

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,684,916	28,797,298	14,887,618
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,684,916	28,797,298	14,887,618
G-APL	Gas Net Adjusted Rate Base	625,482,527	443,154,230	182,328,297
	RATE OF RETURN	6.984%	6.498%	8.165%

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 July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers - AMA Percent	08-01-2020 thru 07-31-2021	262,194 100.000%	172,859 65.928%	89,335 34.072%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2020 thru 07-31-2021	12,567,964 100.000%	9,322,115 74.174%	3,245,849 25.826%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	08-01-2020 thru 07-31-2021	283,923,538 100.000%	190,619,468 67.138%	93,304,070 32.862%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	Total		148,865,669	116,982,280	22,335,689	9,547,700
	Percentage		100.000%	78.582%	15.004%	6.414%
	Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
	Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
	Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	XXXXXX
	Total		90,496,215	67,307,985	15,280,414	7,907,816
	Percentage		100.000%	74.377%	16.885%	8.738%
	Number of Customers at		767,163	400,172	262,104	104,887
	Percentage		100.000%	52.163%	34.165%	13.672%
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	Percentage		100.000%	74.868%	16.727%	8.405%
	Total Percentages		400.000%	279.990%	82.781%	37.229%
	Average (CD AA)		100.000%	69.998%	20.695%	9.307%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended July 31, 2021
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	08-01-2020 thru 07-31-2021	28,120,117 100.000%	20,008,523 71.154%	8,111,594 28.846%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2020 thru 07-31-2021	750,234,232 100.000%	531,333,281 70.822%	218,900,951 29.178%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2020 thru 07-31-2021	97,859,022 100.000%	79,265,758 81.000%	18,593,264 19.000%	
14	Net Allocated Schedule M's - AMA Percent	08-01-2020 thru 07-31-2021	-57,025,080 100.000%	-40,125,232 70.364%	-16,899,848 29.636%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	151,383,761	0	151,383,761	105,992,647	0	105,992,647	45,391,114	0	45,391,114
99 4812XX	Commercial - Firm & Interruptible	67,012,546	0	67,012,546	48,255,020	0	48,255,020	18,757,526	0	18,757,526
99 4813XX	Industrial-Firm	2,548,422	0	2,548,422	1,519,737	0	1,519,737	1,028,685	0	1,028,685
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	273,475	0	273,475	246,209	0	246,209	27,266	0	27,266
99 499XXX	Unbilled Revenue	(361,870)	0	(361,870)	(256,367)	0	(256,367)	(105,503)	0	(105,503)
	TOTAL SALES TO ULTIMATE CUSTOMERS	220,856,334	0	220,856,334	155,757,246	0	155,757,246	65,099,088	0	65,099,088
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	61,389,400	0	61,389,400	40,717,285	0	40,717,285	20,672,115	0	20,672,115
4 488000	Miscellaneous Service Revenues	6,350	0	6,350	2,258	0	2,258	4,092	0	4,092
99 4893XX	Transportation Revenues	5,285,819	0	5,285,819	4,694,191	0	4,694,191	591,628	0	591,628
99 493000	Rent from Gas Property	2,000	0	2,000	2,000	0	2,000	0	0	0
4 495XXX	Other Gas Revenues	10,710,156	485,814	11,195,970	7,939,828	354,231	8,294,059	2,770,328	131,583	2,901,911
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	77,393,725	485,814	77,879,539	53,355,562	354,231	53,709,793	24,038,163	131,583	24,169,746
	TOTAL GAS REVENUES	298,250,059	485,814	298,735,873	209,112,808	354,231	209,467,039	89,137,251	131,583	89,268,834
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	140,754,507	0	140,754,507	95,740,443	0	95,740,443	45,014,064	0	45,014,064
99 808XXX	Net Natural Gas Storage Transactions	(8,628,741)	0	(8,628,741)	(5,271,689)	0	(5,271,689)	(3,357,052)	0	(3,357,052)
99 811000	Gas Used for Products Extraction	(374,349)	0	(374,349)	(248,589)	0	(248,589)	(125,760)	0	(125,760)
10 813000	Other Gas Expenses	105,530	877,875	983,405	105,530	592,592	698,122	0	285,283	285,283
99 813010	Gas Technology Institute (GTI) Expenses	117,366	0	117,366	81,356	0	81,356	36,010	0	36,010
	TOTAL PRODUCTION EXPENSES	131,974,313	877,875	132,852,188	90,407,051	592,592	90,999,643	41,567,262	285,283	41,852,545
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	7,307	7,307	0	5,028	5,028	0	2,279	2,279
1 824000	Other Expenses	0	792,376	792,376	0	545,234	545,234	0	247,142	247,142
1 837000	Other Equipment	0	2,153,446	2,153,446	0	1,481,786	1,481,786	0	671,660	671,660
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,953,129	2,953,129	0	2,032,048	2,032,048	0	921,081	921,081
G-DEPX	Depreciation Expense-Underground Storage	0	670,164	670,164	0	461,140	461,140	0	209,024	209,024
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	282,543	282,543	0	194,418	194,418	0	88,125	88,125
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	952,707	952,707	0	655,558	655,558	0	297,149	297,149
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,905,836	3,905,836	0	2,687,606	2,687,606	0	1,218,230	1,218,230

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	353,608	1,341,768	1,695,376	328,203	995,243	1,323,446	25,405	346,525	371,930
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,712,033	1,001,867	4,713,900	2,564,326	743,125	3,307,451	1,147,707	258,742	1,406,449
3	875000	Measuring & Reg Sta Exp-General	102,252	0	102,252	72,536	0	72,536	29,716	0	29,716
3	876000	Measuring & Reg Sta Exp-Industrial	5,407	0	5,407	3,141	0	3,141	2,266	0	2,266
3	877000	Measuring & Reg Sta Exp-City Gate	78,223	0	78,223	57,960	0	57,960	20,263	0	20,263
3	878000	Meter & House Regulator Expenses	567,557	0	567,557	328,929	0	328,929	238,628	0	238,628
3	879000	Customer Installation Expenses	1,401,636	50,588	1,452,224	927,213	37,523	964,736	474,423	13,065	487,488
3	880000	Other Expenses	1,248,824	441,977	1,690,801	1,028,086	327,832	1,355,918	220,738	114,145	334,883
3	881000	Rents	2	33,495	33,497	2	24,845	24,847	0	8,650	8,650
	MAINTENANCE										
3	885000	Supervision & Engineering	55,810	8,064	63,874	13,910	5,981	19,891	41,900	2,083	43,983
3	887000	Mains	1,144,719	0	1,144,719	965,062	0	965,062	179,657	0	179,657
3	889000	Measuring & Reg Sta Exp-General	290,161	43,321	333,482	226,776	32,133	258,909	63,385	11,188	74,573
3	890000	Measuring & Reg Sta Exp-Industrial	20,084	9,778	29,862	8,896	7,253	16,149	11,188	2,525	13,713
3	891000	Measuring & Reg Sta Exp-City Gate	69,442	16,515	85,957	23,772	12,250	36,022	45,670	4,265	49,935
3	892000	Services	1,982,034	12,753	1,994,787	1,680,989	9,459	1,690,448	301,045	3,294	304,339
3	893000	Meters & House Regulators	1,536,229	689,034	2,225,263	1,092,373	511,084	1,603,457	443,856	177,950	621,806
3	894000	Other Equipment	(59)	236,297	236,238	(59)	175,271	175,212	0	61,026	61,026
	TOTAL DISTRIBUTION OPERATING EXP		12,567,962	3,885,457	16,453,419	9,322,115	2,881,999	12,204,114	3,245,847	1,003,458	4,249,305
G-DEPX		Depreciation Expense-Distribution	20,543,292	57,395	20,600,687	14,186,556	38,534	14,225,090	6,356,736	18,861	6,375,597
G-OTX		Taxes Other Than FIT	17,337,773	0	17,337,773	14,566,578	0	14,566,578	2,771,195	0	2,771,195
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,881,065	57,395	37,938,460	28,753,134	38,534	28,791,668	9,127,931	18,861	9,146,792
	TOTAL DISTRIBUTION EXPENSES		50,449,027	3,942,852	54,391,879	38,075,249	2,920,533	40,995,782	12,373,778	1,022,319	13,396,097

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	113,990	113,990	0	75,151	75,151	0	38,839	38,839
2	902000	Meter Reading Expenses	427,426	83,168	510,594	309,471	54,831	364,302	117,955	28,337	146,292
2	903XXX	Customer Records & Collection Expenses	329,587	4,400,282	4,729,869	181,205	2,901,018	3,082,223	148,382	1,499,264	1,647,646
2	904000	Uncollectible Accounts	3,640,811	(2,035,357)	1,605,454	3,275,282	(1,341,870)	1,933,412	365,529	(693,487)	(327,958)
2	905000	Misc Customer Accounts	0	73,510	73,510	0	48,464	48,464	0	25,046	25,046
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,397,824	2,635,593	7,033,417	3,765,958	1,737,594	5,503,552	631,866	897,999	1,529,865
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,173,397	51,260	10,224,657	8,687,907	33,795	8,721,702	1,485,490	17,465	1,502,955
2	909000	Advertising	59,425	491,061	550,486	59,425	323,747	383,172	0	167,314	167,314
2	910000	Misc Customer Service & Info Exp	0	164,624	164,624	0	108,533	108,533	0	56,091	56,091
TOTAL CUSTOMER SERVICE & INFO EXP			10,232,822	706,945	10,939,767	8,747,332	466,075	9,213,407	1,485,490	240,870	1,726,360
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	92,357	7,720,455	7,812,812	63,904	5,629,370	5,693,274	28,453	2,091,085	2,119,538
4	921000	Office Supplies & Expenses	85	1,300,811	1,300,896	85	948,486	948,571	0	352,325	352,325
4	922000	Admin. Expenses Transferred - Credit	0	(19,532)	(19,532)	0	(14,242)	(14,242)	0	(5,290)	(5,290)
4	923000	Outside Services Employed	55,997	3,110,212	3,166,209	38,038	2,267,811	2,305,849	17,959	842,401	860,360
4	924000	Property Insurance Premium	0	460,062	460,062	0	335,454	335,454	0	124,608	124,608
4	925XXX	Injuries and Damages	18,706	1,165,222	1,183,928	13,629	849,622	863,251	5,077	315,600	320,677
4	926XXX	Employee Pensions and Benefits	2,037,997	6,046,074	8,084,071	1,544,252	4,408,495	5,952,747	493,745	1,637,579	2,131,324
4	928000	Regulatory Commission Expenses	796,868	199,948	996,816	530,497	145,792	676,289	266,371	54,156	320,527
4	930000	Miscellaneous General Expenses	34,814	1,288,046	1,322,860	27,872	939,179	967,051	6,942	348,867	355,809
4	931000	Rents	0	124,541	124,541	0	90,809	90,809	0	33,732	33,732
4	935000	Maintenance of General Plant	658,135	3,011,212	3,669,347	576,654	2,195,625	2,772,279	81,481	815,587	897,068
TOTAL ADMIN & GEN OPERATING EXP			3,694,959	24,407,051	28,102,010	2,794,931	17,796,401	20,591,332	900,028	6,610,650	7,510,678

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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	1,759,807	5,089,460	6,849,267	1,611,314	3,710,980	5,322,294	148,493	1,378,480	1,526,973
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	857,540	7,993,551	8,851,091	857,399	5,828,498	6,685,897	141	2,165,053	2,165,194
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	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	48,580	142,790	191,370	35,019	101,127	136,146	13,561	41,663	55,224
99 407314	Regulatory Debit - FISERVE Amortization	496,949	0	496,949	496,949	0	496,949	0	0	0
99 407319	AFUDC Equity DFIT Deferral	101,545	0	101,545	0	0	0	101,545	0	101,545
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	223,728	0	223,728	223,728	0	223,728	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	976,437	0	976,437	709,979	0	709,979	266,458	0	266,458
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	(3,256,561)	0	(3,256,561)	(3,256,561)	0	(3,256,561)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,971,665)	0	(1,971,665)	(2,451,717)	0	(2,451,717)	480,052	0	480,052
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,932,849)	0	(2,932,849)	(2,932,849)	0	(2,932,849)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	488,511	781,326	1,269,837	365,489	569,704	935,193	123,022	211,622	334,644
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(546,015)	14,095,217	13,549,202	(2,181,769)	10,274,540	8,092,771	1,635,754	3,820,677	5,456,431
	TOTAL ADMIN & GENERAL EXPENSES	3,148,944	38,502,268	41,651,212	613,162	28,070,941	28,684,103	2,535,782	10,431,327	12,967,109
	TOTAL EXPENSES BEFORE FIT	200,202,930	50,571,369	250,774,299	141,608,752	36,475,341	178,084,093	58,594,178	14,096,028	72,690,206
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,961,574			31,382,946			16,578,628
G-FIT	FEDERAL INCOME TAX			(4,547,555)			(3,431,269)			(1,116,286)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,827,171			6,019,446			2,807,725
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,958)			(2,529)			(429)
	GAS NET OPERATING INCOME (LOSS)			43,684,916			28,797,298			14,887,618

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	65.928%	34.072%
G-ALL 3	Direct Distribution Operating Expense	100.000%	74.174%	25.826%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended July 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	89,803	485,814	575,617	89,803	354,231	444,034	0	131,583	131,583
4	495028	Deferred Exchange Reservation	4,875,001	0	4,875,001	3,220,913	0	3,220,913	1,654,088	0	1,654,088
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	3,516,706	0	3,516,706	2,976,835	0	2,976,835	539,871	0	539,871
4	495329	Amortization Res Decoupling Deferral	1,214,453	0	1,214,453	839,414	0	839,414	375,039	0	375,039
4	495338	Non-Res Decoupling Deferred Rev	1,070,013	0	1,070,013	1,034,726	0	1,034,726	35,287	0	35,287
4	495339	Amortization Non-Res Decoupling	(55,819)	0	(55,819)	(221,863)	0	(221,863)	166,044	0	166,044
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	10,710,157	485,814	11,195,971	7,939,828	354,231	8,294,059	2,770,329	131,583	2,901,912

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended July 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	120,238,054	0	120,238,054	79,822,669	0	79,822,669	40,415,385	0	40,415,385
1	804001	Pipeline Demand Costs	26,784,950	0	26,784,950	18,422,049	0	18,422,049	8,362,901	0	8,362,901
1	804002	Transport Variable Charges	299,713	0	299,713	206,180	0	206,180	93,533	0	93,533
6	804010	Gas Costs - Fixed Hedge	(14,611)	0	(14,611)	(15,193)	0	(15,193)	582	0	582
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	352,678	0	352,678	233,755	0	233,755	118,923	0	118,923
6	804018	Merchandise Processing Fee	105,194	0	105,194	69,363	0	69,363	35,831	0	35,831
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	(10,374,571)	0	(10,374,571)	(6,913,625)	0	(6,913,625)	(3,460,946)	0	(3,460,946)
6	804700	Gas Costs - Offsystem Bookout	211,029	0	211,029	141,543	0	141,543	69,486	0	69,486
6	804711	Gas Costs - Offsystem Bookout Offset	(211,029)	0	(211,029)	(141,543)	0	(141,543)	(69,486)	0	(69,486)
6	804730	Gas Costs - Intracompany LDC Gas	14,929,187	0	14,929,187	9,880,762	0	9,880,762	5,048,425	0	5,048,425
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,087,076)	0	(4,087,076)	(759,294)	0	(759,294)	(3,327,782)	0	(3,327,782)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(7,479,011)	0	(7,479,011)	(5,206,223)	0	(5,206,223)	(2,272,788)	0	(2,272,788)
		TOTAL PURCHASED GAS COSTS	140,754,507	0	140,754,507	95,740,443	0	95,740,443	45,014,064	0	45,014,064

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended July 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	159,868	51,260	211,128	98,866	33,795	132,661	61,002	17,465	78,467
99	908600	Public Purpose Tariff Rider Expense Offset	9,916,889	0	9,916,889	8,490,034	0	8,490,034	1,426,855	0	1,426,855
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(11,805)	0	(11,805)	(9,438)	0	(9,438)	(2,367)	0	(2,367)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,173,397	51,260	10,224,657	8,687,907	33,795	8,721,702	1,485,490	17,465	1,502,955

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.928%	34.072%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.92%	53.92%
2	Cost of Debt		4.863%	4.868%
	Total Cost of Debt		2.622%	2.625%
	Total Weighted Cost		2.622%	2.625%
G-APL	Net Rate Base	625,482,527	443,154,230	182,328,297
	Interest Deduction for FIT Calculation	16,405,622	11,619,504	4,786,118
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	298,735,873	209,467,039	89,268,834
G-OPS	Operating & Maintenance Expense	198,333,930	140,544,096	57,789,834
G-OPS	Book Deprec/Amort and Reg Amortizations	33,550,216	21,843,808	11,706,408
G-OTX	Taxes Other than FIT	18,890,153	15,696,189	3,193,964
	Net Operating Income Before FIT	47,961,574	31,382,946	16,578,628
G-INT	Less: Interest Expense	16,405,622	11,619,504	4,786,118
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,258)	0	(7,258)
G-SCM	Schedule M Adjustments	(53,203,715)	(36,102,817)	(17,100,898)
	Taxable Net Operating Income	(21,655,021)	(16,339,375)	(5,315,646)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,547,555)	(3,431,269)	(1,116,286)
G-DTE	Deferred FIT	8,827,171	6,019,446	2,807,725
99	411400 Amortized Investment Tax Credit	(2,958)	(2,529)	(429)
	Total FIT/Deferred FIT & ITC	4,276,658	2,585,648	1,691,010
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,200,180	13,898,660	37,098,840	16,680,108	10,103,382	26,783,490	6,520,072	3,795,278	10,315,350
12	997001	Contributions In Aid of Construction	0	842,988	842,988	0	597,021	597,021	0	245,967	245,967
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	769,083	769,083	0	544,680	544,680	0	224,403	224,403
99	997010	Deferred Gas Credit and Refunds	(11,566,087)	0	(11,566,087)	(5,965,517)	0	(5,965,517)	(5,600,570)	0	(5,600,570)
12	997016	Redemption Expense Amortization	0	133,259	133,259	0	94,377	94,377	0	38,882	38,882
99	997018	DSM Tariff Rider	(1,479,209)	(1,830)	(1,481,039)	(355,768)	(1,296)	(357,064)	(1,123,441)	(534)	(1,123,975)
12	997020	FAS87 Current Pension Accrual	0	(6,435,880)	(6,435,880)	0	(4,558,019)	(4,558,019)	0	(1,877,861)	(1,877,861)
12	997027	Customer Uncollectibles	232,897	710,171	943,068	447,234	502,957	950,191	(214,337)	207,214	(7,123)
99	997031	Decoupling Mechanism	(5,745,354)	0	(5,745,354)	(4,629,113)	0	(4,629,113)	(1,116,241)	0	(1,116,241)
12	997032	Interest Rate Swaps	0	865,964	865,964	0	613,293	613,293	0	252,671	252,671
12	997035	Leases	0	(370)	(370)	0	(270)	(270)	0	(100)	(100)
12	997048	AFUDC	0	(289,899)	(289,899)	0	(205,312)	(205,312)	0	(84,587)	(84,587)
12	997049	Tax Depreciation	0	(30,282,021)	(30,282,021)	0	(21,446,333)	(21,446,333)	0	(8,835,688)	(8,835,688)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	63,654	0	63,654	66,021	0	66,021	(2,367)	0	(2,367)
12	997080	Book Transportation Depreciation	0	2,719,316	2,719,316	0	1,925,874	1,925,874	0	793,442	793,442
12	997081	Deferred Compensation	0	253,665	253,665	0	179,651	179,651	0	74,014	74,014
4	997082	Meal Disallowances	0	48,022	48,022	0	35,015	35,015	0	13,007	13,007
12	997083	Paid Time Off	0	378,188	378,188	0	267,840	267,840	0	110,348	110,348
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	(17,616,667)	(17,616,667)	0	(12,476,476)	(12,476,476)	0	(5,140,191)	(5,140,191)
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	(3,032,834)	0	(3,032,834)	(3,032,834)	0	(3,032,834)	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	496,949	0	496,949	496,949	0	496,949	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,730)	(25,730)	0	(10,601)	(10,601)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	147,018	147,018	0	104,121	104,121	0	42,897	42,897
12	997115	AFUDC Equity DFIR Deferral	101,545	0	101,545	0	0	0	101,545	0	101,545
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	1,303,048	1,303,048	0	922,845	922,845	0	380,203	380,203
12	997120	Transportation Tax Disallowance	0	36,428	36,428	0	25,799	25,799	0	10,629	10,629
12	997125	COVID-19	(1,072,798)	0	(1,072,798)	(1,819,308)	0	(1,819,308)	746,510	0	746,510
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,561)	(245,561)	0	(101,169)	(101,169)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,533	660,533	0	272,133	272,133
12	997128	Meters Expensed	0	(16,239,414)	(16,239,414)	0	(11,501,078)	(11,501,078)	0	(4,738,336)	(4,738,336)
12	997129	Mixed Service Costs (IDD#5)	0	(8,814,415)	(8,814,415)	0	(6,242,545)	(6,242,545)	0	(2,571,870)	(2,571,870)
TOTAL SCHEDULE M ADJUSTMENTS			3,821,366	(57,025,081)	(53,203,715)	4,022,415	(40,125,232)	(36,102,817)	(201,049)	(16,899,849)	(17,100,898)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	65.928%	34.072%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	11	Book Depreciation	100.000%	71.154%	28.846%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.822%	29.178%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,624,631	4,691,696	1,932,935
99	410100	Deferred Federal Income Tax Exp	4,148,986	2,845,676	1,303,310
		SUBTOTAL	10,773,617	7,537,372	3,236,245
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,733,737)	(1,227,867)	(505,870)
99	411100	Deferred Federal Income Tax Exp	(535,905)	(516,296)	(19,609)
		SUBTOTAL	(2,269,642)	(1,744,163)	(525,479)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	323,196	226,237	96,959
		SUBTOTAL	323,196	226,237	96,959
		Total Deferred Federal Income Tax Expense	8,827,171	6,019,446	2,807,725

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.822%	29.178%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended July 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	282,543	282,543	0	194,418	194,418	0	88,125	88,125
		TOTAL UNDERGROUND STORAGE TAX	0	282,543	282,543	0	194,418	194,418	0	88,125	88,125
		DISTRIBUTION									
99	408110	State Excise Tax	6,067,742	0	6,067,742	6,067,742	0	6,067,742	0	0	0
99	408120	Municipal Occupation & License Tax	6,678,814	0	6,678,814	5,531,780	0	5,531,780	1,147,034	0	1,147,034
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	4,599,951	0	4,599,951	2,967,015	0	2,967,015	1,632,936	0	1,632,936
99	409100	State Income Tax	(1,476)	0	(1,476)	41	0	41	(1,517)	0	(1,517)
99	411410	State Income Tax-ITC Deferred	(2,157)	0	(2,157)	0	0	0	(2,157)	0	(2,157)
99	411420	State Income Tax-ITC Amortization	(5,101)	0	(5,101)	0	0	0	(5,101)	0	(5,101)
		TOTAL DISTRIBUTION TAX	17,337,773	0	17,337,773	14,566,578	0	14,566,578	2,771,195	0	2,771,195
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	488,511	781,326	1,269,837	365,489	569,704	935,193	123,022	211,622	334,644
		TOTAL A&G TAX	488,511	781,326	1,269,837	365,489	569,704	935,193	123,022	211,622	334,644
		TOTAL TAXES OTHER THAN FIT	17,826,284	1,063,869	18,890,153	14,932,067	764,122	15,696,189	2,894,217	299,747	3,193,964

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
-------	---	------------------------	----------	---------	---------

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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)	4,218,893	56,919,780	61,138,673	4,217,172	41,503,057	45,720,229	1,721	15,416,723	15,418,444
TOTAL INTANGIBLE PLANT			6,013,008	58,251,767	64,264,775	5,239,086	42,474,275	47,713,361	773,922	15,777,492	16,551,414
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	2,049,016	2,049,016	0	1,409,928	1,409,928	0	639,088	639,088
1	352XXX	Wells	0	22,691,544	22,691,544	0	15,614,051	15,614,051	0	7,077,493	7,077,493
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	14,564,761	14,564,761	0	10,022,012	10,022,012	0	4,542,749	4,542,749
1	355000	Measuring & Regulating Equipment	0	1,173,617	1,173,617	0	807,566	807,566	0	366,051	366,051
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,187,234	2,187,234	0	1,505,036	1,505,036	0	682,198	682,198
TOTAL UNDERGROUND STORAGE PLANT			0	46,563,094	46,563,094	0	32,073,426	32,073,426	0	14,489,668	14,489,668
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	620,634	0	620,634	483,167	0	483,167	137,467	0	137,467
6	375000	Structures & Improvements	1,492,104	0	1,492,104	847,839	0	847,839	644,265	0	644,265
6	376000	Mains	410,604,224	2,517,882	413,122,106	272,551,009	1,690,456	274,241,465	138,053,215	827,426	138,880,641
6	378000	Measuring & Reg Station Equip-General	6,838,773	0	6,838,773	4,351,481	0	4,351,481	2,487,292	0	2,487,292
6	379000	Measuring & Reg Station Equip-City Gate	6,365,289	0	6,365,289	1,869,055	0	1,869,055	4,496,234	0	4,496,234
6	380000	Services	298,178,681	0	298,178,681	204,598,706	0	204,598,706	93,579,975	0	93,579,975
6	381XXX	Meters	106,888,483	0	106,888,483	75,482,532	0	75,482,532	31,405,951	0	31,405,951
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	3,929,964	0	3,929,964	2,920,839	0	2,920,839	1,009,125	0	1,009,125
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			835,006,747	2,517,882	837,524,629	563,168,553	1,690,456	564,859,009	271,838,194	827,426	272,665,620
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,417	5,994,672	3,275,642	1,909,948	5,185,590	99,613	709,469	809,082
4	390XXX	Structures & Improvements	30,458,458	29,057,979	59,516,437	28,706,320	21,187,625	49,893,945	1,752,138	7,870,354	9,622,492
4	391XXX	Office Furniture & Equipment	1,440,422	16,838,343	18,278,765	1,435,266	12,277,678	13,712,944	5,156	4,560,665	4,565,821
4	392XXX	Transportation Equipment	13,192,048	4,855,451	18,047,499	10,130,368	3,540,352	13,670,720	3,061,680	1,315,099	4,376,779
4	393000	Stores Equipment	235,339	1,021,652	1,256,991	179,175	744,938	924,113	56,164	276,714	332,878
4	394000	Tools, Shop & Garage Equipment	2,749,207	7,065,303	9,814,510	2,209,912	5,151,666	7,361,578	539,295	1,913,637	2,452,932
4	395XXX	Laboratory Equipment	91,620	554,662	646,282	91,620	404,432	496,052	0	150,230	150,230
4	396XXX	Power Operated Equipment	3,686,574	1,070,260	4,756,834	2,677,553	780,380	3,457,933	1,009,021	289,880	1,298,901
4	397XXX	Communications Equipment	4,640,708	15,800,295	20,441,003	3,438,479	11,520,785	14,959,264	1,202,229	4,279,510	5,481,739
4	398000	Miscellaneous Equipment	1,953	141,304	143,257	0	103,032	103,032	1,953	38,272	40,225
TOTAL GENERAL PLANT			59,871,584	79,024,666	138,896,250	52,144,335	57,620,836	109,765,171	7,727,249	21,403,830	29,131,079

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	900,891,339	186,357,409	1,087,248,748	620,551,974	133,858,993	754,410,967	280,339,365	52,498,416	332,837,781
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,854,773)	(17,854,773)	0	(12,285,869)	(12,285,869)	0	(5,568,904)	(5,568,904)
G-ADEP		Distribution Plant	(248,367,223)	(1,913,204)	(250,280,427)	(158,199,772)	(1,284,487)	(159,484,259)	(90,167,451)	(628,717)	(90,796,168)
G-ADEP		General Plant	(16,421,266)	(24,615,962)	(41,037,228)	(12,550,684)	(17,948,729)	(30,499,413)	(3,870,582)	(6,667,233)	(10,537,815)
		TOTAL ACCUMULATED DEPRECIATION	(264,788,489)	(44,383,939)	(309,172,428)	(170,750,456)	(31,519,085)	(202,269,541)	(94,038,033)	(12,864,854)	(106,902,887)
		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	(1,964,605)	(24,571,523)	(26,536,128)	(1,962,666)	(17,916,325)	(19,878,991)	(1,939)	(6,655,198)	(6,657,137)
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	(2,363,559)	(25,478,527)	(27,842,086)	(2,230,477)	(18,577,667)	(20,808,144)	(133,082)	(6,900,860)	(7,033,942)
		TOTAL ACCUMULATED DEPR/AMORT	(267,152,048)	(69,862,466)	(337,014,514)	(172,980,933)	(50,096,752)	(223,077,685)	(94,171,115)	(19,765,714)	(113,936,829)
		NET GAS UTILITY PLANT before DFIT	633,739,291	116,494,943	750,234,234	447,571,041	83,762,241	531,333,282	186,168,250	32,732,702	218,900,952
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(120,433,375)	(120,433,375)	0	(85,293,325)	(85,293,325)	0	(35,140,050)	(35,140,050)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,547,701)	(17,547,701)	0	(12,790,939)	(12,790,939)	0	(4,756,762)	(4,756,762)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(645,715)	(645,715)	0	(470,823)	(470,823)	0	(174,892)	(174,892)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	25,179	25,179	0	18,359	18,359	0	6,820	6,820
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(304,192)	(304,192)	0	(215,435)	(215,435)	0	(88,757)	(88,757)
		TOTAL ACCUMULATED DFIT	0	(138,905,804)	(138,905,804)	0	(98,752,163)	(98,752,163)	0	(40,153,641)	(40,153,641)
		NET GAS UTILITY PLANT	633,739,291	(22,410,861)	611,328,430	447,571,041	(14,989,922)	432,581,119	186,168,250	(7,420,939)	178,747,311

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%	67.138%	32.862%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.822%	29.178%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended July 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	633,739,291	(22,410,861)	611,328,430	447,571,041	(14,989,922)	432,581,119	186,168,250	(7,420,939)	178,747,311
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,141,853)	0	(4,141,853)	(4,141,853)	0	(4,141,853)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,426,739	2,625,376	4,052,115	1,015,621	1,914,293	2,929,914	411,118	711,083	1,122,201
4	182318	Accumulated Amortization - AFUDC	(212,617)	(406,220)	(618,837)	(145,077)	(296,004)	(441,081)	(67,540)	(110,216)	(177,756)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	9,622,312	9,622,312	0	6,621,113	6,621,113	0	3,001,199	3,001,199
1	164115	Gas Inventory--Clay Basin	0	50,621	50,621	0	36,910	36,910	0	13,711	13,711
4	252000	Customer Advances	(790)	0	(790)	(790)	0	(790)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(11,645,097)	0	(11,645,097)	(8,151,568)	0	(8,151,568)	(3,493,529)	0	(3,493,529)
99	190393	ADFIT-Customer Tax Credit	2,445,470	0	2,445,470	1,711,829	0	1,711,829	733,641	0	733,641
99	235199	Customer Deposits	(236,885)	0	(236,885)	(236,885)	0	(236,885)	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	2,244,348	0	2,244,348	1,650,348	0	1,650,348	594,000	0	594,000
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(3,469,056)	17,623,153	14,154,097	(1,646,746)	12,219,857	10,573,111	(1,822,310)	5,403,296	3,580,986
		NET RATE BASE	630,270,235	(4,787,708)	625,482,527	445,924,295	(2,770,065)	443,154,230	184,345,940	(2,017,643)	182,328,297

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,207,617	3,207,617												
Steam (ED-ID)	4,310,144	4,310,144												
Steam (ED-WA)	11,463,435	11,463,435												
Hydro (ED-AN)	14,476,485	14,476,485												
Other (ED-AN)	10,418,166	10,418,166												
Total Electric Production	43,875,847	43,875,847												
Electric Transmission														
ED-AN	16,775,394	16,775,394												
ED-ID	993,355	993,355												
ED-WA	513,648	513,648												
Total Electric Transmission	18,282,397	18,282,397												
Electric Distribution														
ED-AN	86,496	86,496												
ED-ID	17,833,348	17,833,348												
ED-WA	34,216,344	34,216,344												
Total Electric Distribution	52,136,188	52,136,188												
Gas Underground Storage														
1 GD-AN	670,164		670,164			670,164	670,164		461,140	461,140		209,024	209,024	
GD-OR	120,099			120,099										
Total Gas Underground Storage	790,263		670,164	120,099		670,164	670,164		461,140	461,140		209,024	209,024	
Gas Distribution														
6 GD-AN	57,395		57,395			57,395	57,395		38,534	38,534		18,861	18,861	
GD-ID	6,356,736		6,356,736			6,356,736	6,356,736				6,356,736		6,356,736	
GD-WA	14,186,556		14,186,556			14,186,556	14,186,556	14,186,556		14,186,556				
GD-OR	9,533,105			9,533,105										
Total Gas Distribution	30,133,792		20,600,687	9,533,105		20,543,292	20,600,687	14,186,556	38,534	14,225,090	6,356,736	18,861	6,375,597	
General Plant														
ED-AN	2,876,195	2,876,195												
ED-ID	489,985	489,985												
ED-WA	987,707	987,707												
7,4 CD-AA	22,515,268	15,760,237	4,659,535	2,095,496		4,659,535	4,659,535		3,397,500	3,397,500		1,262,035	1,262,035	
9,4 CD-AN	623,745	481,637	142,108			142,108	142,108		103,618	103,618		38,490	38,490	
9 CD-ID	477,421	368,650	108,771			108,771	108,771				108,771		108,771	
9 CD-WA	2,248,301	1,736,071	512,230			512,230	512,230	512,230		512,230				
8,4 GD-AA	372,272		256,246	116,026		256,246	256,246		186,842	186,842		69,404	69,404	
4 GD-AN	31,571		31,571			31,571	31,571		23,020	23,020		8,551	8,551	
GD-ID	39,722		39,722			39,722	39,722				39,722		39,722	
GD-WA	1,099,084		1,099,084			1,099,084	1,099,084	1,099,084		1,099,084				
GD-OR	212,210			212,210										
Total General Plant	31,973,481	22,700,482	6,849,267	2,423,732		1,759,807	5,089,460	6,849,267	1,611,314	3,710,980	5,322,294	148,493	1,378,480	1,526,973
Total Depreciation Expense	177,191,968	136,994,914	28,120,118	12,076,936		22,303,099	5,817,019	28,120,118	15,797,870	4,210,654	20,008,524	6,505,229	1,606,365	8,111,594

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	67.138%	32.862%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	242,510	242,510											
Total Production/Transmission	1,151,790	1,151,790											
Distribution													
Franchises (302000) ED-WA	89,816	89,816											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	95,682	95,682											
General Plant - 303000													
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838			
GD-OR	7,408			7,408									
Total General Plant - 303000	471,625	297,968	127,630	46,027	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	38,203,500	26,741,686	7,906,214	3,555,600		7,906,214	7,906,214		5,764,816	5,764,816		2,141,398	2,141,398
9,4 CD-AN	136,010	105,023	30,987			30,987	30,987		22,594	22,594		8,393	8,393
9,4 CD-ID	620	479	141		141		141				141		141
9,4 CD-WA	3,763,329	2,905,930	857,399		857,399		857,399	857,399		857,399			0
ED-AN	3,673,463	3,673,463											
ED-ID	(36)	(36)											
ED-WA	578,237	578,237											
8,4 GD-AA	81,865		56,350	25,515		56,350	56,350		41,088	41,088		15,262	15,262
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	46,436,988	34,004,782	8,851,091	3,581,115	857,540	7,993,551	8,851,091	857,399	5,828,498	6,685,897	141	2,165,053	2,165,194
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	347,800	347,800											
GD-OR	0			0									
Total General Plant- 390200, 396200	347,800	347,800	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	48,503,885	35,898,022	8,978,721	3,627,142	897,080	8,081,641	8,978,721	882,237	5,892,729	6,774,966	14,843	2,188,912	2,203,755

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(73,114,504)	(73,114,504)												
Steam (ED-ID)	(89,781,575)	(89,781,575)												
Steam (ED-WA)	(168,285,767)	(168,285,767)												
Hydro (ED-AN)	(159,559,799)	(159,559,799)												
Other (ED-AN)	(149,871,169)	(149,871,169)												
Total Electric Production	(640,612,814)	(640,612,814)												
Electric Transmission														
ED-AN	(216,917,574)	(216,917,574)												
ED-ID	(9,674,826)	(9,674,826)												
ED-WA	(15,765,957)	(15,765,957)												
Total Electric Transmission	(242,358,357)	(242,358,357)												
Electric Distribution														
ED-AN	(331,487)	(331,487)												
ED-ID	(247,757,001)	(247,757,001)												
ED-WA	(379,363,180)	(379,363,180)												
Total Electric Distribution	(627,451,668)	(627,451,668)												
Gas Underground Storage														
1 GD-AN	(17,854,773)		(17,854,773)			(17,854,773)	(17,854,773)		(12,285,869)	(12,285,869)		(5,568,904)	(5,568,904)	
GD-OR	(1,405,367)			(1,405,367)										
Total Gas Underground Storage	(19,260,140)		(17,854,773)	(1,405,367)		(17,854,773)	(17,854,773)		(12,285,869)	(12,285,869)		(5,568,904)	(5,568,904)	
Gas Distribution														
6 GD-AN	(1,913,204)		(1,913,204)			(1,913,204)	(1,913,204)		(1,284,487)	(1,284,487)		(628,717)	(628,717)	
GD-ID	(90,167,451)		(90,167,451)			(90,167,451)	(90,167,451)				(90,167,451)		(90,167,451)	
GD-WA	(158,199,772)		(158,199,772)			(158,199,772)	(158,199,772)	(158,199,772)		(158,199,772)				
GD-OR	(125,473,504)			(125,473,504)										
Total Gas Distribution	(375,753,931)		(250,280,427)	(125,473,504)		(248,367,223)	(1,913,204)	(250,280,427)	(158,199,772)	(1,284,487)	(159,484,259)	(90,167,451)	(628,717)	(90,796,168)
General Plant														
ED-AN	(36,459,476)	(36,459,476)												
ED-ID	(11,990,462)	(11,990,462)												
ED-WA	(22,083,505)	(22,083,505)												
7,4 CD-AA	(85,862,988)	(60,102,375)	(17,769,345)	(7,991,268)		(17,769,345)	(17,769,345)		(12,956,518)	(12,956,518)		(4,812,827)	(4,812,827)	
9,4 CD-AN	(7,882,245)	(6,086,433)	(1,795,812)			(1,795,812)	(1,795,812)		(1,309,416)	(1,309,416)		(486,396)	(486,396)	
9 CD-ID	(6,768,305)	(5,226,282)	(1,542,023)			(1,542,023)	(1,542,023)				(1,542,023)		(1,542,023)	
9 CD-WA	(7,899,645)	(6,099,869)	(1,799,776)			(1,799,776)	(1,799,776)	(1,799,776)		(1,799,776)				
8,4 GD-AA	(2,057,285)		(1,416,091)	(641,194)		(1,416,091)	(1,416,091)		(1,032,543)	(1,032,543)		(383,548)	(383,548)	
4 GD-AN	(3,634,714)		(3,634,714)			(3,634,714)	(3,634,714)		(2,650,252)	(2,650,252)		(984,462)	(984,462)	
GD-ID	(2,328,559)		(2,328,559)			(2,328,559)	(2,328,559)				(2,328,559)		(2,328,559)	
GD-WA	(10,750,908)		(10,750,908)			(10,750,908)	(10,750,908)	(10,750,908)		(10,750,908)				
GD-OR	(5,286,443)			(5,286,443)										
Total General Plant	(203,004,535)	(148,048,402)	(41,037,228)	(13,918,905)		(16,421,266)	(24,615,962)	(41,037,228)	(12,550,684)	(17,948,729)	(30,499,413)	(3,870,582)	(6,667,233)	(10,537,815)
Total Accumulated Depreciation	(2,108,441,445)	(1,658,471,241)	(309,172,428)	(140,797,776)		(264,788,489)	(44,383,939)	(309,172,428)	(170,750,456)	(31,519,085)	(202,269,541)	(94,038,033)	(12,864,854)	(106,902,887)

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	67.138%	32.862%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,891,488)	(13,891,488)											
Misc Intangible Plt (303000)	ED-AN	(2,322,038)	(2,322,038)											
Total Production/Transmission		(16,213,526)	(16,213,526)											
Distribution														
Franchises (302000)	ED-WA	(236,294)	(236,294)											
Misc Intangible Plt (303000)	ED-WA	(54,894)	(54,894)											
Total Distribution		(291,188)	(291,188)											
General Plant - 303000														
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)									
Total General Plant - 303000		(4,878,178)	(3,068,016)	(1,305,958)	(504,204)	(398,954)	(907,004)	(1,305,958)	(267,811)	(661,342)	(929,153)	(131,143)	(245,662)	(376,805)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(118,176,172)	(82,720,956)	(24,456,559)	(10,998,657)		(24,456,559)	(24,456,559)		(17,832,499)	(17,832,499)		(6,624,060)	(6,624,060)
9,4	CD-AN	(223,299)	(172,425)	(50,874)			(50,874)	(50,874)		(37,095)	(37,095)		(13,779)	(13,779)
9	CD-ID	(8,512)	(6,573)	(1,939)		(1,939)	(1,939)	(1,939)	0	0	0	(1,939)	0	(1,939)
9	CD-WA	(8,614,606)	(6,651,940)	(1,962,666)		(1,962,666)	(1,962,666)	(1,962,666)			(1,962,666)	0	0	0
	ED-AN	(8,399,237)	(8,399,237)											
	ED-ID	215	215											
	ED-WA	(135,309)	(135,309)											
8,4	GD-AA	(93,109)		(64,090)	(29,019)		(64,090)	(64,090)		(46,731)	(46,731)		(17,359)	(17,359)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(135,650,029)	(98,086,225)	(26,536,128)	(11,027,676)	(1,964,605)	(24,571,523)	(26,536,128)	(1,962,666)	(17,916,325)	(19,878,991)	(1,939)	(6,655,198)	(6,657,137)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0		0
9	CD-WA	0	0	0			0	0	0	0	0			
4	ED-AN	(363,160)	(363,160)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(363,160)	(363,160)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(157,396,081)	(118,022,115)	(27,842,086)	(11,531,880)	(2,363,559)	(25,478,527)	(27,842,086)	(2,230,477)	(18,577,667)	(20,808,144)	(133,082)	(6,900,860)	(7,033,942)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	586,198	122,313	362,279	101,606	586,198	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	0	0	
99		GD-OR / AS	845,134	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	
7		CD-AA	11,924,692	0	0	8,347,046	8,347,046	0	0	2,467,815	2,467,815	0	1,109,831	
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	
		TOTAL ACCOUNT	18,419,808	807,811	699,891	8,962,469	10,470,171	3,275,642	99,613	2,619,417	5,994,672	845,134	1,109,831	1,954,965
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	10,468,758	1,448,676	2,724,731	6,295,351	10,468,758	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,939,336	0	0	0	0	25,939,336	0	0	25,939,336	0	0	
99		GD-OR / AS	3,954,016	0	0	0	0	0	0	0	3,954,016	0	3,954,016	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,319,240	0	0	89,820,901	89,820,901	0	0	26,555,667	26,555,667	0	11,942,672	
9		CD-WA / ID / AN	30,818,739	9,377,964	5,938,411	8,480,931	23,797,306	2,766,983	1,752,138	2,502,312	7,021,433	0	0	
		TOTAL ACCOUNT	199,500,089	10,826,640	8,663,142	104,597,183	124,086,965	28,706,319	1,752,138	29,057,979	59,516,436	3,954,016	11,942,672	15,896,688
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,492,121	100,698	7,798	1,383,625	1,492,121	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	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,615	0	0	0	0	0	0	219,312	219,312	0	99,303	
7		CD-AA	79,943,799	0	0	55,959,061	55,959,061	0	0	16,544,369	16,544,369	0	7,440,369	
9		CD-WA / ID / AN	6,041,492	4,394,538	17,473	253,047	4,665,058	1,296,616	5,156	74,662	1,376,434	0	0	
		TOTAL ACCOUNT	87,946,787	4,495,236	25,271	57,595,733	62,116,240	1,435,267	5,156	16,838,343	18,278,766	12,109	7,539,672	7,551,781
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	53,299,843	24,111,207	10,588,695	18,599,941	53,299,843	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,798,483	0	0	0	0	9,611,799	2,820,405	2,366,279	14,798,483	0	0	
99		GD-OR / AS	4,404,356	0	0	0	0	0	0	0	4,404,356	0	4,404,356	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	
7		CD-AA	7,453,409	0	0	5,217,237	5,217,237	0	0	1,542,483	1,542,483	0	693,689	
9		CD-WA / ID / AN	7,196,750	1,757,553	817,737	2,981,824	5,557,114	518,569	241,275	879,792	1,639,636	0	0	
		TOTAL ACCOUNT	87,250,028	25,868,760	11,406,432	26,799,002	64,074,194	10,130,368	3,061,680	4,855,451	18,047,499	4,404,356	723,979	5,128,335

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	395,363	2,453	0	392,910	395,363	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	97,364	0	0	0	0	97,364	0	0	97,364	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	2,609	0	0	1,826	1,826	0	0	540	540	0	243	243	
9		CD-WA / ID / AN	5,087,506	277,277	190,351	3,460,791	3,928,419	81,811	56,164	1,021,112	1,159,087	0	0	0	
		TOTAL ACCOUNT	5,603,634	279,730	190,351	3,855,527	4,325,608	179,175	56,164	1,021,652	1,256,991	20,792	243	21,035	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,573,119	824,948	231,538	5,516,633	6,573,119	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,026,990	0	0	0	0	2,206,699	318,111	502,180	3,026,990	0	0	0	
99		GD-OR / AS	920,632	0	0	0	0	0	0	0	0	920,632	0	920,632	
8		GD-AA	5,335,761	0	0	0	0	0	0	3,672,764	3,672,764	0	1,662,997	1,662,997	
7		CD-AA	13,490,547	0	0	9,443,113	9,443,113	0	0	2,791,869	2,791,869	0	1,255,565	1,255,565	
9		CD-WA / ID / AN	1,417,231	10,892	749,643	333,808	1,094,343	3,214	221,183	98,491	322,888	0	0	0	
		TOTAL ACCOUNT	30,764,280	835,840	981,181	15,293,554	17,110,575	2,209,913	539,294	7,065,304	9,814,511	920,632	2,918,562	3,839,194	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,968,621	369,544	14,777	1,584,300	1,968,621	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	186,537	0	0	0	0	91,620	0	94,917	186,537	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	1,539,115	0	0	1,077,350	1,077,350	0	0	318,520	318,520	0	143,245	143,245	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,918,030	369,544	14,777	2,661,650	3,045,971	91,620	0	554,662	646,282	18,586	207,191	225,777	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	31,111,312	13,837,974	8,989,481	8,283,857	31,111,312	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,317,450	0	0	0	0	2,603,717	893,144	820,589	4,317,450	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,448,514	250,248	392,735	475,516	1,118,499	73,836	115,877	140,302	330,015	0	0	0	
		TOTAL ACCOUNT	37,449,589	14,088,222	9,382,216	9,129,297	32,599,735	2,677,553	1,009,021	1,070,260	4,756,834	43,834	49,186	93,020	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,639,668	11,897,258	6,274,823	30,467,587	48,639,668	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,057,073	0	0	0	0	701,416	353,704	1,953	1,057,073	0	0	0	
99		GD-OR / AS	966,633	0	0	0	0	0	0	0	0	966,633	0	966,633	
8		GD-AA	380,960	0	0	0	0	0	0	262,226	262,226	0	118,734	118,734	
7		CD-AA	72,966,849	0	0	51,075,335	51,075,335	0	0	15,100,489	15,100,489	0	6,791,025	6,791,025	
9		CD-WA / ID / AN	17,650,063	9,276,556	2,875,853	1,476,440	13,628,849	2,737,063	848,525	435,626	4,021,214	0	0	0	
		TOTAL ACCOUNT	141,661,246	21,173,814	9,150,676	83,019,362	113,343,852	3,438,479	1,202,229	15,800,294	20,441,002	966,633	6,909,759	7,876,392	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	277,074	0	6,846	270,228	277,074	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	682,633	0	0	477,829	477,829	0	0	141,271	141,271	0	63,533	63,533	
9		CD-WA / ID / AN	8,719	0	6,620	113	6,733	0	1,953	33	1,986	0	0	0	
		TOTAL ACCOUNT	970,793	0	13,466	748,170	761,636	0	1,953	141,304	143,257	2,367	63,533	65,900	
		TOTAL GENERAL PLANT	613,601,088	78,745,597	40,527,403	312,778,751	432,051,751	52,144,336	7,727,248	79,024,666	138,896,250	11,188,459	31,464,628	42,653,087	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended July 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	11,254,492	319,716	0	10,934,776	11,254,492	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,871,458	319,716	0	15,440,343	15,760,059	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	19,407,924	1,264,927	(1,000)	18,143,997	19,407,924	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	390,048	0	0	0	0	0	0	268,482	268,482	0	121,566	
7		CD-AA	140,877,694	0	0	98,611,568	98,611,568	0	0	29,154,639	29,154,639	0	13,111,487	
9		CD-WA / ID / AN	652,984	0	5,833	498,382	504,215	0	1,721	147,048	148,769	0	0	
		TOTAL ACCOUNT	161,328,650	1,264,927	4,833	117,253,947	118,523,707	0	1,721	29,570,169	29,571,890	0	13,233,053	13,233,053
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	15,115	0	0	15,115	15,115	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	323,714	0	0	226,593	226,593	0	0	66,993	66,993	0	30,128	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	338,829	0	0	241,708	241,708	0	0	66,993	66,993	0	30,128	30,128
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	202,251	0	0	202,251	202,251	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	202,251	0	0	202,251	202,251	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended July 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	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,261,508	1,261,508	0	0	1,261,508	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,241	0	0	977,341	977,341	0	0	288,952	288,952	0	129,948	129,948
9		CD-WA / ID / AN	18,510,170	14,292,998	0	0	14,292,998	4,217,172	0	0	4,217,172	0	0	0
		TOTAL ACCOUNT	21,167,919	15,554,506	0	977,341	16,531,847	4,217,172	0	288,952	4,506,124	0	129,948	129,948
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	541,741	0	0	379,208	379,208	0	0	112,113	112,113	0	50,420	50,420
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	541,741	0	0	379,208	379,208	0	0	112,113	112,113	0	50,420	50,420
	TOTAL		333,344,793	17,139,149	4,833	225,417,962	242,561,944	5,239,086	773,922	58,251,766	64,264,774	406,156	26,111,919	26,518,075

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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months Ended July 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	(83,876,048)	(58,711,556)	(17,358,148)	(7,806,344)
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	(3,120,151)	(2,184,044)	(645,715)	(290,392)
7	283750 CD-AA	121,666	85,164	25,179	11,323
	Total	(87,706,525)	(61,452,875)	(18,168,237)	(8,085,413)

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 July 31, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,448,068	4,448,068	0	0	0	0	4,448,068
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	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	31	31	0	0	0	0	31
7/4	154560 Supply Chain Invoice Price Variance	0	0	144	144	0	0	0	0	144
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,111,990	23,483,546	0	73,595,536	48,461,642	22,889,546	1,650,348	594,000	0
TOTAL		50,111,990	23,483,546	4,449,280	78,044,816	48,461,642	22,889,546	1,650,348	594,000	4,449,280

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%