

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	10,796,881	6,795,725	4,001,156
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	10,796,881	6,795,725	4,001,156
G-APL	Gas Net Adjusted Rate Base	628,525,129	445,419,956	183,105,173
	RATE OF RETURN	1.718%	1.526%	2.185%

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 Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	12-01-2020 thru 12-31-2020	262,104 100.000%	172,852 65.948%	89,252 34.052%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2020 thru 12-31-2020	1,145,096 100.000%	899,002 78.509%	246,094 21.491%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000% 100.000%	291.660% 72.915%	108.340% 27.085%
6	Input	Actual Therms Purchased Percent	12-01-2020 thru 12-31-2020	44,774,415 100.000%	30,813,752 68.820%	13,960,663 31.180%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2020

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

			01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor						
	Direct O & M Accts 580 - 894			76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935			56,762,785	45,517,009	11,245,776	0
	Adjustments			0	0	0	0
	Total			133,651,632	112,903,556	20,748,076	0
	Percentage			100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894			75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935			4,690,127	4,132,917	557,210	0
	Total			80,588,695	66,260,874	14,327,821	0
	Percentage			100.000%	82.221%	17.779%	0.000%
	Number of Customers at			650,331	392,987	257,344	0
	Percentage			100.000%	60.429%	39.571%	0.000%
	Net Direct Plant			3,453,995,819	2,837,222,024	616,773,795	0
	Percentage			100.000%	82.143%	17.857%	0.000%
	Total Percentages			400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)			100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %		01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent		01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent		12-01-2020 thru 12-31-2020	2,333,529 100.000%	1,660,829 71.172%	672,700 28.828%	
12	Net Gas Plant (before ADFIT) - AMA Percent		11-01-2020 thru 12-31-2020	749,414,709 100.000%	530,869,482 70.838%	218,545,227 29.162%	
13	G-PLT Net Gas General Plant - AMA Percent		11-01-2020 thru 12-31-2020	98,380,143 100.000%	79,680,599 80.993%	18,699,544 19.007%	
14	Net Allocated Schedule M's - AMA Percent		12-01-2020 thru 12-31-2020	-15,360,826 100.000%	-10,859,884 70.699%	-4,500,942 29.301%	
99	Input Not Allocated			0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2020		
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	21,536,914	0	21,536,914	15,174,213	0	15,174,213	6,362,701	0	6,362,701
99 4812XX	Commercial - Firm & Interruptible	9,503,780	0	9,503,780	6,939,465	0	6,939,465	2,564,315	0	2,564,315
99 4813XX	Industrial-Firm	299,959	0	299,959	183,667	0	183,667	116,292	0	116,292
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	35,096	0	35,096	31,176	0	31,176	3,920	0	3,920
99 499XXX	Unbilled Revenue	1,556,364	0	1,556,364	1,353,803	0	1,353,803	202,561	0	202,561
	TOTAL SALES TO ULTIMATE CUSTOMERS	32,932,113	0	32,932,113	23,682,324	0	23,682,324	9,249,789	0	9,249,789
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,991,131	0	5,991,131	4,123,096	0	4,123,096	1,868,035	0	1,868,035
4 488000	Miscellaneous Service Revenues	369	0	369	285	0	285	84	0	84
99 4893XX	Transportation Revenues	472,084	0	472,084	424,198	0	424,198	47,886	0	47,886
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	2,110,059	102,558	2,212,617	870,518	74,780	945,298	1,239,541	27,778	1,267,319
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	8,573,643	102,558	8,676,201	5,418,097	74,780	5,492,877	3,155,546	27,778	3,183,324
	TOTAL GAS REVENUES	41,505,756	102,558	41,608,314	29,100,421	74,780	29,175,201	12,405,335	27,778	12,433,113
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	14,856,774	0	14,856,774	10,569,000	0	10,569,000	4,287,774	0	4,287,774
99 808XXX	Net Natural Gas Storage Transactions	1,813,410	0	1,813,410	1,247,989	0	1,247,989	565,421	0	565,421
99 811000	Gas Used for Products Extraction	(19,884)	0	(19,884)	(13,684)	0	(13,684)	(6,200)	0	(6,200)
10 813000	Other Gas Expenses	6,934	95,979	102,913	6,934	64,789	71,723	0	31,190	31,190
99 813010	Gas Technology Institute (GTI) Expenses	18,487	0	18,487	13,139	0	13,139	5,348	0	5,348
	TOTAL PRODUCTION EXPENSES	16,675,721	95,979	16,771,700	11,823,378	64,789	11,888,167	4,852,343	31,190	4,883,533
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	378	378	0	260	260	0	118	118
1 824000	Other Expenses	0	64,598	64,598	0	44,450	44,450	0	20,148	20,148
1 837000	Other Equipment	0	211,024	211,024	0	145,206	145,206	0	65,818	65,818
	TOTAL UNDERGROUND STORAGE OPER EXP	0	276,000	276,000	0	189,916	189,916	0	86,084	86,084
G-DEPX	Depreciation Expense-Underground Storage	0	55,382	55,382	0	38,108	38,108	0	17,274	17,274
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,965	24,965	0	11,316	11,316
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	91,663	91,663	0	63,073	63,073	0	28,590	28,590
	TOTAL UNDERGROUND STORAGE EXPENSES	0	367,663	367,663	0	252,989	252,989	0	114,674	114,674

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2020	
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	30,740	105,815	136,555	28,258	83,074	111,332	2,482	22,741	25,223
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	282,921	74,645	357,566	215,142	58,603	273,745	67,779	16,042	83,821
3	875000 Measuring & Reg Sta Exp-General	6,086	0	6,086	4,215	0	4,215	1,871	0	1,871
3	876000 Measuring & Reg Sta Exp-Industrial	81	0	81	81	0	81	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	3,885	0	3,885	3,851	0	3,851	34	0	34
3	878000 Meter & House Regulator Expenses	8,778	0	8,778	5,928	0	5,928	2,850	0	2,850
3	879000 Customer Installation Expenses	127,525	3,656	131,181	87,676	2,870	90,546	39,849	786	40,635
3	880000 Other Expenses	84,030	45,429	129,459	63,734	35,666	99,400	20,296	9,763	30,059
3	881000 Rents	(381)	694	313	(381)	545	164	0	149	149
	MAINTENANCE									
3	885000 Supervision & Engineering	3,276	773	4,049	(139)	607	468	3,415	166	3,581
3	887000 Mains	106,234	(1)	106,233	76,396	(1)	76,395	29,838	0	29,838
3	889000 Measuring & Reg Sta Exp-General	38,698	14,222	52,920	29,687	11,166	40,853	9,011	3,056	12,067
3	890000 Measuring & Reg Sta Exp-Industrial	(219)	101	(118)	(695)	79	(616)	476	22	498
3	891000 Measuring & Reg Sta Exp-City Gate	1,696	1,425	3,121	325	1,119	1,444	1,371	306	1,677
3	892000 Services	192,405	0	192,405	159,935	0	159,935	32,470	0	32,470
3	893000 Meters & House Regulators	259,347	40,560	299,907	224,995	31,843	256,838	34,352	8,717	43,069
3	894000 Other Equipment	(3)	83,862	83,859	(3)	65,839	65,836	0	18,023	18,023
	TOTAL DISTRIBUTION OPERATING EXP	1,145,099	371,181	1,516,280	899,005	291,410	1,190,415	246,094	79,771	325,865
G-DEPX	Depreciation Expense-Distribution	1,705,647	4,783	1,710,430	1,178,254	3,292	1,181,546	527,393	1,491	528,884
G-OTX	Taxes Other Than FIT	2,006,904	0	2,006,904	1,943,005	0	1,943,005	63,899	0	63,899
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,712,551	4,783	3,717,334	3,121,259	3,292	3,124,551	591,292	1,491	592,783
	TOTAL DISTRIBUTION EXPENSES	4,857,650	375,964	5,233,614	4,020,264	294,702	4,314,966	837,386	81,262	918,648

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For Month Ended December 31, 2020	
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	8,736	8,736	0	5,761	5,761	0	2,975	2,975
2	902000	Meter Reading Expenses	41,844	8,201	50,045	33,112	5,408	38,520	8,732	2,793	11,525
2	903XXX	Customer Records & Collection Expenses	30,621	444,362	474,983	17,978	293,048	311,026	12,643	151,314	163,957
2	904000	Uncollectible Accounts	(465,407)	0	(465,407)	(335,988)	0	(335,988)	(129,419)	0	(129,419)
2	905000	Misc Customer Accounts	0	5,928	5,928	0	3,909	3,909	0	2,019	2,019
TOTAL CUSTOMER ACCOUNTS EXPENSES		(392,942)	467,227	74,285	(284,898)	308,126	23,228	(108,044)	159,101	51,057	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,605,291	3,240	1,608,531	1,383,857	2,137	1,385,994	221,434	1,103	222,537
2	909000	Advertising	15,118	87,228	102,346	15,118	57,525	72,643	0	29,703	29,703
2	910000	Misc Customer Service & Info Exp	0	29,249	29,249	0	19,289	19,289	0	9,960	9,960
TOTAL CUSTOMER SERVICE & INFO EXP		1,620,409	119,717	1,740,126	1,398,975	78,951	1,477,926	221,434	40,766	262,200	
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	7,200	786,649	793,849	4,768	573,585	578,353	2,432	213,064	215,496
4	921000	Office Supplies & Expenses	21	128,208	128,229	21	93,483	93,504	0	34,725	34,725
4	922000	Admin. Expenses Transferred - Credit	0	(1,747)	(1,747)	0	(1,274)	(1,274)	0	(473)	(473)
4	923000	Outside Services Employed	2,083	298,028	300,111	1,747	217,307	219,054	336	80,721	81,057
4	924000	Property Insurance Premium	0	40,728	40,728	0	29,697	29,697	0	11,031	11,031
4	925XXX	Injuries and Damages	1,356	85,853	87,209	872	62,600	63,472	484	23,253	23,737
4	926XXX	Employee Pensions and Benefits	178,152	954,352	1,132,504	138,128	695,866	833,994	40,024	258,486	298,510
4	928000	Regulatory Commission Expenses	75,836	19,731	95,567	42,247	14,387	56,634	33,589	5,344	38,933
4	930000	Miscellaneous General Expenses	4,267	123,355	127,622	4,193	89,944	94,137	74	33,411	33,485
4	931000	Rents	0	1,132	1,132	0	825	825	0	307	307
4	935000	Maintenance of General Plant	55,748	256,355	312,103	49,578	186,921	236,499	6,170	69,434	75,604
TOTAL ADMIN & GEN OPERATING EXP		324,663	2,692,644	3,017,307	241,554	1,963,341	2,204,895	83,109	729,303	812,412	

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For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	146,382	421,335	567,717	133,958	307,217	441,175	12,424	114,118	126,542
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,405	10,700	2,070	5,399	7,469	1,225	2,006	3,231
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,184	654,373	725,557	71,185	477,136	548,321	(1)	177,237	177,236
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	3,908	10,877	14,785	2,808	7,705	10,513	1,100	3,172	4,272
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	28,098	0	28,098	0	0	0	28,098	0	28,098
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	133,150	0	133,150	133,150	0	133,150	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	618,201	0	618,201	448,771	0	448,771	169,430	0	169,430
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(275,238)	0	(275,238)	(275,238)	0	(275,238)	0	0	0
99 407447	Regulatory Deferral - COVID-19	330,019	0	330,019	226,804	0	226,804	103,215	0	103,215
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(599,771)	0	(599,771)	(599,771)	0	(599,771)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	37,599	85,763	123,362	28,731	62,534	91,265	8,868	23,229	32,097
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	756,774	1,179,753	1,936,527	391,767	859,991	1,251,758	365,007	319,762	684,769
	TOTAL ADMIN & GENERAL EXPENSES	1,081,437	3,872,397	4,953,834	633,321	2,823,332	3,456,653	448,116	1,049,065	1,497,181
	TOTAL EXPENSES BEFORE FIT	23,842,275	5,298,947	29,141,222	17,591,040	3,822,889	21,413,929	6,251,235	1,476,058	7,727,293
	NET OPERATING INCOME (LOSS) BEFORE FIT			12,467,092			7,761,272			4,705,820
G-FIT	FEDERAL INCOME TAX			(759,701)			(530,732)			(228,969)
G-FIT	DEFERRED FEDERAL INCOME TAX			2,430,494			1,496,780			933,714
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(582)			(501)			(81)
	GAS NET OPERATING INCOME (LOSS)			10,796,881			6,795,725			4,001,156

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.948%	34.052%
G-ALL 3	Direct Distribution Operating Expense	100.000%	78.509%	21.491%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	102,558	107,018	4,460	74,780	79,240	0	27,778	27,778
4	495028	Deferred Exchange Reservation	375,000	0	375,000	258,075	0	258,075	116,925	0	116,925
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,505,735	0	1,505,735	488,421	0	488,421	1,017,314	0	1,017,314
4	495329	Amortization Res Decoupling Deferral	220,048	0	220,048	141,088	0	141,088	78,960	0	78,960
4	495338	Non-Res Decoupling Deferred Rev	14,707	0	14,707	9,945	0	9,945	4,762	0	4,762
4	495339	Amortization Non-Res Decoupling	(9,890)	0	(9,890)	(31,470)	0	(31,470)	21,580	0	21,580
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	2,110,060	102,558	2,212,618	870,519	74,780	945,299	1,239,541	27,778	1,267,319

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended December 31, 2020	
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	13,022,888	0	13,022,888	8,964,178	0	8,964,178	4,058,710	0	4,058,710
1	804001	Pipeline Demand Costs	2,309,057	0	2,309,057	1,588,862	0	1,588,862	720,195	0	720,195
1	804002	Transport Variable Charges	38,715	0	38,715	26,640	0	26,640	12,075	0	12,075
6	804010	Gas Costs - Fixed Hedge	1,489	0	1,489	1,025	0	1,025	464	0	464
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	36,401	0	36,401	25,051	0	25,051	11,350	0	11,350
6	804018	Merchandise Processing Fee	8,464	0	8,464	5,825	0	5,825	2,639	0	2,639
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	(1,061,438)	0	(1,061,438)	(730,482)	0	(730,482)	(330,956)	0	(330,956)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	872,703	0	872,703	600,594	0	600,594	272,109	0	272,109
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(646,998)	0	(646,998)	(148,572)	0	(148,572)	(498,426)	0	(498,426)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	275,493	0	275,493	235,879	0	235,879	39,614	0	39,614
		TOTAL PURCHASED GAS COSTS	14,856,774	0	14,856,774	10,569,000	0	10,569,000	4,287,774	0	4,287,774

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	68.820%	31.180%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2020	
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	13,688	3,240	16,928	7,491	2,137	9,628	6,197	1,103	7,300
99	908600	Public Purpose Tariff Rider Expense Offset	1,502,836	0	1,502,836	1,293,617	0	1,293,617	209,219	0	209,219
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	88,767	0	88,767	82,749	0	82,749	6,018	0	6,018
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,605,291	3,240	1,608,531	1,383,857	2,137	1,385,994	221,434	1,103	222,537

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.898%	4.902%
	Total Cost of Debt		2.653%	2.655%
	Total Weighted Cost		2.653%	2.655%
G-APL	Net Rate Base	628,525,129	445,419,956	183,105,173
	Interest Deduction for FIT Calculation	16,678,433	11,816,991	4,861,442
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended December 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,608,314	29,175,201	12,433,113
G-OPS	Operating & Maintenance Expense	23,395,698	16,974,547	6,421,151
G-OPS	Book Deprec/Amort and Reg Amortizations	3,578,977	2,380,147	1,198,830
G-OTX	Taxes Other than FIT	2,166,547	2,059,235	107,312
	Net Operating Income Before FIT	12,467,092	7,761,272	4,705,820
G-INT	Less: Interest Expense	1,389,869	984,749	405,120
G-OTX	Less: Idaho ITC Deferral & Amortization	(352)	0	(352)
G-SCM	Schedule M Adjustments	(14,694,494)	(9,303,819)	(5,390,675)
	Taxable Net Operating Income	(3,617,623)	(2,527,296)	(1,090,327)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(759,701)	(530,732)	(228,969)
G-DTE	Deferred FIT	2,430,494	1,496,780	933,714
99	411400 Amortized Investment Tax Credit	(582)	(501)	(81)
	Total FIT/Deferred FIT & ITC	1,670,211	965,547	704,664
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,926,509	1,143,276	3,069,785	1,385,468	831,150	2,216,618	541,041	312,126	853,167
12	997001	Contributions In Aid of Construction	0	253,445	253,445	0	179,535	179,535	0	73,910	73,910
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	81,837	81,837	0	57,972	57,972	0	23,865	23,865
99	997010	Deferred Gas Credit and Refunds	(371,505)	(375,001)	(746,506)	87,307	(265,643)	(178,336)	(458,812)	(109,358)	(568,170)
12	997016	Redemption Expense Amortization	0	17,467	17,467	0	12,373	12,373	0	5,094	5,094
99	997018	DSM Tariff Rider	(275,802)	0	(275,802)	(79,047)	0	(79,047)	(196,755)	0	(196,755)
12	997020	FAS87 Current Pension Accrual	0	265,500	265,500	0	188,075	188,075	0	77,425	77,425
12	997027	Customer Uncollectibles	0	(367,189)	(367,189)	0	(260,109)	(260,109)	0	(107,080)	(107,080)
99	997031	Decoupling Mechanism	(1,730,600)	0	(1,730,600)	(607,984)	0	(607,984)	(1,122,616)	0	(1,122,616)
12	997032	Interest Rate Swaps	0	75,798	75,798	0	53,694	53,694	0	22,104	22,104
12	997035	Leases	0	(8,961)	(8,961)	0	(6,534)	(6,534)	0	(2,427)	(2,427)
12	997048	AFUDC	0	(71,323)	(71,323)	0	(50,524)	(50,524)	0	(20,799)	(20,799)
12	997049	Tax Depreciation	0	7,267,668	7,267,668	0	5,148,271	5,148,271	0	2,119,397	2,119,397
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	23,551	0	23,551	17,533	0	17,533	6,018	0	6,018
12	997080	Book Transportation Depreciation	0	1,596,708	1,596,708	0	1,131,076	1,131,076	0	465,632	465,632
12	997081	Deferred Compensation	0	233,777	233,777	0	165,603	165,603	0	68,174	68,174
4	997082	Meal Disallowances	0	15,769	15,769	0	11,498	11,498	0	4,271	4,271
12	997083	Paid Time Off	0	69,621	69,621	0	49,318	49,318	0	20,303	20,303
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	(8,166,666)	(8,166,666)	0	(5,785,103)	(5,785,103)	0	(2,381,563)	(2,381,563)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(142,087)	0	(142,087)	(142,087)	0	(142,087)	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	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,736)	(25,736)	0	(10,595)	(10,595)
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	147,019	147,019	0	104,145	104,145	0	42,874	42,874
12	997115	AFUDC Equity DFIR Deferral	28,098	0	28,098	0	0	0	28,098	0	28,098
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	453,662	453,662	0	321,365	321,365	0	132,297	132,297
12	997120	Transportation Tax Disallowance	0	14,375	14,375	0	10,183	10,183	0	4,192	4,192
12	997125	COVID-19	948,220	0	948,220	675,575	0	675,575	272,645	0	272,645
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,616)	(245,616)	0	(101,113)	(101,113)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,682	660,682	0	271,984	271,984
12	997128	Meters Expensed	0	(12,776,132)	(12,776,132)	0	(9,050,356)	(9,050,356)	0	(3,725,776)	(3,725,776)
12	997129	Mixed Service Costs (IDD#5)	0	(5,781,081)	(5,781,081)	0	(4,095,202)	(4,095,202)	0	(1,685,879)	(1,685,879)
		TOTAL SCHEDULE M ADJUSTMENTS	666,331	(15,360,825)	(14,694,494)	1,556,064	(10,859,883)	(9,303,819)	(889,733)	(4,500,942)	(5,390,675)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.948%	34.052%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	68.820%	31.180%
G-ALL	11	Book Depreciation	100.000%	71.172%	28.828%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.838%	29.162%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,372,090	1,680,341	691,749
99	410100	Deferred Federal Income Tax Exp	337,361	3,998	333,363
		SUBTOTAL	2,709,451	1,684,339	1,025,112
12	411100	Deferred Federal Income Tax Expense - Allocated	(259,574)	(183,877)	(75,697)
99	411100	Deferred Federal Income Tax Exp	(19,383)	(3,682)	(15,701)
		SUBTOTAL	(278,957)	(187,559)	(91,398)
		Total Deferred Federal Income Tax Expense	2,430,494	1,496,780	933,714

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.838%	29.162%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended December 31, 2020	
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	36,281	36,281	0	24,965	24,965	0	11,316	11,316
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,965	24,965	0	11,316	11,316
		DISTRIBUTION									
99	408110	State Excise Tax	881,566	0	881,566	881,566	0	881,566	0	0	0
99	408120	Municipal Occupation & License Tax	956,039	0	956,039	799,973	0	799,973	156,066	0	156,066
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	169,651	0	169,651	261,466	0	261,466	(91,815)	0	(91,815)
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(352)	0	(352)	0	0	0	(352)	0	(352)
		TOTAL DISTRIBUTION TAX	2,006,904	0	2,006,904	1,943,005	0	1,943,005	63,899	0	63,899
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	37,599	85,763	123,362	28,731	62,534	91,265	8,868	23,229	32,097
		TOTAL A&G TAX	37,599	85,763	123,362	28,731	62,534	91,265	8,868	23,229	32,097
		TOTAL TAXES OTHER THAN FIT	2,044,503	122,044	2,166,547	1,971,736	87,499	2,059,235	72,767	34,545	107,312

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	979,516	2,001,430	772,201	363,851	1,136,052
4	3031XX	Misc Intangible IT Plant (3031XX)	4,199,692	57,274,890	61,474,582	4,199,965	41,761,986	45,961,951	(273)	15,512,904	15,512,631
TOTAL INTANGIBLE PLANT			5,993,807	58,618,257	64,612,064	5,221,879	42,741,502	47,963,381	771,928	15,876,755	16,648,683
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	1,994,235	1,994,235	0	1,372,233	1,372,233	0	622,002	622,002
1	352XXX	Wells	0	22,636,762	22,636,762	0	15,576,356	15,576,356	0	7,060,406	7,060,406
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	14,509,978	14,509,978	0	9,984,316	9,984,316	0	4,525,662	4,525,662
1	355000	Measuring & Regulating Equipment	0	1,118,834	1,118,834	0	769,870	769,870	0	348,964	348,964
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,132,452	2,132,452	0	1,467,340	1,467,340	0	665,112	665,112
TOTAL UNDERGROUND STORAGE PLANT			0	46,289,183	46,289,183	0	31,884,948	31,884,948	0	14,404,235	14,404,235
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,061	0	620,061	482,594	0	482,594	137,467	0	137,467
6	375000	Structures & Improvements	1,484,405	0	1,484,405	840,442	0	840,442	643,963	0	643,963
6	376000	Mains	409,162,013	2,517,883	411,679,896	271,456,078	1,732,807	273,188,885	137,705,935	785,076	138,491,011
6	378000	Measuring & Reg Station Equip-General	6,682,400	0	6,682,400	4,203,573	0	4,203,573	2,478,827	0	2,478,827
6	379000	Measuring & Reg Station Equip-City Gate	6,332,526	0	6,332,526	1,869,055	0	1,869,055	4,463,471	0	4,463,471
6	380000	Services	296,551,524	0	296,551,524	203,368,030	0	203,368,030	93,183,494	0	93,183,494
6	381XXX	Meters	106,564,799	0	106,564,799	75,572,235	0	75,572,235	30,992,564	0	30,992,564
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,890,388	0	3,890,388	2,912,781	0	2,912,781	977,607	0	977,607
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			831,376,711	2,517,883	833,894,594	560,768,713	1,732,807	562,501,520	270,607,998	785,076	271,393,074
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,930	2,640,992	6,014,922	3,274,754	1,925,679	5,200,433	99,176	715,313	814,489
4	390XXX	Structures & Improvements	30,465,243	29,352,941	59,818,184	28,729,100	21,402,697	50,131,797	1,736,143	7,950,244	9,686,387
4	391XXX	Office Furniture & Equipment	1,438,261	16,699,199	18,137,460	1,429,575	12,176,221	13,605,796	8,686	4,522,978	4,531,664
4	392XXX	Transportation Equipment	13,180,901	4,736,132	17,917,033	10,108,898	3,453,351	13,562,249	3,072,003	1,282,781	4,354,784
4	393000	Stores Equipment	203,411	996,286	1,199,697	145,720	726,442	872,162	57,691	269,844	327,535
4	394000	Tools, Shop & Garage Equipment	2,718,489	7,013,846	9,732,335	2,175,367	5,114,146	7,289,513	543,122	1,899,700	2,442,822
4	395XXX	Laboratory Equipment	76,266	568,447	644,713	76,266	414,483	490,749	0	153,964	153,964
4	396XXX	Power Operated Equipment	3,691,468	1,066,013	4,757,481	2,677,229	777,283	3,454,512	1,014,239	288,730	1,302,969
4	397XXX	Communications Equipment	4,646,142	15,686,951	20,333,093	3,445,121	11,438,140	14,883,261	1,201,021	4,248,811	5,449,832
4	398000	Miscellaneous Equipment	1,945	142,916	144,861	0	104,207	104,207	1,945	38,709	40,654
TOTAL GENERAL PLANT			59,796,056	78,903,723	138,699,779	52,062,030	57,532,649	109,594,679	7,734,026	21,371,074	29,105,100

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			897,166,574	186,329,046	1,083,495,620	618,052,622	133,891,906	751,944,528	279,113,952	52,437,140	331,551,092
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,769,025)	(17,769,025)	0	(12,226,866)	(12,226,866)	0	(5,542,159)	(5,542,159)
G-ADEP		Distribution Plant	(246,394,311)	(1,906,030)	(248,300,341)	(156,953,006)	(1,311,730)	(158,264,736)	(89,441,305)	(594,300)	(90,035,605)
G-ADEP		General Plant	(16,113,730)	(24,205,906)	(40,319,636)	(12,264,344)	(17,649,736)	(29,914,080)	(3,849,386)	(6,556,170)	(10,405,556)
TOTAL ACCUMULATED DEPRECIATION			(262,508,041)	(43,880,961)	(306,389,002)	(169,217,350)	(31,188,332)	(200,405,682)	(93,290,691)	(12,692,629)	(105,983,320)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(394,011)	(903,663)	(1,297,674)	(264,706)	(658,906)	(923,612)	(129,305)	(244,757)	(374,062)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,847,333)	(24,546,897)	(26,394,230)	(1,847,381)	(17,898,369)	(19,745,750)	48	(6,648,528)	(6,648,480)
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			(2,241,344)	(25,450,560)	(27,691,904)	(2,112,087)	(18,557,275)	(20,669,362)	(129,257)	(6,893,285)	(7,022,542)
TOTAL ACCUMULATED DEPR/AMORT			(264,749,385)	(69,331,521)	(334,080,906)	(171,329,437)	(49,745,607)	(221,075,044)	(93,419,948)	(19,585,914)	(113,005,862)
NET GAS UTILITY PLANT before DFIT			632,417,189	116,997,525	749,414,714	446,723,185	84,146,299	530,869,484	185,694,004	32,851,226	218,545,230
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(132,597,885)	(132,597,885)	0	(93,929,690)	(93,929,690)	0	(38,668,195)	(38,668,195)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,827,439)	(17,827,439)	0	(12,994,976)	(12,994,976)	0	(4,832,463)	(4,832,463)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(633,123)	(633,123)	0	(461,642)	(461,642)	0	(171,481)	(171,481)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	23,980	23,980	0	17,485	17,485	0	6,495	6,495
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(307,777)	(307,777)	0	(218,023)	(218,023)	0	(89,754)	(89,754)
TOTAL ACCUMULATED DFIT			0	(151,342,244)	(151,342,244)	0	(107,586,846)	(107,586,846)	0	(43,755,398)	(43,755,398)
NET GAS UTILITY PLANT			632,417,189	(34,344,719)	598,072,470	446,723,185	(23,440,547)	423,282,638	185,694,004	(10,904,172)	174,789,832

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%	68.820%	31.180%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.838%	29.162%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended December 31, 2020	
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	632,417,189	(34,344,719)	598,072,470	446,723,185	(23,440,547)	423,282,638	185,694,004	(10,904,172)	174,789,832
		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	1,413,587	2,600,838	4,014,425	1,004,417	1,896,401	2,900,818	409,170	704,437	1,113,607
4	182318	Accumulated Amortization - AFUDC	(205,977)	(388,186)	(594,163)	(140,216)	(282,863)	(423,079)	(65,761)	(105,323)	(171,084)
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	9,350,079	9,350,079	0	6,433,789	6,433,789	0	2,916,290	2,916,290
1	164115	Gas Inventory--Clay Basin	0	44,024	44,024	0	32,100	32,100	0	11,924	11,924
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(323,299)	0	(323,299)	(323,299)	0	(323,299)	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	8,686,615	0	8,686,615	8,686,615	0	8,686,615	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,824,189)	0	(1,824,189)	(1,824,189)	0	(1,824,189)	0	0	0
C-WKC		Working Capital	9,741,471	0	9,741,471	7,084,386	0	7,084,386	2,657,085	0	2,657,085
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	13,114,840	17,337,819	30,452,659	10,114,346	12,022,972	22,137,318	3,000,494	5,314,847	8,315,341
		NET RATE BASE	645,532,029	(17,006,900)	628,525,129	456,837,531	(11,417,575)	445,419,956	188,694,498	(5,589,325)	183,105,173

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended December 31, 2020	
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)	266,941	266,941										
	Steam (ED-ID)	359,434	359,434										
	Steam (ED-WA)	955,713	955,713										
	Hydro (ED-AN)	1,204,095	1,204,095										
	Other (ED-AN)	869,533	869,533										
Total Electric Production		3,655,716	3,655,716										
Electric Transmission													
	ED-AN	1,379,927	1,379,927										
	ED-ID	82,831	82,831										
	ED-WA	42,704	42,704										
Total Electric Transmission		1,505,462	1,505,462										
Electric Distribution													
	ED-AN	7,558	7,558										
	ED-ID	1,471,479	1,471,479										
	ED-WA	2,837,526	2,837,526										
Total Electric Distribution		4,316,563	4,316,563										
Gas Underground Storage													
1	GD-AN	55,382		55,382		55,382	55,382		38,108	38,108		17,274	17,274
	GD-OR	9,985			9,985								
Total Gas Underground Storage		65,367		55,382	9,985		55,382	55,382		38,108	38,108		17,274
Gas Distribution													
6	GD-AN	4,783		4,783			4,783		3,292	3,292		1,491	1,491
	GD-ID	527,393		527,393		527,393	527,393				527,393		527,393
	GD-WA	1,178,254		1,178,254		1,178,254	1,178,254	1,178,254		1,178,254			
	GD-OR	792,535			792,535								
Total Gas Distribution		2,502,965		1,710,430	792,535		1,705,647	4,783	1,710,430	1,178,254	3,292	1,181,546	527,393
General Plant													
	ED-AN	244,728	244,728										
	ED-ID	40,467	40,467										
	ED-WA	80,455	80,455										
7,4	CD-AA	1,844,439	1,287,843	385,137	171,459	385,137	385,137		280,823	280,823		104,314	104,314
9,4	CD-AN	51,901	40,128	11,773		11,773	11,773		8,584	8,584		3,189	3,189
9	CD-ID	40,091	30,997	9,094		9,094	9,094				9,094		9,094
9	CD-WA	187,834	145,228	42,606		42,606	42,606	42,606		42,606			
8,4	GD-AA	31,568		21,792	9,776	21,792	21,792		15,890	15,890		5,902	5,902
4	GD-AN	2,633		2,633		2,633	2,633		1,920	1,920		713	713
	GD-ID	3,330		3,330		3,330	3,330				3,330		3,330
	GD-WA	91,352		91,352		91,352	91,352	91,352		91,352			
	GD-OR	18,224			18,224								
Total General Plant		2,637,022	1,869,846	567,717	199,459		146,382	421,335	567,717	133,958	307,217	441,175	12,424
Total Depreciation Expense		14,683,095	11,347,587	2,333,529	1,001,979		1,852,029	481,500	2,333,529	1,312,212	348,617	1,660,829	539,817

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.810%		31.190%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.915%		27.085%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.820%		31.180%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	75,773	75,773											
Misc Intangible Plt (303000) ED-AN	19,376	19,376											
Total Production/Transmission	95,149	95,149											
Distribution													
Franchises (302000) ED-WA	9,825	9,825											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,314	10,314											
General Plant - 303000													
7,4 CD-AA	34,579	24,144	7,221	3,214		7,221	7,221		5,265	5,265		1,956	1,956
9,4 CD-AN	811	627	184			184	184		134	134		50	50
GD-ID	1,225		1,225			1,225	1,225					1,225	1,225
GD-WA	2,070		2,070			2,070	2,070	2,070		2,070			
GD-OR	617			617									
Total General Plant - 303000	39,302	24,771	10,700	3,831	3,295	7,405	10,700	2,070	5,399	7,469	1,225	2,006	3,231
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,098,594	2,163,531	647,018	288,045		647,018	647,018		471,773	471,773		175,245	175,245
9,4 CD-AN	11,879	9,184	2,695			2,695	2,695		1,965	1,965		730	730
9,4 CD-ID	(3)	(2)	(1)			(1)	(1)					(1)	(1)
9,4 CD-WA	313,825	242,640	71,185			71,185	71,185	71,185		71,185			0
ED-AN	293,342	293,342											
ED-ID	(3)	(3)											
ED-WA	49,563	49,563											
8,4 GD-AA	6,750		4,660	2,090		4,660	4,660		3,398	3,398		1,262	1,262
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	3,773,947	2,758,255	725,557	290,135	71,184	654,373	725,557	71,185	477,136	548,321	(1)	177,237	177,236
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	33,796	33,796											
GD-OR	0			0									
Total General Plant- 390200, 396200	33,796	33,796	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	3,952,508	2,922,285	736,257	293,966	74,479	661,778	736,257	73,255	482,535	555,790	1,224	179,243	180,467

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2020	
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)	(72,783,767)	(72,783,767)											
	Steam (ED-ID)	(89,239,473)	(89,239,473)											
	Steam (ED-WA)	(166,844,086)	(166,844,086)											
	Hydro (ED-AN)	(157,563,920)	(157,563,920)											
	Other (ED-AN)	(148,643,451)	(148,643,451)											
Total Electric Production	(635,074,697)	(635,074,697)												
Electric Transmission														
	ED-AN	(215,159,231)	(215,159,231)											
	ED-ID	(9,551,655)	(9,551,655)											
	ED-WA	(15,703,263)	(15,703,263)											
Total Electric Transmission	(240,414,149)	(240,414,149)												
Electric Distribution														
	ED-AN	(321,460)	(321,460)											
	ED-ID	(246,170,552)	(246,170,552)											
	ED-WA	(374,981,923)	(374,981,923)											
Total Electric Distribution	(621,473,935)	(621,473,935)												
Gas Underground Storage														
1	GD-AN	(17,769,025)		(17,769,025)		(17,769,025)	(17,769,025)		(12,226,866)	(12,226,866)		(5,542,159)	(5,542,159)	
	GD-OR	(1,390,109)		(1,390,109)										
Total Gas Underground Storage	(19,159,134)		(17,769,025)	(1,390,109)		(17,769,025)	(17,769,025)		(12,226,866)	(12,226,866)		(5,542,159)	(5,542,159)	
Gas Distribution														
6	GD-AN	(1,906,030)	(1,906,030)			(1,906,030)	(1,906,030)		(1,311,730)	(1,311,730)		(594,300)	(594,300)	
	GD-ID	(89,441,305)	(89,441,305)		(89,441,305)	(89,441,305)	(89,441,305)				(89,441,305)		(89,441,305)	
	GD-WA	(156,953,006)	(156,953,006)		(156,953,006)	(156,953,006)	(156,953,006)	(156,953,006)						
	GD-OR	(124,743,475)		(124,743,475)										
Total Gas Distribution	(373,043,816)		(248,300,341)	(124,743,475)		(246,394,311)	(1,906,030)	(248,300,341)	(156,953,006)	(1,311,730)	(158,264,736)	(89,441,305)	(594,300)	(90,035,605)
General Plant														
	ED-AN	(35,973,501)	(35,973,501)											
	ED-ID	(11,806,431)	(11,806,431)											
	ED-WA	(21,743,993)	(21,743,993)											
7,4	CD-AA	(82,941,308)	(57,912,110)	(17,318,974)	(7,710,224)	(17,318,974)	(17,318,974)		(12,628,130)	(12,628,130)		(4,690,844)	(4,690,844)	
9,4	CD-AN	(7,921,851)	(6,124,938)	(1,796,913)		(1,796,913)	(1,796,913)		(1,310,219)	(1,310,219)		(486,694)	(486,694)	
9	CD-ID	(6,711,616)	(5,189,220)	(1,522,396)		(1,522,396)	(1,522,396)				(1,522,396)		(1,522,396)	
9	CD-WA	(7,652,878)	(5,916,976)	(1,735,902)		(1,735,902)	(1,735,902)	(1,735,902)						
8,4	GD-AA	(2,143,260)		(1,479,535)	(663,725)	(1,479,535)	(1,479,535)		(1,078,803)	(1,078,803)		(400,732)	(400,732)	
4	GD-AN	(3,610,484)	(3,610,484)			(3,610,484)	(3,610,484)		(2,632,584)	(2,632,584)		(977,900)	(977,900)	
	GD-ID	(2,326,990)	(2,326,990)			(2,326,990)	(2,326,990)				(2,326,990)		(2,326,990)	
	GD-WA	(10,528,442)	(10,528,442)			(10,528,442)	(10,528,442)	(10,528,442)						
	GD-OR	(5,344,726)		(5,344,726)										
Total General Plant	(198,705,480)	(144,667,169)	(40,319,636)	(13,718,675)		(16,113,730)	(24,205,906)	(40,319,636)	(12,264,344)	(17,649,736)	(29,914,080)	(3,849,386)	(6,556,170)	(10,405,556)
Total Accumulated Depreciation	(2,087,871,211)	(1,641,629,950)	(306,389,002)	(139,852,259)		(262,508,041)	(43,880,961)	(306,389,002)	(169,217,350)	(31,188,332)	(200,405,682)	(93,290,691)	(12,692,629)	(105,983,320)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.810%		31.190%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.915%		27.085%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.820%		31.180%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,776,688)	(13,776,688)											
Misc Intangible Plt (303000)	ED-AN	(2,290,752)	(2,290,752)											
Total Production/Transmission		(16,067,440)	(16,067,440)											
Distribution														
Franchises (302000)	ED-WA	(218,856)	(218,856)											
Misc Intangible Plt (303000)	ED-WA	(54,161)	(54,161)											
Total Distribution		(273,017)	(273,017)											
General Plant - 303000														
7,4	CD-AA	(4,191,297)	(2,926,489)	(875,185)	(389,623)		(875,185)	(875,185)		(638,141)	(638,141)		(237,044)	(237,044)
9,4	CD-AN	(125,550)	(97,072)	(28,478)			(28,478)	(28,478)		(20,765)	(20,765)		(7,713)	(7,713)
	GD-ID	(129,305)		(129,305)		(129,305)	(129,305)	(129,305)				(129,305)		(129,305)
	GD-WA	(264,706)		(264,706)		(264,706)	(264,706)	(264,706)	(264,706)		(264,706)			
	GD-OR	(108,367)			(108,367)									
Total General Plant - 303000		(4,819,225)	(3,023,561)	(1,297,674)	(497,990)	(394,011)	(903,663)	(1,297,674)	(264,706)	(658,906)	(923,612)	(129,305)	(244,757)	(374,062)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(117,059,125)	(81,734,192)	(24,443,117)	(10,881,816)		(24,443,117)	(24,443,117)		(17,822,698)	(17,822,698)		(6,620,419)	(6,620,419)
9,4	CD-AN	(205,027)	(158,521)	(46,506)			(46,506)	(46,506)		(33,910)	(33,910)		(12,596)	(12,596)
9	CD-ID	213	165	48		48	48	48	0	0	0	48	48	48
9	CD-WA	(8,144,340)	(6,296,959)	(1,847,381)		(1,847,381)	(1,847,381)	(1,847,381)			(1,847,381)	0	0	0
	ED-AN	(8,025,062)	(8,025,062)											
	ED-ID	211	211											
	ED-WA	(25,641)	(25,641)											
8,4	GD-AA	(82,967)		(57,274)	(25,693)		(57,274)	(57,274)		(41,761)	(41,761)		(15,513)	(15,513)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(133,541,738)	(96,239,999)	(26,394,230)	(10,907,509)	(1,847,333)	(24,546,897)	(26,394,230)	(1,847,381)	(17,898,369)	(19,745,750)	48	(6,648,528)	(6,648,480)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		0		0		0	0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0				0		0
9	CD-WA	0	0	0		0	0	0	0					
4	ED-AN	(302,396)	(302,396)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(302,396)	(302,396)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(155,003,816)	(115,906,413)	(27,691,904)	(11,405,499)	(2,241,344)	(25,450,560)	(27,691,904)	(2,112,087)	(18,557,275)	(20,669,362)	(129,257)	(6,893,285)	(7,022,542)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2020	
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	11,924,979	0	0	8,326,378	8,326,378	0	0	2,490,055	2,490,055	0	1,108,546	1,108,546	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,341,264	808,699	700,328	8,863,634	10,372,661	3,274,755	99,176	2,640,992	6,014,923	845,134	1,108,546	1,953,680	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,578,849	1,157,580	2,711,873	6,709,396	10,578,849	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,975,022	0	0	0	0	25,975,022	0	0	0	25,975,022	0	0	
99		GD-OR / AS	3,884,099	0	0	0	0	0	0	0	0	3,884,099	0	3,884,099	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,609,768	0	0	89,799,198	89,799,198	0	0	26,855,006	26,855,006	0	11,955,564	11,955,564	
9		CD-WA / ID / AN	30,807,906	9,387,519	5,917,795	8,514,434	23,819,748	2,754,079	1,736,143	2,497,936	6,988,158	0	0	0	
		TOTAL ACCOUNT	199,855,644	10,545,099	8,629,668	105,023,028	124,197,795	28,729,101	1,736,143	29,352,942	59,818,186	3,884,099	11,955,564	15,839,663	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,842,389	99,987	7,798	1,734,604	1,842,389	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,655	0	0	0	0	0	0	219,974	219,974	0	98,681	98,681	
7		CD-AA	78,553,216	0	0	54,848,212	54,848,212	0	0	16,402,697	16,402,697	0	7,302,307	7,302,307	
9		CD-WA / ID / AN	6,066,828	4,400,230	29,608	260,852	4,690,690	1,290,924	8,686	76,528	1,376,138	0	0	0	
		TOTAL ACCOUNT	86,931,848	4,500,217	37,406	56,843,668	61,381,291	1,429,575	8,686	16,699,199	18,137,460	12,109	7,400,988	7,413,097	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	52,600,891	24,029,466	10,524,351	18,047,074	52,600,891	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,663,569	0	0	0	0	9,579,136	2,828,577	2,255,856	14,663,569	0	0	0	
99		GD-OR / AS	4,365,624	0	0	0	0	0	0	0	0	4,365,624	0	4,365,624	
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	7,250,511	1,805,741	829,737	2,970,399	5,605,877	529,762	243,426	871,446	1,644,634	0	0	0	
		TOTAL ACCOUNT	86,361,240	25,835,207	11,354,088	26,172,824	63,362,119	10,108,898	3,072,003	4,736,133	17,917,034	4,365,624	716,463	5,082,087	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,004,742	276,940	196,645	3,395,931	3,869,516	81,248	57,691	996,287	1,135,226	0	0	0	
		TOTAL ACCOUNT	5,477,406	276,940	196,645	3,783,331	4,256,916	145,720	57,691	996,287	1,199,698	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,688,095	822,357	221,010	5,644,728	6,688,095	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,997,800	0	0	0	0	2,172,099	322,900	502,801	2,997,800	0	0	0	
99		GD-OR / AS	973,666	0	0	0	0	0	0	0	0	973,666	0	973,666	
8		GD-AA	5,290,234	0	0	0	0	0	0	3,651,954	3,651,954	0	1,638,280	1,638,280	
7		CD-AA	13,306,552	0	0	9,291,034	9,291,034	0	0	2,778,541	2,778,541	0	1,236,977	1,236,977	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	
		TOTAL ACCOUNT	30,596,733	833,496	971,656	15,210,323	17,015,475	2,175,367	543,122	7,013,846	9,732,335	973,666	2,875,257	3,848,923	
	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	1,934,217	336,146	13,580	1,584,491	1,934,217	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,183	0	0	0	0	76,266	0	94,917	171,183	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	1,589,466	0	0	1,109,813	1,109,813	0	0	331,896	331,896	0	147,757	147,757	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,918,623	336,146	13,580	2,694,304	3,044,030	76,266	0	568,447	644,713	18,586	211,294	229,880	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,983,772	13,820,128	8,891,135	8,272,509	30,983,772	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		TOTAL ACCOUNT	37,304,814	14,070,700	9,281,759	9,101,913	32,454,372	2,677,229	1,014,239	1,066,013	4,757,481	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,228,254	11,741,751	6,221,842	30,264,661	48,228,254	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	1,049,716	0	0	0	0	0	0	0	0	1,049,716	0	1,049,716	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	71,281,763	0	0	49,771,065	49,771,065	0	0	14,884,345	14,884,345	0	6,626,353	6,626,353	
9		CD-WA / ID / AN	17,804,531	9,355,827	2,888,153	1,521,949	13,765,929	2,744,781	847,317	446,504	4,038,602	0	0	0	
		TOTAL ACCOUNT	139,933,281	21,097,578	9,109,995	81,557,675	111,765,248	3,445,121	1,201,021	15,686,950	20,333,092	1,049,716	6,785,225	7,834,941	
	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	
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	684,427	0	0	477,888	477,888	0	0	142,915	142,915	0	63,624	63,624	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,852	0	13,475	749,526	763,001	0	1,945	142,915	144,860	2,367	63,624	65,991	
		TOTAL GENERAL PLANT	609,811,509	78,304,082	40,308,600	310,117,030	428,729,712	52,062,032	7,734,026	78,903,724	138,699,782	11,215,927	31,166,088	42,382,015	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2020	
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	10,776,378	319,716	0	10,456,662	10,776,378	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,393,344	319,716	0	14,951,534	15,271,250	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	18,585,645	923,717	(1,000)	17,662,928	18,585,645	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	385,542	0	0	0	0	0	0	266,147	266,147	0	119,395	
7		CD-AA	140,990,282	0	0	98,443,644	98,443,644	0	0	29,440,181	29,440,181	0	13,106,457	
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	
		TOTAL ACCOUNT	160,638,351	923,717	(1,931)	116,630,848	117,552,634	0	(273)	29,860,138	29,859,865	0	13,225,852	13,225,852
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2020	
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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,677,562	1,677,562	0	0	1,677,562	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,470	0	0	975,057	975,057	0	0	291,597	291,597	0	129,816	129,816
9		CD-WA / ID / AN	18,515,917	14,315,952	0	0	14,315,952	4,199,965	0	0	4,199,965	0	0	0
		TOTAL ACCOUNT	21,589,949	15,993,514	0	975,057	16,968,571	4,199,965	0	291,597	4,491,562	0	129,816	129,816
	TOTAL		331,515,589	17,236,947	(1,931)	223,253,288	240,488,304	5,221,879	771,928	58,618,257	64,612,064	406,156	26,009,065	26,415,221

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 2020 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	(84,476,913)	(58,984,315)	(17,639,624)	(7,852,974)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(827,999)	(640,184)	(187,815)	0
7	282919 CD-AA	(3,032,054)	(2,117,071)	(633,123)	(281,860)
7	283750 CD-AA	114,842	80,186	23,980	10,676
	Total	(88,222,124)	(61,661,384)	(18,436,582)	(8,124,158)

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
COMMON WORKING CAPITAL
For Month Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,351,548	4,351,548	0	0	0	0	4,351,548
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	2,426	2,426	0	0	0	0	2,426
7/4	154550 Supply Chain Average Cost Variance	0	0	99	99	0	0	0	0	99
7/4	154560 Supply Chain Invoice Price Variance	0	0	(47)	(47)	0	0	0	0	(47)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,737,128	26,051,315	0	80,788,443	47,652,742	23,394,230	7,084,386	2,657,085	0
TOTAL		54,737,128	26,051,315	4,354,026	85,142,469	47,652,742	23,394,230	7,084,386	2,657,085	4,354,026

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%	Idaho Electric	27.085%	100.000%
99	Not Allocated				31.734%		