

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended May 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	216,122	111,557	104,565
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>216,122</u>	<u>111,557</u>	<u>104,565</u>
G-APL	Gas Net Adjusted Rate Base	<u>620,297,535</u>	<u>439,504,025</u>	<u>180,793,510</u>
	<b>RATE OF RETURN</b>	<u>0.035%</u>	<u>0.025%</u>	<u>0.058%</u>

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

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2021

Average of Monthly Averages Basis

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	5-01-2021 thru 05-31-2021	263,388 <b>100.000%</b>	173,489 <b>65.868%</b>	89,899 <b>34.132%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2021 thru 05-31-2021	995,593 <b>100.000%</b>	731,781 <b>73.502%</b>	263,812 <b>26.498%</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	5-01-2021 thru 05-31-2021	11,202,001 <b>100.000%</b>	7,230,892 <b>64.550%</b>	3,971,109 <b>35.450%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2021

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

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>100.000%</b>	<b>52.163%</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>100.000%</b>	<b>74.868%</b>	<b>16.727%</b>	<b>8.405%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>279.990%</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 Month Ended May 31, 2021

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

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>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2021

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		<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	5-01-2021 thru 05-31-2021	2,370,587 <b>100.000%</b>	1,686,230 <b>71.131%</b>	684,357 <b>28.869%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2021 thru 05-31-2021	757,639,005 <b>100.000%</b>	536,029,233 <b>70.750%</b>	221,609,772 <b>29.250%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2021 thru 05-31-2021	98,036,446 <b>100.000%</b>	79,406,037 <b>80.996%</b>	18,630,409 <b>19.004%</b>	
14	Net Allocated Schedule M's - AMA Percent	5-01-2021 thru 05-31-2021	-4,128,988 <b>100.000%</b>	-2,898,619 <b>70.202%</b>	-1,230,369 <b>29.798%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	8,267,035	0	8,267,035	5,738,776	0	5,738,776	2,528,259	0	2,528,259
99 4812XX	Commercial - Firm & Interruptible	3,718,734	0	3,718,734	2,660,798	0	2,660,798	1,057,936	0	1,057,936
99 4813XX	Industrial-Firm	201,967	0	201,967	106,751	0	106,751	95,216	0	95,216
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	14,893	0	14,893	13,278	0	13,278	1,615	0	1,615
99 499XXX	Unbilled Revenue	(1,899,314)	0	(1,899,314)	(1,364,605)	0	(1,364,605)	(534,709)	0	(534,709)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>10,303,315</b>	<b>0</b>	<b>10,303,315</b>	<b>7,154,998</b>	<b>0</b>	<b>7,154,998</b>	<b>3,148,317</b>	<b>0</b>	<b>3,148,317</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	3,410,461	0	3,410,461	2,201,453	0	2,201,453	1,209,008	0	1,209,008
4 488000	Miscellaneous Service Revenues	637	0	637	105	0	105	532	0	532
99 4893XX	Transportation Revenues	447,482	0	447,482	399,964	0	399,964	47,518	0	47,518
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,645,513	34,203	1,679,716	1,339,100	24,939	1,364,039	306,413	9,264	315,677
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>5,504,093</b>	<b>34,203</b>	<b>5,538,296</b>	<b>3,940,622</b>	<b>24,939</b>	<b>3,965,561</b>	<b>1,563,471</b>	<b>9,264</b>	<b>1,572,735</b>
	<b>TOTAL GAS REVENUES</b>	<b>15,807,408</b>	<b>34,203</b>	<b>15,841,611</b>	<b>11,095,620</b>	<b>24,939</b>	<b>11,120,559</b>	<b>4,711,788</b>	<b>9,264</b>	<b>4,721,052</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	14,080,305	0	14,080,305	9,187,152	0	9,187,152	4,893,153	0	4,893,153
99 808XXX	Net Natural Gas Storage Transactions	(7,443,876)	0	(7,443,876)	(4,805,022)	0	(4,805,022)	(2,638,854)	0	(2,638,854)
99 811000	Gas Used for Products Extraction	(31,979)	0	(31,979)	(20,642)	0	(20,642)	(11,337)	0	(11,337)
10 813000	Other Gas Expenses	11,112	67,349	78,461	11,112	45,463	56,575	0	21,886	21,886
99 813010	Gas Technology Institute (GTI) Expenses	4,819	0	4,819	3,199	0	3,199	1,620	0	1,620
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>6,620,381</b>	<b>67,349</b>	<b>6,687,730</b>	<b>4,375,799</b>	<b>45,463</b>	<b>4,421,262</b>	<b>2,244,582</b>	<b>21,886</b>	<b>2,266,468</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	353	353	0	243	243	0	110	110
1 824000	Other Expenses	0	68,573	68,573	0	47,185	47,185	0	21,388	21,388
1 837000	Other Equipment	0	402,228	402,228	0	276,773	276,773	0	125,455	125,455
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>471,154</b>	<b>471,154</b>	<b>0</b>	<b>324,201</b>	<b>324,201</b>	<b>0</b>	<b>146,953</b>	<b>146,953</b>
G-DEPX	Depreciation Expense-Underground Storage	0	57,265	57,265	0	39,404	39,404	0	17,861	17,861
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>88,419</b>	<b>88,419</b>	<b>0</b>	<b>60,841</b>	<b>60,841</b>	<b>0</b>	<b>27,578</b>	<b>27,578</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>559,573</b>	<b>559,573</b>	<b>0</b>	<b>385,042</b>	<b>385,042</b>	<b>0</b>	<b>174,531</b>	<b>174,531</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	24,636	116,187	140,823	22,286	85,400	107,686	2,350	30,787	33,137
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	237,368	65,577	302,945	175,535	48,200	223,735	61,833	17,377	79,210
3	875000	Measuring & Reg Sta Exp-General	8,112	0	8,112	6,150	0	6,150	1,962	0	1,962
3	876000	Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	8,798	0	8,798	5,841	0	5,841	2,957	0	2,957
3	878000	Meter & House Regulator Expenses	39,933	0	39,933	18,888	0	18,888	21,045	0	21,045
3	879000	Customer Installation Expenses	99,946	1,909	101,855	69,707	1,403	71,110	30,239	506	30,745
3	880000	Other Expenses	79,270	44,374	123,644	65,727	32,616	98,343	13,543	11,758	25,301
3	881000	Rents	0	5,823	5,823	0	4,280	4,280	0	1,543	1,543
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	10,318	0	10,318	4,891	0	4,891	5,427	0	5,427
3	887000	Mains	130,554	0	130,554	104,556	0	104,556	25,998	0	25,998
3	889000	Measuring & Reg Sta Exp-General	12,978	5,912	18,890	11,072	4,345	15,417	1,906	1,567	3,473
3	890000	Measuring & Reg Sta Exp-Industrial	391	332	723	(166)	244	78	557	88	645
3	891000	Measuring & Reg Sta Exp-City Gate	2,997	892	3,889	1,306	656	1,962	1,691	236	1,927
3	892000	Services	211,527	(11)	211,516	178,027	(8)	178,019	33,500	(3)	33,497
3	893000	Meters & House Regulators	128,695	30,572	159,267	67,892	22,471	90,363	60,803	8,101	68,904
3	894000	Other Equipment	0	21,663	21,663	0	15,923	15,923	0	5,740	5,740
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>995,592</b>	<b>293,230</b>	<b>1,288,822</b>	<b>731,781</b>	<b>215,530</b>	<b>947,311</b>	<b>263,811</b>	<b>77,700</b>	<b>341,511</b>
G-DEPX		Depreciation Expense-Distribution	1,737,503	4,783	1,742,286	1,199,446	3,087	1,202,533	538,057	1,696	539,753
G-OTX		Taxes Other Than FIT	1,173,458	0	1,173,458	952,351	0	952,351	221,107	0	221,107
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>2,910,961</b>	<b>4,783</b>	<b>2,915,744</b>	<b>2,151,797</b>	<b>3,087</b>	<b>2,154,884</b>	<b>759,164</b>	<b>1,696</b>	<b>760,860</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>3,906,553</b>	<b>298,013</b>	<b>4,204,566</b>	<b>2,883,578</b>	<b>218,617</b>	<b>3,102,195</b>	<b>1,022,975</b>	<b>79,396</b>	<b>1,102,371</b>

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For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	10,480	10,480	0	6,903	6,903	0	3,577	3,577
2	902000	Meter Reading Expenses	25,682	4,368	30,050	15,707	2,877	18,584	9,975	1,491	11,466
2	903XXX	Customer Records & Collection Expenses	26,764	325,546	352,310	12,786	214,431	227,217	13,978	111,115	125,093
2	904000	Uncollectible Accounts	52,909	0	52,909	65,435	0	65,435	(12,526)	0	(12,526)
2	905000	Misc Customer Accounts	0	729	729	0	480	480	0	249	249
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>105,355</b>	<b>341,123</b>	<b>446,478</b>	<b>93,928</b>	<b>224,691</b>	<b>318,619</b>	<b>11,427</b>	<b>116,432</b>	<b>127,859</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	Customer Assistance Expenses	399,067	3,817	402,884	334,749	2,514	337,263	64,318	1,303	65,621
2	909000	Advertising	1,422	61,242	62,664	1,422	40,339	41,761	0	20,903	20,903
2	910000	Misc Customer Service & Info Exp	0	3,043	3,043	0	2,004	2,004	0	1,039	1,039
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>400,489</b>	<b>68,102</b>	<b>468,591</b>	<b>336,171</b>	<b>44,857</b>	<b>381,028</b>	<b>64,318</b>	<b>23,245</b>	<b>87,563</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	8,332	701,198	709,530	5,932	511,279	517,211	2,400	189,919	192,319
4	921000	Office Supplies & Expenses	0	114,699	114,699	0	83,633	83,633	0	31,066	31,066
4	922000	Admin. Expenses Transferred - Credit	0	(1,648)	(1,648)	0	(1,202)	(1,202)	0	(446)	(446)
4	923000	Outside Services Employed	5,423	235,503	240,926	559	171,717	172,276	4,864	63,786	68,650
4	924000	Property Insurance Premium	0	40,352	40,352	0	29,423	29,423	0	10,929	10,929
4	925XXX	Injuries and Damages	1,711	105,554	107,265	1,268	76,965	78,233	443	28,589	29,032
4	926XXX	Employee Pensions and Benefits	176,258	268,976	445,234	127,941	196,124	324,065	48,317	72,852	121,169
4	928000	Regulatory Commission Expenses	72,126	12,469	84,595	48,573	9,092	57,665	23,553	3,377	26,930
4	930000	Miscellaneous General Expenses	516	227,473	227,989	204	165,862	166,066	312	61,611	61,923
4	931000	Rents	0	9,234	9,234	0	6,733	6,733	0	2,501	2,501
4	935000	Maintenance of General Plant	46,120	270,715	316,835	39,378	197,392	236,770	6,742	73,323	80,065
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>310,486</b>	<b>1,984,525</b>	<b>2,295,011</b>	<b>223,855</b>	<b>1,447,018</b>	<b>1,670,873</b>	<b>86,631</b>	<b>537,507</b>	<b>624,138</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	148,680	422,357	571,037	136,332	307,961	444,293	12,348	114,396	126,744
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,425	676,064	747,489	71,426	492,952	564,378	(1)	183,112	183,111
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	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	4,223	13,040	17,263	3,065	9,226	12,291	1,158	3,814	4,972
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	13,880	0	13,880	13,880	0	13,880	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	102,641	0	102,641	74,841	0	74,841	27,800	0	27,800
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(273,515)	0	(273,515)	(273,515)	0	(273,515)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(123,517)	0	(123,517)	(78,949)	0	(78,949)	(44,568)	0	(44,568)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(851)	0	(851)	(851)	0	(851)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	42,747	98,185	140,932	31,127	71,592	102,719	11,620	26,593	38,213
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	248,955	1,216,987	1,465,942	198,725	887,084	1,085,809	50,230	329,903	380,133
	TOTAL ADMIN & GENERAL EXPENSES	559,441	3,201,512	3,760,953	422,580	2,334,102	2,756,682	136,861	867,410	1,004,271
	TOTAL EXPENSES BEFORE FIT	11,592,219	4,535,672	16,127,891	8,112,056	3,252,772	11,364,828	3,480,163	1,282,900	4,763,063
	NET OPERATING INCOME (LOSS) BEFORE FIT			(286,280)			(244,269)			(42,011)
G-FIT	FEDERAL INCOME TAX			(1,518,624)			(1,024,181)			(494,443)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,016,222			668,355			347,867
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			216,122			111,557			104,565

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.868%	34.132%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.502%	26.498%
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-495-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	34,203	38,663	4,460	24,939	29,399	0	9,264	9,264
4	495028	Deferred Exchange Reservation	468,750	0	468,750	302,578	0	302,578	166,172	0	166,172
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	958,831	0	958,831	853,312	0	853,312	105,519	0	105,519
4	495329	Amortization Res Decoupling Deferral	48,850	0	48,850	29,262	0	29,262	19,588	0	19,588
4	495338	Non-Res Decoupling Deferred Rev	165,562	0	165,562	160,897	0	160,897	4,665	0	4,665
4	495339	Amortization Non-Res Decoupling	(940)	0	(940)	(11,409)	0	(11,409)	10,469	0	10,469
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>1,645,513</b>	<b>34,203</b>	<b>1,679,716</b>	<b>1,339,100</b>	<b>24,939</b>	<b>1,364,039</b>	<b>306,413</b>	<b>9,264</b>	<b>315,677</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-804-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	11,601,061	0	11,601,061	7,490,759	0	7,490,759	4,110,302	0	4,110,302
1	804001	Pipeline Demand Costs	2,239,772	0	2,239,772	1,541,187	0	1,541,187	698,585	0	698,585
1	804002	Transport Variable Charges	27,752	0	27,752	19,096	0	19,096	8,656	0	8,656
6	804010	Gas Costs - Fixed Hedge	92,570	0	92,570	59,754	0	59,754	32,816	0	32,816
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	30,695	0	30,695	19,814	0	19,814	10,881	0	10,881
6	804018	Merchandise Processing Fee	10,291	0	10,291	6,643	0	6,643	3,648	0	3,648
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	(748,054)	0	(748,054)	(482,869)	0	(482,869)	(265,185)	0	(265,185)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	2,444,045	0	2,444,045	1,577,631	0	1,577,631	866,414	0	866,414
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(179,449)	0	(179,449)	(31,585)	0	(31,585)	(147,864)	0	(147,864)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,438,378)	0	(1,438,378)	(1,013,278)	0	(1,013,278)	(425,100)	0	(425,100)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>14,080,305</b>	<b>0</b>	<b>14,080,305</b>	<b>9,187,152</b>	<b>0</b>	<b>9,187,152</b>	<b>4,893,153</b>	<b>0</b>	<b>4,893,153</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	64.550%	35.450%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,137	3,817	17,954	10,157	2,514	12,671	3,980	1,303	5,283
99	908600	Public Purpose Tariff Rider Expense Offset	495,193	0	495,193	420,833	0	420,833	74,360	0	74,360
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(110,263)	0	(110,263)	(96,241)	0	(96,241)	(14,022)	0	(14,022)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			399,067	3,817	402,884	334,749	2,514	337,263	64,318	1,303	65,621

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.868%	34.132%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended May 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.862%	4.867%
	Total Cost of Debt		2.627%	2.630%
	Total Weighted Cost		2.627%	2.630%
G-APL	Net Rate Base	620,297,535	439,504,025	180,793,510
	Interest Deduction for FIT Calculation	16,300,640	11,545,771	4,754,869
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,841,611	11,120,559	4,721,052
G-OPS	Operating & Maintenance Expense	11,657,786	8,063,294	3,594,492
G-OPS	Book Deprec/Amort and Reg Amortizations	3,124,561	2,225,027	899,534
G-OTX	Taxes Other than FIT	1,345,544	1,076,507	269,037
	Net Operating Income Before FIT	(286,280)	(244,269)	(42,011)
G-INT	Less: Interest Expense	1,358,387	962,148	396,239
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(5,586,456)	(3,670,633)	(1,915,823)
	Taxable Net Operating Income	(7,231,541)	(4,877,050)	(2,354,491)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,518,624)	(1,024,181)	(494,443)
G-DTE	Deferred FIT	1,016,222	668,355	347,867
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(502,402)	(355,826)	(146,576)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended May 31, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,960,904	1,167,809	3,128,713	1,409,274	848,757	2,258,031	551,630	319,052	870,682
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,238	34,238	0	14,155	14,155
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	118,308	118,308	0	83,703	83,703	0	34,605	34,605
99	997010	Deferred Gas Credit and Refunds	(1,617,827)	(468,750)	(2,086,577)	(1,044,863)	(331,641)	(1,376,504)	(572,964)	(137,109)	(710,073)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,642	4,642	0	1,919	1,919
99	997018	DSM Tariff Rider	(303,337)	0	(303,337)	(199,395)	0	(199,395)	(103,942)	0	(103,942)
12	997020	FAS87 Current Pension Accrual	0	(270,052)	(270,052)	0	(191,062)	(191,062)	0	(78,990)	(78,990)
12	997027	Customer Uncollectibles	(154,241)	(29,039)	(183,280)	275,555	(20,545)	255,010	(429,796)	(8,494)	(438,290)
99	997031	Decoupling Mechanism	(1,172,303)	0	(1,172,303)	(1,032,062)	0	(1,032,062)	(140,241)	0	(140,241)
12	997032	Interest Rate Swaps	0	75,119	75,119	0	53,147	53,147	0	21,972	21,972
12	997035	Leases	0	4,334	4,334	0	3,160	3,160	0	1,174	1,174
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,193)	(13,193)	0	(5,454)	(5,454)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,163,935)	(2,163,935)	0	(894,631)	(894,631)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(110,263)	0	(110,263)	(96,241)	0	(96,241)	(14,022)	0	(14,022)
12	997080	Book Transportation Depreciation	0	156,286	156,286	0	110,572	110,572	0	45,714	45,714
12	997081	Deferred Compensation	0	(4,770)	(4,770)	0	(3,375)	(3,375)	0	(1,395)	(1,395)
4	997082	Meal Disallowances	0	632	632	0	461	461	0	171	171
12	997083	Paid Time Off	0	47,309	47,309	0	33,471	33,471	0	13,838	13,838
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	(1,083,333)	(1,083,333)	0	(766,458)	(766,458)	0	(316,875)	(316,875)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(259,634)	0	(259,634)	(259,634)	0	(259,634)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,370	74,370	0	30,746	30,746
12	997120	Transportation Tax Disallowance	0	2,393	2,393	0	1,693	1,693	0	700	700
12	997125	COVID-19	(60,717)	0	(60,717)	(43,949)	0	(43,949)	(16,768)	0	(16,768)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,755)	(494,755)	0	(350,039)	(350,039)	0	(144,716)	(144,716)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(306,583)	(306,583)	0	(126,750)	(126,750)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>(1,457,471)</b>	<b>(4,128,985)</b>	<b>(5,586,456)</b>	<b>(772,016)</b>	<b>(2,898,617)</b>	<b>(3,670,633)</b>	<b>(685,455)</b>	<b>(1,230,368)</b>	<b>(1,915,823)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.868%	34.132%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	64.550%	35.450%
G-ALL	11	Book Depreciation	100.000%	71.131%	28.869%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.750%	29.250%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended May 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,050,776	743,424	307,352
99	410100	Deferred Federal Income Tax Exp	653,201	499,907	153,294
		<b>SUBTOTAL</b>	<b>1,703,977</b>	<b>1,243,331</b>	<b>460,646</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(860,145)	(608,552)	(251,593)
99	411100	Deferred Federal Income Tax Exp	64,658	(41,836)	106,494
		<b>SUBTOTAL</b>	<b>(795,487)</b>	<b>(650,388)</b>	<b>(145,099)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	107,732	75,412	32,320
		<b>SUBTOTAL</b>	<b>107,732</b>	<b>75,412</b>	<b>32,320</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,016,222</b>	<b>668,355</b>	<b>347,867</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.750%	29.250%
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-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		DISTRIBUTION									
99	408110	State Excise Tax	344,123	0	344,123	344,123	0	344,123	0	0	0
99	408120	Municipal Occupation & License Tax	387,126	0	387,126	318,546	0	318,546	68,580	0	68,580
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	442,627	0	442,627	289,682	0	289,682	152,945	0	152,945
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	1,173,458	0	1,173,458	952,351	0	952,351	221,107	0	221,107
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	42,747	98,185	140,932	31,127	71,592	102,719	11,620	26,593	38,213
		TOTAL A&G TAX	42,747	98,185	140,932	31,127	71,592	102,719	11,620	26,593	38,213
		TOTAL TAXES OTHER THAN FIT	1,216,205	129,339	1,345,544	983,478	93,029	1,076,507	232,727	36,310	269,037

ALLOCATION RATIOS:

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

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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	57,493,426	61,709,779	4,216,627	41,921,331	46,137,958	(274)	15,572,095	15,571,821
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,010,468</b>	<b>58,825,413</b>	<b>64,835,881</b>	<b>5,238,541</b>	<b>42,892,549</b>	<b>48,131,090</b>	<b>771,927</b>	<b>15,932,864</b>	<b>16,704,791</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,216,011	2,216,011	0	1,524,837	1,524,837	0	691,174	691,174
1	352XXX	Wells	0	22,858,545	22,858,545	0	15,728,965	15,728,965	0	7,129,580	7,129,580
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	14,731,761	14,731,761	0	10,136,925	10,136,925	0	4,594,836	4,594,836
1	355000	Measuring & Regulating Equipment	0	1,340,618	1,340,618	0	922,479	922,479	0	418,139	418,139
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,354,235	2,354,235	0	1,619,949	1,619,949	0	734,286	734,286
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>47,398,092</b>	<b>47,398,092</b>	<b>0</b>	<b>32,647,988</b>	<b>32,647,988</b>	<b>0</b>	<b>14,750,104</b>	<b>14,750,104</b>
<b>DISTRIBUTION PLANT:</b>											
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	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,504,484	0	1,504,484	860,529	0	860,529	643,955	0	643,955
6	376000	Mains	415,746,054	2,517,882	418,263,936	276,019,206	1,625,293	277,644,499	139,726,848	892,589	140,619,437
6	378000	Measuring & Reg Station Equip-General	6,954,639	0	6,954,639	4,459,221	0	4,459,221	2,495,418	0	2,495,418
6	379000	Measuring & Reg Station Equip-City Gate	6,385,614	0	6,385,614	1,869,055	0	1,869,055	4,516,559	0	4,516,559
6	380000	Services	303,838,713	0	303,838,713	208,186,490	0	208,186,490	95,652,223	0	95,652,223
6	381XXX	Meters	108,382,941	0	108,382,941	76,519,351	0	76,519,351	31,863,590	0	31,863,590
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	3,961,285	0	3,961,285	2,925,347	0	2,925,347	1,035,938	0	1,035,938
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>847,483,636</b>	<b>2,517,882</b>	<b>850,001,518</b>	<b>571,386,968</b>	<b>1,625,293</b>	<b>573,012,261</b>	<b>276,096,668</b>	<b>892,589</b>	<b>276,989,257</b>
<b>GENERAL PLANT</b>											
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	30,438,690	29,077,976	59,516,666	28,688,638	21,202,206	49,890,844	1,750,052	7,875,770	9,625,822
4	391XXX	Office Furniture & Equipment	1,437,382	16,443,185	17,880,567	1,435,266	11,989,548	13,424,814	2,116	4,453,637	4,455,753
4	392XXX	Transportation Equipment	13,424,712	4,985,796	18,410,508	10,335,959	3,635,393	13,971,352	3,088,753	1,350,403	4,439,156
4	393000	Stores Equipment	278,575	1,052,554	1,331,129	223,849	767,470	991,319	54,726	285,084	339,810
4	394000	Tools, Shop & Garage Equipment	2,943,682	7,134,517	10,078,199	2,393,359	5,202,133	7,595,492	550,323	1,932,384	2,482,707
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	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,839,678	16,589,392	21,429,070	3,640,435	12,096,155	15,736,590	1,199,243	4,493,237	5,692,480
4	398000	Miscellaneous Equipment	1,953	140,842	142,795	0	102,695	102,695	1,953	38,147	40,100
<b>TOTAL GENERAL PLANT</b>			<b>60,538,056</b>	<b>79,665,867</b>	<b>140,203,923</b>	<b>52,776,533</b>	<b>58,088,367</b>	<b>110,864,900</b>	<b>7,761,523</b>	<b>21,577,500</b>	<b>29,339,023</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended May 31, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	914,032,160	188,407,254	1,102,439,414	629,402,042	135,254,197	764,656,239	284,630,118	53,153,057	337,783,175
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,050,629)	(18,050,629)	0	(12,420,638)	(12,420,638)	0	(5,629,991)	(5,629,991)
G-ADEP		Distribution Plant	(253,306,769)	(1,929,944)	(255,236,713)	(161,529,285)	(1,245,779)	(162,775,064)	(91,777,484)	(684,165)	(92,461,649)
G-ADEP		General Plant	(17,111,586)	(25,055,891)	(42,167,477)	(13,189,360)	(18,269,503)	(31,458,863)	(3,922,226)	(6,786,388)	(10,708,614)
		TOTAL ACCUMULATED DEPRECIATION	(270,418,355)	(45,036,464)	(315,454,819)	(174,718,645)	(31,935,920)	(206,654,565)	(95,699,710)	(13,100,544)	(108,800,254)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(410,486)	(932,697)	(1,343,183)	(275,055)	(680,076)	(955,131)	(135,431)	(252,621)	(388,052)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,212,679)	(25,789,728)	(28,002,407)	(2,212,731)	(18,804,579)	(21,017,310)	52	(6,985,149)	(6,985,097)
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	(2,623,165)	(26,722,425)	(29,345,590)	(2,487,786)	(19,484,655)	(21,972,441)	(135,379)	(7,237,770)	(7,373,149)
		TOTAL ACCUMULATED DEPR/AMORT	(273,041,520)	(71,758,889)	(344,800,409)	(177,206,431)	(51,420,575)	(228,627,006)	(95,835,089)	(20,338,314)	(116,173,403)
		NET GAS UTILITY PLANT before DFIT	640,990,640	116,648,365	757,639,005	452,195,611	83,833,622	536,029,233	188,795,029	32,814,743	221,609,772
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,449,036)	(103,449,036)	0	(73,190,193)	(73,190,193)	0	(30,258,843)	(30,258,843)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,372,010)	(17,372,010)	0	(12,662,651)	(12,662,651)	0	(4,709,359)	(4,709,359)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(676,160)	(676,160)	0	(493,022)	(493,022)	0	(183,138)	(183,138)
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	(297,019)	(297,019)	0	(210,141)	(210,141)	0	(86,878)	(86,878)
		TOTAL ACCUMULATED DFIT	0	(121,755,160)	(121,755,160)	0	(86,527,523)	(86,527,523)	0	(35,227,637)	(35,227,637)
		NET GAS UTILITY PLANT	640,990,640	(5,106,795)	635,883,845	452,195,611	(2,693,901)	449,501,710	188,795,029	(2,412,894)	186,382,135

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%	64.550%	35.450%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.750%	29.250%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	640,990,640	(5,106,795)	635,883,845	452,195,611	(2,693,901)	449,501,710	188,795,029	(2,412,894)	186,382,135
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,460,288	2,720,653	4,180,941	1,044,772	1,983,764	3,028,536	415,516	736,889	1,152,405
4	182318	Accumulated Amortization - AFUDC	(226,985)	(448,367)	(675,352)	(155,460)	(326,716)	(482,176)	(71,525)	(121,651)	(193,176)
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	7,206,825	7,206,825	0	4,959,016	4,959,016	0	2,247,809	2,247,809
1	164115	Gas Inventory--Clay Basin	0	64,901	64,901	0	47,323	47,323	0	17,578	17,578
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(39,818,901)	0	(39,818,901)	(27,873,231)	0	(27,873,231)	(11,945,670)	0	(11,945,670)
99	190393	ADFIT-Customer Tax Credit	8,361,969	0	8,361,969	5,853,378	0	5,853,378	2,508,591	0	2,508,591
99	235199	Customer Deposits	(3,560)	0	(3,560)	(3,560)	0	(3,560)	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	7,797,180	0	7,797,180	7,797,180	0	7,797,180	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,637,408)	0	(1,637,408)	(1,637,408)	0	(1,637,408)	0	0	0
C-WKC		Working Capital	(2,686,882)	0	(2,686,882)	(1,523,201)	0	(1,523,201)	(1,163,681)	0	(1,163,681)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(30,861,386)	15,275,076	(15,586,310)	(20,604,617)	10,606,932	(9,997,685)	(10,256,769)	4,668,144	(5,588,625)
		NET RATE BASE	610,129,254	10,168,281	620,297,535	431,590,994	7,913,031	439,504,025	178,538,260	2,255,250	180,793,510

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-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	266,770	266,770											
Steam (ED-ID)	362,032	362,032											
Steam (ED-WA)	962,559	962,559											
Hydro (ED-AN)	1,212,356	1,212,356											
Other (ED-AN)	857,314	857,314											
<b>Total Electric Production</b>	<b>3,661,031</b>	<b>3,661,031</b>											
<b>Electric Transmission</b>													
ED-AN	1,429,806	1,429,806											
ED-ID	82,891	82,891											
ED-WA	42,944	42,944											
<b>Total Electric Transmission</b>	<b>1,555,641</b>	<b>1,555,641</b>											
<b>Electric Distribution</b>													
ED-AN	6,927	6,927											
ED-ID	1,514,555	1,514,555											
ED-WA	2,902,948	2,902,948											
<b>Total Electric Distribution</b>	<b>4,424,430</b>	<b>4,424,430</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	57,265		57,265			57,265	57,265		39,404	39,404		17,861	17,861
GD-OR	10,167			10,167									
<b>Total Gas Underground Storage</b>	<b>67,432</b>		<b>57,265</b>	<b>10,167</b>		<b>57,265</b>	<b>57,265</b>		<b>39,404</b>	<b>39,404</b>		<b>17,861</b>	<b>17,861</b>
<b>Gas Distribution</b>													
6 GD-AN	4,783		4,783			4,783	4,783		3,087	3,087		1,696	1,696
GD-ID	538,057		538,057			538,057	538,057				538,057		538,057
GD-WA	1,199,446		1,199,446			1,199,446	1,199,446	1,199,446		1,199,446			
GD-OR	805,429			805,429									
<b>Total Gas Distribution</b>	<b>2,547,715</b>		<b>1,742,286</b>	<b>805,429</b>		<b>1,737,503</b>	<b>1,742,286</b>		<b>1,199,446</b>	<b>3,087</b>	<b>1,202,533</b>	<b>538,057</b>	<b>1,696</b>
<b>General Plant</b>													
ED-AN	233,891	233,891											
ED-ID	41,366	41,366											
ED-WA	83,087	83,087											
7,4 CD-AA	1,868,050	1,307,598	386,593	173,859		386,593	386,593		281,884	281,884		104,709	104,709
9,4 CD-AN	51,899	40,074	11,825			11,825	11,825		8,622	8,622		3,203	3,203
9 CD-ID	39,470	30,478	8,992			8,992	8,992				8,992		8,992
9 CD-WA	192,328	148,510	43,818			43,818	43,818	43,818		43,818			
8,4 GD-AA	30,959		21,310	9,649		21,310	21,310		15,538	15,538		5,772	5,772
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712
GD-ID	3,356		3,356			3,356	3,356				3,356		3,356
GD-WA	92,514		92,514			92,514	92,514	92,514		92,514			
GD-OR	17,659			17,659									
<b>Total General Plant</b>	<b>2,657,208</b>	<b>1,885,004</b>	<b>571,037</b>	<b>201,167</b>		<b>148,680</b>	<b>422,357</b>	<b>571,037</b>	<b>136,332</b>	<b>307,961</b>	<b>444,293</b>	<b>12,348</b>	<b>114,396</b>
<b>Total Depreciation Expense</b>	<b>14,913,457</b>	<b>11,526,106</b>	<b>2,370,588</b>	<b>1,016,763</b>		<b>1,886,183</b>	<b>484,405</b>	<b>2,370,588</b>	<b>1,335,778</b>	<b>350,452</b>	<b>1,686,230</b>	<b>550,405</b>	<b>133,953</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	64.550%	35.450%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	75,773	75,773												
Misc Intangible Plt (303000) ED-AN	21,268	21,268												
<b>Total Production/Transmission</b>	<b>97,041</b>	<b>97,041</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	9,563	9,563												
Misc Intangible Plt (303000) ED-WA	489	489												
<b>Total Distribution</b>	<b>10,052</b>	<b>10,052</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	34,578	24,204	7,156	3,218		7,156	7,156		5,218	5,218		1,938	1,938	
9,4 CD-AN	811	626	185			185	185		135	135		50	50	
GD-ID	1,225		1,225			1,225	1,225					1,225	1,225	
GD-WA	2,070		2,070			2,070	2,070		2,070	2,070				
GD-OR	617			617										
<b>Total General Plant - 303000</b>	<b>39,301</b>	<b>24,830</b>	<b>10,636</b>	<b>3,835</b>	<b>3,295</b>	<b>7,341</b>	<b>10,636</b>	<b>2,070</b>	<b>5,353</b>	<b>7,423</b>	<b>1,225</b>	<b>1,988</b>	<b>3,213</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	3,231,335	2,261,870	668,725	300,740		668,725	668,725		487,601	487,601		181,124	181,124	
9,4 CD-AN	11,878	9,172	2,706			2,706	2,706		1,973	1,973		733	733	
9,4 CD-ID	(3)	(2)	(1)			(1)	(1)					(1)	(1)	
9,4 CD-WA	313,507	242,081	71,426			71,426	71,426		71,426	71,426			0	
ED-AN	307,630	307,630												
ED-ID	(3)	(3)												
ED-WA	54,577	54,577												
8,4 GD-AA	6,731		4,633	2,098		4,633	4,633		3,378	3,378		1,255	1,255	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>3,925,652</b>	<b>2,875,325</b>	<b>747,489</b>	<b>302,838</b>	<b>71,425</b>	<b>676,064</b>	<b>747,489</b>	<b>71,426</b>	<b>492,952</b>	<b>564,378</b>	<b>(1)</b>	<b>183,112</b>	<b>183,111</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	35,419	35,419												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>35,419</b>	<b>35,419</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>4,107,465</b>	<b>3,042,667</b>	<b>758,125</b>	<b>306,673</b>	<b>74,720</b>	<b>683,405</b>	<b>758,125</b>	<b>73,496</b>	<b>498,305</b>	<b>571,801</b>	<b>1,224</b>	<b>185,100</b>	<b>186,324</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%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(73,553,235)	(73,553,235)												
Steam (ED-ID)	(91,036,087)	(91,036,087)												
Steam (ED-WA)	(171,623,083)	(171,623,083)												
Hydro (ED-AN)	(163,839,431)	(163,839,431)												
Other (ED-AN)	(152,770,824)	(152,770,824)												
<b>Total Electric Production</b>	<b>(652,822,660)</b>	<b>(652,822,660)</b>												
<b>Electric Transmission</b>														
ED-AN	(221,185,160)	(221,185,160)												
ED-ID	(9,961,630)	(9,961,630)												
ED-WA	(15,910,673)	(15,910,673)												
<b>Total Electric Transmission</b>	<b>(247,057,463)</b>	<b>(247,057,463)</b>												
<b>Electric Distribution</b>														
ED-AN	(354,233)	(354,233)												
ED-ID	(251,528,798)	(251,528,798)												
ED-WA	(388,144,754)	(388,144,754)												
<b>Total Electric Distribution</b>	<b>(640,027,785)</b>	<b>(640,027,785)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,050,629)		(18,050,629)			(18,050,629)	(18,050,629)		(12,420,638)	(12,420,638)		(5,629,991)	(5,629,991)	
GD-OR	(1,440,486)			(1,440,486)										
<b>Total Gas Underground Storage</b>	<b>(19,491,115)</b>		<b>(18,050,629)</b>	<b>(1,440,486)</b>		<b>(18,050,629)</b>	<b>(18,050,629)</b>		<b>(12,420,638)</b>	<b>(12,420,638)</b>		<b>(5,629,991)</b>	<b>(5,629,991)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,929,944)		(1,929,944)			(1,929,944)	(1,929,944)		(1,245,779)	(1,245,779)		(684,165)	(684,165)	
GD-ID	(91,777,484)		(91,777,484)			(91,777,484)	(91,777,484)				(91,777,484)		(91,777,484)	
GD-WA	(161,529,285)		(161,529,285)			(161,529,285)	(161,529,285)	(161,529,285)		(161,529,285)				
GD-OR	(127,470,687)			(127,470,687)										
<b>Total Gas Distribution</b>	<b>(382,707,400)</b>		<b>(255,236,713)</b>	<b>(127,470,687)</b>		<b>(253,306,769)</b>	<b>(1,929,944)</b>	<b>(255,236,713)</b>	<b>(161,529,285)</b>	<b>(1,245,779)</b>	<b>(162,775,064)</b>	<b>(91,777,484)</b>	<b>(684,165)</b>	<b>(92,461,649)</b>
<b>General Plant</b>														
ED-AN	(36,350,453)	(36,350,453)												
ED-ID	(12,199,877)	(12,199,877)												
ED-WA	(22,731,176)	(22,731,176)												
7.4 CD-AA	(87,829,716)	(61,479,044)	(18,176,360)	(8,174,312)		(18,176,360)	(18,176,360)		(13,253,293)	(13,253,293)		(4,923,067)	(4,923,067)	
9.4 CD-AN	(7,830,401)	(6,046,401)	(1,784,000)			(1,784,000)	(1,784,000)		(1,300,804)	(1,300,804)		(483,196)	(483,196)	
9 CD-ID	(6,832,660)	(5,275,975)	(1,556,685)			(1,556,685)	(1,556,685)				(1,556,685)		(1,556,685)	
9 CD-WA	(8,488,421)	(6,554,504)	(1,933,917)			(1,933,917)	(1,933,917)	(1,933,917)		(1,933,917)				
8.4 GD-AA	(2,054,391)		(1,414,099)	(640,292)		(1,414,099)	(1,414,099)		(1,031,090)	(1,031,090)		(383,009)	(383,009)	
4 GD-AN	(3,681,432)		(3,681,432)			(3,681,432)	(3,681,432)		(2,684,316)	(2,684,316)		(997,116)	(997,116)	
GD-ID	(2,365,541)		(2,365,541)			(2,365,541)	(2,365,541)				(2,365,541)		(2,365,541)	
GD-WA	(11,255,443)		(11,255,443)			(11,255,443)	(11,255,443)	(11,255,443)		(11,255,443)				
GD-OR	(5,348,124)			(5,348,124)										
<b>Total General Plant</b>	<b>(206,967,635)</b>	<b>(150,637,430)</b>	<b>(42,167,477)</b>	<b>(14,162,728)</b>		<b>(17,111,586)</b>	<b>(25,055,891)</b>	<b>(42,167,477)</b>	<b>(13,189,360)</b>	<b>(18,269,503)</b>	<b>(31,458,863)</b>	<b>(3,922,226)</b>	<b>(6,786,388)</b>	<b>(10,708,614)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,149,074,058)</b>	<b>(1,690,545,338)</b>	<b>(315,454,819)</b>	<b>(143,073,901)</b>		<b>(270,418,355)</b>	<b>(45,036,464)</b>	<b>(315,454,819)</b>	<b>(174,718,645)</b>	<b>(31,935,920)</b>	<b>(206,654,565)</b>	<b>(95,699,710)</b>	<b>(13,100,544)</b>	<b>(108,800,254)</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	64.550%	35.450%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended May 31, 2021  
 Average of Monthly Averages Basis

Report ID:  
**G-AAAMT-1A**

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	(14,159,354)	(14,159,354)											
Misc Intangible Plt (303000)	ED-AN	(2,392,695)	(2,392,695)											
<b>Total Production/Transmission</b>		<b>(16,552,049)</b>	<b>(16,552,049)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(263,697)	(263,697)											
Misc Intangible Plt (303000)	ED-WA	(56,605)	(56,605)											
<b>Total Distribution</b>		<b>(320,302)</b>	<b>(320,302)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,364,191)	(3,054,847)	(903,169)	(406,175)		(903,169)	(903,169)		(658,546)	(658,546)		(244,623)	(244,623)
9,4	CD-AN	(129,604)	(100,076)	(29,528)			(29,528)	(29,528)		(21,530)	(21,530)		(7,998)	(7,998)
	GD-ID	(135,431)		(135,431)			(135,431)	(135,431)				(135,431)		(135,431)
	GD-WA	(275,055)		(275,055)			(275,055)	(275,055)	(275,055)		(275,055)			
	GD-OR	(111,454)			(111,454)									
<b>Total General Plant - 303000</b>		<b>(5,015,735)</b>	<b>(3,154,923)</b>	<b>(1,343,183)</b>	<b>(517,629)</b>	<b>(410,486)</b>	<b>(932,697)</b>	<b>(1,343,183)</b>	<b>(275,055)</b>	<b>(680,076)</b>	<b>(955,131)</b>	<b>(135,431)</b>	<b>(252,621)</b>	<b>(388,052)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(123,939,122)	(86,754,907)	(25,649,202)	(11,535,013)		(25,649,202)	(25,649,202)		(18,702,115)	(18,702,115)		(6,947,087)	(6,947,087)
9,4	CD-AN	(264,421)	(204,178)	(60,243)			(60,243)	(60,243)		(43,926)	(43,926)		(16,317)	(16,317)
9	CD-ID	228	176	52		52		52	0		0	52		52
9	CD-WA	(9,712,203)	(7,499,472)	(2,212,731)		(2,212,731)		(2,212,731)	(2,212,731)		(2,212,731)		0	0
	ED-AN	(9,010,178)	(9,010,178)											
	ED-ID	226	226											
	ED-WA	(255,823)	(255,823)											
8,4	GD-AA	(116,634)		(80,283)	(36,351)		(80,283)	(80,283)		(58,538)	(58,538)		(21,745)	(21,745)
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>(143,297,927)</b>	<b>(103,724,156)</b>	<b>(28,002,407)</b>	<b>(11,571,364)</b>	<b>(2,212,679)</b>	<b>(25,789,728)</b>	<b>(28,002,407)</b>	<b>(2,212,731)</b>	<b>(18,804,579)</b>	<b>(21,017,310)</b>	<b>52</b>	<b>(6,985,149)</b>	<b>(6,985,097)</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			
4	ED-AN	(478,842)	(478,842)											
	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>(478,842)</b>	<b>(478,842)</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>(165,664,855)</b>	<b>(124,230,272)</b>	<b>(29,345,590)</b>	<b>(12,088,993)</b>	<b>(2,623,165)</b>	<b>(26,722,425)</b>	<b>(29,345,590)</b>	<b>(2,487,786)</b>	<b>(19,484,655)</b>	<b>(21,972,441)</b>	<b>(135,379)</b>	<b>(7,237,770)</b>	<b>(7,373,149)</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-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	696,562	122,313	362,279	211,970	696,562	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>18,530,033</b>	<b>807,811</b>	<b>699,891</b>	<b>9,072,736</b>	<b>10,580,438</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	10,646,163	1,143,443	2,746,115	6,756,605	10,646,163	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,916,379	0	0	0	0	25,916,379	0	0	25,916,379	0	0	0	
99		GD-OR / AS	4,073,712	0	0	0	0	0	0	0	0	4,073,712	0	4,073,712	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,171,952	0	0	89,717,803	89,717,803	0	0	26,525,185	26,525,185	0	11,928,964	11,928,964	
9		CD-WA / ID / AN	31,054,300	9,395,843	5,931,341	8,652,014	23,979,198	2,772,259	1,750,052	2,552,791	7,075,102	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>199,862,506</b>	<b>10,539,286</b>	<b>8,677,456</b>	<b>105,126,422</b>	<b>124,343,164</b>	<b>28,688,638</b>	<b>1,750,052</b>	<b>29,077,976</b>	<b>59,516,666</b>	<b>4,073,712</b>	<b>11,928,964</b>	<b>16,002,676</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,483,796	99,416	7,798	1,376,582	1,483,796	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	78,024,091	0	0	54,615,303	54,615,303	0	0	16,147,086	16,147,086	0	7,261,702	7,261,702	
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>86,014,969</b>	<b>4,493,954</b>	<b>14,970</b>	<b>56,252,399</b>	<b>60,761,323</b>	<b>1,435,267</b>	<b>2,116</b>	<b>16,443,185</b>	<b>17,880,568</b>	<b>12,109</b>	<b>7,360,969</b>	<b>7,373,078</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,734,885	24,226,004	10,683,762	19,825,119	54,734,885	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,159,907	0	0	0	0	9,840,925	2,857,150	2,461,832	15,159,907	0	0	0	
99		GD-OR / AS	4,547,960	0	0	0	0	0	0	0	0	4,547,960	0	4,547,960	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,599,385	0	0	5,319,417	5,319,417	0	0	1,572,693	1,572,693	0	707,275	707,275	
9		CD-WA / ID / AN	7,071,108	1,677,787	784,957	2,997,353	5,460,097	495,034	231,603	884,374	1,611,011	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,210,432</b>	<b>25,903,791</b>	<b>11,468,719</b>	<b>28,141,889</b>	<b>65,514,399</b>	<b>10,335,959</b>	<b>3,088,753</b>	<b>4,985,796</b>	<b>18,410,508</b>	<b>4,547,960</b>	<b>737,565</b>	<b>5,285,525</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	400,625	0	0	400,625	400,625	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	143,413	0	0	0	0	143,413	0	0	143,413	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	6,262	0	0	4,383	4,383	0	0	1,296	1,296	0	583	583	
9		CD-WA / ID / AN	5,207,484	272,618	185,479	3,562,966	4,021,063	80,436	54,726	1,051,259	1,186,421	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,778,576</b>	<b>272,618</b>	<b>185,479</b>	<b>3,967,974</b>	<b>4,426,071</b>	<b>223,849</b>	<b>54,726</b>	<b>1,052,555</b>	<b>1,331,130</b>	<b>20,792</b>	<b>583</b>	<b>21,375</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,905,436	943,337	263,352	5,698,747	6,905,436	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,221,242	0	0	0	0	2,390,440	329,148	501,654	3,221,242	0	0	0	
99		GD-OR / AS	890,494	0	0	0	0	0	0	0	0	890,494	0	890,494	
8		GD-AA	5,470,386	0	0	0	0	0	0	3,765,431	3,765,431	0	1,704,955	1,704,955	
7		CD-AA	13,475,365	0	0	9,432,486	9,432,486	0	0	2,788,727	2,788,727	0	1,254,152	1,254,152	
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>31,291,979</b>	<b>953,229</b>	<b>1,012,968</b>	<b>15,397,982</b>	<b>17,364,179</b>	<b>2,393,359</b>	<b>550,323</b>	<b>7,134,517</b>	<b>10,078,199</b>	<b>890,494</b>	<b>2,959,107</b>	<b>3,849,601</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	2,074,098	398,807	15,791	1,659,500	2,074,098	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>4,006,395</b>	<b>398,807</b>	<b>15,791</b>	<b>2,714,924</b>	<b>3,129,522</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-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	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	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,503,411	11,973,618	6,339,985	29,189,808	47,503,411	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	940,643	0	0	0	0	0	0	0	0	940,643	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	77,292,891	0	0	54,103,478	54,103,478	0	0	15,995,764	15,995,764	0	7,193,649	
9		CD-WA / ID / AN	18,400,890	9,964,680	2,865,732	1,378,203	14,208,615	2,940,095	845,539	406,641	4,192,275	0	0	
		TOTAL ACCOUNT	145,462,647	21,938,298	9,205,717	84,671,489	115,815,504	3,640,435	1,199,243	16,589,391	21,429,069	940,643	7,277,431	8,218,074
	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	680,564	0	0	476,381	476,381	0	0	140,843	140,843	0	63,340	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	
		TOTAL ACCOUNT	967,385	0	13,466	745,416	758,882	0	1,953	140,843	142,796	2,367	63,340	65,707
		TOTAL GENERAL PLANT	618,640,104	79,378,170	40,637,986	315,333,153	435,349,309	52,776,534	7,761,523	79,665,868	140,203,925	11,395,631	31,691,239	43,086,870

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-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,871,355	319,716	0	11,551,639	11,871,355	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	4,355,721	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>20,488,321</b>	<b>319,716</b>	<b>0</b>	<b>16,057,206</b>	<b>16,376,922</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	20,158,846	1,665,547	(1,000)	18,494,299	20,158,846	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	144,328,355	0	0	101,026,962	101,026,962	0	0	29,868,753	29,868,753	0	13,432,640	
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>165,548,977</b>	<b>1,665,547</b>	<b>(1,930)</b>	<b>120,044,859</b>	<b>121,708,476</b>	<b>0</b>	<b>(274)</b>	<b>30,288,175</b>	<b>30,287,901</b>	<b>0</b>	<b>13,552,600</b>	<b>13,552,600</b>
	30310X	Misc Intangible Plant--Term On-Premise 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	143,681	0	0	100,574	100,574	0	0	29,735	29,735	0	13,372	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>143,681</b>	<b>0</b>	<b>0</b>	<b>100,574</b>	<b>100,574</b>	<b>0</b>	<b>0</b>	<b>29,735</b>	<b>29,735</b>	<b>0</b>	<b>13,372</b>	<b>13,372</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-1A</b>
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	1,235,344	1,235,344	0	0	1,235,344	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>21,139,590</b>	<b>15,526,494</b>	<b>0</b>	<b>977,501</b>	<b>16,503,995</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>
	30313X	Misc Intangible Plant--Term SAAS 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	23,981	0	0	16,786	16,786	0	0	4,963	4,963	0	2,232	2,232
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,981</b>	<b>0</b>	<b>0</b>	<b>16,786</b>	<b>16,786</b>	<b>0</b>	<b>0</b>	<b>4,963</b>	<b>4,963</b>	<b>0</b>	<b>2,232</b>	<b>2,232</b>
	<b>TOTAL</b>		<b>337,238,495</b>	<b>17,511,757</b>	<b>(1,930)</b>	<b>228,120,090</b>	<b>245,629,917</b>	<b>5,238,541</b>	<b>771,927</b>	<b>58,825,411</b>	<b>64,835,879</b>	<b>406,156</b>	<b>26,366,543</b>	<b>26,772,699</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>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended May 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(83,016,834)	(58,110,123)	(17,180,334)	(7,726,377)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(841,312)	(649,636)	(191,676)	0
7	282919 CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(86,936,642)	(60,914,645)	(18,009,105)	(8,012,892)

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 Month Ended May 31, 2021  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,789,778	4,789,778	0	0	0	0	4,789,778
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	3,791	3,791	0	0	0	0	3,791
7/4	154550 Supply Chain Average Cost Variance	0	0	42	42	0	0	0	0	42
7/4	154560 Supply Chain Invoice Price Variance	0	0	1,013	1,013	0	0	0	0	1,013
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,485,082	22,641,637	0	79,126,719	58,008,283	23,805,318	(1,523,201)	(1,163,681)	0
<b>TOTAL</b>		<b>56,485,082</b>	<b>22,641,637</b>	<b>4,794,624</b>	<b>83,921,343</b>	<b>58,008,283</b>	<b>23,805,318</b>	<b>(1,523,201)</b>	<b>(1,163,681)</b>	<b>4,794,624</b>

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%