| Franchises (302000) ED-WA                               | 24,153            | 24,153                            |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| Misc Intangible Plt (303000) ED-WA                      | 3,204             | 3,204                             |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>Total Distribution</b>                               | <b>27,357</b>     | <b>27,357</b>                     |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>General Plant - 303000</b>                           |                   |                                   |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| 7,4 CD-AA   | 414,864           | 289,670                           | 86,628                             | 38,566                             |                       | 86,628           | 86,628           |                        | 62,886           | 62,886           |                   | 23,742           | 23,742           |
| 9,4 CD-AN   | 9,730             | 7,523                             | 2,207                              |                                    |                       | 2,207            | 2,207            |                        | 1,602            | 1,602            |                   | 605              | 605              |
| GD-ID   | 14,507            |                                   | 14,507                             |                                    | 14,507                |                  | 14,507           |                        |                  |                  | 14,507            |                  | 14,507           |
| GD-WA   | 24,820            |                                   | 24,820                             |                                    | 24,820                |                  | 24,820           | 24,820                 |                  | 24,820           |                   |                  |                  |
| GD-OR   | 6,885             |                                   |                                    | 6,885                              |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>Total General Plant - 303000</b>                     | <b>470,806</b>    | <b>297,193</b>                    | <b>128,162</b>                     | <b>45,451</b>                      | <b>39,327</b>         | <b>88,835</b>    | <b>128,162</b>   | <b>24,820</b>          | <b>64,488</b>    | <b>89,308</b>    | <b>14,507</b>     | <b>24,347</b>    | <b>38,854</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |                   |                                   |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| 7,4 CD-AA   | 34,274,434        | 23,931,439                        | 7,156,844                          | 3,186,151                          |                       | 7,156,844        | 7,156,844        |                        | 5,195,368        | 5,195,368        |                   | 1,961,476        | 1,961,476        |
| 9,4 CD-AN   | 96,785            | 74,831                            | 21,954                             |                                    |                       | 21,954           | 21,954           |                        | 15,937           | 15,937           |                   | 6,017            | 6,017            |
| 9,4 CD-ID   | 6,492             | 5,019                             | 1,473                              |                                    | 1,473                 |                  | 1,473            |                        |                  |                  | 1,473             |                  | 1,473            |
| 9,4 CD-WA   | 3,758,552         | 2,906,000                         | 852,552                            |                                    | 852,552               |                  | 852,552          | 852,552                |                  | 852,552          |                   |                  | 0                |
| ED-AN   | 3,081,829         | 3,081,829                         |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| ED-ID   | (62)              | (62)                              |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| ED-WA   | 238,037           | 238,037                           |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| 8,4 GD-AA   | 77,939            |                                   | 53,803                             | 24,136                             |                       | 53,803           | 53,803           |                        | 39,057           | 39,057           |                   | 14,746           | 14,746           |
| 4 GD-AN   | 0                 |                                   | 0                                  |                                    |                       | 0                | 0                |                        | 0                | 0                |                   | 0                | 0                |
| GD-OR   | 0                 |                                   |                                    | 0                                  |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> | <b>41,534,006</b> | <b>30,237,093</b>                 | <b>8,086,626</b>                   | <b>3,210,287</b>                   | <b>854,025</b>        | <b>7,232,601</b> | <b>8,086,626</b> | <b>852,552</b>         | <b>5,250,362</b> | <b>6,102,914</b> | <b>1,473</b>      | <b>1,982,239</b> | <b>1,983,712</b> |
| <b>Gas Underground Storage</b>                          |                   |                                   |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| 1 GD-AN   | 0                 |                                   | 0                                  |                                    |                       | 0                | 0                |                        | 0                | 0                |                   | 0                | 0                |
| <b>Total Gas Underground Storage</b>                    | <b>0</b>          | <b>0</b>                          | <b>0</b>                           | <b>0</b>                           | <b>0</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>               | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>         |
| <b>General Plant - 390200, 396200</b>                   |                   |                                   |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| 7,4 CD-AA   | (39)              | (27)                              | (8)                                | (4)                                |                       | (8)              | (8)              |                        | (6)              | (6)              |                   | (2)              | (2)              |
| 4 ED-AN   | 63,887            | 63,887                            |                                    |                                    |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| GD-OR   | 0                 |                                   |                                    | 0                                  |                       |                  |                  |                        |                  |                  |                   |                  |                  |
| <b>Total General Plant- 390200, 396200</b>              | <b>63,848</b>     | <b>63,860</b>                     | <b>(8)</b>                         | <b>(4)</b>                         | <b>(8)</b>            | <b>(8)</b>       | <b>(8)</b>       | <b>(6)</b>             | <b>(6)</b>       | <b>(6)</b>       | <b>(2)</b>        | <b>(2)</b>       | <b>(2)</b>       |
| <b>Total Amortization Expense</b>                       | <b>43,226,832</b> | <b>31,756,318</b>                 | <b>8,214,780</b>                   | <b>3,255,734</b>                   | <b>893,352</b>        | <b>7,321,428</b> | <b>8,214,780</b> | <b>877,372</b>         | <b>5,314,844</b> | <b>6,192,216</b> | <b>15,980</b>     | <b>2,006,584</b> | <b>2,022,564</b> |

**Allocation Ratios:**

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

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12E</b> |
| For Twelve Months Ended October 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               |                     |                      |
| <b>Electric Production</b>            |               |                                   |                                    |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | Steam (ED-AN) | (72,770,440)                      | (72,770,440)                       |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | Steam (ED-ID) | (88,703,015)                      | (88,703,015)                       |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | Steam (ED-WA) | (165,417,287)                     | (165,417,287)                      |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | Hydro (ED-AN) | (155,364,777)                     | (155,364,777)                      |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | Other (ED-AN) | (147,379,150)                     | (147,379,150)                      |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Total Electric Production</b>      |               | <b>(629,634,669)</b>              | <b>(629,634,669)</b>               |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Electric Transmission</b>          |               |                                   |                                    |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-AN         | (213,238,167)                     | (213,238,167)                      |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-ID         | (9,431,021)                       | (9,431,021)                        |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-WA         | (15,645,974)                      | (15,645,974)                       |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Total Electric Transmission</b>    |               | <b>(238,315,162)</b>              | <b>(238,315,162)</b>               |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Electric Distribution</b>          |               |                                   |                                    |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-AN         | (313,741)                         | (313,741)                          |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-ID         | (244,279,312)                     | (244,279,312)                      |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-WA         | (371,536,359)                     | (371,536,359)                      |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Total Electric Distribution</b>    |               | <b>(616,129,412)</b>              | <b>(616,129,412)</b>               |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Gas Underground Storage</b>        |               |                                   |                                    |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| 1                                     | GD-AN         | (17,686,437)                      | (17,686,437)                       |                                    |                       | (17,686,437)         | (17,686,437)        |                        |           | (12,147,045)         | (12,147,045)        |                      | (5,539,392)         |                     |                      |
|                                       | GD-OR         | (1,375,180)                       |                                    | (1,375,180)                        |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Total Gas Underground Storage</b>  |               | <b>(19,061,617)</b>               | <b>(17,686,437)</b>                | <b>(1,375,180)</b>                 |                       | <b>(17,686,437)</b>  | <b>(17,686,437)</b> |                        |           | <b>(12,147,045)</b>  | <b>(12,147,045)</b> |                      | <b>(5,539,392)</b>  |                     |                      |
| <b>Gas Distribution</b>               |               |                                   |                                    |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| 6                                     | GD-AN         | (1,898,855)                       | (1,898,855)                        |                                    |                       | (1,898,855)          | (1,898,855)         |                        |           | (1,283,968)          | (1,283,968)         |                      | (614,887)           |                     |                      |
|                                       | GD-ID         | (88,747,055)                      | (88,747,055)                       |                                    |                       | (88,747,055)         | (88,747,055)        |                        |           |                      |                     | (88,747,055)         | (88,747,055)        |                     |                      |
|                                       | GD-WA         | (155,368,577)                     | (155,368,577)                      |                                    |                       | (155,368,577)        | (155,368,577)       |                        |           | (155,368,577)        | (155,368,577)       |                      |                     |                     |                      |
|                                       | GD-OR         | (123,907,958)                     |                                    | (123,907,958)                      |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Total Gas Distribution</b>         |               | <b>(369,922,445)</b>              | <b>(246,014,487)</b>               | <b>(123,907,958)</b>               |                       | <b>(244,115,632)</b> | <b>(1,898,855)</b>  | <b>(246,014,487)</b>   |           | <b>(155,368,577)</b> | <b>(1,283,968)</b>  | <b>(156,652,545)</b> | <b>(88,747,055)</b> | <b>(614,887)</b>    | <b>(89,361,942)</b>  |
| <b>General Plant</b>                  |               |                                   |                                    |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-AN         | (37,455,867)                      | (37,455,867)                       |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-ID         | (11,672,275)                      | (11,672,275)                       |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
|                                       | ED-WA         | (21,548,688)                      | (21,548,688)                       |                                    |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| 7,4                                   | CD-AA         | (80,494,800)                      | (56,203,884)                       | (16,808,119)                       | (7,482,797)           | (16,808,119)         | (16,808,119)        |                        |           | (12,201,518)         | (12,201,518)        |                      | (4,606,601)         |                     |                      |
| 9,4                                   | CD-AN         | (8,016,600)                       | (6,198,195)                        | (1,818,405)                        |                       | (1,818,405)          | (1,818,405)         |                        |           | (1,320,035)          | (1,320,035)         |                      | (498,370)           |                     |                      |
| 9                                     | CD-ID         | (6,702,949)                       | (5,182,519)                        | (1,520,430)                        |                       | (1,520,430)          | (1,520,430)         |                        |           |                      |                     | (1,520,430)          | (1,520,430)         |                     |                      |
| 9                                     | CD-WA         | (7,418,829)                       | (5,736,016)                        | (1,682,813)                        |                       | (1,682,813)          | (1,682,813)         |                        |           | (1,682,813)          | (1,682,813)         |                      |                     |                     |                      |
| 8,4                                   | GD-AA         | (2,095,300)                       |                                    | (1,446,427)                        | (648,873)             | (1,446,427)          | (1,446,427)         |                        |           | (1,050,005)          | (1,050,005)         |                      | (396,422)           |                     |                      |
| 4                                     | GD-AN         | (3,591,856)                       | (3,591,856)                        |                                    |                       | (3,591,856)          | (3,591,856)         |                        |           | (2,607,436)          | (2,607,436)         |                      | (984,420)           |                     |                      |
|                                       | GD-ID         | (2,306,540)                       | (2,306,540)                        |                                    |                       | (2,306,540)          | (2,306,540)         |                        |           |                      |                     | (2,306,540)          | (2,306,540)         |                     |                      |
|                                       | GD-WA         | (10,321,819)                      | (10,321,819)                       |                                    |                       | (10,321,819)         | (10,321,819)        |                        |           | (10,321,819)         | (10,321,819)        |                      |                     |                     |                      |
|                                       | GD-OR         | (5,286,826)                       |                                    | (5,286,826)                        |                       |                      |                     |                        |           |                      |                     |                      |                     |                     |                      |
| <b>Total General Plant</b>            |               | <b>(196,912,349)</b>              | <b>(143,997,444)</b>               | <b>(39,496,409)</b>                | <b>(13,418,496)</b>   | <b>(15,831,602)</b>  | <b>(23,664,807)</b> | <b>(39,496,409)</b>    |           | <b>(12,004,632)</b>  | <b>(17,178,994)</b> | <b>(29,183,626)</b>  | <b>(3,826,970)</b>  | <b>(6,485,813)</b>  | <b>(10,312,783)</b>  |
| <b>Total Accumulated Depreciation</b> |               | <b>(2,069,975,654)</b>            | <b>(1,628,076,687)</b>             | <b>(303,197,333)</b>               | <b>(138,701,634)</b>  | <b>(259,947,234)</b> | <b>(43,250,099)</b> | <b>(303,197,333)</b>   |           | <b>(167,373,209)</b> | <b>(30,610,007)</b> | <b>(197,983,216)</b> | <b>(92,574,025)</b> | <b>(12,640,092)</b> | <b>(105,214,117)</b> |

Allocation Ratios:

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

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Twelve Months Ended October 31, 2020  
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              |                    |
| <b>Production/Transmission</b>                        |        |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| Franchises (302000)                                   | ED-AN  | (13,661,888)                      | (13,661,888)                       |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| Misc Intangible Plt (303000)                          | ED-AN  | (2,261,692)                       | (2,261,692)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| <b>Total Production/Transmission</b>                  |        | <b>(15,923,580)</b>               | <b>(15,923,580)</b>                |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| <b>Distribution</b>                                   |        |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| Franchises (302000)                                   | ED-WA  | (209,121)                         | (209,121)                          |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| Misc Intangible Plt (303000)                          | ED-WA  | (53,428)                          | (53,428)                           |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| <b>Total Distribution</b>                             |        | <b>(262,549)</b>                  | <b>(262,549)</b>                   |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| <b>General Plant - 303000</b>                         |        |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| 7,4   | CD-AA  | (4,139,429)                       | (2,890,273)                        | (864,355)                          | (384,801)             |                    | (864,355)           | (864,355)              |                    | (627,461)           | (627,461)           | (236,894)        | (236,894)          |                    |
| 9,4   | CD-AN  | (124,333)                         | (96,131)                           | (28,202)                           |                       |                    | (28,202)            | (28,202)               |                    | (20,473)            | (20,473)            | (7,729)          | (7,729)            |                    |
|   | GD-ID  | (127,467)                         |                                    | (127,467)                          |                       | (127,467)          | (127,467)           | (127,467)              |                    |                     |                     | (127,467)        | (127,467)          |                    |
|   | GD-WA  | (261,601)                         |                                    | (261,601)                          |                       | (261,601)          | (261,601)           | (261,601)              |                    | (261,601)           | (261,601)           |                  |                    |                    |
|   | GD-OR  | (107,441)                         |                                    | (107,441)                          |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| <b>Total General Plant - 303000</b>                   |        | <b>(4,760,271)</b>                | <b>(2,986,404)</b>                 | <b>(1,281,625)</b>                 | <b>(492,242)</b>      | <b>(389,068)</b>   | <b>(892,557)</b>    | <b>(1,281,625)</b>     | <b>(261,601)</b>   | <b>(647,934)</b>    | <b>(909,535)</b>    | <b>(127,467)</b> | <b>(244,623)</b>   | <b>(372,090)</b>   |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |        |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| 7,4   | CD-AA  | (112,827,110)                     | (78,779,273)                       | (23,559,428)                       | (10,488,409)          |                    | (23,559,428)        | (23,559,428)           |                    | (17,102,496)        | (17,102,496)        | (6,456,932)      | (6,456,932)        |                    |
| 9,4   | CD-AN  | (187,211)                         | (144,746)                          | (42,465)                           |                       |                    | (42,465)            | (42,465)               |                    | (30,827)            | (30,827)            | (11,638)         | (11,638)           |                    |
| 9   | CD-ID  | 209                               | 162                                | 47                                 |                       | 47                 | 47                  | 47                     | 0                  | 0                   | 0                   | 47               | 47                 |                    |
| 9   | CD-WA  | (7,673,731)                       | (5,933,099)                        | (1,740,632)                        |                       | (1,740,632)        | (1,740,632)         | (1,740,632)            |                    |                     |                     | 0                | 0                  |                    |
|   | ED-AN  | (8,219,783)                       | (8,219,783)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
|   | ED-ID  | 206                               | 206                                |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
|   | ED-WA  | 1,884                             | 1,884                              |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| 8,4   | GD-AA  | (72,829)                          |                                    | (50,275)                           | (22,554)              |                    | (50,275)            | (50,275)               |                    | (36,496)            | (36,496)            | (13,779)         | (13,779)           |                    |
| 4   | GD-AN  | 0                                 |                                    | 0                                  |                       |                    | 0                   | 0                      |                    | 0                   | 0                   | 0                | 0                  |                    |
|   | GD-OR  | 0                                 |                                    | 0                                  |                       |                    |                     |                        |                    |                     |                     | 0                | 0                  |                    |
| <b>Total Miscellaneous IT Intangible Plant - 3031</b> |        | <b>(128,978,365)</b>              | <b>(93,074,649)</b>                | <b>(25,392,753)</b>                | <b>(10,510,963)</b>   | <b>(1,740,585)</b> | <b>(23,652,168)</b> | <b>(25,392,753)</b>    | <b>(1,740,632)</b> | <b>(17,169,819)</b> | <b>(18,910,451)</b> | <b>47</b>        | <b>(6,482,349)</b> | <b>(6,482,302)</b> |
| <b>Gas Underground Storage</b>                        |        |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| 1   | GD-AN  | 0                                 |                                    | 0                                  |                       |                    | 0                   | 0                      |                    | 0                   | 0                   | 0                | 0                  |                    |
| <b>Total Gas Underground Storage</b>                  |        | <b>0</b>                          |                                    | <b>0</b>                           |                       |                    | <b>0</b>            | <b>0</b>               |                    | <b>0</b>            | <b>0</b>            | <b>0</b>         | <b>0</b>           |                    |
| <b>General Plant - 390200, 396200</b>                 |        |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
| 7,4   | CD-AA  | 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  | (248,079)                         | (248,079)                          |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
|   | ED-WA  | 0                                 | 0                                  |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                    |                    |
|   | GD-WA  | 0                                 |                                    | 0                                  |                       | 0                  | 0                   | 0                      | 0                  | 0                   | 0                   |                  |                    |                    |
|   | GD-OR  | 0                                 |                                    | 0                                  |                       |                    |                     |                        |                    |                     |                     | 0                | 0                  |                    |
| <b>Total General Plant - 390200, 396200</b>           |        | <b>(248,079)</b>                  | <b>(248,079)</b>                   | <b>0</b>                           | <b>0</b>              | <b>0</b>           | <b>0</b>            | <b>0</b>               | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>         | <b>0</b>           |                    |
| <b>Total Accumulated Amortization</b>                 |        | <b>(150,172,844)</b>              | <b>(112,495,261)</b>               | <b>(26,674,378)</b>                | <b>(11,003,205)</b>   | <b>(2,129,653)</b> | <b>(24,544,725)</b> | <b>(26,674,378)</b>    | <b>(2,002,233)</b> | <b>(17,817,753)</b> | <b>(19,819,986)</b> | <b>(127,420)</b> | <b>(6,726,972)</b> | <b>(6,854,392)</b> |

**Allocation Ratios:**

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



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| <b>RESULTS OF OPERATIONS</b>             | Report ID:       |
| <b>COMMON GENERAL PLANT</b>              | <b>C-GPL-12E</b> |
| For Twelve Months Ended October 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                        | 11,925,405         | 0                    | 0                 | 8,326,675          | 8,326,675          | 0                     | 0                | 2,490,144         | 2,490,144         | 0                      | 1,108,586         | 1,108,586         |   |
| 9         |         | CD-WA / ID / AN              | 1,990,400          | 686,386              | 338,049           | 514,482            | 1,538,917          | 201,370               | 99,176           | 150,937           | 451,483           | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>18,341,690</b>  | <b>808,699</b>       | <b>700,328</b>    | <b>8,863,931</b>   | <b>10,372,958</b>  | <b>3,274,755</b>      | <b>99,176</b>    | <b>2,641,081</b>  | <b>6,015,012</b>  | <b>845,134</b>         | <b>1,108,586</b>  | <b>1,953,720</b>  |   |
|           | 390XXX  | Structures & Improvements    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN              | 10,504,215         | 1,157,645            | 2,711,873         | 6,634,697          | 10,504,215         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |   |
| 99        |         | GD-WA / ID / AN              | 25,927,747         | 0                    | 0                 | 0                  | 0                  | 25,927,747            | 0                | 0                 | 25,927,747        | 0                      | 0                 | 0                 |   |
| 99        |         | GD-OR / AS                   | 3,870,654          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 3,870,654              | 0                 | 3,870,654         |   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |   |
| 7         |         | CD-AA                        | 128,544,715        | 0                    | 0                 | 89,753,776         | 89,753,776         | 0                     | 0                | 26,841,422        | 26,841,422        | 0                      | 11,949,517        | 11,949,517        |   |
| 9         |         | CD-WA / ID / AN              | 30,569,515         | 9,364,979            | 5,918,503         | 8,351,950          | 23,635,432         | 2,747,466             | 1,736,350        | 2,450,267         | 6,934,083         | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>199,416,846</b> | <b>10,522,624</b>    | <b>8,630,376</b>  | <b>104,740,423</b> | <b>123,893,423</b> | <b>28,675,213</b>     | <b>1,736,350</b> | <b>29,291,689</b> | <b>59,703,252</b> | <b>3,870,654</b>       | <b>11,949,517</b> | <b>15,820,171</b> |   |
|           | 391XXX  | Office Furniture & Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN              | 1,189,539          | 99,990               | 7,798             | 1,081,751          | 1,189,539          | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |   |
| 99        |         | GD-WA / ID / AN              | 138,651            | 0                    | 0                 | 0                  | 0                  | 138,651               | 0                | 0                 | 138,651           | 0                      | 0                 | 0                 |   |
| 99        |         | GD-OR / AS                   | 12,109             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 12,109                 | 0                 | 12,109            |   |
| 8         |         | GD-AA                        | 318,810            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 220,081           | 220,081           | 0                      | 98,729            | 98,729            |   |
| 7         |         | CD-AA                        | 78,348,869         | 0                    | 0                 | 54,705,531         | 54,705,531         | 0                     | 0                | 16,360,027        | 16,360,027        | 0                      | 7,283,311         | 7,283,311         |   |
| 9         |         | CD-WA / ID / AN              | 6,066,985          | 4,400,230            | 29,729            | 260,852            | 4,690,811          | 1,290,924             | 8,722            | 76,528            | 1,376,174         | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>86,074,963</b>  | <b>4,500,220</b>     | <b>37,527</b>     | <b>56,048,134</b>  | <b>60,585,881</b>  | <b>1,429,575</b>      | <b>8,722</b>     | <b>16,656,636</b> | <b>18,094,933</b> | <b>12,109</b>          | <b>7,382,040</b>  | <b>7,394,149</b>  |   |
|           | 392XXX  | Transportation Equipment     |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN              | 51,622,620         | 24,075,865           | 10,513,571        | 17,033,184         | 51,622,620         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |   |
| 99        |         | GD-WA / ID / AN              | 14,509,947         | 0                    | 0                 | 0                  | 0                  | 9,494,966             | 2,725,284        | 2,289,697         | 14,509,947        | 0                      | 0                 | 0                 |   |
| 99        |         | GD-OR / AS                   | 4,304,981          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 4,304,981              | 0                 | 4,304,981         |   |
| 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              | 7,319,039          | 1,848,922            | 873,501           | 2,936,438          | 5,658,861          | 542,431               | 256,265          | 861,482           | 1,660,178         | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>85,237,232</b>  | <b>25,924,787</b>    | <b>11,387,072</b> | <b>25,124,973</b>  | <b>62,436,832</b>  | <b>10,037,397</b>     | <b>2,981,549</b> | <b>4,760,010</b>  | <b>17,778,956</b> | <b>4,304,981</b>       | <b>716,463</b>    | <b>5,021,444</b>  |   |

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| <b>RESULTS OF OPERATIONS</b>             | Report ID:       |
| <b>COMMON GENERAL PLANT</b>              | <b>C-GPL-12E</b> |
| For Twelve Months Ended October 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                | 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                 | 4,982,109         | 276,940              | 196,647        | 3,378,430         | 3,852,017         | 81,248                | 57,692         | 991,152          | 1,130,092        | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>5,454,773</b>  | <b>276,940</b>       | <b>196,647</b> | <b>3,765,830</b>  | <b>4,239,417</b>  | <b>145,720</b>        | <b>57,692</b>  | <b>991,152</b>   | <b>1,194,564</b> | <b>20,792</b>          | <b>0</b>         | <b>20,792</b>    |   |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                |                   |                   |                       |                |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 6,367,891         | 797,190              | 212,830        | 5,357,871         | 6,367,891         | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 2,901,429         | 0                    | 0              | 0                 | 0                 | 2,087,813             | 310,815        | 502,801          | 2,901,429        | 0                      | 0                | 0                |   |
| 99        |         | GD-OR / AS                      | 969,351           | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 969,351                | 0                | 969,351          |   |
| 8         |         | GD-AA                           | 5,283,608         | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 3,647,380        | 3,647,380        | 0                      | 1,636,228        | 1,636,228        |   |
| 7         |         | CD-AA                           | 13,302,274        | 0                    | 0              | 9,288,047         | 9,288,047         | 0                     | 0              | 2,777,648        | 2,777,648        | 0                      | 1,236,579        | 1,236,579        |   |
| 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                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>30,164,939</b> | <b>808,329</b>       | <b>963,476</b> | <b>14,920,479</b> | <b>16,692,284</b> | <b>2,091,081</b>      | <b>531,037</b> | <b>7,008,379</b> | <b>9,630,497</b> | <b>969,351</b>         | <b>2,872,807</b> | <b>3,842,158</b> |   |
|           | 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                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>116,804</b>    | <b>0</b>             | <b>0</b>       | <b>116,804</b>    | <b>116,804</b>    | <b>0</b>              | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>               | <b>0</b>         | <b>0</b>         |   |
|           | 395000  | Laboratory Equipment            |                   |                      |                |                   |                   |                       |                |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 1,949,861         | 335,721              | 13,580         | 1,600,560         | 1,949,861         | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 168,917           | 0                    | 0              | 0                 | 0                 | 74,000                | 0              | 94,917           | 168,917          | 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                           | 1,568,515         | 0                    | 0              | 1,095,184         | 1,095,184         | 0                     | 0              | 327,522          | 327,522          | 0                      | 145,809          | 145,809          |   |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>3,911,050</b>  | <b>335,721</b>       | <b>13,580</b>  | <b>2,695,744</b>  | <b>3,045,045</b>  | <b>74,000</b>         | <b>0</b>       | <b>564,073</b>   | <b>638,073</b>   | <b>18,586</b>          | <b>209,346</b>   | <b>227,932</b>   |   |

|  |                  |
|--|------------------|
| <b>RESULTS OF OPERATIONS</b>             | Report ID:       |
| <b>COMMON GENERAL PLANT</b>              | <b>C-GPL-12E</b> |
| For Twelve Months Ended October 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            | 30,983,119         | 13,820,128           | 8,891,135         | 8,271,856          | 30,983,119         | 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                 |   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>37,304,161</b>  | <b>14,070,700</b>    | <b>9,281,759</b>  | <b>9,101,260</b>   | <b>32,453,719</b>  | <b>2,677,229</b>      | <b>1,014,239</b> | <b>1,066,013</b>  | <b>4,757,481</b>   | <b>43,834</b>          | <b>49,127</b>     | <b>92,961</b>     |   |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN            | 49,854,837         | 11,792,886           | 6,108,685         | 31,953,266         | 49,854,837         | 0                     | 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                 | 1,041,873          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 1,041,873              | 0                 | 1,041,873         |   |
| 8         |         | GD-AA                      | 513,020            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 354,148           | 354,148            | 0                      | 158,872           | 158,872           |   |
| 7         |         | CD-AA                      | 69,588,468         | 0                    | 0                 | 48,588,756         | 48,588,756         | 0                     | 0                | 14,530,768        | 14,530,768         | 0                      | 6,468,944         | 6,468,944         |   |
| 9         |         | CD-WA / ID / AN            | 17,543,741         | 9,022,161            | 2,888,153         | 1,653,980          | 13,564,294         | 2,646,891             | 847,317          | 485,239           | 3,979,447          | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>139,597,936</b> | <b>20,815,047</b>    | <b>8,996,838</b>  | <b>82,196,002</b>  | <b>112,007,887</b> | <b>3,347,231</b>      | <b>1,201,021</b> | <b>15,372,108</b> | <b>19,920,360</b>  | <b>1,041,873</b>       | <b>6,627,816</b>  | <b>7,669,689</b>  |   |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN            | 278,484            | 0                    | 6,846             | 271,638            | 278,484            | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 | 0 |
| 99        |         | GD-WA / ID / AN            | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 | 0 |
| 99        |         | GD-OR / AS                 | 2,367              | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 2,367                  | 0                 | 2,367             |   |
| 8         |         | GD-AA                      | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |   |
| 7         |         | CD-AA                      | 684,447            | 0                    | 0                 | 477,902            | 477,902            | 0                     | 0                | 142,919           | 142,919            | 0                      | 63,626            | 63,626            |   |
| 9         |         | CD-WA / ID / AN            | 8,574              | 0                    | 6,629             | 0                  | 6,629              | 0                     | 1,945            | 0                 | 1,945              | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>973,872</b>     | <b>0</b>             | <b>13,475</b>     | <b>749,540</b>     | <b>763,015</b>     | <b>0</b>              | <b>1,945</b>     | <b>142,919</b>    | <b>144,864</b>     | <b>2,367</b>           | <b>63,626</b>     | <b>65,993</b>     |   |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>606,594,266</b> | <b>78,063,067</b>    | <b>40,221,078</b> | <b>308,323,120</b> | <b>426,607,265</b> | <b>51,752,201</b>     | <b>7,631,731</b> | <b>78,494,060</b> | <b>137,877,992</b> | <b>11,129,681</b>      | <b>30,979,328</b> | <b>42,109,009</b> |   |

ALLOCATION RATIOS:

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

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>           | <b>C-IPL-12E</b> |
| For Twelve Months Ended October 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                           | 10,775,119         | 319,716              | 0              | 10,455,403         | 10,775,119            | 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                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>19,392,085</b>  | <b>319,716</b>       | <b>0</b>       | <b>14,950,275</b>  | <b>15,269,991</b>     | <b>1,021,914</b> | <b>772,201</b> | <b>1,343,367</b>  | <b>3,137,482</b>      | <b>406,156</b> | <b>578,456</b>    | <b>984,612</b>    |
|           | 303100  | Misc Intangible Plant--Mainframe Software |                    |                      |                |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 17,745,768         | 604,231              | (1,000)        | 17,142,537         | 17,745,768            | 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                                     | 386,189            | 0                    | 0              | 0                  | 0                     | 0                | 0              | 266,594           | 266,594               | 0              | 119,595           |                   |
| 7         |         | CD-AA                                     | 133,309,449        | 0                    | 0              | 93,080,657         | 93,080,657            | 0                | 0              | 27,836,346        | 27,836,346            | 0              | 12,392,446        |                   |
| 9         |         | CD-WA / ID / AN                           | 676,882            | 0                    | (931)          | 524,276            | 523,345               | 0                | (273)          | 153,810           | 153,537               | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>152,118,288</b> | <b>604,231</b>       | <b>(1,931)</b> | <b>110,747,470</b> | <b>111,349,770</b>    | <b>0</b>         | <b>(273)</b>   | <b>28,256,750</b> | <b>28,256,477</b>     | <b>0</b>       | <b>12,512,041</b> | <b>12,512,041</b> |
|           | 303110  | Misc Intangible Plant--PC Software        |                    |                      |                |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |         | CD-AA                                     | 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                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>         | <b>0</b>       | <b>0</b>          | <b>0</b>              | <b>0</b>       | <b>0</b>          |                   |
|           | 303115  | Misc Intangible Plant--PC Software        |                    |                      |                |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |         | CD-AA                                     | 100,831,204        | 0                    | 0              | 70,403,371         | 70,403,371            | 0                | 0              | 21,054,564        | 21,054,564            | 0              | 9,373,269         |                   |
| 8         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0              | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>100,831,204</b> | <b>0</b>             | <b>0</b>       | <b>70,403,371</b>  | <b>70,403,371</b>     | <b>0</b>         | <b>0</b>       | <b>21,054,564</b> | <b>21,054,564</b>     | <b>0</b>       | <b>9,373,269</b>  |                   |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>           | <b>C-IPL-12E</b> |
| For Twelve Months Ended October 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                 |                   |
|           |              | <b>TOTAL ACCOUNT</b>                    | <b>29,062,741</b>  | <b>0</b>             | <b>0</b>       | <b>20,292,478</b>  | <b>20,292,478</b>     | <b>0</b>         | <b>0</b>       | <b>6,068,591</b>      | <b>6,068,591</b>  | <b>0</b>       | <b>2,701,672</b>  | <b>2,701,672</b>  |
|           | 303121       | Misc Intangible Plant--AMI Software     |                    |                      |                |                    |                       |                  |                |                       |                   |                |                   |                   |
| 99        |              | ED-WA / ID / AN                         | 1,683,579          | 1,683,579            | 0              | 0                  | 1,683,579             | 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                                   | 1,396,375          | 0                    | 0              | 974,991            | 974,991               | 0                | 0              | 291,577               | 291,577           | 0              | 129,807           | 129,807           |
| 9         |              | CD-WA / ID / AN                         | 18,511,333         | 14,312,407           | 0              | 0                  | 14,312,407            | 4,198,926        | 0              | 0                     | 4,198,926         | 0              | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                    | <b>21,591,287</b>  | <b>15,995,986</b>    | <b>0</b>       | <b>974,991</b>     | <b>16,970,977</b>     | <b>4,198,926</b> | <b>0</b>       | <b>291,577</b>        | <b>4,490,503</b>  | <b>0</b>       | <b>129,807</b>    | <b>129,807</b>    |
|           | <b>TOTAL</b> |   | <b>322,995,605</b> | <b>16,919,933</b>    | <b>(1,931)</b> | <b>217,368,585</b> | <b>234,286,587</b>    | <b>5,220,840</b> | <b>771,928</b> | <b>57,014,849</b>     | <b>63,007,617</b> | <b>406,156</b> | <b>25,295,245</b> | <b>25,701,401</b> |

ALLOCATION RATIOS:

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

|  |                         |
|--|-------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br>C-DTX-12E |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>                           |                         |
| For Twelve Months Ended October 31, 2020<br>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                          | (84,754,700) | (59,178,274) | (17,697,629) | (7,878,797) |
| 8         | 282900 GD-AA                          | 0            | 0            | 0            | 0           |
| 9         | 282900 CD-WA / ID / AN                | (824,005)    | (637,096)    | (186,909)    | 0           |
| 7         | 282919 CD-AA                          | (3,090,876)  | (2,158,142)  | (645,406)    | (287,328)   |
| 7         | 283750 CD-AA                          | 40,918       | 28,570       | 8,544        | 3,804       |
|           | Total                                 | (88,628,663) | (61,944,942) | (18,521,400) | (8,162,321) |

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%  |

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| RESULTS OF OPERATIONS                    |
| <b>COMMON WORKING CAPITAL</b>            |
| For Twelve Months Ended October 31, 2020 |
| Ending Balance Basis                     |

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

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                 | 4,116,653        | 4,116,653         | 0                    | 0                 | 0                     | 0              | 4,116,653        |
| 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                 | 0                | 0                 | 0                    | 0                 | 0                     | 0              | 0                |
| 7/4 154550 Supply Chain Average Cost Variance       | 0                  | 0                 | 199              | 199               | 0                    | 0                 | 0                     | 0              | 199              |
| 7/4 154560 Supply Chain Invoice Price Variance      | 0                  | 0                 | (7)              | (7)               | 0                    | 0                 | 0                     | 0              | (7)              |
| 99 163998 Common Working Capital                    | 0                  | 0                 | 0                | 0                 | 0                    | 0                 | 0                     | 0              | 0                |
| 99 163999 Investor-Supplied Working Capital         | 40,359,096         | 17,484,207        | 0                | 57,843,303        | 38,373,680           | 17,171,914        | 1,985,416             | 312,293        | 0                |
| <b>TOTAL</b>  | <b>40,359,096</b>  | <b>17,484,207</b> | <b>4,116,845</b> | <b>61,960,148</b> | <b>38,373,680</b>    | <b>17,171,914</b> | <b>1,985,416</b>      | <b>312,293</b> | <b>4,116,845</b> |

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