

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	40,610,140	26,165,745	14,444,395
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>40,610,140</u>	<u>26,165,745</u>	<u>14,444,395</u>
G-APL	Gas Net Adjusted Rate Base	<u>615,145,508</u>	<u>435,542,115</u>	<u>179,603,393</u>
	RATE OF RETURN	<u>6.602%</u>	<u>6.008%</u>	<u>8.042%</u>

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 January 31, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers - AMA Percent	02-01-2020 thru 01-31-2021	258,824 100.000%	170,983 66.061%	87,841 33.939%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2020 thru 01-31-2021	12,128,215 100.000%	8,893,144 73.326%	3,235,071 26.674%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	02-01-2020 thru 01-31-2021	281,783,452 100.000%	189,696,041 67.320%	92,087,411 32.680%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2021
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AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended January 31, 2021
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AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS
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AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	02-01-2020 thru 01-31-2021	27,519,118 100.000%	19,557,251 71.068%	7,961,867 28.932%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2020 thru 01-31-2021	730,993,557 100.000%	517,558,865 70.802%	213,434,692 29.198%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2020 thru 01-31-2021	98,104,607 100.000%	79,492,842 81.029%	18,611,765 18.971%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2020 thru 01-31-2021	-57,673,155 100.000%	-40,576,540 70.356%	-17,096,615 29.644%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	148,808,498	0	148,808,498	103,817,548	0	103,817,548	44,990,950	0	44,990,950
99	4812XX	Commercial - Firm & Interruptible	65,100,475	0	65,100,475	47,050,494	0	47,050,494	18,049,981	0	18,049,981
99	4813XX	Industrial-Firm	2,481,475	0	2,481,475	1,435,885	0	1,435,885	1,045,590	0	1,045,590
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	241,604	0	241,604	214,064	0	214,064	27,540	0	27,540
99	499XXX	Unbilled Revenue	2,586,023	0	2,586,023	1,710,756	0	1,710,756	875,267	0	875,267
TOTAL SALES TO ULTIMATE CUSTOMERS			219,218,075	0	219,218,075	154,228,747	0	154,228,747	64,989,328	0	64,989,328
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	60,618,267	0	60,618,267	40,298,293	0	40,298,293	20,319,974	0	20,319,974
4	488000	Miscellaneous Service Revenues	6,561	0	6,561	2,989	0	2,989	3,572	0	3,572
99	4893XX	Transportation Revenues	5,137,834	0	5,137,834	4,552,931	0	4,552,931	584,903	0	584,903
99	493000	Rent from Gas Property	236	0	236	236	0	236	0	0	0
4	495XXX	Other Gas Revenues	7,670,355	272,457	7,942,812	6,179,937	198,662	6,378,599	1,490,418	73,795	1,564,213
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			73,433,253	272,457	73,705,710	51,034,386	198,662	51,233,048	22,398,867	73,795	22,472,662
TOTAL GAS REVENUES			292,651,328	272,457	292,923,785	205,263,133	198,662	205,461,795	87,388,195	73,795	87,461,990
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	128,402,498	0	128,402,498	88,188,277	0	88,188,277	40,214,221	0	40,214,221
99	808XXX	Net Natural Gas Storage Transactions	1,710,308	0	1,710,308	1,563,032	0	1,563,032	147,276	0	147,276
99	811000	Gas Used for Products Extraction	(175,749)	0	(175,749)	(117,276)	0	(117,276)	(58,473)	0	(58,473)
10	813000	Other Gas Expenses	37,839	946,524	984,363	37,839	638,932	676,771	0	307,592	307,592
99	813010	Gas Technology Institute (GTI) Expenses	117,180	0	117,180	81,414	0	81,414	35,766	0	35,766
TOTAL PRODUCTION EXPENSES			130,092,076	946,524	131,038,600	89,753,286	638,932	90,392,218	40,338,790	307,592	40,646,382
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	7,896	7,896	0	5,433	5,433	0	2,463	2,463
1	824000	Other Expenses	0	698,099	698,099	0	480,362	480,362	0	217,737	217,737
1	837000	Other Equipment	0	1,918,304	1,918,304	0	1,319,985	1,319,985	0	598,319	598,319
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,624,299	2,624,299	0	1,805,780	1,805,780	0	818,519	818,519
G-DEPX		Depreciation Expense-Underground Storage	0	638,249	638,249	0	439,179	439,179	0	199,070	199,070
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	368,723	368,723	0	253,718	253,718	0	115,005	115,005
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,006,972	1,006,972	0	692,897	692,897	0	314,075	314,075
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,631,271	3,631,271	0	2,498,677	2,498,677	0	1,132,594	1,132,594

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	385,462	1,359,661	1,745,123	353,205	996,985	1,350,190	32,257	362,676	394,933
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,602,652	1,160,723	4,763,375	2,531,292	851,112	3,382,404	1,071,360	309,611	1,380,971
3	875000 Measuring & Reg Sta Exp-General	109,930	0	109,930	87,752	0	87,752	22,178	0	22,178
3	876000 Measuring & Reg Sta Exp-Industrial	6,223	0	6,223	3,727	0	3,727	2,496	0	2,496
3	877000 Measuring & Reg Sta Exp-City Gate	66,256	0	66,256	45,176	0	45,176	21,080	0	21,080
3	878000 Meter & House Regulator Expenses	611,223	0	611,223	377,773	0	377,773	233,450	0	233,450
3	879000 Customer Installation Expenses	1,428,860	65,082	1,493,942	948,404	47,722	996,126	480,456	17,360	497,816
3	880000 Other Expenses	1,233,757	420,455	1,654,212	999,710	308,303	1,308,013	234,047	112,152	346,199
3	881000 Rents	(134)	30,405	30,271	(134)	22,295	22,161	0	8,110	8,110
	MAINTENANCE									
3	885000 Supervision & Engineering	58,711	6,343	65,054	15,714	4,651	20,365	42,997	1,692	44,689
3	887000 Mains	1,205,503	(3)	1,205,500	934,170	(2)	934,168	271,333	(1)	271,332
3	889000 Measuring & Reg Sta Exp-General	351,070	42,698	393,768	277,130	31,309	308,439	73,940	11,389	85,329
3	890000 Measuring & Reg Sta Exp-Industrial	17,411	11,548	28,959	8,777	8,468	17,245	8,634	3,080	11,714
3	891000 Measuring & Reg Sta Exp-City Gate	163,612	15,862	179,474	17,380	11,631	29,011	146,232	4,231	150,463
3	892000 Services	1,461,809	12,753	1,474,562	1,181,576	9,351	1,190,927	280,233	3,402	283,635
3	893000 Meters & House Regulators	1,425,878	611,134	2,037,012	1,111,502	448,120	1,559,622	314,376	163,014	477,390
3	894000 Other Equipment	(8)	221,583	221,575	(8)	162,478	162,470	0	59,105	59,105
	TOTAL DISTRIBUTION OPERATING EXP	12,128,215	3,958,244	16,086,459	8,893,146	2,902,423	11,795,569	3,235,069	1,055,821	4,290,890
G-DEPX	Depreciation Expense-Distribution	19,838,417	57,396	19,895,813	13,666,039	38,639	13,704,678	6,172,378	18,757	6,191,135
G-OTX	Taxes Other Than FIT	16,970,322	0	16,970,322	14,192,885	0	14,192,885	2,777,437	0	2,777,437
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	36,808,739	57,396	36,866,135	27,858,924	38,639	27,897,563	8,949,815	18,757	8,968,572
	TOTAL DISTRIBUTION EXPENSES	48,936,954	4,015,640	52,952,594	36,752,070	2,941,062	39,693,132	12,184,884	1,074,578	13,259,462

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For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	100,533	100,533	0	66,413	66,413	0	34,120	34,120
2	902000	Meter Reading Expenses	660,779	96,971	757,750	548,704	64,060	612,764	112,075	32,911	144,986
2	903XXX	Customer Records & Collection Expenses	530,357	4,299,282	4,829,639	362,795	2,840,149	3,202,944	167,562	1,459,133	1,626,695
2	904000	Uncollectible Accounts	2,290,861	(85,255)	2,205,606	1,653,826	(56,320)	1,597,506	637,035	(28,935)	608,100
2	905000	Misc Customer Accounts	0	84,113	84,113	0	55,566	55,566	0	28,547	28,547
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,481,997	4,495,644	7,977,641	2,565,325	2,969,868	5,535,193	916,672	1,525,776	2,442,448	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,978,130	66,663	10,044,793	8,508,063	44,038	8,552,101	1,470,067	22,625	1,492,692
2	909000	Advertising	131,955	552,588	684,543	131,955	365,045	497,000	0	187,543	187,543
2	910000	Misc Customer Service & Info Exp	0	169,026	169,026	0	111,660	111,660	0	57,366	57,366
TOTAL CUSTOMER SERVICE & INFO EXP		10,110,085	788,277	10,898,362	8,640,018	520,743	9,160,761	1,470,067	267,534	1,737,601	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	99,260	8,354,159	8,453,419	75,004	6,091,435	6,166,439	24,256	2,262,724	2,286,980
4	921000	Office Supplies & Expenses	59	1,204,917	1,204,976	59	878,565	878,624	0	326,352	326,352
4	922000	Admin. Expenses Transferred - Credit	0	(20,498)	(20,498)	0	(14,946)	(14,946)	0	(5,552)	(5,552)
4	923000	Outside Services Employed	101,081	2,981,232	3,082,313	45,261	2,173,765	2,219,026	55,820	807,467	863,287
4	924000	Property Insurance Premium	0	405,993	405,993	0	296,030	296,030	0	109,963	109,963
4	925XXX	Injuries and Damages	18,256	1,061,831	1,080,087	13,153	774,234	787,387	5,103	287,597	292,700
4	926XXX	Employee Pensions and Benefits	2,172,780	5,945,532	8,118,312	1,660,854	4,335,185	5,996,039	511,926	1,610,347	2,122,273
4	928000	Regulatory Commission Expenses	665,616	211,590	877,206	437,758	154,281	592,039	227,858	57,309	285,167
4	930000	Miscellaneous General Expenses	27,170	1,660,358	1,687,528	22,446	1,210,650	1,233,096	4,724	449,708	454,432
4	931000	Rents	0	114,048	114,048	0	83,158	83,158	0	30,890	30,890
4	935000	Maintenance of General Plant	588,985	2,952,093	3,541,078	512,932	2,152,519	2,665,451	76,053	799,574	875,627
TOTAL ADMIN & GEN OPERATING EXP		3,673,207	24,871,255	28,544,462	2,767,467	18,134,876	20,902,343	905,740	6,736,379	7,642,119	

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For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,726,078	5,258,980	6,985,058	1,578,810	3,834,585	5,413,395	147,268	1,424,395	1,571,663
G-AMTX	Amortization Expense - General Plant - 303000	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	857,445	7,433,097	8,290,542	856,407	5,419,842	6,276,249	1,038	2,013,255	2,014,293
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,876,245	0	1,876,245	1,876,245	0	1,876,245	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	45,717	113,476	159,193	32,605	80,343	112,948	13,112	33,133	46,245
99 407314	Regulatory Debit - FISERVE Amortization	414,124	0	414,124	414,124	0	414,124	0	0	0
99 407319	AFUDC Equity DFIT Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	148,292	0	148,292	148,292	0	148,292	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	668,779	0	668,779	485,650	0	485,650	183,129	0	183,129
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	(132,374)	0	(132,374)	(124,695)	0	(124,695)	(7,679)	0	(7,679)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,116,322)	0	(3,116,322)	(3,116,322)	0	(3,116,322)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,614,986)	0	(1,614,986)	(1,159,289)	0	(1,159,289)	(455,697)	0	(455,697)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,875,047)	0	(2,875,047)	(2,875,047)	0	(2,875,047)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	492,414	1,244,161	1,736,575	371,253	907,180	1,278,433	121,161	336,981	458,142
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(823,531)	14,137,804	13,314,273	(1,431,725)	10,306,181	8,874,456	608,194	3,831,623	4,439,817
	TOTAL ADMIN & GENERAL EXPENSES	2,849,676	39,009,059	41,858,735	1,335,742	28,441,057	29,776,799	1,513,934	10,568,002	12,081,936
	TOTAL EXPENSES BEFORE FIT	195,470,788	52,886,415	248,357,203	139,046,441	38,010,339	177,056,780	56,424,347	14,876,076	71,300,423
	NET OPERATING INCOME (LOSS) BEFORE FIT			44,566,582			28,405,015			16,161,567
G-FIT	FEDERAL INCOME TAX			(3,740,352)			(2,811,644)			(928,708)
G-FIT	DEFERRED FEDERAL INCOME TAX			7,703,316			5,056,485			2,646,831
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(6,522)			(5,571)			(951)
	GAS NET OPERATING INCOME (LOSS)			40,610,140			26,165,745			14,444,395

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	66.061%	33.939%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.326%	26.674%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(373,346)	272,457	(100,889)	52,856	198,662	251,518	(426,202)	73,795	(352,407)
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	2,979,638	0	2,979,638	1,520,363	0	1,520,363
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	2,342,753	0	2,342,753	2,142,386	0	2,142,386	200,367	0	200,367
4	495329	Amortization Res Decoupling Deferral	158,491	0	158,491	262,556	0	262,556	(104,065)	0	(104,065)
4	495338	Non-Res Decoupling Deferred Rev	1,460,294	0	1,460,294	1,307,914	0	1,307,914	152,380	0	152,380
4	495339	Amortization Non-Res Decoupling	(417,837)	0	(417,837)	(565,413)	0	(565,413)	147,576	0	147,576
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	7,670,356	272,457	7,942,813	6,179,937	198,662	6,378,599	1,490,419	73,795	1,564,214

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	100,393,452	0	100,393,452	66,802,075	0	66,802,075	33,591,377	0	33,591,377
1	804001	Pipeline Demand Costs	26,804,512	0	26,804,512	18,418,194	0	18,418,194	8,386,318	0	8,386,318
1	804002	Transport Variable Charges	321,603	0	321,603	221,018	0	221,018	100,585	0	100,585
6	804010	Gas Costs - Fixed Hedge	(42,020)	0	(42,020)	(33,092)	0	(33,092)	(8,928)	0	(8,928)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	357,754	0	357,754	237,122	0	237,122	120,632	0	120,632
6	804018	Merchandise Processing Fee	102,520	0	102,520	67,473	0	67,473	35,047	0	35,047
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	(3,288,506)	0	(3,288,506)	(2,158,163)	0	(2,158,163)	(1,130,343)	0	(1,130,343)
6	804700	Gas Costs - Offsystem Bookout	19,839	0	19,839	13,182	0	13,182	6,657	0	6,657
6	804711	Gas Costs - Offsystem Bookout Offset	(19,839)	0	(19,839)	(13,182)	0	(13,182)	(6,657)	0	(6,657)
6	804730	Gas Costs - Intracompany LDC Gas	8,724,872	0	8,724,872	5,775,508	0	5,775,508	2,949,364	0	2,949,364
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,161,763)	0	(3,161,763)	92,125	0	92,125	(3,253,888)	0	(3,253,888)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,809,926)	0	(1,809,926)	(1,233,983)	0	(1,233,983)	(575,943)	0	(575,943)
		TOTAL PURCHASED GAS COSTS	128,402,498	0	128,402,498	88,188,277	0	88,188,277	40,214,221	0	40,214,221

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.320%	32.680%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	168,912	66,663	235,575	109,374	44,038	153,412	59,538	22,625	82,163
99	908600	Public Purpose Tariff Rider Expense Offset	9,511,235	0	9,511,235	8,124,465	0	8,124,465	1,386,770	0	1,386,770
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	189,538	0	189,538	165,779	0	165,779	23,759	0	23,759
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,978,130	66,663	10,044,793	8,508,063	44,038	8,552,101	1,470,067	22,625	1,492,692

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.061%	33.939%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		4.891%	4.895%
	Total Cost of Debt		2.648%	2.651%
	Total Weighted Cost		2.648%	2.651%
G-APL	Net Rate Base	615,145,508	435,542,115	179,603,393
	Interest Deduction for FIT Calculation	16,294,441	11,533,155	4,761,286
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	292,923,785	205,461,795	87,461,990
G-OPS	Operating & Maintenance Expense	197,169,823	139,591,864	57,577,959
G-OPS	Book Deprec/Amort and Reg Amortizations	32,111,760	21,739,880	10,371,880
G-OTX	Taxes Other than FIT	19,075,620	15,725,036	3,350,584
	Net Operating Income Before FIT	44,566,582	28,405,015	16,161,567
G-INT	Less: Interest Expense	16,294,441	11,533,155	4,761,286
G-OTX	Less: Idaho ITC Deferral & Amortization	(31,567)	0	(31,567)
G-SCM	Schedule M Adjustments	(46,051,778)	(30,260,643)	(15,791,135)
	Taxable Net Operating Income	(17,811,204)	(13,388,783)	(4,422,421)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,740,352)	(2,811,644)	(928,708)
G-DTE	Deferred FIT	7,703,316	5,056,485	2,646,831
99	411400 Amortized Investment Tax Credit	(6,522)	(5,571)	(951)
	Total FIT/Deferred FIT & ITC	3,956,442	2,239,270	1,717,172
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended January 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,461,480	13,475,809	35,937,289	16,126,094	9,796,475	25,922,569	6,335,386	3,679,334	10,014,720
12	997001	Contributions In Aid of Construction	0	928,814	928,814	0	657,619	657,619	0	271,195	271,195
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	751,126	751,126	0	531,812	531,812	0	219,314	219,314
99	997010	Deferred Gas Credit and Refunds	(4,971,690)	0	(4,971,690)	(1,141,858)	0	(1,141,858)	(3,829,832)	0	(3,829,832)
12	997016	Redemption Expense Amortization	0	198,697	198,697	0	140,681	140,681	0	58,016	58,016
99	997018	DSM Tariff Rider	(995,813)	0	(995,813)	90,301	0	90,301	(1,086,114)	0	(1,086,114)
12	997020	FAS87 Current Pension Accrual	0	(3,475,339)	(3,475,339)	0	(2,460,610)	(2,460,610)	0	(1,014,729)	(1,014,729)
12	997027	Customer Uncollectibles	0	1,802,921	1,802,921	0	1,276,504	1,276,504	0	526,417	526,417
99	997031	Decoupling Mechanism	(3,543,701)	0	(3,543,701)	(3,147,443)	0	(3,147,443)	(396,258)	0	(396,258)
12	997032	Interest Rate Swaps	0	(6,243,725)	(6,243,725)	0	(4,420,682)	(4,420,682)	0	(1,823,043)	(1,823,043)
12	997035	Leases	0	(229)	(229)	0	(167)	(167)	0	(62)	(62)
12	997048	AFUDC	0	(310,084)	(310,084)	0	(219,546)	(219,546)	0	(90,538)	(90,538)
12	997049	Tax Depreciation	0	(36,140,217)	(36,140,217)	0	(25,587,996)	(25,587,996)	0	(10,552,221)	(10,552,221)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(413,926)	0	(413,926)	(437,685)	0	(437,685)	23,759	0	23,759
12	997080	Book Transportation Depreciation	0	2,419,983	2,419,983	0	1,713,396	1,713,396	0	706,587	706,587
12	997081	Deferred Compensation	0	179,198	179,198	0	126,876	126,876	0	52,322	52,322
4	997082	Meal Disallowances	0	88,964	88,964	0	64,868	64,868	0	24,096	24,096
12	997083	Paid Time Off	0	483,523	483,523	0	342,344	342,344	0	141,179	141,179
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(13,916,666)	(13,916,666)	0	(9,853,278)	(9,853,278)	0	(4,063,388)	(4,063,388)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997105	WA Nat Gas Line Extension	1,876,245	0	1,876,245	1,876,245	0	1,876,245	0	0	0
99	997107	MDM System	(2,720,950)	0	(2,720,950)	(2,720,950)	0	(2,720,950)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	786	0	786	786	0	786	0	0	0
99	997109	Tax Reform Amortization	(786)	0	(786)	(786)	0	(786)	0	0	0
99	997110	FISERVE	270,023	0	270,023	289,428	0	289,428	(19,405)	0	(19,405)
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,723)	(25,723)	0	(10,608)	(10,608)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	147,018	147,018	0	104,092	104,092	0	42,926	42,926
12	997115	AFUDC Equity DFIR Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
12	997118	Depreciation Study Deferral	447,132	0	447,132	0	0	0	447,132	0	447,132
12	997119	AFUDC Tax CPI	0	842,713	842,713	0	596,658	596,658	0	246,055	246,055
12	997120	Transportation Tax Disallowance	0	30,034	30,034	0	21,265	21,265	0	8,769	8,769
12	997125	COVID-19	(946,207)	0	(946,207)	(673,639)	0	(673,639)	(272,568)	0	(272,568)
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,491)	(245,491)	0	(101,238)	(101,238)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,346	660,346	0	272,320	272,320
12	997128	Meters Expensed	0	(13,270,886)	(13,270,886)	0	(9,396,053)	(9,396,053)	0	(3,874,833)	(3,874,833)
12	997129	Mixed Service Costs (IDD#5)	0	(6,214,415)	(6,214,415)	0	(4,399,930)	(4,399,930)	0	(1,814,485)	(1,814,485)
TOTAL SCHEDULE M ADJUSTMENTS			11,621,377	(57,673,155)	(46,051,778)	10,315,897	(40,576,540)	(30,260,643)	1,305,480	(17,096,615)	(15,791,135)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	66.061%	33.939%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.320%	32.680%
G-ALL	11	Book Depreciation	100.000%	71.068%	28.932%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.802%	29.198%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,240,801	4,418,612	1,822,189
99	410100	Deferred Federal Income Tax Exp	1,997,337	944,180	1,053,157
		SUBTOTAL	8,238,138	5,362,792	2,875,346
12	411100	Deferred Federal Income Tax Expense - Allocated	(334,376)	(236,745)	(97,631)
99	411100	Deferred Federal Income Tax Exp	(200,446)	(69,562)	(130,884)
		SUBTOTAL	(534,822)	(306,307)	(228,515)
		Total Deferred Federal Income Tax Expense	7,703,316	5,056,485	2,646,831

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.802%	29.198%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	368,723	368,723	0	253,718	253,718	0	115,005	115,005
		TOTAL UNDERGROUND STORAGE TAX	0	368,723	368,723	0	253,718	253,718	0	115,005	115,005
		DISTRIBUTION									
99	408110	State Excise Tax	5,917,369	0	5,917,369	5,917,369	0	5,917,369	0	0	0
99	408120	Municipal Occupation & License Tax	6,521,527	0	6,521,527	5,389,284	0	5,389,284	1,132,243	0	1,132,243
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	4,588,548	0	4,588,548	2,886,191	0	2,886,191	1,702,357	0	1,702,357
99	409100	State Income Tax	(25,555)	0	(25,555)	41	0	41	(25,596)	0	(25,596)
99	411410	State Income Tax-ITC Deferred	(26,236)	0	(26,236)	0	0	0	(26,236)	0	(26,236)
99	411420	State Income Tax-ITC Amortization	(5,331)	0	(5,331)	0	0	0	(5,331)	0	(5,331)
		TOTAL DISTRIBUTION TAX	16,970,322	0	16,970,322	14,192,885	0	14,192,885	2,777,437	0	2,777,437
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	492,414	1,244,161	1,736,575	371,253	907,180	1,278,433	121,161	336,981	458,142
		TOTAL A&G TAX	492,414	1,244,161	1,736,575	371,253	907,180	1,278,433	121,161	336,981	458,142
		TOTAL TAXES OTHER THAN FIT	17,462,736	1,612,884	19,075,620	14,564,138	1,160,898	15,725,036	2,898,598	451,986	3,350,584

ALLOCATION RATIOS:

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,214,496	54,460,754	58,675,250	4,207,987	39,710,059	43,918,046	6,509	14,750,695	14,757,204
TOTAL INTANGIBLE PLANT			6,008,611	55,792,741	61,801,352	5,229,901	40,681,277	45,911,178	778,710	15,111,464	15,890,174
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	1,805,297	1,805,297	0	1,242,225	1,242,225	0	563,072	563,072
1	352XXX	Wells	0	22,447,819	22,447,819	0	15,446,344	15,446,344	0	7,001,475	7,001,475
1	353000	Lines	0	2,059,776	2,059,776	0	1,417,332	1,417,332	0	642,444	642,444
1	354000	Compressor Station Equipment	0	14,321,035	14,321,035	0	9,854,304	9,854,304	0	4,466,731	4,466,731
1	355000	Measuring & Regulating Equipment	0	929,891	929,891	0	639,858	639,858	0	290,033	290,033
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	1,943,508	1,943,508	0	1,337,328	1,337,328	0	606,180	606,180
TOTAL UNDERGROUND STORAGE PLANT			0	45,344,472	45,344,472	0	31,234,892	31,234,892	0	14,109,580	14,109,580
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	617,787	0	617,787	480,320	0	480,320	137,467	0	137,467
6	375000	Structures & Improvements	1,459,467	0	1,459,467	829,697	0	829,697	629,770	0	629,770
6	376000	Mains	397,545,359	2,517,882	400,063,241	263,745,156	1,695,038	265,440,194	133,800,203	822,844	134,623,047
6	378000	Measuring & Reg Station Equip-General	6,676,557	0	6,676,557	4,189,549	0	4,189,549	2,487,008	0	2,487,008
6	379000	Measuring & Reg Station Equip-City Gate	6,346,992	0	6,346,992	1,868,834	0	1,868,834	4,478,158	0	4,478,158
6	380000	Services	287,973,363	0	287,973,363	197,591,463	0	197,591,463	90,381,900	0	90,381,900
6	381XXX	Meters	103,695,288	0	103,695,288	72,647,754	0	72,647,754	31,047,534	0	31,047,534
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	3,871,055	0	3,871,055	2,904,803	0	2,904,803	966,252	0	966,252
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			808,274,463	2,517,882	810,792,345	544,321,501	1,695,038	546,016,539	263,952,962	822,844	264,775,806
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,616,802	5,992,057	3,275,642	1,908,041	5,183,683	99,613	708,761	808,374
4	390XXX	Structures & Improvements	30,429,470	28,902,231	59,331,701	28,673,536	21,074,062	49,747,598	1,755,934	7,828,169	9,584,103
4	391XXX	Office Furniture & Equipment	1,477,674	18,035,189	19,512,863	1,471,330	13,150,358	14,621,688	6,344	4,884,831	4,891,175
4	392XXX	Transportation Equipment	12,828,218	4,633,151	17,461,369	9,826,114	3,378,262	13,204,376	3,002,104	1,254,889	4,256,993
4	393000	Stores Equipment	198,263	989,296	1,187,559	144,326	721,345	865,671	53,937	267,951	321,888
4	394000	Tools, Shop & Garage Equipment	2,547,770	6,878,368	9,426,138	2,033,871	5,015,362	7,049,233	513,899	1,863,006	2,376,905
4	395XXX	Laboratory Equipment	74,826	560,946	635,772	74,826	409,014	483,840	0	151,932	151,932
4	396XXX	Power Operated Equipment	3,629,261	1,073,023	4,702,284	2,643,767	782,395	3,426,162	985,494	290,628	1,276,122
4	397XXX	Communications Equipment	4,337,988	14,809,706	19,147,694	3,137,576	10,798,497	13,936,073	1,200,412	4,011,209	5,211,621
4	398000	Miscellaneous Equipment	1,953	141,029	142,982	0	102,831	102,831	1,953	38,198	40,151
TOTAL GENERAL PLANT			58,900,678	78,639,741	137,540,419	51,280,988	57,340,167	108,621,155	7,619,690	21,299,574	28,919,264

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	873,183,752	182,294,836	1,055,478,588	600,832,390	130,951,374	731,783,764	272,351,362	51,343,462	323,694,824
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,526,654)	(17,526,654)	0	(12,060,091)	(12,060,091)	0	(5,466,563)	(5,466,563)
G-ADEP		Distribution Plant	(240,513,157)	(1,884,507)	(242,397,664)	(153,058,174)	(1,268,650)	(154,326,824)	(87,454,983)	(615,857)	(88,070,840)
G-ADEP		General Plant	(15,226,289)	(24,209,523)	(39,435,812)	(11,475,940)	(17,652,373)	(29,128,313)	(3,750,349)	(6,557,150)	(10,307,499)
		TOTAL ACCUMULATED DEPRECIATION	(255,739,446)	(43,620,684)	(299,360,130)	(164,534,114)	(30,981,114)	(195,515,228)	(91,205,332)	(12,639,570)	(103,844,902)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(379,184)	(862,959)	(1,242,143)	(255,392)	(629,227)	(884,619)	(123,792)	(233,732)	(357,524)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,540,967)	(22,341,795)	(23,882,762)	(1,534,534)	(16,290,520)	(17,825,054)	(6,433)	(6,051,275)	(6,057,708)
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	(1,920,151)	(23,204,754)	(25,124,905)	(1,789,926)	(16,919,747)	(18,709,673)	(130,225)	(6,285,007)	(6,415,232)
		TOTAL ACCUMULATED DEPR/AMORT	(257,659,597)	(66,825,438)	(324,485,035)	(166,324,040)	(47,900,861)	(214,224,901)	(91,335,557)	(18,924,577)	(110,260,134)
		NET GAS UTILITY PLANT before DFIT	615,524,155	115,469,398	730,993,553	434,508,350	83,050,513	517,558,863	181,015,805	32,418,885	213,434,690
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(118,418,139)	(118,418,139)	0	(83,842,411)	(83,842,411)	0	(34,575,728)	(34,575,728)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,755,366)	(17,755,366)	0	(12,942,397)	(12,942,397)	0	(4,812,969)	(4,812,969)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(553,266)	(553,266)	0	(403,414)	(403,414)	0	(149,852)	(149,852)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	4,679	4,679	0	3,412	3,412	0	1,267	1,267
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(321,488)	(321,488)	0	(227,620)	(227,620)	0	(93,868)	(93,868)
		TOTAL ACCUMULATED DFIT	0	(137,043,580)	(137,043,580)	0	(97,412,430)	(97,412,430)	0	(39,631,150)	(39,631,150)
		NET GAS UTILITY PLANT	615,524,155	(21,574,182)	593,949,973	434,508,350	(14,361,917)	420,146,433	181,015,805	(7,212,265)	173,803,540

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.320%	32.680%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.802%	29.198%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	615,524,155	(21,574,182)	593,949,973	434,508,350	(14,361,917)	420,146,433	181,015,805	(7,212,265)	173,803,540
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,909,795)	0	(3,909,795)	(3,909,795)	0	(3,909,795)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,374,484	2,480,366	3,854,850	970,500	1,808,559	2,779,059	403,984	671,807	1,075,791
4	182318	Accumulated Amortization - AFUDC	(188,993)	(342,982)	(531,975)	(128,125)	(249,914)	(378,039)	(60,868)	(93,068)	(153,936)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	8,693,485	8,693,485	0	5,981,987	5,981,987	0	2,711,498	2,711,498
1	164115	Gas Inventory--Clay Basin	0	62,201	62,201	0	45,354	45,354	0	16,847	16,847
4	252000	Customer Advances	(1,581)	(189)	(1,770)	(1,581)	(138)	(1,719)	0	(51)	(51)
99	235199	Customer Deposits	(505,672)	0	(505,672)	(505,672)	0	(505,672)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	9,465,573	0	9,465,573	9,465,573	0	9,465,573	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,987,770)	0	(1,987,770)	(1,987,770)	0	(1,987,770)	0	0	0
C-WKC		Working Capital	325,344	0	325,344	(36,841)	0	(36,841)	362,185		362,185
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,571,590	16,623,945	21,195,535	3,866,289	11,529,393	15,395,682	705,301	5,094,552	5,799,853
		NET RATE BASE	620,095,745	(4,950,237)	615,145,508	438,374,639	(2,832,524)	435,542,115	181,721,106	(2,117,713)	179,603,393

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,205,052	3,205,052												
Steam (ED-ID)	4,256,532	4,256,532												
Steam (ED-WA)	10,148,527	10,148,527												
Hydro (ED-AN)	14,429,611	14,429,611												
Other (ED-AN)	10,532,273	10,532,273												
Total Electric Production	42,571,995	42,571,995												
Electric Transmission														
ED-AN	16,048,006	16,048,006												
ED-ID	989,399	989,399												
ED-WA	510,499	510,499												
Total Electric Transmission	17,547,904	17,547,904												
Electric Distribution														
ED-AN	84,554	84,554												
ED-ID	17,302,258	17,302,258												
ED-WA	33,096,684	33,096,684												
Total Electric Distribution	50,483,496	50,483,496												
Gas Underground Storage														
1 GD-AN	638,249		638,249			638,249	638,249		439,179	439,179		199,070	199,070	
GD-OR	117,075			117,075										
Total Gas Underground Storage	755,324		638,249	117,075		638,249	638,249		439,179	439,179		199,070	199,070	
Gas Distribution														
6 GD-AN	57,396		57,396			57,396	57,396		38,639	38,639		18,757	18,757	
GD-ID	6,172,378		6,172,378			6,172,378	6,172,378				6,172,378		6,172,378	
GD-WA	13,666,039		13,666,039			13,666,039	13,666,039	13,666,039		13,666,039				
GD-OR	9,268,400			9,268,400										
Total Gas Distribution	29,164,213		19,895,813	9,268,400		19,838,417	57,396	19,895,813	13,666,039	38,639	13,704,678	6,172,378	18,757	6,191,135
General Plant														
ED-AN	2,906,837	2,906,837												
ED-ID	477,953	477,953												
ED-WA	961,195	961,195												
7,4 CD-AA	23,308,935	16,315,788	4,823,784	2,169,363		4,823,784	4,823,784		3,517,262	3,517,262		1,306,522	1,306,522	
9,4 CD-AN	615,233	475,064	140,169			140,169	140,169		102,204	102,204		37,965	37,965	
9 CD-ID	478,686	369,627	109,059			109,059	109,059				109,059		109,059	
9 CD-WA	2,155,665	1,664,540	491,125			491,125	491,125	491,125		491,125				
8,4 GD-AA	382,713		263,433	119,280		263,433	263,433		192,082	192,082		71,351	71,351	
4 GD-AN	31,594		31,594			31,594	31,594		23,037	23,037		8,557	8,557	
GD-ID	38,209		38,209			38,209	38,209				38,209		38,209	
GD-WA	1,087,685		1,087,685			1,087,685	1,087,685	1,087,685		1,087,685				
GD-OR	218,679			218,679										
Total General Plant	32,663,384	23,171,004	6,985,058	2,507,322		1,726,078	5,258,980	6,985,058	1,578,810	3,834,585	5,413,395	147,268	1,424,395	1,571,663
Total Depreciation Expense	173,186,316	133,774,399	27,519,120	11,892,797		21,564,495	5,954,625	27,519,120	15,244,849	4,312,403	19,557,252	6,319,646	1,642,222	7,961,868

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.320%	32.680%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	232,208	232,208											
Total Production/Transmission	1,141,488	1,141,488											
Distribution													
Franchises (302000) ED-WA	43,641	43,641											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	49,507	49,507											
General Plant - 303000													
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838			
GD-OR	7,408			7,408									
Total General Plant - 303000	471,625	297,968	127,630	46,027	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	35,538,685	24,876,369	7,354,731	3,307,585		7,354,731	7,354,731		5,362,702	5,362,702		1,992,029	1,992,029
9,4 CD-AN	109,884	84,849	25,035			25,035	25,035		18,254	18,254		6,781	6,781
9,4 CD-ID	4,556	3,518	1,038		1,038		1,038				1,038		1,038
9,4 CD-WA	3,758,974	2,902,567	856,407		856,407		856,407	856,407		856,407			0
ED-AN	3,260,890	3,260,890											
ED-ID	(36)	(36)											
ED-WA	353,254	353,254											
8,4 GD-AA	77,478		53,331	24,147		53,331	53,331		38,886	38,886		14,445	14,445
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0								0	0
Total Miscellaneous IT Intangible Plant - 3031XX	43,103,685	31,481,411	8,290,542	3,331,732	857,445	7,433,097	8,290,542	856,407	5,419,842	6,276,249	1,038	2,013,255	2,014,293
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	158,968	158,968											
GD-OR	0			0									
Total General Plant- 390200, 396200	158,968	158,968	0	0		0	0		0	0		0	0
Total Amortization Expense	44,925,273	33,129,342	8,418,172	3,377,759	896,985	7,521,187	8,418,172	881,245	5,484,073	6,365,318	15,740	2,037,114	2,052,854

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(72,436,300)	(72,436,300)												
Steam (ED-ID)	(87,647,755)	(87,647,755)												
Steam (ED-WA)	(162,702,295)	(162,702,295)												
Hydro (ED-AN)	(152,427,055)	(152,427,055)												
Other (ED-AN)	(144,788,549)	(144,788,549)												
Total Electric Production	(620,001,954)	(620,001,954)												
Electric Transmission														
ED-AN	(212,045,481)	(212,045,481)												
ED-ID	(9,182,744)	(9,182,744)												
ED-WA	(15,516,668)	(15,516,668)												
Total Electric Transmission	(236,744,893)	(236,744,893)												
Electric Distribution														
ED-AN	(291,847)	(291,847)												
ED-ID	(240,604,870)	(240,604,870)												
ED-WA	(368,065,111)	(368,065,111)												
Total Electric Distribution	(608,961,828)	(608,961,828)												
Gas Underground Storage														
1 GD-AN	(17,526,654)		(17,526,654)			(17,526,654)	(17,526,654)		(12,060,091)	(12,060,091)		(5,466,563)	(5,466,563)	
GD-OR	(1,346,068)			(1,346,068)										
Total Gas Underground Storage	(18,872,722)		(17,526,654)	(1,346,068)		(17,526,654)	(17,526,654)		(12,060,091)	(12,060,091)		(5,466,563)	(5,466,563)	
Gas Distribution														
6 GD-AN	(1,884,507)		(1,884,507)			(1,884,507)	(1,884,507)		(1,268,650)	(1,268,650)		(615,857)	(615,857)	
GD-ID	(87,454,983)		(87,454,983)			(87,454,983)	(87,454,983)				(87,454,983)		(87,454,983)	
GD-WA	(153,058,174)		(153,058,174)			(153,058,174)	(153,058,174)	(153,058,174)		(153,058,174)				
GD-OR	(122,220,589)			(122,220,589)										
Total Gas Distribution	(364,618,253)		(242,397,664)	(122,220,589)		(240,513,157)	(1,884,507)	(242,397,664)	(153,058,174)	(1,268,650)	(154,326,824)	(87,454,983)	(615,857)	(88,070,840)
General Plant														
ED-AN	(36,322,924)	(36,322,924)												
ED-ID	(11,672,762)	(11,672,762)												
ED-WA	(21,246,364)	(21,246,364)												
7.4 CD-AA	(84,648,419)	(59,252,200)	(17,517,991)	(7,878,228)		(17,517,991)	(17,517,991)		(12,773,243)	(12,773,243)		(4,744,748)	(4,744,748)	
9.4 CD-AN	(7,822,680)	(6,040,439)	(1,782,241)			(1,782,241)	(1,782,241)		(1,299,521)	(1,299,521)		(482,720)	(482,720)	
9 CD-ID	(6,657,366)	(5,140,618)	(1,516,748)			(1,516,748)	(1,516,748)				(1,516,748)		(1,516,748)	
9 CD-WA	(6,874,631)	(5,308,384)	(1,566,247)			(1,566,247)	(1,566,247)	(1,566,247)		(1,566,247)				
8.4 GD-AA	(2,017,778)		(1,388,897)	(628,881)		(1,388,897)	(1,388,897)		(1,012,714)	(1,012,714)		(376,183)	(376,183)	
4 GD-AN	(3,520,394)		(3,520,394)			(3,520,394)	(3,520,394)		(2,566,895)	(2,566,895)		(953,499)	(953,499)	
GD-ID	(2,233,601)		(2,233,601)			(2,233,601)	(2,233,601)				(2,233,601)		(2,233,601)	
GD-WA	(9,909,693)		(9,909,693)			(9,909,693)	(9,909,693)	(9,909,693)		(9,909,693)				
GD-OR	(5,192,118)			(5,192,118)										
Total General Plant	(198,118,730)	(144,983,691)	(39,435,812)	(13,699,227)		(15,226,289)	(24,209,523)	(39,435,812)	(11,475,940)	(17,652,373)	(29,128,313)	(3,750,349)	(6,557,150)	(10,307,499)
Total Accumulated Depreciation	(2,047,318,380)	(1,610,692,366)	(299,360,130)	(137,265,884)		(255,739,446)	(43,620,684)	(299,360,130)	(164,534,114)	(30,981,114)	(195,515,228)	(91,205,332)	(12,639,570)	(103,844,902)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.320%	32.680%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,432,287)	(13,432,287)											
Misc Intangible Plt (303000)	ED-AN	(2,203,653)	(2,203,653)											
Total Production/Transmission		(15,635,940)	(15,635,940)											
Distribution														
Franchises (302000)	ED-WA	(207,484)	(207,484)											
Misc Intangible Plt (303000)	ED-WA	(51,961)	(51,961)											
Total Distribution		(259,445)	(259,445)											
General Plant - 303000														
7,4	CD-AA	(4,035,692)	(2,824,904)	(835,186)	(375,602)		(835,186)	(835,186)		(608,976)	(608,976)		(226,210)	(226,210)
9,4	CD-AN	(121,902)	(94,129)	(27,773)			(27,773)	(27,773)		(20,251)	(20,251)		(7,522)	(7,522)
	GD-ID	(123,792)		(123,792)			(123,792)	(123,792)				(123,792)		(123,792)
	GD-WA	(255,392)		(255,392)			(255,392)	(255,392)	(255,392)		(255,392)			
	GD-OR	(105,589)			(105,589)									
Total General Plant - 303000		(4,642,367)	(2,919,033)	(1,242,143)	(481,191)	(379,184)	(862,959)	(1,242,143)	(255,392)	(629,227)	(884,619)	(123,792)	(233,732)	(357,524)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(107,375,593)	(75,160,767)	(22,221,379)	(9,993,447)		(22,221,379)	(22,221,379)		(16,202,719)	(16,202,719)		(6,018,660)	(6,018,660)
9,4	CD-AN	(161,826)	(124,957)	(36,869)			(36,869)	(36,869)		(26,883)	(26,883)		(9,986)	(9,986)
9	CD-ID	(28,236)	(21,803)	(6,433)		(6,433)	(6,433)	(6,433)				(6,433)		(6,433)
9	CD-WA	(6,735,434)	(5,200,900)	(1,534,534)		(1,534,534)	(1,534,534)	(1,534,534)			(1,534,534)			
	ED-AN	(7,325,803)	(7,325,803)											
	ED-ID	197	197											
	ED-WA	(3,061)	(3,061)											
8,4	GD-AA	(121,376)		(83,547)	(37,829)		(83,547)	(83,547)		(60,918)	(60,918)		(22,629)	(22,629)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(121,751,132)	(87,837,094)	(23,882,762)	(10,031,276)	(1,540,967)	(22,341,795)	(23,882,762)	(1,534,534)	(16,290,520)	(17,825,054)	(6,433)	(6,051,275)	(6,057,708)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(236,468)	(236,468)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(236,468)	(236,468)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(142,525,352)	(106,887,980)	(25,124,905)	(10,512,467)	(1,920,151)	(23,204,754)	(25,124,905)	(1,789,926)	(16,919,747)	(18,709,673)	(130,225)	(6,285,007)	(6,415,232)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	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	11,912,055	0	0	8,338,200	8,338,200	0	0	2,465,200	2,465,200	0	1,108,655	1,108,655	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,328,339	807,811	699,891	8,874,791	10,382,493	3,275,642	99,613	2,616,802	5,992,057	845,134	1,108,655	1,953,789	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	9,102,248	1,153,075	2,712,918	5,236,255	9,102,248	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,911,614	0	0	0	0	25,911,614	0	0	25,911,614	0	0	0	
99		GD-OR / AS	3,876,557	0	0	0	0	0	0	0	0	3,876,557	0	3,876,557	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,758,644	0	0	89,428,496	89,428,496	0	0	26,439,651	26,439,651	0	11,890,497	11,890,497	
9		CD-WA / ID / AN	30,638,793	9,360,812	5,951,276	8,346,268	23,658,356	2,761,923	1,755,934	2,462,580	6,980,437	0	0	0	
		TOTAL ACCOUNT	197,287,856	10,513,887	8,664,194	103,011,019	122,189,100	28,673,537	1,755,934	28,902,231	59,331,702	3,876,557	11,890,497	15,767,054	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,366,873	12,976	7,798	1,346,099	1,366,873	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	174,716	0	0	0	0	174,716	0	0	174,716	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	353,165	0	0	0	0	0	0	243,094	243,094	0	110,071	110,071	
7		CD-AA	85,653,566	0	0	59,955,783	59,955,783	0	0	17,726,006	17,726,006	0	7,971,777	7,971,777	
9		CD-WA / ID / AN	6,009,073	4,394,532	21,502	223,992	4,640,026	1,296,614	6,344	66,089	1,369,047	0	0	0	
		TOTAL ACCOUNT	93,569,502	4,407,508	29,300	61,525,874	65,962,682	1,471,330	6,344	18,035,189	19,512,863	12,109	8,081,848	8,093,957	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,451,788	24,074,252	10,373,763	17,003,773	51,451,788	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,221,667	0	0	0	0	9,279,591	2,749,226	2,192,850	14,221,667	0	0	0	
99		GD-OR / AS	4,258,616	0	0	0	0	0	0	0	0	4,258,616	0	4,258,616	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,392,374	0	0	5,174,514	5,174,514	0	0	1,529,852	1,529,852	0	688,008	688,008	
9		CD-WA / ID / AN	7,211,317	1,852,299	857,065	2,858,999	5,568,363	546,524	252,878	843,552	1,642,954	0	0	0	
		TOTAL ACCOUNT	84,632,949	25,926,551	11,230,828	25,037,286	62,194,665	9,826,115	3,002,104	4,633,151	17,461,370	4,258,616	718,298	4,976,914	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,929,496	270,645	182,805	3,352,959	3,806,409	79,854	53,937	989,296	1,123,087	0	0	0	
		TOTAL ACCOUNT	5,402,160	270,645	182,805	3,740,359	4,193,809	144,326	53,937	989,296	1,187,559	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,083,247	710,223	197,125	5,175,899	6,083,247	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,827,560	0	0	0	0	2,031,260	293,643	502,657	2,827,560	0	0	0	
99		GD-OR / AS	935,496	0	0	0	0	0	0	0	0	935,496	0	935,496	
8		GD-AA	5,164,388	0	0	0	0	0	0	3,554,803	3,554,803	0	1,609,585	1,609,585	
7		CD-AA	13,244,513	0	0	9,270,894	9,270,894	0	0	2,740,952	2,740,952	0	1,232,667	1,232,667	
9		CD-WA / ID / AN	1,329,169	8,848	746,501	270,995	1,026,344	2,611	220,256	79,958	302,825	0	0	0	
		TOTAL ACCOUNT	29,584,373	719,071	943,626	14,717,788	16,380,485	2,033,871	513,899	6,878,370	9,426,140	935,496	2,842,252	3,777,748	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,822,768	331,544	13,672	1,477,552	1,822,768	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	169,743	0	0	0	0	74,826	0	94,917	169,743	0	0	0	
99		GD-OR / AS	14,792	0	0	0	0	0	0	0	0	14,792	0	14,792	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,569,476	0	0	1,098,602	1,098,602	0	0	324,803	324,803	0	146,071	146,071	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,781,950	331,544	13,672	2,576,154	2,921,370	74,826	0	560,945	635,771	14,792	210,017	224,809	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,559,052	13,941,720	9,266,101	8,351,231	31,559,052	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,257,687	0	0	0	0	2,569,931	867,167	820,589	4,257,687	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	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,471,397	250,248	401,039	484,882	1,136,169	73,836	118,327	143,065	335,228	0	0	0	
		TOTAL ACCOUNT	37,860,449	14,191,968	9,667,140	9,206,037	33,065,145	2,643,767	985,494	1,073,023	4,702,284	43,834	49,186	93,020	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,578,920	12,025,023	6,124,710	31,429,187	49,578,920	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,064,778	0	0	0	0	713,465	349,360	1,953	1,064,778	0	0	0	
99		GD-OR / AS	1,084,720	0	0	0	0	0	0	0	0	1,084,720	0	1,084,720	
8		GD-AA	627,055	0	0	0	0	0	0	431,621	431,621	0	195,434	195,434	
7		CD-AA	67,158,955	0	0	47,009,925	47,009,925	0	0	13,898,546	13,898,546	0	6,250,484	6,250,484	
9		CD-WA / ID / AN	16,471,709	8,215,890	2,884,418	1,618,652	12,718,960	2,424,111	851,052	477,586	3,752,749	0	0	0	
		TOTAL ACCOUNT	135,986,137	20,240,913	9,009,128	80,057,764	109,307,805	3,137,576	1,200,412	14,809,706	19,147,694	1,084,720	6,445,918	7,530,638	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	262,213	0	6,846	255,367	262,213	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	681,463	0	0	477,010	477,010	0	0	141,029	141,029	0	63,424	63,424	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		TOTAL ACCOUNT	954,616	0	13,466	732,377	745,843	0	1,953	141,029	142,982	2,367	63,424	65,791	
		TOTAL GENERAL PLANT	607,505,135	77,409,898	40,454,050	309,596,253	427,460,201	51,280,990	7,619,690	78,639,742	137,540,422	11,094,417	31,410,095	42,504,512	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,738,286	319,716	0	10,418,570	10,738,286	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,355,252	319,716	0	14,924,137	15,243,853	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,544,291	236,563	(1,000)	16,308,728	16,544,291	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	413,553	0	0	0	0	0	0	284,661	284,661	0	128,892	
7		CD-AA	129,842,559	0	0	90,887,194	90,887,194	0	0	26,870,918	26,870,918	0	12,084,447	
9		CD-WA / ID / AN	543,376	0	22,062	397,517	419,579	0	6,509	117,288	123,797	0	0	
		TOTAL ACCOUNT	147,343,779	236,563	21,062	107,593,439	107,851,064	0	6,509	27,272,867	27,279,376	0	12,213,339	12,213,339
	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	85,464	0	0	59,823	59,823	0	0	17,687	17,687	0	7,954	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	85,464	0	0	59,823	59,823	0	0	17,687	17,687	0	7,954	7,954
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,171,741	1,171,741	0	0	1,171,741	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,394,775	0	0	976,314	976,314	0	0	288,649	288,649	0	129,812	129,812
9		CD-WA / ID / AN	18,469,855	14,261,868	0	0	14,261,868	4,207,987	0	0	4,207,987	0	0	0
		TOTAL ACCOUNT	21,036,371	15,433,609	0	976,314	16,409,923	4,207,987	0	288,649	4,496,636	0	129,812	129,812
	TOTAL		317,714,811	15,989,888	21,062	214,476,877	230,487,827	5,229,901	778,710	55,792,742	61,801,353	406,156	25,019,475	25,425,631

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,897,097)	(59,426,270)	(17,569,454)	(7,901,373)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(816,012)	(630,100)	(185,912)	0
7	282919 CD-AA	(2,673,427)	(1,871,345)	(553,266)	(248,816)
7	283750 CD-AA	22,610	15,827	4,679	2,104
	Total	(88,363,926)	(61,911,888)	(18,303,953)	(8,148,085)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,116,038	4,116,038	0	0	0	0	4,116,038
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	857	857	0	0	0	0	857
7/4	154550 Supply Chain Average Cost Variance	0	0	(164)	(164)	0	0	0	0	(164)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(18)	(18)	0	0	0	0	(18)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	36,461,840	19,309,885	0	55,771,725	36,498,681	18,947,700	(36,841)	362,185	0
TOTAL		36,461,840	19,309,885	4,116,713	59,888,438	36,498,681	18,947,700	(36,841)	362,185	4,116,713

ALLOCATION RATIOS:

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

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

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