

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	39,152,593	24,894,913	14,257,680
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,152,593	24,894,913	14,257,680
G-APL	Gas Net Adjusted Rate Base	614,706,884	435,240,912	179,465,972
	RATE OF RETURN	6.369%	5.720%	7.945%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2020
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	01-01-2020 thru 12-31-2020	259,365 100.000%	171,385 66.079%	87,980 33.921%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2020 thru 12-31-2020	12,102,245 100.000%	8,875,807 73.340%	3,226,438 26.660%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	01-01-2020 thru 12-31-2020	280,924,699 100.000%	189,360,290 67.406%	91,564,409 32.594%

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

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AVISTA UTILITIES

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	01-01-2020 thru 12-31-2020	27,462,729 100.000%	19,515,419 71.061%	7,947,310 28.939%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2019 thru 12-31-2020	728,571,921 100.000%	515,787,394 70.794%	212,784,527 29.206%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2019 thru 12-31-2020	98,582,950 100.000%	79,887,191 81.036%	18,695,759 18.964%	
14	Net Allocated Schedule M's - AMA Percent	01-01-2020 thru 12-31-2020	-56,727,309 100.000%	-39,899,983 70.336%	-16,827,326 29.664%	
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 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	148,214,536	0	148,214,536	103,353,588	0	103,353,588	44,860,948	0	44,860,948
99 4812XX	Commercial - Firm & Interruptible	65,612,466	0	65,612,466	47,462,140	0	47,462,140	18,150,326	0	18,150,326
99 4813XX	Industrial-Firm	2,516,932	0	2,516,932	1,457,884	0	1,457,884	1,059,048	0	1,059,048
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	238,108	0	238,108	210,345	0	210,345	27,763	0	27,763
99 499XXX	Unbilled Revenue	3,984,677	0	3,984,677	2,928,316	0	2,928,316	1,056,361	0	1,056,361
	TOTAL SALES TO ULTIMATE CUSTOMERS	220,566,719	0	220,566,719	155,412,273	0	155,412,273	65,154,446	0	65,154,446
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	64,209,312	0	64,209,312	42,773,278	0	42,773,278	21,436,034	0	21,436,034
4 488000	Miscellaneous Service Revenues	7,322	0	7,322	3,410	0	3,410	3,912	0	3,912
99 4893XX	Transportation Revenues	5,147,015	0	5,147,015	4,561,706	0	4,561,706	585,309	0	585,309
99 493000	Rent from Gas Property	465	0	465	465	0	465	0	0	0
4 495XXX	Other Gas Revenues	5,082,860	277,379	5,360,239	4,018,900	202,251	4,221,151	1,063,960	75,128	1,139,088
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	74,446,974	277,379	74,724,353	51,357,759	202,251	51,560,010	23,089,215	75,128	23,164,343
	TOTAL GAS REVENUES	295,013,693	277,379	295,291,072	206,770,032	202,251	206,972,283	88,243,661	75,128	88,318,789
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	129,231,548	0	129,231,548	88,865,646	0	88,865,646	40,365,902	0	40,365,902
99 808XXX	Net Natural Gas Storage Transactions	4,277,351	0	4,277,351	3,321,691	0	3,321,691	955,660	0	955,660
99 811000	Gas Used for Products Extraction	(202,400)	0	(202,400)	(135,476)	0	(135,476)	(66,924)	0	(66,924)
10 813000	Other Gas Expenses	30,092	945,140	975,232	30,092	637,998	668,090	0	307,142	307,142
99 813010	Gas Technology Institute (GTI) Expenses	116,768	0	116,768	81,189	0	81,189	35,579	0	35,579
	TOTAL PRODUCTION EXPENSES	133,453,359	945,140	134,398,499	92,163,142	637,998	92,801,140	41,290,217	307,142	41,597,359
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	7,196	7,196	0	4,952	4,952	0	2,244	2,244
1 824000	Other Expenses	0	728,044	728,044	0	500,967	500,967	0	227,077	227,077
1 837000	Other Equipment	0	1,975,088	1,975,088	0	1,359,058	1,359,058	0	616,030	616,030
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,710,328	2,710,328	0	1,864,977	1,864,977	0	845,351	845,351
G-DEPX	Depreciation Expense-Underground Storage	0	632,077	632,077	0	434,932	434,932	0	197,145	197,145
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	373,850	373,850	0	257,246	257,246	0	116,604	116,604
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,005,927	1,005,927	0	692,178	692,178	0	313,749	313,749
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,716,255	3,716,255	0	2,557,155	2,557,155	0	1,159,100	1,159,100

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

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For Twelve Months Ended December 31, 2020	
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	97,913	97,913	0	64,700	64,700	0	33,213	33,213
2	902000	Meter Reading Expenses	695,114	98,479	793,593	583,319	65,074	648,393	111,795	33,405	145,200
2	903XXX	Customer Records & Collection Expenses	612,915	4,252,033	4,864,948	415,162	2,809,701	3,224,863	197,753	1,442,332	1,640,085
2	904000	Uncollectible Accounts	2,180,662	0	2,180,662	1,574,271	0	1,574,271	606,391	0	606,391
2	905000	Misc Customer Accounts	0	95,420	95,420	0	63,053	63,053	0	32,367	32,367
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,488,691	4,543,845	8,032,536	2,572,752	3,002,528	5,575,280	915,939	1,541,317	2,457,256	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,850,933	69,158	9,920,091	8,392,369	45,699	8,438,068	1,458,564	23,459	1,482,023
2	909000	Advertising	132,407	568,297	700,704	132,407	375,525	507,932	0	192,772	192,772
2	910000	Misc Customer Service & Info Exp	0	210,068	210,068	0	138,811	138,811	0	71,257	71,257
TOTAL CUSTOMER SERVICE & INFO EXP		9,983,340	847,523	10,830,863	8,524,776	560,035	9,084,811	1,458,564	287,488	1,746,052	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	100,093	8,116,416	8,216,509	75,749	5,918,085	5,993,834	24,344	2,198,331	2,222,675
4	921000	Office Supplies & Expenses	84	1,241,583	1,241,667	84	905,300	905,384	0	336,283	336,283
4	922000	Admin. Expenses Transferred - Credit	0	(20,136)	(20,136)	0	(14,682)	(14,682)	0	(5,454)	(5,454)
4	923000	Outside Services Employed	101,107	2,972,319	3,073,426	46,446	2,167,266	2,213,712	54,661	805,053	859,714
4	924000	Property Insurance Premium	0	395,850	395,850	0	288,634	288,634	0	107,216	107,216
4	925XXX	Injuries and Damages	18,358	1,051,457	1,069,815	13,421	766,670	780,091	4,937	284,787	289,724
4	926XXX	Employee Pensions and Benefits	2,281,136	6,139,554	8,420,690	1,747,699	4,476,656	6,224,355	533,437	1,662,898	2,196,335
4	928000	Regulatory Commission Expenses	658,559	217,216	875,775	448,741	158,383	607,124	209,818	58,833	268,651
4	930000	Miscellaneous General Expenses	28,677	1,665,159	1,693,836	22,526	1,214,151	1,236,677	6,151	451,008	457,159
4	931000	Rents	0	111,572	111,572	0	81,353	81,353	0	30,219	30,219
4	935000	Maintenance of General Plant	650,312	2,976,673	3,626,985	568,848	2,170,441	2,739,289	81,464	806,232	887,696
TOTAL ADMIN & GEN OPERATING EXP		3,838,326	24,867,663	28,705,989	2,923,514	18,132,257	21,055,771	914,812	6,735,406	7,650,218	

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For Twelve Months Ended December 31, 2020	
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	1,734,963	5,320,290	7,055,253	1,588,857	3,879,290	5,468,147	146,106	1,441,000	1,587,106
G-AMTX	Amortization Expense - General Plant - 303000	39,540	88,852	128,392	24,838	64,786	89,624	14,702	24,066	38,768
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	855,004	7,415,687	8,270,691	853,822	5,407,148	6,260,970	1,182	2,008,539	2,009,721
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,747,046	0	1,747,046	1,747,046	0	1,747,046	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	45,265	109,122	154,387	32,230	77,252	109,482	13,035	31,870	44,905
99 407314	Regulatory Debit - FISERVE Amortization	372,712	0	372,712	372,712	0	372,712	0	0	0
99 407319	AFUDC Equity DFIT Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	137,951	0	137,951	137,951	0	137,951	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	618,201	0	618,201	448,771	0	448,771	169,430	0	169,430
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	(123,502)	0	(123,502)	(126,211)	0	(126,211)	2,709	0	2,709
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,082,009)	0	(3,082,009)	(3,082,009)	0	(3,082,009)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,576,860)	0	(1,576,860)	(1,130,349)	0	(1,130,349)	(446,511)	0	(446,511)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,333,845)	0	(2,333,845)	(2,333,845)	0	(2,333,845)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	513,075	1,281,666	1,794,741	388,163	934,527	1,322,690	124,912	347,139	472,051
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(405,895)	14,215,617	13,809,722	(1,022,620)	10,363,003	9,340,383	616,725	3,852,614	4,469,339
	TOTAL ADMIN & GENERAL EXPENSES	3,432,431	39,083,280	42,515,711	1,900,894	28,495,260	30,396,154	1,531,537	10,588,020	12,119,557
	TOTAL EXPENSES BEFORE FIT	199,288,114	53,174,796	252,462,910	141,893,173	38,211,591	180,104,764	57,394,941	14,963,205	72,358,146
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,828,162			26,867,519			15,960,643
G-FIT	FEDERAL INCOME TAX			(3,389,605)			(2,594,316)			(795,289)
G-FIT	DEFERRED FEDERAL INCOME TAX			7,072,290			4,573,000			2,499,290
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(7,116)			(6,078)			(1,038)
	GAS NET OPERATING INCOME (LOSS)			39,152,593			24,894,913			14,257,680

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		68.810%		31.190%
G-ALL 2	Number of Customers - AMA	100.000%		66.079%		33.921%
G-ALL 3	Direct Distribution Operating Expense	100.000%		73.340%		26.660%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		72.915%		27.085%
G-ALL 10	Actual Annual Throughput	100.000%		67.503%		32.497%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months 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	(373,282)	277,379	(95,903)	52,920	202,251	255,171	(426,202)	75,128	(351,074)
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	2,981,775	0	2,981,775	1,518,225	0	1,518,225
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,214,584	0	1,214,584	1,167,225	0	1,167,225	47,359	0	47,359
4	495329	Amortization Res Decoupling Deferral	(231,877)	0	(231,877)	47,173	0	47,173	(279,050)	0	(279,050)
4	495338	Non-Res Decoupling Deferred Rev	505,753	0	505,753	446,419	0	446,419	59,334	0	59,334
4	495339	Amortization Non-Res Decoupling	(532,316)	0	(532,316)	(676,611)	0	(676,611)	144,295	0	144,295
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	5,082,862	277,379	5,360,241	4,018,901	202,251	4,221,152	1,063,961	75,128	1,139,089

ALLOCATION RATIOS:

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	166,667	69,158	235,825	109,125	45,699	154,824	57,542	23,459	81,001
99	908600	Public Purpose Tariff Rider Expense Offset	9,449,984	0	9,449,984	8,067,300	0	8,067,300	1,382,684	0	1,382,684
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	125,837	0	125,837	107,499	0	107,499	18,338	0	18,338
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,850,933	69,158	9,920,091	8,392,369	45,699	8,438,068	1,458,564	23,459	1,482,023

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.079%	33.921%
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 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	614,706,884	435,240,912	179,465,972
	Interest Deduction for FIT Calculation	16,311,763	11,546,941	4,764,822
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2020				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,291,072	206,972,283	88,318,789
G-OPS	Operating & Maintenance Expense	200,761,818	142,177,714	58,584,104
G-OPS	Book Deprec/Amort and Reg Amortizations	32,422,457	22,064,964	10,357,493
G-OTX	Taxes Other than FIT	19,278,635	15,862,086	3,416,549
	Net Operating Income Before FIT	42,828,162	26,867,519	15,960,643
G-INT	Less: Interest Expense	16,311,763	11,546,941	4,764,822
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,527)	0	(7,527)
G-SCM	Schedule M Adjustments	(42,649,848)	(27,674,465)	(14,975,383)
	Taxable Net Operating Income	(16,140,976)	(12,353,887)	(3,787,089)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,389,605)	(2,594,316)	(795,289)
G-DTE	Deferred FIT	7,072,290	4,573,000	2,499,290
99	411400 Amortized Investment Tax Credit	(7,116)	(6,078)	(1,038)
	Total FIT/Deferred FIT & ITC	3,675,569	1,972,606	1,702,963
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 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
	997000	Book Depreciation & Amortization	22,347,511	13,514,302	35,861,813	16,041,170	9,824,845	25,866,015	6,306,341	3,689,457	9,995,798
12	997001	Contributions In Aid of Construction	0	943,118	943,118	0	667,671	667,671	0	275,447	275,447
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	872,051	872,051	0	617,360	617,360	0	254,691	254,691
99	997010	Deferred Gas Credit and Refunds	(4,367,930)	0	(4,367,930)	(680,794)	0	(680,794)	(3,687,136)	0	(3,687,136)
12	997016	Redemption Expense Amortization	0	209,604	209,604	0	148,387	148,387	0	61,217	61,217
99	997018	DSM Tariff Rider	(1,149,572)	0	(1,149,572)	(49,999)	0	(49,999)	(1,099,573)	0	(1,099,573)
12	997020	FAS87 Current Pension Accrual	0	(3,015,544)	(3,015,544)	0	(2,134,824)	(2,134,824)	0	(880,720)	(880,720)
12	997027	Customer Uncollectibles	0	1,719,261	1,719,261	0	1,217,134	1,217,134	0	502,127	502,127
99	997031	Decoupling Mechanism	(956,142)	0	(956,142)	(984,205)	0	(984,205)	28,063	0	28,063
12	997032	Interest Rate Swaps	0	(6,262,483)	(6,262,483)	0	(4,433,462)	(4,433,462)	0	(1,829,021)	(1,829,021)
12	997035	Leases	0	2,578	2,578	0	1,880	1,880	0	698	698
12	997048	AFUDC	0	(313,448)	(313,448)	0	(221,902)	(221,902)	0	(91,546)	(91,546)
12	997049	Tax Depreciation	0	(37,116,583)	(37,116,583)	0	(26,276,314)	(26,276,314)	0	(10,840,269)	(10,840,269)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(489,210)	0	(489,210)	(507,548)	0	(507,548)	18,338	0	18,338
12	997080	Book Transportation Depreciation	0	2,355,746	2,355,746	0	1,667,727	1,667,727	0	688,019	688,019
12	997081	Deferred Compensation	0	197,085	197,085	0	139,524	139,524	0	57,561	57,561
4	997082	Meal Disallowances	0	92,587	92,587	0	67,510	67,510	0	25,077	25,077
12	997083	Paid Time Off	0	440,043	440,043	0	311,524	311,524	0	128,519	128,519
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(13,300,000)	(13,300,000)	0	(9,415,602)	(9,415,602)	0	(3,884,398)	(3,884,398)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997105	WA Nat Gas Line Extension	1,747,046	0	1,747,046	1,747,046	0	1,747,046	0	0	0
99	997107	MDM System	(2,944,058)	0	(2,944,058)	(2,944,058)	0	(2,944,058)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	786	0	786	786	0	786	0	0	0
99	997109	Tax Reform Amortization	(786)	0	(786)	(786)	0	(786)	0	0	0
99	997110	FISERVE	201,914	0	201,914	230,080	0	230,080	(28,166)	0	(28,166)
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,720)	(25,720)	0	(10,611)	(10,611)
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	104,080	104,080	0	42,938	42,938
12	997115	AFUDC Equity DFIR Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	765,991	765,991	0	542,276	542,276	0	223,715	223,715
12	997120	Transportation Tax Disallowance	0	28,969	28,969	0	20,508	20,508	0	8,461	8,461
12	997125	COVID-19	(958,659)	0	(958,659)	(681,578)	0	(681,578)	(277,081)	0	(277,081)
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,464)	(245,464)	0	(101,266)	(101,266)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,272	660,272	0	272,395	272,395
12	997128	Meters Expensed	0	(12,776,132)	(12,776,132)	0	(9,044,735)	(9,044,735)	0	(3,731,397)	(3,731,397)
12	997129	Mixed Service Costs (IDD#5)	0	(5,781,081)	(5,781,081)	0	(4,092,658)	(4,092,658)	0	(1,688,423)	(1,688,423)
TOTAL SCHEDULE M ADJUSTMENTS			14,077,464	(56,727,312)	(42,649,848)	12,225,518	(39,899,983)	(27,674,465)	1,851,946	(16,827,329)	(14,975,383)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	66.079%	33.921%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.406%	32.594%
G-ALL	11	Book Depreciation	100.000%	71.061%	28.939%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.794%	29.206%
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 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	6,121,625	4,333,743	1,787,882
99	410100	Deferred Federal Income Tax Exp	1,296,295	377,684	918,611
		SUBTOTAL	7,417,920	4,711,427	2,706,493
12	411100	Deferred Federal Income Tax Expense - Allocated	(329,657)	(233,377)	(96,280)
99	411100	Deferred Federal Income Tax Exp	(15,973)	94,950	(110,923)
		SUBTOTAL	(345,630)	(138,427)	(207,203)
		Total Deferred Federal Income Tax Expense	7,072,290	4,573,000	2,499,290

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.794%	29.206%
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 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	373,850	373,850	0	257,246	257,246	0	116,604	116,604
		TOTAL UNDERGROUND STORAGE TAX	0	373,850	373,850	0	257,246	257,246	0	116,604	116,604
		DISTRIBUTION									
99	408110	State Excise Tax	5,922,847	0	5,922,847	5,922,847	0	5,922,847	0	0	0
99	408120	Municipal Occupation & License Tax	6,564,558	0	6,564,558	5,434,681	0	5,434,681	1,129,877	0	1,129,877
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,631,642	0	4,631,642	2,924,581	0	2,924,581	1,707,061	0	1,707,061
99	409100	State Income Tax	(1,476)	0	(1,476)	41	0	41	(1,517)	0	(1,517)
99	411410	State Income Tax-ITC Deferred	(2,154)	0	(2,154)	0	0	0	(2,154)	0	(2,154)
99	411420	State Income Tax-ITC Amortization	(5,373)	0	(5,373)	0	0	0	(5,373)	0	(5,373)
		TOTAL DISTRIBUTION TAX	17,110,044	0	17,110,044	14,282,150	0	14,282,150	2,827,894	0	2,827,894
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	513,075	1,281,666	1,794,741	388,163	934,527	1,322,690	124,912	347,139	472,051
		TOTAL A&G TAX	513,075	1,281,666	1,794,741	388,163	934,527	1,322,690	124,912	347,139	472,051
		TOTAL TAXES OTHER THAN FIT	17,623,119	1,655,516	19,278,635	14,670,313	1,191,773	15,862,086	2,952,806	463,743	3,416,549

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2020
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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	979,516	2,001,430	772,201	363,851	1,136,052
4	3031XX	Misc Intangible IT Plant (3031XX)	4,200,413	54,467,289	58,667,702	4,193,138	39,714,824	43,907,962	7,275	14,752,465	14,759,740
		TOTAL INTANGIBLE PLANT	5,994,528	55,810,656	61,805,184	5,215,052	40,694,340	45,909,392	779,476	15,116,316	15,895,792
		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	1,766,839	1,766,839	0	1,215,762	1,215,762	0	551,077	551,077
1	352XXX	Wells	0	22,409,359	22,409,359	0	15,419,880	15,419,880	0	6,989,479	6,989,479
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	14,282,577	14,282,577	0	9,827,841	9,827,841	0	4,454,736	4,454,736
1	355000	Measuring & Regulating Equipment	0	891,433	891,433	0	613,395	613,395	0	278,038	278,038
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	1,905,050	1,905,050	0	1,310,865	1,310,865	0	594,185	594,185
		TOTAL UNDERGROUND STORAGE PLANT	0	45,152,180	45,152,180	0	31,102,576	31,102,576	0	14,049,604	14,049,604
		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	616,877	0	616,877	479,410	0	479,410	137,467	0	137,467
6	375000	Structures & Improvements	1,451,553	0	1,451,553	826,142	0	826,142	625,411	0	625,411
6	376000	Mains	395,485,687	2,517,926	398,003,613	262,369,510	1,697,233	264,066,743	133,116,177	820,693	133,936,870
6	378000	Measuring & Reg Station Equip-General	6,663,864	(44)	6,663,820	4,173,589	(30)	4,173,559	2,490,275	(14)	2,490,261
6	379000	Measuring & Reg Station Equip-City Gate	6,346,071	0	6,346,071	1,870,125	0	1,870,125	4,475,946	0	4,475,946
6	380000	Services	286,433,331	0	286,433,331	196,542,832	0	196,542,832	89,890,499	0	89,890,499
6	381XXX	Meters	103,063,876	0	103,063,876	72,031,059	0	72,031,059	31,032,817	0	31,032,817
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	3,867,866	0	3,867,866	2,906,616	0	2,906,616	961,250	0	961,250
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	804,017,720	2,517,882	806,535,602	541,263,208	1,697,203	542,960,411	262,754,512	820,679	263,575,191
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,373,926	2,636,565	6,010,491	3,274,750	1,922,451	5,197,201	99,176	714,114	813,290
4	390XXX	Structures & Improvements	30,391,703	29,068,248	59,459,951	28,648,912	21,195,113	49,844,025	1,742,791	7,873,135	9,615,926
4	391XXX	Office Furniture & Equipment	1,544,824	18,317,103	19,861,927	1,538,542	13,355,916	14,894,458	6,282	4,961,187	4,967,469
4	392XXX	Transportation Equipment	12,778,131	4,604,611	17,382,742	9,797,857	3,357,452	13,155,309	2,980,274	1,247,159	4,227,433
4	393000	Stores Equipment	197,518	983,667	1,181,185	144,386	717,241	861,627	53,132	266,426	319,558
4	394000	Tools, Shop & Garage Equipment	2,524,007	6,895,779	9,419,786	2,014,111	5,028,057	7,042,168	509,896	1,867,722	2,377,618
4	395XXX	Laboratory Equipment	72,526	564,437	636,963	72,526	411,559	484,085	0	152,878	152,878
4	396XXX	Power Operated Equipment	3,614,842	1,074,360	4,689,202	2,633,790	783,370	3,417,160	981,052	290,990	1,272,042
4	397XXX	Communications Equipment	4,269,771	14,784,656	19,054,427	3,078,983	10,780,232	13,859,215	1,190,788	4,004,424	5,195,212
4	398000	Miscellaneous Equipment	1,945	141,178	143,123	0	102,940	102,940	1,945	38,238	40,183
		TOTAL GENERAL PLANT	58,769,193	79,070,604	137,839,797	51,203,857	57,654,331	108,858,188	7,565,336	21,416,273	28,981,609

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2020
 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	868,781,441	182,551,322	1,051,332,763	597,682,117	131,148,450	728,830,567	271,099,324	51,402,872	322,502,196
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,473,723)	(17,473,723)	0	(12,023,669)	(12,023,669)	0	(5,450,054)	(5,450,054)
G-ADEP		Distribution Plant	(239,320,790)	(1,879,723)	(241,200,513)	(152,308,237)	(1,267,046)	(153,575,283)	(87,012,553)	(612,677)	(87,625,230)
G-ADEP		General Plant	(15,019,133)	(24,237,715)	(39,256,848)	(11,298,068)	(17,672,930)	(28,970,998)	(3,721,065)	(6,564,785)	(10,285,850)
		TOTAL ACCUMULATED DEPRECIATION	(254,339,923)	(43,591,161)	(297,931,084)	(163,606,305)	(30,963,645)	(194,569,950)	(90,733,618)	(12,627,516)	(103,361,134)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(375,889)	(862,940)	(1,238,829)	(253,322)	(629,213)	(882,535)	(122,567)	(233,727)	(356,294)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,463,802)	(22,127,130)	(23,590,932)	(1,456,695)	(16,133,997)	(17,590,692)	(7,107)	(5,993,133)	(6,000,240)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	1	1	0	1	1	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,839,691)	(22,990,069)	(24,829,760)	(1,710,017)	(16,763,209)	(18,473,226)	(129,674)	(6,226,860)	(6,356,534)
		TOTAL ACCUMULATED DEPR/AMORT	(256,179,614)	(66,581,230)	(322,760,844)	(165,316,322)	(47,726,854)	(213,043,176)	(90,863,292)	(18,854,376)	(109,717,668)
		NET GAS UTILITY PLANT before DFIT	612,601,827	115,970,092	728,571,919	432,365,795	83,421,596	515,787,391	180,236,032	32,548,496	212,784,528
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(116,554,383)	(116,554,383)	0	(82,513,510)	(82,513,510)	0	(34,040,873)	(34,040,873)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,940,721)	(17,940,721)	0	(13,077,564)	(13,077,564)	0	(4,863,157)	(4,863,157)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(541,533)	(541,533)	0	(394,859)	(394,859)	0	(146,674)	(146,674)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	1,274	1,274	0	929	929	0	345	345
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(327,951)	(327,951)	0	(232,170)	(232,170)	0	(95,781)	(95,781)
		TOTAL ACCUMULATED DFIT	0	(135,363,314)	(135,363,314)	0	(96,217,174)	(96,217,174)	0	(39,146,140)	(39,146,140)
		NET GAS UTILITY PLANT	612,601,827	(19,393,222)	593,208,605	432,365,795	(12,795,578)	419,570,217	180,236,032	(6,597,644)	173,638,388

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.406%	32.594%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.794%	29.206%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	612,601,827	(19,393,222)	593,208,605	432,365,795	(12,795,578)	419,570,217	180,236,032	(6,597,644)	173,638,388
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,732,316)	0	(3,732,316)	(3,732,316)	0	(3,732,316)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,364,720	2,477,435	3,842,155	962,046	1,806,422	2,768,468	402,674	671,013	1,073,687
4	182318	Accumulated Amortization - AFUDC	(185,081)	(336,602)	(521,683)	(125,309)	(245,265)	(370,574)	(59,772)	(91,337)	(151,109)
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	8,929,799	8,929,799	0	6,144,595	6,144,595	0	2,785,204	2,785,204
1	164115	Gas Inventory--Clay Basin	0	74,599	74,599	0	54,394	54,394	0	20,205	20,205
4	252000	Customer Advances	(1,581)	(229)	(1,810)	(1,581)	(167)	(1,748)	0	(62)	(62)
99	235199	Customer Deposits	(543,447)	0	(543,447)	(543,447)	0	(543,447)	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	9,616,543	0	9,616,543	9,616,543	0	9,616,543	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,019,474)	0	(2,019,474)	(2,019,474)	0	(2,019,474)	0	0	0
C-WKC		Working Capital	122,849	0	122,849	(189,291)	0	(189,291)	312,140		312,140
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,622,213	16,876,066	21,498,279	3,967,171	11,703,524	15,670,695	655,042	5,172,542	5,827,584
		NET RATE BASE	617,224,040	(2,517,156)	614,706,884	436,332,966	(1,092,054)	435,240,912	180,891,074	(1,425,102)	179,465,972

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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)	(72,302,293)	(72,302,293)											
	Steam (ED-ID)	(87,305,360)	(87,305,360)											
	Steam (ED-WA)	(161,904,521)	(161,904,521)											
	Hydro (ED-AN)	(151,272,242)	(151,272,242)											
	Other (ED-AN)	(143,925,009)	(143,925,009)											
Total Electric Production	(616,709,425)	(616,709,425)												
Electric Transmission														
	ED-AN	(211,264,684)	(211,264,684)											
	ED-ID	(9,100,915)	(9,100,915)											
	ED-WA	(15,475,273)	(15,475,273)											
Total Electric Transmission	(235,840,872)	(235,840,872)												
Electric Distribution														
	ED-AN	(285,169)	(285,169)											
	ED-ID	(239,363,359)	(239,363,359)											
	ED-WA	(366,635,351)	(366,635,351)											
Total Electric Distribution	(606,283,879)	(606,283,879)												
Gas Underground Storage														
1	GD-AN	(17,473,723)		(17,473,723)		(17,473,723)	(17,473,723)		(12,023,669)	(12,023,669)		(5,450,054)	(5,450,054)	
	GD-OR	(1,336,331)		(1,336,331)										
Total Gas Underground Storage	(18,810,054)		(17,473,723)	(1,336,331)		(17,473,723)	(17,473,723)		(12,023,669)	(12,023,669)		(5,450,054)	(5,450,054)	
Gas Distribution														
6	GD-AN	(1,879,723)		(1,879,723)		(1,879,723)	(1,879,723)		(1,267,046)	(1,267,046)		(612,677)	(612,677)	
	GD-ID	(87,012,553)		(87,012,553)		(87,012,553)	(87,012,553)					(87,012,553)	(87,012,553)	
	GD-WA	(152,308,237)		(152,308,237)		(152,308,237)	(152,308,237)		(152,308,237)	(152,308,237)				
	GD-OR	(121,660,004)		(121,660,004)										
Total Gas Distribution	(362,860,517)		(241,200,513)	(121,660,004)		(239,320,790)	(1,879,723)	(241,200,513)	(152,308,237)	(1,267,046)	(153,575,283)	(87,012,553)	(612,677)	(87,625,230)
General Plant														
	ED-AN	(36,397,866)	(36,397,866)											
	ED-ID	(11,605,731)	(11,605,731)											
	ED-WA	(21,111,847)	(21,111,847)											
7,4	CD-AA	(84,197,734)	(58,789,384)	(17,581,329)	(7,827,021)		(17,581,329)	(17,581,329)		(12,819,426)	(12,819,426)		(4,761,903)	(4,761,903)
9,4	CD-AN	(7,806,026)	(6,035,385)	(1,770,641)			(1,770,641)	(1,770,641)		(1,291,063)	(1,291,063)		(479,578)	(479,578)
9	CD-ID	(6,638,135)	(5,132,407)	(1,505,728)			(1,505,728)	(1,505,728)				(1,505,728)	(1,505,728)	
9	CD-WA	(6,705,183)	(5,184,246)	(1,520,937)			(1,520,937)	(1,520,937)		(1,520,937)	(1,520,937)			
8,4	GD-AA	(2,007,246)		(1,385,642)	(621,604)		(1,385,642)	(1,385,642)		(1,010,341)	(1,010,341)		(375,301)	(375,301)
4	GD-AN	(3,500,103)		(3,500,103)			(3,500,103)	(3,500,103)		(2,552,100)	(2,552,100)		(948,003)	(948,003)
	GD-ID	(2,215,337)		(2,215,337)			(2,215,337)	(2,215,337)				(2,215,337)	(2,215,337)	
	GD-WA	(9,777,131)		(9,777,131)			(9,777,131)	(9,777,131)		(9,777,131)	(9,777,131)			
	GD-OR	(5,165,151)		(5,165,151)										
Total General Plant	(197,127,490)	(144,256,866)	(39,256,848)	(13,613,776)		(15,019,133)	(24,237,715)	(39,256,848)	(11,298,068)	(17,672,930)	(28,970,998)	(3,721,065)	(6,564,785)	(10,285,850)
Total Accumulated Depreciation	(2,037,632,237)	(1,603,091,042)	(297,931,084)	(136,610,111)		(254,339,923)	(43,591,161)	(297,931,084)	(163,606,305)	(30,963,645)	(194,569,950)	(90,733,618)	(12,627,516)	(103,361,134)

Allocation Ratios:

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

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

Report ID:
G-AAMT-12A

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	(13,355,754)	(13,355,754)										
Misc Intangible Plt (303000)	ED-AN	(2,184,304)	(2,184,304)										
Total Production/Transmission		(15,540,058)	(15,540,058)										
Distribution													
Franchises (302000)	ED-WA	(204,929)	(204,929)										
Misc Intangible Plt (303000)	ED-WA	(51,472)	(51,472)										
Total Distribution		(256,401)	(256,401)										
General Plant - 303000													
7,4	CD-AA	(4,001,113)	(2,793,697)	(835,473)	(371,943)		(835,473)	(835,473)		(609,185)	(609,185)	(226,288)	(226,288)
9,4	CD-AN	(121,091)	(93,624)	(27,467)			(27,467)	(27,467)		(20,028)	(20,028)	(7,439)	(7,439)
	GD-ID	(122,567)		(122,567)		(122,567)	(122,567)	(122,567)				(122,567)	(122,567)
	GD-WA	(253,322)		(253,322)		(253,322)	(253,322)	(253,322)	(253,322)	(253,322)	(253,322)		
	GD-OR	(104,971)		(104,971)									
Total General Plant - 303000		(4,603,064)	(2,887,321)	(1,238,829)	(476,914)	(375,889)	(862,940)	(1,238,829)	(253,322)	(629,213)	(882,535)	(122,567)	(233,727)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(105,285,368)	(73,513,402)	(21,984,638)	(9,787,328)		(21,984,638)	(21,984,638)		(16,030,099)	(16,030,099)	(5,954,539)	(5,954,539)
9,4	CD-AN	(152,850)	(118,179)	(34,671)			(34,671)	(34,671)		(25,280)	(25,280)	(9,391)	(9,391)
9	CD-ID	(31,332)	(24,225)	(7,107)		(7,106)	(7,106)	(7,106)	1	1	1	(7,107)	(7,107)
9	CD-WA	(6,421,972)	(4,965,276)	(1,456,696)		(1,456,696)	(1,456,696)	(1,456,696)			(1,456,696)	0	0
	ED-AN	(7,134,679)	(7,134,679)										
	ED-ID	194	194										
	ED-WA	7,370	7,370										
8,4	GD-AA	(156,190)		(107,821)	(48,369)		(107,821)	(107,821)		(78,618)	(78,618)	(29,203)	(29,203)
4	GD-AN	0		0		0	0	0		0	0	0	0
	GD-OR	0		0		0	0	0		0	0	0	0
Total Miscellaneous IT Intangible Plant - 3031		(119,174,827)	(85,748,197)	(23,590,933)	(9,835,697)	(1,463,802)	(22,127,130)	(23,590,932)	(1,456,695)	(16,133,997)	(17,590,692)	(7,107)	(5,993,133)
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	6	4	1	1		1	1		1	1	0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0
4	ED-AN	(224,539)	(224,539)										
	ED-WA	0	0										
	GD-WA	0		0		0	0	0	0	0	0		
	GD-OR	0		0		0	0	0		0	0		
Total General Plant - 390200, 396200		(224,533)	(224,535)	1	1	0	1	1	0	1	1	0	0
Total Accumulated Amortization		(139,798,883)	(104,656,512)	(24,829,761)	(10,312,610)	(1,839,691)	(22,990,069)	(24,829,760)	(1,710,017)	(16,763,209)	(18,473,226)	(129,674)	(6,226,860)

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-12A
For Twelve Months 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	3,073,381	0	0	0	0	3,073,381	0	0	0	3,073,381	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	11,903,778	0	0	8,311,575	8,311,575	0	0	2,485,628	2,485,628	0	1,106,575	1,106,575	
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	18,320,059	808,699	700,328	8,848,831	10,357,858	3,274,751	99,176	2,636,565	6,010,492	845,134	1,106,575	1,951,709	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,923,760	1,151,017	2,713,024	5,059,719	8,923,760	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,900,054	0	0	0	0	25,900,054	0	0	0	25,900,054	0	0	
99		GD-OR / AS	3,870,416	0	0	0	0	0	0	0	0	3,870,416	0	3,870,416	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,517,759	0	0	89,036,725	89,036,725	0	0	26,626,983	26,626,983	0	11,854,051	11,854,051	
9		CD-WA / ID / AN	30,564,357	9,369,722	5,940,457	8,321,265	23,631,444	2,748,857	1,742,791	2,441,265	6,932,913	0	0	0	
		TOTAL ACCOUNT	196,776,346	10,520,739	8,653,481	102,417,709	121,591,929	28,648,911	1,742,791	29,068,248	59,459,950	3,870,416	11,854,051	15,724,467	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,340,403	(12,187)	7,790	1,344,800	1,340,403	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	247,625	0	0	0	0	247,625	0	0	0	247,625	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	346,968	0	0	0	0	0	0	239,519	239,519	0	107,449	107,449	
7		CD-AA	86,263,914	0	0	60,232,053	60,232,053	0	0	18,012,768	18,012,768	0	8,019,093	8,019,093	
9		CD-WA / ID / AN	6,004,563	4,400,206	21,411	220,931	4,642,548	1,290,917	6,282	64,816	1,362,015	0	0	0	
		TOTAL ACCOUNT	94,215,582	4,388,019	29,201	61,797,784	66,215,004	1,538,542	6,282	18,317,103	19,861,927	12,109	8,126,542	8,138,651	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	51,197,404	24,077,235	10,336,918	16,783,251	51,197,404	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,142,287	0	0	0	0	9,250,132	2,727,223	2,164,932	14,142,287	0	0	0	
99		GD-OR / AS	4,239,908	0	0	0	0	0	0	0	0	4,239,908	0	4,239,908	
8		GD-AA	95,095	0	0	0	0	0	0	65,646	65,646	0	29,449	29,449	
7		CD-AA	7,391,547	0	0	5,161,000	5,161,000	0	0	1,543,429	1,543,429	0	687,118	687,118	
9		CD-WA / ID / AN	7,192,081	1,866,969	862,546	2,831,186	5,560,701	547,725	253,051	830,604	1,631,380	0	0	0	
		TOTAL ACCOUNT	84,258,322	25,944,204	11,199,464	24,775,437	61,919,105	9,797,857	2,980,274	4,604,611	17,382,742	4,239,908	716,567	4,956,475	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	387,584	41	56	387,487	387,584	0	0	0	0	0		
99		GD-WA / ID / AN	65,459	0	0	0	0	65,459	0	0	0	0		
99		GD-OR / AS	20,952	0	0	0	0	0	0	20,952	0	20,952		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,918,774	269,028	181,104	3,352,917	3,803,049	78,926	53,132	983,667	1,115,725	0		
		TOTAL ACCOUNT	5,392,769	269,069	181,160	3,740,404	4,190,633	144,385	53,132	983,667	1,181,184	20,952	0	20,952
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,019,079	702,861	196,318	5,119,900	6,019,079	0	0	0	0	0		
99		GD-WA / ID / AN	2,806,309	0	0	0	0	2,011,614	290,772	503,923	2,806,309	0		
99		GD-OR / AS	934,888	0	0	0	0	0	0	0	934,888	0		
8		GD-AA	5,141,068	0	0	0	0	0	0	3,548,982	3,548,982	1,592,086		
7		CD-AA	13,231,693	0	0	9,238,765	9,238,765	0	0	2,762,910	2,762,910	1,230,018		
9		CD-WA / ID / AN	1,329,565	8,511	746,905	272,564	1,027,980	2,497	219,124	79,964	301,585	0		
		TOTAL ACCOUNT	29,462,602	711,372	943,223	14,631,229	16,285,824	2,014,111	509,896	6,895,779	9,419,786	934,888	2,822,104	3,756,992
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	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		
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,807,518	330,695	13,580	1,463,243	1,807,518	0	0	0	0	0		
99		GD-WA / ID / AN	167,443	0	0	0	0	72,526	0	94,917	167,443	0		
99		GD-OR / AS	15,572	0	0	0	0	0	0	0	15,572	0		
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	63,537		
7		CD-AA	1,570,260	0	0	1,096,403	1,096,403	0	0	327,886	327,886	145,971		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	3,765,964	330,695	13,580	2,559,646	2,903,921	72,526	0	564,437	636,963	15,572	209,508	225,080

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	31,629,483	13,951,460	9,316,097	8,361,926	31,629,483	0	0	0	0	0	0
99		GD-WA / ID / AN	4,243,705	0	0	0	0	2,560,278	862,838	820,589	4,243,705	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127
9		CD-WA / ID / AN	1,477,518	250,572	402,944	488,857	1,142,373	73,512	118,214	143,419	335,145	0	0
		TOTAL ACCOUNT	37,923,019	14,202,032	9,719,041	9,219,783	33,140,856	2,633,790	981,052	1,074,360	4,689,202	43,834	49,127
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	49,671,733	11,992,632	6,099,512	31,579,589	49,671,733	0	0	0	0	0	0
99		GD-WA / ID / AN	1,066,883	0	0	0	0	721,458	343,472	1,953	1,066,883	0	0
99		GD-OR / AS	1,092,241	0	0	0	0	0	0	0	0	1,092,241	0
8		GD-AA	637,596	0	0	0	0	0	0	440,145	440,145	0	197,451
7		CD-AA	66,379,289	0	0	46,348,011	46,348,011	0	0	13,860,659	13,860,659	0	6,170,619
9		CD-WA / ID / AN	16,253,319	8,035,831	2,888,153	1,642,594	12,566,578	2,357,525	847,317	481,899	3,686,741	0	0
		TOTAL ACCOUNT	135,101,061	20,028,463	8,987,665	79,570,194	108,586,322	3,078,983	1,190,789	14,784,656	19,054,428	1,092,241	6,368,070
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	255,227	0	6,846	248,381	255,227	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	676,107	0	0	472,078	472,078	0	0	141,178	141,178	0	62,851
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0
		TOTAL ACCOUNT	942,275	0	13,475	720,459	733,934	0	1,945	141,178	143,123	2,367	62,851
		TOTAL GENERAL PLANT	606,274,803	77,203,292	40,440,618	308,398,280	426,042,190	51,203,856	7,565,337	79,070,604	137,839,797	11,077,421	31,315,395

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-12A
For Twelve Months 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	10,731,802	319,716	0	10,412,086	10,731,802	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	406,156	
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	19,348,768	319,716	0	14,906,958	15,226,674	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	16,038,079	87,279	(1,000)	15,951,800	16,038,079	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	428,497	0	0	0	0	0	0	295,800	295,800	0	132,697	
7		CD-AA	127,503,186	0	0	89,026,550	89,026,550	0	0	26,623,940	26,623,940	0	11,852,696	
9		CD-WA / ID / AN	525,087	(16)	24,799	381,199	405,982	(5)	7,275	111,835	119,105	0	0	
		TOTAL ACCOUNT	144,494,849	87,263	23,799	105,359,549	105,470,611	(5)	7,275	27,031,575	27,038,845	0	11,985,393	11,985,393
	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	102,684	0	0	71,697	71,697	0	0	21,441	21,441	0	9,546	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	102,684	0	0	71,697	71,697	0	0	21,441	21,441	0	9,546	9,546
	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	9,373,269

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	1,139,071	1,139,071	0	0	1,139,071	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	1,394,177	0	0	973,456	973,456	0	0	291,118	291,118	0	129,603	129,603
9		CD-WA / ID / AN	18,485,840	14,292,697	0	0	14,292,697	4,193,143	0	0	4,193,143	0	0	0
		TOTAL ACCOUNT	21,019,088	15,431,768	0	973,456	16,405,224	4,193,143	0	291,118	4,484,261	0	129,603	129,603
	TOTAL		314,859,334	15,838,747	23,799	212,007,509	227,870,055	5,215,052	779,476	55,810,656	61,805,184	406,156	24,777,939	25,184,095

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(85,035,341)	(59,374,226)	(17,756,230)	(7,904,885)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(813,349)	(628,857)	(184,492)	0
7	282919 CD-AA	(2,593,425)	(1,810,807)	(541,533)	(241,085)
7	283750 CD-AA	6,101	4,260	1,274	567
	Total	(88,436,014)	(61,809,630)	(18,480,981)	(8,145,403)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	4,072,770	4,072,770	0	0	0	0	4,072,770
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	661	661	0	0	0	0	661
7/4 154550 Supply Chain Average Cost Variance	0	0	(162)	(162)	0	0	0	0	(162)
7/4 154560 Supply Chain Invoice Price Variance	0	0	(3)	(3)	0	0	0	0	(3)
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	35,663,366	19,000,778	0	54,664,144	35,852,657	18,688,638	(189,291)	312,140	0
TOTAL	35,663,366	19,000,778	4,073,266	58,737,410	35,852,657	18,688,638	(189,291)	312,140	4,073,266

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