

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	40,694,078	26,228,464	14,465,614
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	40,694,078	26,228,464	14,465,614
G-APL	Gas Net Adjusted Rate Base	630,234,965	446,216,185	184,018,780
	<b>RATE OF RETURN</b>	<b>6.457%</b>	<b>5.878%</b>	<b>7.861%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2021  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	<b>100.000%</b>	<b>68.810%</b>	<b>31.190%</b>
2	Input	Number of Customers Percent	1-01-2021 thru 01-31-2021	251,820 <b>100.000%</b>	166,136 <b>65.974%</b>	85,684 <b>34.026%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2020 thru 01-31-2021	12,128,215 <b>100.000%</b>	8,893,144 <b>73.326%</b>	3,235,071 <b>26.674%</b>
	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%
				<b>100.000%</b>	<b>72.915%</b>	<b>27.085%</b>
6	Input	Actual Therms Purchased Percent	02-01-2020 thru 01-31-2021	281,783,452 <b>100.000%</b>	189,696,041 <b>67.320%</b>	92,087,411 <b>32.680%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2021  
Ending Balance Basis

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

AVISTA UTILITIES

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

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

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2021  
Ending Balance Basis

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

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>133,984,159</b>	<b>113,315,724</b>	<b>20,668,435</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>84.574%</b>	<b>15.426%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	<b>Total</b>		<b>76,385,731</b>	<b>62,624,128</b>	<b>13,761,603</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.984%</b>	<b>18.016%</b>	<b>0.000%</b>
	Number of Customers at		662,276	400,172	262,104	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.424%</b>	<b>39.576%</b>	<b>0.000%</b>
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.885%</b>	<b>18.115%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.867%</b>	<b>91.133%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.218%</b>	<b>22.782%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 182,423,301 <b>67.503%</b>	Idaho 87,820,282 <b>32.497%</b>	
11	Book Depreciation Percent	02-01-2020 thru 01-31-2021	27,519,118 <b>100.000%</b>	19,557,251 <b>71.068%</b>	7,961,867 <b>28.932%</b>	
12	Net Gas Plant (before ADFIT) Percent	1-01-2021 thru 01-31-2021	752,140,712 <b>100.000%</b>	532,511,668 <b>70.799%</b>	219,629,044 <b>29.201%</b>	
13	G-PLT Net Gas General Plant Percent	1-01-2021 thru 01-31-2021	98,012,044 <b>100.000%</b>	79,333,367 <b>80.942%</b>	18,678,677 <b>19.058%</b>	
14	Net Allocated Schedule M's Percent	02-01-2020 thru 01-31-2021	-57,673,155 <b>100.000%</b>	-40,574,403 <b>70.352%</b>	-17,098,752 <b>29.648%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	100,533	100,533	0	66,326	66,326	0	34,207	34,207
2	902000	Meter Reading Expenses	660,779	96,972	757,751	548,704	63,976	612,680	112,075	32,996	145,071
2	903XXX	Customer Records & Collection Expenses	530,357	4,299,282	4,829,639	362,795	2,836,408	3,199,203	167,562	1,462,874	1,630,436
2	904000	Uncollectible Accounts	2,290,861	(85,255)	2,205,606	1,653,826	(56,246)	1,597,580	637,035	(29,009)	608,026
2	905000	Misc Customer Accounts	0	84,113	84,113	0	55,493	55,493	0	28,620	28,620
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,481,997</b>	<b>4,495,645</b>	<b>7,977,642</b>	<b>2,565,325</b>	<b>2,965,957</b>	<b>5,531,282</b>	<b>916,672</b>	<b>1,529,688</b>	<b>2,446,360</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	9,978,130	66,663	10,044,793	8,508,063	43,980	8,552,043	1,470,067	22,683	1,492,750
2	909000	Advertising	131,955	552,587	684,542	131,955	364,564	496,519	0	188,023	188,023
2	910000	Misc Customer Service & Info Exp	0	169,026	169,026	0	111,513	111,513	0	57,513	57,513
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,110,085</b>	<b>788,276</b>	<b>10,898,361</b>	<b>8,640,018</b>	<b>520,057</b>	<b>9,160,075</b>	<b>1,470,067</b>	<b>268,219</b>	<b>1,738,286</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	99,260	8,354,159	8,453,419	75,004	6,091,435	6,166,439	24,256	2,262,724	2,286,980
4	921000	Office Supplies & Expenses	59	1,204,917	1,204,976	59	878,565	878,624	0	326,352	326,352
4	922000	Admin. Expenses Transferred - Credit	0	(20,498)	(20,498)	0	(14,946)	(14,946)	0	(5,552)	(5,552)
4	923000	Outside Services Employed	101,081	2,981,232	3,082,313	45,261	2,173,765	2,219,026	55,820	807,467	863,287
4	924000	Property Insurance Premium	0	405,993	405,993	0	296,030	296,030	0	109,963	109,963
4	925XXX	Injuries and Damages	18,256	1,061,831	1,080,087	13,153	774,234	787,387	5,103	287,597	292,700
4	926XXX	Employee Pensions and Benefits	2,172,780	5,945,532	8,118,312	1,660,854	4,335,185	5,996,039	511,926	1,610,347	2,122,273
4	928000	Regulatory Commission Expenses	665,616	211,590	877,206	437,758	154,281	592,039	227,858	57,309	285,167
4	930000	Miscellaneous General Expenses	27,170	1,660,358	1,687,528	22,446	1,210,650	1,233,096	4,724	449,708	454,432
4	931000	Rents	0	114,048	114,048	0	83,158	83,158	0	30,890	30,890
4	935000	Maintenance of General Plant	588,985	2,952,093	3,541,078	512,932	2,152,519	2,665,451	76,053	799,574	875,627
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,673,207</b>	<b>24,871,255</b>	<b>28,544,462</b>	<b>2,767,467</b>	<b>18,134,876</b>	<b>20,902,343</b>	<b>905,740</b>	<b>6,736,379</b>	<b>7,642,119</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,726,078	5,258,980	6,985,058	1,578,810	3,834,585	5,413,395	147,268	1,424,395	1,571,663
G-AMTX	Amortization Expense - General Plant - 303000	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	857,445	7,433,097	8,290,542	856,407	5,419,842	6,276,249	1,038	2,013,255	2,014,293
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,876,245	0	1,876,245	1,876,245	0	1,876,245	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	45,717	113,475	159,192	32,605	80,339	112,944	13,112	33,136	46,248
99 407314	Regulatory Debit - FISERVE Amortization	414,124	0	414,124	414,124	0	414,124	0	0	0
99 407319	AFUDC Equity DFIT Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	148,292	0	148,292	148,292	0	148,292	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	668,779	0	668,779	485,650	0	485,650	183,129	0	183,129
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	(132,374)	0	(132,374)	(124,695)	0	(124,695)	(7,679)	0	(7,679)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,116,322)	0	(3,116,322)	(3,116,322)	0	(3,116,322)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,614,986)	0	(1,614,986)	(1,159,289)	0	(1,159,289)	(455,697)	0	(455,697)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,875,047)	0	(2,875,047)	(2,875,047)	0	(2,875,047)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	492,414	1,244,161	1,736,575	371,253	907,180	1,278,433	121,161	336,981	458,142
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(823,531)	14,137,803	13,314,272	(1,431,725)	10,306,177	8,874,452	608,194	3,831,626	4,439,820
	TOTAL ADMIN & GENERAL EXPENSES	2,849,676	39,009,058	41,858,734	1,335,742	28,441,053	29,776,795	1,513,934	10,568,005	12,081,939
	TOTAL EXPENSES BEFORE FIT	195,470,788	52,886,414	248,357,202	139,046,441	38,005,738	177,052,179	56,424,347	14,880,676	71,305,023
	NET OPERATING INCOME (LOSS) BEFORE FIT			44,566,583			28,409,616			16,156,967
G-FIT	FEDERAL INCOME TAX			(3,824,289)			(2,869,585)			(954,704)
G-FIT	DEFERRED FEDERAL INCOME TAX			7,703,316			5,056,308			2,647,008
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(6,522)			(5,571)			(951)
	GAS NET OPERATING INCOME (LOSS)			40,694,078			26,228,464			14,465,614

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.974%	34.026%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.326%	26.674%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(373,346)	272,457	(100,889)	52,856	198,662	251,518	(426,202)	73,795	(352,407)
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	2,979,638	0	2,979,638	1,520,363	0	1,520,363
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	2,342,753	0	2,342,753	2,142,386	0	2,142,386	200,367	0	200,367
4	495329	Amortization Res Decoupling Deferral	158,491	0	158,491	262,556	0	262,556	(104,065)	0	(104,065)
4	495338	Non-Res Decoupling Deferred Rev	1,460,294	0	1,460,294	1,307,914	0	1,307,914	152,380	0	152,380
4	495339	Amortization Non-Res Decoupling	(417,837)	0	(417,837)	(565,413)	0	(565,413)	147,576	0	147,576
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>7,670,356</b>	<b>272,457</b>	<b>7,942,813</b>	<b>6,179,937</b>	<b>198,662</b>	<b>6,378,599</b>	<b>1,490,419</b>	<b>73,795</b>	<b>1,564,214</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	100,393,452	0	100,393,452	66,802,075	0	66,802,075	33,591,377	0	33,591,377
1	804001	Pipeline Demand Costs	26,804,512	0	26,804,512	18,418,194	0	18,418,194	8,386,318	0	8,386,318
1	804002	Transport Variable Charges	321,603	0	321,603	221,018	0	221,018	100,585	0	100,585
6	804010	Gas Costs - Fixed Hedge	(42,020)	0	(42,020)	(33,092)	0	(33,092)	(8,928)	0	(8,928)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	357,754	0	357,754	237,122	0	237,122	120,632	0	120,632
6	804018	Merchandise Processing Fee	102,520	0	102,520	67,473	0	67,473	35,047	0	35,047
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(3,288,506)	0	(3,288,506)	(2,158,163)	0	(2,158,163)	(1,130,343)	0	(1,130,343)
6	804700	Gas Costs - Offsystem Bookout	19,839	0	19,839	13,182	0	13,182	6,657	0	6,657
6	804711	Gas Costs - Offsystem Bookout Offset	(19,839)	0	(19,839)	(13,182)	0	(13,182)	(6,657)	0	(6,657)
6	804730	Gas Costs - Intracompany LDC Gas	8,724,872	0	8,724,872	5,775,508	0	5,775,508	2,949,364	0	2,949,364
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,161,763)	0	(3,161,763)	92,125	0	92,125	(3,253,888)	0	(3,253,888)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,809,926)	0	(1,809,926)	(1,233,983)	0	(1,233,983)	(575,943)	0	(575,943)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>128,402,498</b>	<b>0</b>	<b>128,402,498</b>	<b>88,188,277</b>	<b>0</b>	<b>88,188,277</b>	<b>40,214,221</b>	<b>0</b>	<b>40,214,221</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	168,912	66,663	235,575	109,374	43,980	153,354	59,538	22,683	82,221
99	908600	Public Purpose Tariff Rider Expense Offset	9,511,235	0	9,511,235	8,124,465	0	8,124,465	1,386,770	0	1,386,770
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	189,538	0	189,538	165,779	0	165,779	23,759	0	23,759
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,978,130	66,663	10,044,793	8,508,063	43,980	8,552,043	1,470,067	22,683	1,492,750

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.974%	34.026%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended January 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		4.891%	4.895%
	Total Cost of Debt		2.648%	2.651%
	Total Weighted Cost		2.648%	2.651%
G-APL	Net Rate Base	630,234,965	446,216,185	184,018,780
	Interest Deduction for FIT Calculation	16,694,143	11,815,805	4,878,338
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	292,923,785	205,461,795	87,461,990
G-OPS	Operating & Maintenance Expense	197,169,823	139,587,267	57,582,556
G-OPS	Book Deprec/Amort and Reg Amortizations	32,111,759	21,739,876	10,371,883
G-OTX	Taxes Other than FIT	19,075,620	15,725,036	3,350,584
	Net Operating Income Before FIT	44,566,583	28,409,616	16,156,967
G-INT	Less: Interest Expense	16,694,143	11,815,805	4,878,338
G-OTX	Less: Idaho ITC Deferral & Amortization	(31,567)	0	(31,567)
G-SCM	Schedule M Adjustments	(46,051,775)	(30,258,503)	(15,793,272)
	Taxable Net Operating Income	(18,210,902)	(13,664,692)	(4,546,210)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,824,289)	(2,869,585)	(954,704)
G-DTE	Deferred FIT	7,703,316	5,056,308	2,647,008
99	411400 Amortized Investment Tax Credit	(6,522)	(5,571)	(951)
	Total FIT/Deferred FIT & ITC	3,872,505	2,181,152	1,691,353
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended January 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,461,480	13,475,809	35,937,289	16,126,094	9,796,475	25,922,569	6,335,386	3,679,334	10,014,720
12	997001	Contributions In Aid of Construction	0	928,814	928,814	0	657,591	657,591	0	271,223	271,223
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	751,125	751,125	0	531,789	531,789	0	219,336	219,336
99	997010	Deferred Gas Credit and Refunds	(4,971,690)	0	(4,971,690)	(1,141,858)	0	(1,141,858)	(3,829,832)	0	(3,829,832)
12	997016	Redemption Expense Amortization	0	198,698	198,698	0	140,676	140,676	0	58,022	58,022
99	997018	DSM Tariff Rider	(995,813)	0	(995,813)	90,301	0	90,301	(1,086,114)	0	(1,086,114)
12	997020	FAS87 Current Pension Accrual	0	(3,475,339)	(3,475,339)	0	(2,460,505)	(2,460,505)	0	(1,014,834)	(1,014,834)
12	997027	Customer Uncollectibles	0	1,802,921	1,802,921	0	1,276,450	1,276,450	0	526,471	526,471
99	997031	Decoupling Mechanism	(3,543,701)	0	(3,543,701)	(3,147,443)	0	(3,147,443)	(396,258)	0	(396,258)
12	997032	Interest Rate Swaps	0	(6,243,725)	(6,243,725)	0	(4,420,495)	(4,420,495)	0	(1,823,230)	(1,823,230)
12	997035	Leases	0	(229)	(229)	0	(167)	(167)	0	(62)	(62)
12	997048	AFUDC	0	(310,084)	(310,084)	0	(219,536)	(219,536)	0	(90,548)	(90,548)
12	997049	Tax Depreciation	0	(36,140,217)	(36,140,217)	0	(25,586,912)	(25,586,912)	0	(10,553,305)	(10,553,305)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(413,926)	0	(413,926)	(437,685)	0	(437,685)	23,759	0	23,759
12	997080	Book Transportation Depreciation	0	2,419,983	2,419,983	0	1,713,324	1,713,324	0	706,659	706,659
12	997081	Deferred Compensation	0	179,198	179,198	0	126,870	126,870	0	52,328	52,328
4	997082	Meal Disallowances	0	88,964	88,964	0	64,868	64,868	0	24,096	24,096
12	997083	Paid Time Off	0	483,524	483,524	0	342,330	342,330	0	141,194	141,194
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(13,916,667)	(13,916,667)	0	(9,852,861)	(9,852,861)	0	(4,063,806)	(4,063,806)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997105	WA Nat Gas Line Extension	1,876,245	0	1,876,245	1,876,245	0	1,876,245	0	0	0
99	997107	MDM System	(2,720,950)	0	(2,720,950)	(2,720,950)	0	(2,720,950)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	786	0	786	786	0	786	0	0	0
99	997109	Tax Reform Amortization	(786)	0	(786)	(786)	0	(786)	0	0	0
99	997110	FISERVE	270,023	0	270,023	289,428	0	289,428	(19,405)	0	(19,405)
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,722)	(25,722)	0	(10,609)	(10,609)
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	104,088	104,088	0	42,931	42,931
12	997115	AFUDC Equity DFIR Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
12	997118	Depreciation Study Deferral	447,132	0	447,132	0	0	0	447,132	0	447,132
12	997119	AFUDC Tax CPI	0	842,714	842,714	0	596,633	596,633	0	246,081	246,081
12	997120	Transportation Tax Disallowance	0	30,034	30,034	0	21,264	21,264	0	8,770	8,770
12	997125	COVID-19	(946,207)	0	(946,207)	(673,639)	0	(673,639)	(272,568)	0	(272,568)
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,481)	(245,481)	0	(101,248)	(101,248)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,319	660,319	0	272,348	272,348
12	997128	Meters Expensed	0	(13,270,887)	(13,270,887)	0	(9,395,655)	(9,395,655)	0	(3,875,232)	(3,875,232)
12	997129	Mixed Service Costs (IDD#5)	0	(6,214,414)	(6,214,414)	0	(4,399,743)	(4,399,743)	0	(1,814,671)	(1,814,671)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>11,621,377</b>	<b>(57,673,152)</b>	<b>(46,051,775)</b>	<b>10,315,897</b>	<b>(40,574,400)</b>	<b>(30,258,503)</b>	<b>1,305,480</b>	<b>(17,098,752)</b>	<b>(15,793,272)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.974%	34.026%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.320%	32.680%
G-ALL	11	Book Depreciation	100.000%	71.068%	28.932%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.799%	29.201%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended January 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,240,801	4,418,425	1,822,376
99	410100	Deferred Federal Income Tax Exp	1,997,337	944,180	1,053,157
		<b>SUBTOTAL</b>	<b>8,238,138</b>	<b>5,362,605</b>	<b>2,875,533</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(334,376)	(236,735)	(97,641)
99	411100	Deferred Federal Income Tax Exp	(200,446)	(69,562)	(130,884)
		<b>SUBTOTAL</b>	<b>(534,822)</b>	<b>(306,297)</b>	<b>(228,525)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,703,316</b>	<b>5,056,308</b>	<b>2,647,008</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.799%	29.201%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	368,723	368,723	0	253,718	253,718	0	115,005	115,005
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>368,723</b>	<b>368,723</b>	<b>0</b>	<b>253,718</b>	<b>253,718</b>	<b>0</b>	<b>115,005</b>	<b>115,005</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,917,369	0	5,917,369	5,917,369	0	5,917,369	0	0	0
99	408120	Municipal Occupation & License Tax	6,521,527	0	6,521,527	5,389,284	0	5,389,284	1,132,243	0	1,132,243
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,588,548	0	4,588,548	2,886,191	0	2,886,191	1,702,357	0	1,702,357
99	409100	State Income Tax	(25,555)	0	(25,555)	41	0	41	(25,596)	0	(25,596)
99	411410	State Income Tax-ITC Deferred	(26,236)	0	(26,236)	0	0	0	(26,236)	0	(26,236)
99	411420	State Income Tax-ITC Amortization	(5,331)	0	(5,331)	0	0	0	(5,331)	0	(5,331)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>16,970,322</b>	<b>0</b>	<b>16,970,322</b>	<b>14,192,885</b>	<b>0</b>	<b>14,192,885</b>	<b>2,777,437</b>	<b>0</b>	<b>2,777,437</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	492,414	1,244,161	1,736,575	371,253	907,180	1,278,433	121,161	336,981	458,142
		<b>TOTAL A&amp;G TAX</b>	<b>492,414</b>	<b>1,244,161</b>	<b>1,736,575</b>	<b>371,253</b>	<b>907,180</b>	<b>1,278,433</b>	<b>121,161</b>	<b>336,981</b>	<b>458,142</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,462,736</b>	<b>1,612,884</b>	<b>19,075,620</b>	<b>14,564,138</b>	<b>1,160,898</b>	<b>15,725,036</b>	<b>2,898,598</b>	<b>451,986</b>	<b>3,350,584</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended January 31, 2021  
 Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	57,603,811	61,820,164	4,216,627	42,001,818	46,218,445	(274)	15,601,993	15,601,719
TOTAL INTANGIBLE PLANT			6,010,468	58,935,798	64,946,266	5,238,541	42,973,036	48,211,577	771,927	15,962,762	16,734,689
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	2,082,566	2,082,566	0	1,433,014	1,433,014	0	649,552	649,552
1	352XXX	Wells	0	22,725,095	22,725,095	0	15,637,138	15,637,138	0	7,087,957	7,087,957
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	14,598,313	14,598,313	0	10,045,099	10,045,099	0	4,553,214	4,553,214
1	355000	Measuring & Regulating Equipment	0	1,207,168	1,207,168	0	830,652	830,652	0	376,516	376,516
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,220,786	2,220,786	0	1,528,123	1,528,123	0	692,663	692,663
TOTAL UNDERGROUND STORAGE PLANT			0	46,730,850	46,730,850	0	32,188,859	32,188,859	0	14,541,991	14,541,991
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,061	0	620,061	482,594	0	482,594	137,467	0	137,467
6	375000	Structures & Improvements	1,484,380	0	1,484,380	840,425	0	840,425	643,955	0	643,955
6	376000	Mains	410,752,024	2,517,882	413,269,906	272,292,509	1,695,038	273,987,547	138,459,515	822,844	139,282,359
6	378000	Measuring & Reg Station Equip-General	6,987,600	0	6,987,600	4,498,274	0	4,498,274	2,489,326	0	2,489,326
6	379000	Measuring & Reg Station Equip-City Gate	6,385,023	0	6,385,023	1,869,055	0	1,869,055	4,515,968	0	4,515,968
6	380000	Services	298,813,866	0	298,813,866	204,871,492	0	204,871,492	93,942,374	0	93,942,374
6	381XXX	Meters	106,956,784	0	106,956,784	76,001,053	0	76,001,053	30,955,731	0	30,955,731
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	3,960,240	0	3,960,240	2,924,953	0	2,924,953	1,035,287	0	1,035,287
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			836,048,573	2,517,882	838,566,455	563,844,280	1,695,038	565,539,318	272,204,293	822,844	273,027,137
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,388	5,994,643	3,275,642	1,909,927	5,185,569	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,518,998	29,190,317	59,709,315	28,768,837	21,284,120	50,052,957	1,750,161	7,906,197	9,656,358
4	391XXX	Office Furniture & Equipment	1,437,382	16,655,388	18,092,770	1,435,266	12,144,276	13,579,542	2,116	4,511,112	4,513,228
4	392XXX	Transportation Equipment	13,268,559	4,819,925	18,088,484	10,102,221	3,514,448	13,616,669	3,166,338	1,305,477	4,471,815
4	393000	Stores Equipment	199,635	1,001,883	1,201,518	144,909	730,523	875,432	54,726	271,360	326,086
4	394000	Tools, Shop & Garage Equipment	2,724,338	6,977,762	9,702,100	2,179,611	5,087,835	7,267,446	544,727	1,889,927	2,434,654
4	395XXX	Laboratory Equipment	105,832	548,179	654,011	105,832	399,705	505,537	0	148,474	148,474
4	396XXX	Power Operated Equipment	3,692,297	1,065,626	4,757,923	2,677,553	777,001	3,454,554	1,014,744	288,625	1,303,369
4	397XXX	Communications Equipment	4,755,002	15,495,931	20,250,933	3,550,246	11,298,858	14,849,104	1,204,756	4,197,073	5,401,829
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
TOTAL GENERAL PLANT			60,079,251	78,515,040	138,594,291	52,240,117	57,249,241	109,489,358	7,839,134	21,265,799	29,104,933

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended January 31, 2021  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	902,138,292	186,699,570	1,088,837,862	621,322,938	134,106,174	755,429,112	280,815,354	52,593,396	333,408,750
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,852,540)	(17,852,540)	0	(12,284,333)	(12,284,333)	0	(5,568,207)	(5,568,207)
G-ADEP		Distribution Plant	(248,546,899)	(1,913,204)	(250,460,103)	(158,408,578)	(1,287,969)	(159,696,547)	(90,138,321)	(625,235)	(90,763,556)
G-ADEP		General Plant	(16,394,636)	(24,187,611)	(40,582,247)	(12,519,594)	(17,636,397)	(30,155,991)	(3,875,042)	(6,551,214)	(10,426,256)
		TOTAL ACCUMULATED DEPRECIATION	(264,941,535)	(43,953,355)	(308,894,890)	(170,928,172)	(31,208,699)	(202,136,871)	(94,013,363)	(12,744,656)	(106,758,019)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(398,954)	(907,004)	(1,305,958)	(267,811)	(661,342)	(929,153)	(131,143)	(245,662)	(376,805)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,962,689)	(24,533,611)	(26,496,300)	(1,962,739)	(17,888,683)	(19,851,422)	50	(6,644,928)	(6,644,878)
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	(2,361,643)	(25,440,615)	(27,802,258)	(2,230,550)	(18,550,025)	(20,780,575)	(131,093)	(6,890,590)	(7,021,683)
		TOTAL ACCUMULATED DEPR/AMORT	(267,303,178)	(69,393,970)	(336,697,148)	(173,158,722)	(49,758,724)	(222,917,446)	(94,144,456)	(19,635,246)	(113,779,702)
		NET GAS UTILITY PLANT before DFIT	634,835,114	117,305,600	752,140,714	448,164,216	84,347,450	532,511,666	186,670,898	32,958,150	219,629,048
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(134,025,224)	(134,025,224)	0	(94,888,518)	(94,888,518)	0	(39,136,706)	(39,136,706)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,591,906)	(17,591,906)	0	(12,823,127)	(12,823,127)	0	(4,768,779)	(4,768,779)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(615,311)	(615,311)	0	(448,654)	(448,654)	0	(166,657)	(166,657)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065)	0	28,484	28,484)	0	10,581	10,581)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(301,840)	(301,840)	0	(213,700)	(213,700)	0	(88,140)	(88,140)
		TOTAL ACCUMULATED DFIT	0	(152,495,216)	(152,495,216)	0	(108,345,515)	(108,345,515)	0	(44,149,701)	(44,149,701)
		NET GAS UTILITY PLANT	634,835,114	(35,189,616)	599,645,498	448,164,216	(23,998,065)	424,166,151	186,670,898	(11,191,551)	175,479,347

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.320%	32.680%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.799%	29.201%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	634,835,114	(35,189,616)	599,645,498	448,164,216	(23,998,065)	424,166,151	186,670,898	(11,191,551)	175,479,347
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,583,410)	0	(3,583,410)	(3,583,410)	0	(3,583,410)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,455,958	2,678,651	4,134,609	1,040,455	1,953,138	2,993,593	415,503	725,513	1,141,016
4	182318	Accumulated Amortization - AFUDC	(212,228)	(402,947)	(615,175)	(144,756)	(293,616)	(438,372)	(67,472)	(109,331)	(176,803)
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	7,096,588	7,096,588	0	4,883,162	4,883,162	0	2,213,426	2,213,426
1	164115	Gas Inventory--Clay Basin	0	43,606	43,606	0	31,795	31,795	0	11,811	11,811
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	0	0	0	0	0	0	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	8,419,784	0	8,419,784	8,419,784	0	8,419,784	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,768,155)	0	(1,768,155)	(1,768,155)	0	(1,768,155)	0	0	0
C-WKC		Working Capital	11,130,556	0	11,130,556	7,568,092	0	7,568,092	3,562,464	0	3,562,464
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	15,442,505	15,146,962	30,589,467	11,532,010	10,518,024	22,050,034	3,910,495	4,628,938	8,539,433
		NET RATE BASE	650,277,619	(20,042,654)	630,234,965	459,696,226	(13,480,041)	446,216,185	190,581,393	(6,562,613)	184,018,780

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(72,797,583)	(72,797,583)												
Steam (ED-ID)	(89,777,724)	(89,777,724)												
Steam (ED-WA)	(168,275,336)	(168,275,336)												
Hydro (ED-AN)	(159,761,485)	(159,761,485)												
Other (ED-AN)	(149,893,204)	(149,893,204)												
<b>Total Electric Production</b>	<b>(640,505,332)</b>	<b>(640,505,332)</b>												
<b>Electric Transmission</b>														
ED-AN	(216,756,469)	(216,756,469)												
ED-ID	(9,672,060)	(9,672,060)												
ED-WA	(15,760,614)	(15,760,614)												
<b>Total Electric Transmission</b>	<b>(242,189,143)</b>	<b>(242,189,143)</b>												
<b>Electric Distribution</b>														
ED-AN	(332,166)	(332,166)												
ED-ID	(248,072,477)	(248,072,477)												
ED-WA	(378,700,812)	(378,700,812)												
<b>Total Electric Distribution</b>	<b>(627,105,455)</b>	<b>(627,105,455)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(17,852,540)		(17,852,540)			(17,852,540)	(17,852,540)		(12,284,333)	(12,284,333)		(5,568,207)	(5,568,207)	
GD-OR	(1,405,129)			(1,405,129)										
<b>Total Gas Underground Storage</b>	<b>(19,257,669)</b>		<b>(17,852,540)</b>	<b>(1,405,129)</b>		<b>(17,852,540)</b>	<b>(17,852,540)</b>		<b>(12,284,333)</b>	<b>(12,284,333)</b>		<b>(5,568,207)</b>	<b>(5,568,207)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,913,204)		(1,913,204)			(1,913,204)	(1,913,204)		(1,287,969)	(1,287,969)		(625,235)	(625,235)	
GD-ID	(90,138,321)		(90,138,321)			(90,138,321)	(90,138,321)				(90,138,321)		(90,138,321)	
GD-WA	(158,408,578)		(158,408,578)			(158,408,578)	(158,408,578)	(158,408,578)		(158,408,578)				
GD-OR	(125,638,590)			(125,638,590)										
<b>Total Gas Distribution</b>	<b>(376,098,693)</b>		<b>(250,460,103)</b>	<b>(125,638,590)</b>		<b>(248,546,899)</b>	<b>(1,913,204)</b>	<b>(250,460,103)</b>	<b>(158,408,578)</b>	<b>(1,287,969)</b>	<b>(159,696,547)</b>	<b>(90,138,321)</b>	<b>(625,235)</b>	<b>(90,763,556)</b>
<b>General Plant</b>														
ED-AN	(35,573,859)	(35,573,859)												
ED-ID	(11,929,395)	(11,929,395)												
ED-WA	(21,889,644)	(21,889,644)												
7.4 CD-AA	(84,339,318)	(59,035,836)	(17,454,022)	(7,849,460)		(17,454,022)	(17,454,022)		(12,726,600)	(12,726,600)		(4,727,422)	(4,727,422)	
9.4 CD-AN	(7,776,663)	(6,004,906)	(1,771,757)			(1,771,757)	(1,771,757)		(1,291,877)	(1,291,877)		(479,880)	(479,880)	
9 CD-ID	(6,705,944)	(5,178,129)	(1,527,815)			(1,527,815)	(1,527,815)				(1,527,815)		(1,527,815)	
9 CD-WA	(7,841,470)	(6,054,948)	(1,786,522)			(1,786,522)	(1,786,522)	(1,786,522)		(1,786,522)				
8.4 GD-AA	(1,948,974)		(1,341,537)	(607,437)		(1,341,537)	(1,341,537)		(978,182)	(978,182)		(363,355)	(363,355)	
4 GD-AN	(3,620,295)		(3,620,295)			(3,620,295)	(3,620,295)		(2,639,738)	(2,639,738)		(980,557)	(980,557)	
GD-ID	(2,347,227)		(2,347,227)			(2,347,227)	(2,347,227)				(2,347,227)		(2,347,227)	
GD-WA	(10,733,072)		(10,733,072)			(10,733,072)	(10,733,072)	(10,733,072)		(10,733,072)				
GD-OR	(5,273,866)			(5,273,866)										
<b>Total General Plant</b>	<b>(199,979,727)</b>	<b>(145,666,717)</b>	<b>(40,582,247)</b>	<b>(13,730,763)</b>		<b>(16,394,636)</b>	<b>(24,187,611)</b>	<b>(40,582,247)</b>	<b>(12,519,594)</b>	<b>(17,636,397)</b>	<b>(30,155,991)</b>	<b>(3,875,042)</b>	<b>(6,551,214)</b>	<b>(10,426,256)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,105,136,019)</b>	<b>(1,655,466,647)</b>	<b>(308,894,890)</b>	<b>(140,774,482)</b>		<b>(264,941,535)</b>	<b>(43,953,355)</b>	<b>(308,894,890)</b>	<b>(170,928,172)</b>	<b>(31,208,699)</b>	<b>(202,136,871)</b>	<b>(94,013,363)</b>	<b>(12,744,656)</b>	<b>(106,758,019)</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
<b>G-AAMT-12E</b>

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(13,891,488)	(13,891,488)											
Misc Intangible Plt (303000)	ED-AN	(2,319,817)	(2,319,817)											
<b>Total Production/Transmission</b>		<b>(16,211,305)</b>	<b>(16,211,305)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(232,367)	(232,367)											
Misc Intangible Plt (303000)	ED-WA	(54,894)	(54,894)											
<b>Total Distribution</b>		<b>(287,261)</b>	<b>(287,261)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,243,165)	(2,970,131)	(878,123)	(394,911)		(878,123)	(878,123)		(640,283)	(640,283)		(237,840)	(237,840)
9,4	CD-AN	(126,766)	(97,885)	(28,881)			(28,881)	(28,881)		(21,059)	(21,059)		(7,822)	(7,822)
	GD-ID	(131,143)		(131,143)			(131,143)	(131,143)					(131,143)	(131,143)
	GD-WA	(267,811)		(267,811)			(267,811)	(267,811)	(267,811)		(267,811)			
	GD-OR	(109,293)			(109,293)						(267,811)			
<b>Total General Plant - 303000</b>		<b>(4,878,178)</b>	<b>(3,068,016)</b>	<b>(1,305,958)</b>	<b>(504,204)</b>	<b>(398,954)</b>	<b>(907,004)</b>	<b>(1,305,958)</b>	<b>(267,811)</b>	<b>(661,342)</b>	<b>(929,153)</b>	<b>(131,143)</b>	<b>(245,662)</b>	<b>(376,805)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(117,993,593)	(82,593,156)	(24,418,774)	(10,981,663)		(24,418,774)	(24,418,774)		(17,804,949)	(17,804,949)		(6,613,825)	(6,613,825)
9,4	CD-AN	(222,846)	(172,075)	(50,771)			(50,771)	(50,771)		(37,020)	(37,020)		(13,751)	(13,751)
9	CD-ID	218	168	50		50	50	50	0	0	0	50	50	50
9	CD-WA	(8,614,929)	(6,652,190)	(1,962,739)		(1,962,739)	(1,962,739)	(1,962,739)			(1,962,739)		0	0
	ED-AN	(8,421,747)	(8,421,747)											
	ED-ID	215	215											
	ED-WA	(151,430)	(151,430)											
8,4	GD-AA	(93,074)		(64,066)	(29,008)		(64,066)	(64,066)		(46,714)	(46,714)		(17,352)	(17,352)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(135,497,186)</b>	<b>(97,990,215)</b>	<b>(26,496,300)</b>	<b>(11,010,671)</b>	<b>(1,962,689)</b>	<b>(24,533,611)</b>	<b>(26,496,300)</b>	<b>(1,962,739)</b>	<b>(17,888,683)</b>	<b>(19,851,422)</b>	<b>50</b>	<b>(6,644,928)</b>	<b>(6,644,878)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(354,878)	(354,878)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(354,878)</b>	<b>(354,878)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(157,228,808)</b>	<b>(117,911,675)</b>	<b>(27,802,258)</b>	<b>(11,514,875)</b>	<b>(2,361,643)</b>	<b>(25,440,615)</b>	<b>(27,802,258)</b>	<b>(2,230,550)</b>	<b>(18,550,025)</b>	<b>(20,780,575)</b>	<b>(131,093)</b>	<b>(6,890,590)</b>	<b>(7,021,683)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,340,837</b>	<b>807,811</b>	<b>699,891</b>	<b>8,883,540</b>	<b>10,391,242</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,388</b>	<b>5,994,643</b>	<b>845,134</b>	<b>1,109,818</b>	<b>1,954,952</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,601,189	1,143,951	2,711,873	6,745,365	10,601,189	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0	
99		GD-OR / AS	3,897,757	0	0	0	0	0	0	0	0	3,897,757	0	3,897,757	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,691,119	0	0	90,081,210	90,081,210	0	0	26,632,627	26,632,627	0	11,977,282	11,977,282	
9		CD-WA / ID / AN	31,081,807	9,400,108	5,931,711	8,668,620	24,000,439	2,773,517	1,750,161	2,557,690	7,081,368	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>200,267,192</b>	<b>10,544,059</b>	<b>8,643,584</b>	<b>105,495,195</b>	<b>124,682,838</b>	<b>28,768,837</b>	<b>1,750,161</b>	<b>29,190,317</b>	<b>59,709,315</b>	<b>3,897,757</b>	<b>11,977,282</b>	<b>15,875,039</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,622,004	99,416	7,798	1,514,790	1,622,004	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267	
7		CD-AA	79,049,475	0	0	55,333,051	55,333,051	0	0	16,359,289	16,359,289	0	7,357,135	7,357,135	
9		CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>87,178,561</b>	<b>4,493,954</b>	<b>14,970</b>	<b>57,108,355</b>	<b>61,617,279</b>	<b>1,435,267</b>	<b>2,116</b>	<b>16,655,388</b>	<b>18,092,771</b>	<b>12,109</b>	<b>7,456,402</b>	<b>7,468,511</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	53,362,018	23,945,179	10,535,130	18,881,709	53,362,018	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,866,843	0	0	0	0	9,592,613	2,934,735	2,339,495	14,866,843	0	0	0	
99		GD-OR / AS	4,425,893	0	0	0	0	0	0	0	0	4,425,893	0	4,425,893	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178	
9		CD-WA / ID / AN	7,140,140	1,727,184	784,957	3,001,261	5,513,402	509,608	231,603	885,527	1,626,738	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>87,275,537</b>	<b>25,672,363</b>	<b>11,320,087</b>	<b>27,051,242</b>	<b>64,043,692</b>	<b>10,102,221</b>	<b>3,166,338</b>	<b>4,819,925</b>	<b>18,088,484</b>	<b>4,425,893</b>	<b>717,468</b>	<b>5,143,361</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,990,765	272,618	185,479	3,395,622	3,853,719	80,436	54,726	1,001,884	1,137,046	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,463,429</b>	<b>272,618</b>	<b>185,479</b>	<b>3,783,022</b>	<b>4,241,119</b>	<b>144,908</b>	<b>54,726</b>	<b>1,001,884</b>	<b>1,201,518</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,541,994	754,410	212,434	5,575,150	6,541,994	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,001,899	0	0	0	0	2,176,693	323,552	501,654	3,001,899	0	0	0	
99		GD-OR / AS	891,338	0	0	0	0	0	0	0	0	891,338	0	891,338	
8		GD-AA	5,293,220	0	0	0	0	0	0	3,643,482	3,643,482	0	1,649,738	1,649,738	
7		CD-AA	13,307,180	0	0	9,314,760	9,314,760	0	0	2,753,921	2,753,921	0	1,238,499	1,238,499	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,364,687</b>	<b>764,302</b>	<b>962,050</b>	<b>15,156,659</b>	<b>16,883,011</b>	<b>2,179,612</b>	<b>544,727</b>	<b>6,977,762</b>	<b>9,702,101</b>	<b>891,338</b>	<b>2,888,237</b>	<b>3,779,575</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,961,737	397,376	15,791	1,548,570	1,961,737	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	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	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,894,034</b>	<b>397,376</b>	<b>15,791</b>	<b>2,603,994</b>	<b>3,017,161</b>	<b>105,832</b>	<b>0</b>	<b>548,179</b>	<b>654,011</b>	<b>18,586</b>	<b>204,276</b>	<b>222,862</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	30,978,135	13,820,128	8,891,135	8,266,872	30,978,135	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
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	369,924	369,924	0	0	109,369	109,369	0	49,186
9		CD-WA / ID / AN	1,424,783	250,248	390,119	459,808	1,100,175	73,836	115,105	135,667	324,608	0	0
		TOTAL ACCOUNT	37,299,176	14,070,376	9,281,254	9,096,604	32,448,234	2,677,553	1,014,744	1,065,625	4,757,922	43,834	49,186
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	48,042,218	11,744,719	6,341,559	29,955,940	48,042,218	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
99		GD-OR / AS	1,001,162	0	0	0	0	0	0	0	0	1,001,162	0
8		GD-AA	271,419	0	0	0	0	0	0	186,826	186,826	0	84,593
7		CD-AA	71,986,397	0	0	50,389,038	50,389,038	0	0	14,897,585	14,897,585	0	6,699,774
9		CD-WA / ID / AN	18,042,075	9,659,011	2,884,418	1,388,120	13,931,549	2,849,907	851,052	409,567	4,110,526	0	0
		TOTAL ACCOUNT	140,399,268	21,403,730	9,225,977	81,733,098	112,362,805	3,550,247	1,204,756	15,495,931	20,250,934	1,001,162	6,784,367
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	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	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0
		TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249
		TOTAL GENERAL PLANT	611,565,935	78,426,589	40,362,549	311,773,247	430,562,385	52,240,119	7,839,134	78,515,040	138,594,293	11,158,972	31,250,285

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,777,637	319,716	0	10,457,921	10,777,637	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,394,603</b>	<b>319,716</b>	<b>0</b>	<b>14,963,488</b>	<b>15,283,204</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,870,656	2,202,394	(1,000)	18,669,262	20,870,656	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	145,029,407	0	0	101,517,684	101,517,684	0	0	30,013,836	30,013,836	0	13,497,887	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>166,961,839</b>	<b>2,202,394</b>	<b>(1,930)</b>	<b>120,710,544</b>	<b>122,911,008</b>	<b>0</b>	<b>(274)</b>	<b>30,433,258</b>	<b>30,432,984</b>	<b>0</b>	<b>13,617,847</b>	<b>13,617,847</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	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	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,721	694,721	0	0	694,721	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	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,598,967</b>	<b>14,985,871</b>	<b>0</b>	<b>977,501</b>	<b>15,963,372</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
	<b>TOTAL</b>		<b>336,849,354</b>	<b>17,507,981</b>	<b>(1,930)</b>	<b>227,574,697</b>	<b>245,080,748</b>	<b>5,238,541</b>	<b>771,927</b>	<b>58,935,796</b>	<b>64,946,264</b>	<b>406,156</b>	<b>26,416,186</b>	<b>26,822,342</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended January 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,089,651)	(58,861,074)	(17,402,353)	(7,826,224)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(831,992)	(642,439)	(189,553)	0
7	282919 CD-AA	(2,973,232)	(2,081,203)	(615,310)	(276,719)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(87,706,108)	(61,452,583)	(18,168,151)	(8,085,374)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended January 31, 2021  
 Ending Balance Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,398,949	4,398,949	0	0	0	0	4,398,949
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(111)	(111)	0	0	0	0	(111)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(255)	(255)	0	0	0	0	(255)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	65,858,641	34,155,641	0	100,014,282	58,290,549	30,593,177	7,568,092	3,562,464	0
<b>TOTAL</b>		65,858,641	34,155,641	4,398,583	104,412,865	58,290,549	30,593,177	7,568,092	3,562,464	4,398,583

ALLOCATION RATIOS:

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

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

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