

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	43,586,423	28,412,429	15,173,994
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,586,423	28,412,429	15,173,994
G-APL	Gas Net Adjusted Rate Base	621,192,643	440,020,756	181,171,887
	RATE OF RETURN	7.017%	6.457%	8.375%

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 May 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	06-01-2020 thru 05-31-2021	261,377 100.000%	172,451 65.978%	88,926 34.022%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2020 thru 05-31-2021	12,537,941 100.000%	9,134,030 72.851%	3,403,911 27.149%
	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	06-01-2020 thru 05-31-2021	285,014,020 100.000%	191,108,744 67.052%	93,905,276 32.948%

RESULTS OF OPERATIONS
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
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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	06-01-2020 thru 05-31-2021	27,955,234 100.000%	19,888,259 71.143%	8,066,975 28.857%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2020 thru 05-31-2021	743,919,699 100.000%	526,905,925 70.828%	217,013,774 29.172%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2020 thru 05-31-2021	97,896,172 100.000%	79,295,930 81.000%	18,600,242 19.000%	
14	Net Allocated Schedule M's - AMA Percent	06-01-2020 thru 05-31-2021	-61,908,872 100.000%	-43,590,785 70.411%	-18,318,087 29.589%	
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 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	152,721,758	0	152,721,758	106,875,939	0	106,875,939	45,845,819	0	45,845,819
99 4812XX	Commercial - Firm & Interruptible	67,172,352	0	67,172,352	48,295,775	0	48,295,775	18,876,577	0	18,876,577
99 4813XX	Industrial-Firm	2,580,779	0	2,580,779	1,518,789	0	1,518,789	1,061,990	0	1,061,990
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	268,025	0	268,025	240,514	0	240,514	27,511	0	27,511
99 499XXX	Unbilled Revenue	(628,204)	0	(628,204)	(468,779)	0	(468,779)	(159,425)	0	(159,425)
	TOTAL SALES TO ULTIMATE CUSTOMERS	222,114,710	0	222,114,710	156,462,238	0	156,462,238	65,652,472	0	65,652,472
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	60,909,238	0	60,909,238	40,378,246	0	40,378,246	20,530,992	0	20,530,992
4 488000	Miscellaneous Service Revenues	5,903	0	5,903	2,187	0	2,187	3,716	0	3,716
99 4893XX	Transportation Revenues	5,182,236	0	5,182,236	4,587,762	0	4,587,762	594,474	0	594,474
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	9,559,538	433,652	9,993,190	7,263,132	316,197	7,579,329	2,296,406	117,455	2,413,861
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	75,656,915	433,652	76,090,567	52,231,327	316,197	52,547,524	23,425,588	117,455	23,543,043
	TOTAL GAS REVENUES	297,771,625	433,652	298,205,277	208,693,565	316,197	209,009,762	89,078,060	117,455	89,195,515
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	135,015,711	0	135,015,711	91,858,984	0	91,858,984	43,156,727	0	43,156,727
99 808XXX	Net Natural Gas Storage Transactions	(3,128,522)	0	(3,128,522)	(1,586,364)	0	(1,586,364)	(1,542,158)	0	(1,542,158)
99 811000	Gas Used for Products Extraction	(331,480)	0	(331,480)	(220,695)	0	(220,695)	(110,785)	0	(110,785)
10 813000	Other Gas Expenses	86,321	904,481	990,802	86,321	610,552	696,873	0	293,929	293,929
99 813010	Gas Technology Institute (GTI) Expenses	118,289	0	118,289	81,906	0	81,906	36,383	0	36,383
	TOTAL PRODUCTION EXPENSES	131,760,319	904,481	132,664,800	90,220,152	610,552	90,830,704	41,540,167	293,929	41,834,096
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	6,899	6,899	0	4,747	4,747	0	2,152	2,152
1 824000	Other Expenses	0	748,782	748,782	0	515,237	515,237	0	233,545	233,545
1 837000	Other Equipment	0	2,046,134	2,046,134	0	1,407,945	1,407,945	0	638,189	638,189
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,801,815	2,801,815	0	1,927,929	1,927,929	0	873,886	873,886
G-DEPX	Depreciation Expense-Underground Storage	0	662,468	662,468	0	455,844	455,844	0	206,624	206,624
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	292,798	292,798	0	201,474	201,474	0	91,324	91,324
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	955,266	955,266	0	657,318	657,318	0	297,948	297,948
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,757,081	3,757,081	0	2,585,247	2,585,247	0	1,171,834	1,171,834

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	365,141	1,316,936	1,682,077	339,031	959,401	1,298,432	26,110	357,535	383,645
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,640,931	1,156,182	4,797,113	2,526,671	842,290	3,368,961	1,114,260	313,892	1,428,152
3	875000	Measuring & Reg Sta Exp-General	101,306	0	101,306	75,490	0	75,490	25,816	0	25,816
3	876000	Measuring & Reg Sta Exp-Industrial	5,168	0	5,168	2,568	0	2,568	2,600	0	2,600
3	877000	Measuring & Reg Sta Exp-City Gate	69,527	0	69,527	49,824	0	49,824	19,703	0	19,703
3	878000	Meter & House Regulator Expenses	611,230	0	611,230	345,225	0	345,225	266,005	0	266,005
3	879000	Customer Installation Expenses	1,394,306	57,464	1,451,770	926,414	41,863	968,277	467,892	15,601	483,493
3	880000	Other Expenses	1,268,333	437,567	1,705,900	1,044,025	318,772	1,362,797	224,308	118,795	343,103
3	881000	Rents	0	36,768	36,768	0	26,786	26,786	0	9,982	9,982
	MAINTENANCE										
3	885000	Supervision & Engineering	59,747	7,587	67,334	13,662	5,527	19,189	46,085	2,060	48,145
3	887000	Mains	1,174,357	(1)	1,174,356	952,029	(1)	952,028	222,328	0	222,328
3	889000	Measuring & Reg Sta Exp-General	314,895	44,743	359,638	249,355	32,596	281,951	65,540	12,147	77,687
3	890000	Measuring & Reg Sta Exp-Industrial	17,507	10,714	28,221	8,168	7,805	15,973	9,339	2,909	12,248
3	891000	Measuring & Reg Sta Exp-City Gate	202,527	17,268	219,795	24,159	12,580	36,739	178,368	4,688	183,056
3	892000	Services	1,781,290	12,753	1,794,043	1,488,494	9,291	1,497,785	292,796	3,462	296,258
3	893000	Meters & House Regulators	1,531,674	694,459	2,226,133	1,088,914	505,920	1,594,834	442,760	188,539	631,299
3	894000	Other Equipment	0	234,039	234,039	0	170,500	170,500	0	63,539	63,539
	TOTAL DISTRIBUTION OPERATING EXP		12,537,939	4,026,479	16,564,418	9,134,029	2,933,330	12,067,359	3,403,910	1,093,149	4,497,059
G-DEPX		Depreciation Expense-Distribution	20,317,558	57,396	20,374,954	14,024,628	38,485	14,063,113	6,292,930	18,911	6,311,841
G-OTX		Taxes Other Than FIT	17,370,311	0	17,370,311	14,607,330	0	14,607,330	2,762,981	0	2,762,981
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,687,869	57,396	37,745,265	28,631,958	38,485	28,670,443	9,055,911	18,911	9,074,822
	TOTAL DISTRIBUTION EXPENSES		50,225,808	4,083,875	54,309,683	37,765,987	2,971,815	40,737,802	12,459,821	1,112,060	13,571,881

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For Twelve Months 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	113,530	113,530	0	74,905	74,905	0	38,625	38,625
2	902000	Meter Reading Expenses	439,402	88,281	527,683	321,024	58,246	379,270	118,378	30,035	148,413
2	903XXX	Customer Records & Collection Expenses	316,609	4,526,381	4,842,990	188,536	2,986,416	3,174,952	128,073	1,539,965	1,668,038
2	904000	Uncollectible Accounts	2,916,574	(1,381,006)	1,535,568	2,684,965	(911,160)	1,773,805	231,609	(469,846)	(238,237)
2	905000	Misc Customer Accounts	0	70,872	70,872	0	46,760	46,760	0	24,112	24,112
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,672,585	3,418,058	7,090,643	3,194,525	2,255,167	5,449,692	478,060	1,162,891	1,640,951
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,199,491	50,057	10,249,548	8,704,826	33,027	8,737,853	1,494,665	17,030	1,511,695
2	909000	Advertising	88,644	558,473	647,117	88,644	368,469	457,113	0	190,004	190,004
2	910000	Misc Customer Service & Info Exp	0	164,617	164,617	0	108,611	108,611	0	56,006	56,006
TOTAL CUSTOMER SERVICE & INFO EXP			10,288,135	773,147	11,061,282	8,793,470	510,107	9,303,577	1,494,665	263,040	1,757,705
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	98,401	7,810,856	7,909,257	70,795	5,695,286	5,766,081	27,606	2,115,570	2,143,176
4	921000	Office Supplies & Expenses	111	1,240,225	1,240,336	111	904,310	904,421	0	335,915	335,915
4	922000	Admin. Expenses Transferred - Credit	0	(20,285)	(20,285)	0	(14,791)	(14,791)	0	(5,494)	(5,494)
4	923000	Outside Services Employed	65,360	3,025,054	3,090,414	50,793	2,205,718	2,256,511	14,567	819,336	833,903
4	924000	Property Insurance Premium	0	431,836	431,836	0	314,873	314,873	0	116,963	116,963
4	925XXX	Injuries and Damages	18,917	1,122,482	1,141,399	13,708	818,458	832,166	5,209	304,024	309,233
4	926XXX	Employee Pensions and Benefits	2,090,180	5,671,209	7,761,389	1,595,504	4,135,162	5,730,666	494,676	1,536,047	2,030,723
4	928000	Regulatory Commission Expenses	757,017	198,985	956,002	502,219	145,090	647,309	254,798	53,895	308,693
4	930000	Miscellaneous General Expenses	29,834	1,306,918	1,336,752	23,018	952,939	975,957	6,816	353,979	360,795
4	931000	Rents	0	123,212	123,212	0	89,840	89,840	0	33,372	33,372
4	935000	Maintenance of General Plant	641,032	3,012,417	3,653,449	561,932	2,196,504	2,758,436	79,100	815,913	895,013
TOTAL ADMIN & GEN OPERATING EXP			3,700,852	23,922,909	27,623,761	2,818,080	17,443,389	20,261,469	882,772	6,479,520	7,362,292

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For Twelve Months 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	1,748,493	5,169,319	6,917,812	1,600,092	3,769,209	5,369,301	148,401	1,400,110	1,548,511
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	857,421	7,781,315	8,638,736	856,981	5,673,746	6,530,727	440	2,107,569	2,108,009
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	47,764	131,804	179,568	34,345	93,354	127,699	13,419	38,450	51,869
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	104,451	0	104,451	0	0	0	104,451	0	104,451
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	196,357	0	196,357	196,357	0	196,357	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	912,441	0	912,441	663,316	0	663,316	249,125	0	249,125
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	(41,154)	0	(41,154)	(41,154)	0	(41,154)	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,222,505)	0	(3,222,505)	(3,222,505)	0	(3,222,505)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,495,004)	0	(1,495,004)	(1,428,119)	0	(1,428,119)	(66,885)	0	(66,885)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(3,084,199)	0	(3,084,199)	(3,084,199)	0	(3,084,199)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	485,501	849,562	1,335,063	365,314	619,458	984,772	120,187	230,104	350,291
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(331,522)	14,020,090	13,688,568	(1,403,142)	10,219,998	8,816,856	1,071,620	3,800,092	4,871,712
	TOTAL ADMIN & GENERAL EXPENSES	3,369,330	37,942,999	41,312,329	1,414,938	27,663,387	29,078,325	1,954,392	10,279,612	12,234,004
	TOTAL EXPENSES BEFORE FIT	199,316,177	50,879,641	250,195,818	141,389,072	36,596,275	177,985,347	57,927,105	14,283,366	72,210,471
	NET OPERATING INCOME (LOSS) BEFORE FIT			48,009,459			31,024,415			16,985,044
G-FIT	FEDERAL INCOME TAX			(5,025,675)			(3,707,776)			(1,317,899)
G-FIT	DEFERRED FEDERAL INCOME TAX			9,452,857			6,323,305			3,129,552
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(4,146)			(3,543)			(603)
	GAS NET OPERATING INCOME (LOSS)			43,586,423			28,412,429			15,173,994

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	65.978%	34.022%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.851%	27.149%
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 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	89,316	433,652	522,968	89,316	316,197	405,513	0	117,455	117,455
4	495028	Deferred Exchange Reservation	4,687,500	0	4,687,500	3,092,203	0	3,092,203	1,595,297	0	1,595,297
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	2,706,424	0	2,706,424	2,474,950	0	2,474,950	231,474	0	231,474
4	495329	Amortization Res Decoupling Deferral	1,109,549	0	1,109,549	784,094	0	784,094	325,455	0	325,455
4	495338	Non-Res Decoupling Deferred Rev	1,073,464	0	1,073,464	1,094,214	0	1,094,214	(20,750)	0	(20,750)
4	495339	Amortization Non-Res Decoupling	(106,717)	0	(106,717)	(271,647)	0	(271,647)	164,930	0	164,930
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	9,559,536	433,652	9,993,188	7,263,130	316,197	7,579,327	2,296,406	117,455	2,413,861

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 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	112,562,204	0	112,562,204	74,684,743	0	74,684,743	37,877,461	0	37,877,461
1	804001	Pipeline Demand Costs	26,741,513	0	26,741,513	18,386,449	0	18,386,449	8,355,064	0	8,355,064
1	804002	Transport Variable Charges	305,170	0	305,170	209,886	0	209,886	95,284	0	95,284
6	804010	Gas Costs - Fixed Hedge	36,271	0	36,271	14,971	0	14,971	21,300	0	21,300
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	352,360	0	352,360	233,002	0	233,002	119,358	0	119,358
6	804018	Merchandise Processing Fee	103,936	0	103,936	68,229	0	68,229	35,707	0	35,707
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	(8,601,067)	0	(8,601,067)	(5,757,949)	0	(5,757,949)	(2,843,118)	0	(2,843,118)
6	804700	Gas Costs - Offsystem Bookout	189,460	0	189,460	127,463	0	127,463	61,997	0	61,997
6	804711	Gas Costs - Offsystem Bookout Offset	(189,460)	0	(189,460)	(127,463)	0	(127,463)	(61,997)	0	(61,997)
6	804730	Gas Costs - Intracompany LDC Gas	13,758,241	0	13,758,241	9,099,724	0	9,099,724	4,658,517	0	4,658,517
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,018,896)	0	(4,018,896)	(664,819)	0	(664,819)	(3,354,077)	0	(3,354,077)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(6,224,021)	0	(6,224,021)	(4,415,252)	0	(4,415,252)	(1,808,769)	0	(1,808,769)
		TOTAL PURCHASED GAS COSTS	135,015,711	0	135,015,711	91,858,984	0	91,858,984	43,156,727	0	43,156,727

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.052%	32.948%
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 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	170,121	50,057	220,178	106,709	33,027	139,736	63,412	17,030	80,442
99	908600	Public Purpose Tariff Rider Expense Offset	9,943,586	0	9,943,586	8,509,093	0	8,509,093	1,434,493	0	1,434,493
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	(22,661)	0	(22,661)	(19,421)	0	(19,421)	(3,240)	0	(3,240)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,199,491	50,057	10,249,548	8,704,826	33,027	8,737,853	1,494,665	17,030	1,511,695

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.978%	34.022%
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 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	621,192,643	440,020,756	181,171,887
	Interest Deduction for FIT Calculation	16,324,166	11,559,345	4,764,821
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 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	298,205,277	209,009,762	89,195,515
G-OPS	Operating & Maintenance Expense	197,806,719	139,840,730	57,965,989
G-OPS	Book Deprec/Amort and Reg Amortizations	33,390,927	22,351,041	11,039,886
G-OTX	Taxes Other than FIT	18,998,172	15,793,576	3,204,596
	Net Operating Income Before FIT	48,009,459	31,024,415	16,985,044
G-INT	Less: Interest Expense	16,324,166	11,559,345	4,764,821
G-OTX	Less: Idaho ITC Deferral & Amortization	(42,104)	0	(42,104)
G-SCM	Schedule M Adjustments	(55,574,974)	(37,121,147)	(18,453,827)
	Taxable Net Operating Income	(23,931,785)	(17,656,077)	(6,275,708)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,025,675)	(3,707,776)	(1,317,899)
G-DTE	Deferred FIT	9,452,857	6,323,305	3,129,552
99	411400 Amortized Investment Tax Credit	(4,146)	(3,543)	(603)
	Total FIT/Deferred FIT & ITC	4,423,036	2,611,986	1,811,050
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended 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
	997000	Book Depreciation & Amortization	22,963,011	13,758,589	36,721,600	16,506,539	10,001,516	26,508,055	6,456,472	3,757,073	10,213,545
12	997001	Contributions In Aid of Construction	0	871,596	871,596	0	617,334	617,334	0	254,262	254,262
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	629,531	629,531	0	445,884	445,884	0	183,647	183,647
99	997010	Deferred Gas Credit and Refunds	(10,242,917)	(187,501)	(10,430,418)	(5,080,071)	(132,803)	(5,212,874)	(5,162,846)	(54,698)	(5,217,544)
12	997016	Redemption Expense Amortization	0	155,072	155,072	0	109,834	109,834	0	45,238	45,238
99	997018	DSM Tariff Rider	(1,377,234)	0	(1,377,234)	(226,657)	0	(226,657)	(1,150,577)	0	(1,150,577)
12	997020	FAS87 Current Pension Accrual	0	(5,430,118)	(5,430,118)	0	(3,846,044)	(3,846,044)	0	(1,584,074)	(1,584,074)
12	997027	Customer Uncollectibles	118,403	1,131,007	1,249,410	467,314	801,070	1,268,384	(348,911)	329,937	(18,974)
99	997031	Decoupling Mechanism	(4,782,721)	0	(4,782,721)	(4,081,612)	0	(4,081,612)	(701,109)	0	(701,109)
12	997032	Interest Rate Swaps	0	(6,168,694)	(6,168,694)	0	(4,369,163)	(4,369,163)	0	(1,799,531)	(1,799,531)
12	997035	Leases	0	13,734	13,734	0	10,014	10,014	0	3,720	3,720
12	997048	AFUDC	0	(296,627)	(296,627)	0	(210,095)	(210,095)	0	(86,532)	(86,532)
12	997049	Tax Depreciation	0	(32,234,753)	(32,234,753)	0	(22,831,231)	(22,831,231)	0	(9,403,522)	(9,403,522)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	121,513	0	121,513	124,753	0	124,753	(3,240)	0	(3,240)
12	997080	Book Transportation Depreciation	0	2,609,072	2,609,072	0	1,847,954	1,847,954	0	761,118	761,118
12	997081	Deferred Compensation	0	488,464	488,464	0	345,969	345,969	0	142,495	142,495
4	997082	Meal Disallowances	0	55,658	55,658	0	40,583	40,583	0	15,075	15,075
12	997083	Paid Time Off	0	396,558	396,558	0	280,874	280,874	0	115,684	115,684
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	(16,383,333)	(16,383,333)	0	(11,603,987)	(11,603,987)	0	(4,779,346)	(4,779,346)
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	(3,026,148)	0	(3,026,148)	(3,026,148)	0	(3,026,148)	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	455,794	0	455,794	455,794	0	455,794	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,733)	(25,733)	0	(10,598)	(10,598)
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	104,130	104,130	0	42,888	42,888
12	997115	AFUDC Equity DFIR Deferral	104,451	0	104,451	0	0	0	104,451	0	104,451
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	1,149,603	1,149,603	0	814,241	814,241	0	335,362	335,362
12	997120	Transportation Tax Disallowance	0	34,297	34,297	0	24,292	24,292	0	10,005	10,005
12	997125	COVID-19	(622,674)	0	(622,674)	(804,914)	0	(804,914)	182,240	0	182,240
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,582)	(245,582)	0	(101,148)	(101,148)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,589	660,589	0	272,077	272,077
12	997128	Meters Expensed	0	(15,249,905)	(15,249,905)	0	(10,801,203)	(10,801,203)	0	(4,448,702)	(4,448,702)
12	997129	Mixed Service Costs (IDD#5)	0	(7,947,748)	(7,947,748)	0	(5,629,231)	(5,629,231)	0	(2,318,517)	(2,318,517)
TOTAL SCHEDULE M ADJUSTMENTS			6,333,901	(61,908,875)	(55,574,974)	6,469,641	(43,590,788)	(37,121,147)	(135,740)	(18,318,087)	(18,453,827)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	65.978%	34.022%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.052%	32.948%
G-ALL	11	Book Depreciation	100.000%	71.143%	28.857%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.828%	29.172%
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 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	7,559,268	5,354,078	2,205,190
99	410100	Deferred Federal Income Tax Exp	3,638,800	2,334,331	1,304,469
		SUBTOTAL	11,198,068	7,688,409	3,509,659
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,249,787)	(885,199)	(364,588)
99	411100	Deferred Federal Income Tax Exp	(603,156)	(555,317)	(47,839)
		SUBTOTAL	(1,852,943)	(1,440,516)	(412,427)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	107,732	75,412	32,320
		SUBTOTAL	107,732	75,412	32,320
		Total Deferred Federal Income Tax Expense	9,452,857	6,323,305	3,129,552

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.828%	29.172%
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 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	292,798	292,798	0	201,474	201,474	0	91,324	91,324
		TOTAL UNDERGROUND STORAGE TAX	0	292,798	292,798	0	201,474	201,474	0	91,324	91,324
		DISTRIBUTION									
99	408110	State Excise Tax	6,097,778	0	6,097,778	6,097,778	0	6,097,778	0	0	0
99	408120	Municipal Occupation & License Tax	6,722,406	0	6,722,406	5,564,576	0	5,564,576	1,157,830	0	1,157,830
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	4,628,476	0	4,628,476	2,944,935	0	2,944,935	1,683,541	0	1,683,541
99	409100	State Income Tax	(36,245)	0	(36,245)	41	0	41	(36,286)	0	(36,286)
99	411410	State Income Tax-ITC Deferred	(36,926)	0	(36,926)	0	0	0	(36,926)	0	(36,926)
99	411420	State Income Tax-ITC Amortization	(5,178)	0	(5,178)	0	0	0	(5,178)	0	(5,178)
		TOTAL DISTRIBUTION TAX	17,370,311	0	17,370,311	14,607,330	0	14,607,330	2,762,981	0	2,762,981
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	485,501	849,562	1,335,063	365,314	619,458	984,772	120,187	230,104	350,291
		TOTAL A&G TAX	485,501	849,562	1,335,063	365,314	619,458	984,772	120,187	230,104	350,291
		TOTAL TAXES OTHER THAN FIT	17,855,812	1,142,360	18,998,172	14,972,644	820,932	15,793,576	2,883,168	321,428	3,204,596

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended May 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)	4,218,103	56,152,987	60,371,090	4,214,786	40,943,950	45,158,736	3,317	15,209,037	15,212,354
TOTAL INTANGIBLE PLANT			6,012,218	57,484,974	63,497,192	5,236,700	41,915,168	47,151,868	775,518	15,569,806	16,345,324
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	1,973,492	1,973,492	0	1,357,960	1,357,960	0	615,532	615,532
1	352XXX	Wells	0	22,616,018	22,616,018	0	15,562,082	15,562,082	0	7,053,936	7,053,936
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	14,489,235	14,489,235	0	9,970,043	9,970,043	0	4,519,192	4,519,192
1	355000	Measuring & Regulating Equipment	0	1,098,091	1,098,091	0	755,596	755,596	0	342,495	342,495
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,111,709	2,111,709	0	1,453,067	1,453,067	0	658,642	658,642
TOTAL UNDERGROUND STORAGE PLANT			0	46,185,467	46,185,467	0	31,813,581	31,813,581	0	14,371,886	14,371,886
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	620,426	0	620,426	482,959	0	482,959	137,467	0	137,467
6	375000	Structures & Improvements	1,485,039	0	1,485,039	842,353	0	842,353	642,686	0	642,686
6	376000	Mains	406,239,242	2,517,882	408,757,124	269,612,291	1,688,290	271,300,581	136,626,951	829,592	137,456,543
6	378000	Measuring & Reg Station Equip-General	6,788,048	0	6,788,048	4,302,743	0	4,302,743	2,485,305	0	2,485,305
6	379000	Measuring & Reg Station Equip-City Gate	6,360,692	0	6,360,692	1,868,694	0	1,868,694	4,491,998	0	4,491,998
6	380000	Services	294,565,706	0	294,565,706	202,132,696	0	202,132,696	92,433,010	0	92,433,010
6	381XXX	Meters	106,055,615	0	106,055,615	74,781,676	0	74,781,676	31,273,939	0	31,273,939
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	3,913,867	0	3,913,867	2,915,934	0	2,915,934	997,933	0	997,933
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			826,117,230	2,517,882	828,635,112	557,003,271	1,688,290	558,691,561	269,113,959	829,592	269,943,551
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,397	5,994,652	3,275,642	1,909,933	5,185,575	99,613	709,464	809,077
4	390XXX	Structures & Improvements	30,474,974	29,068,622	59,543,596	28,719,852	21,195,386	49,915,238	1,755,122	7,873,236	9,628,358
4	391XXX	Office Furniture & Equipment	1,441,252	17,378,234	18,819,486	1,435,266	12,671,339	14,106,605	5,986	4,706,895	4,712,881
4	392XXX	Transportation Equipment	13,045,022	4,800,484	17,845,506	10,001,580	3,500,273	13,501,853	3,043,442	1,300,211	4,343,653
4	393000	Stores Equipment	208,291	1,009,769	1,218,060	152,051	736,273	888,324	56,240	273,496	329,736
4	394000	Tools, Shop & Garage Equipment	2,666,038	6,960,062	9,626,100	2,135,545	5,074,929	7,210,474	530,493	1,885,133	2,415,626
4	395XXX	Laboratory Equipment	86,281	556,757	643,038	86,281	405,959	492,240	0	150,798	150,798
4	396XXX	Power Operated Equipment	3,678,732	1,070,830	4,749,562	2,677,553	780,796	3,458,349	1,001,179	290,034	1,291,213
4	397XXX	Communications Equipment	4,543,901	15,382,730	19,926,631	3,340,005	11,216,318	14,556,323	1,203,896	4,166,412	5,370,308
4	398000	Miscellaneous Equipment	1,953	141,285	143,238	0	103,018	103,018	1,953	38,267	40,220
TOTAL GENERAL PLANT			59,521,699	78,988,170	138,509,869	51,823,775	57,594,224	109,417,999	7,697,924	21,393,946	29,091,870

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended May 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	891,651,147	185,176,493	1,076,827,640	614,063,746	133,011,263	747,075,009	277,587,401	52,165,230	329,752,631
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,743,722)	(17,743,722)	0	(12,209,455)	(12,209,455)	0	(5,534,267)	(5,534,267)
G-ADEP		Distribution Plant	(245,701,277)	(1,903,639)	(247,604,916)	(156,445,819)	(1,276,428)	(157,722,247)	(89,255,458)	(627,211)	(89,882,669)
G-ADEP		General Plant	(16,021,218)	(24,592,479)	(40,613,697)	(12,190,463)	(17,931,606)	(30,122,069)	(3,830,755)	(6,660,873)	(10,491,628)
		TOTAL ACCUMULATED DEPRECIATION	(261,722,495)	(44,239,840)	(305,962,335)	(168,636,282)	(31,417,489)	(200,053,771)	(93,086,213)	(12,822,351)	(105,908,564)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(392,363)	(892,322)	(1,284,685)	(263,671)	(650,637)	(914,308)	(128,692)	(241,685)	(370,377)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,823,267)	(23,837,652)	(25,660,919)	(1,819,780)	(17,381,225)	(19,201,005)	(3,487)	(6,456,427)	(6,459,914)
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	(2,215,630)	(24,729,974)	(26,945,604)	(2,083,451)	(18,031,862)	(20,115,313)	(132,179)	(6,698,112)	(6,830,291)
		TOTAL ACCUMULATED DEPR/AMORT	(263,938,125)	(68,969,814)	(332,907,939)	(170,719,733)	(49,449,351)	(220,169,084)	(93,218,392)	(19,520,463)	(112,738,855)
		NET GAS UTILITY PLANT before DFIT	627,713,022	116,206,679	743,919,701	443,344,013	83,561,912	526,905,925	184,369,009	32,644,767	217,013,776
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(121,959,626)	(121,959,626)	0	(86,381,564)	(86,381,564)	0	(35,578,062)	(35,578,062)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,624,475)	(17,624,475)	0	(12,846,955)	(12,846,955)	0	(4,777,520)	(4,777,520)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(616,621)	(616,621)	0	(449,609)	(449,609)	0	(167,012)	(167,012)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	18,346	18,346	0	13,377	13,377	0	4,969	4,969
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(309,205)	(309,205)	0	(219,004)	(219,004)	0	(90,201)	(90,201)
		TOTAL ACCUMULATED DFIT	0	(140,491,581)	(140,491,581)	0	(99,883,755)	(99,883,755)	0	(40,607,826)	(40,607,826)
		NET GAS UTILITY PLANT	627,713,022	(24,284,902)	603,428,120	443,344,013	(16,321,843)	427,022,170	184,369,009	(7,963,059)	176,405,950

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%	67.052%	32.948%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.828%	29.172%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	627,713,022	(24,284,902)	603,428,120	443,344,013	(16,321,843)	427,022,170	184,369,009	(7,963,059)	176,405,950
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,172,594)	0	(4,172,594)	(4,172,594)	0	(4,172,594)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,411,803	2,579,386	3,991,189	1,002,779	1,880,759	2,883,538	409,024	698,627	1,107,651
4	182318	Accumulated Amortization - AFUDC	(204,583)	(383,676)	(588,259)	(139,291)	(279,574)	(418,865)	(65,292)	(104,102)	(169,394)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	8,630,121	8,630,121	0	5,938,386	5,938,386	0	2,691,735	2,691,735
1	164115	Gas Inventory--Clay Basin	0	47,081	47,081	0	34,329	34,329	0	12,752	12,752
4	252000	Customer Advances	(1,581)	(151)	(1,732)	(1,581)	(110)	(1,691)	0	(41)	(41)
99	254393	Regulatory Liability-Customer Tax Credit	(4,974,521)	0	(4,974,521)	(3,482,165)	0	(3,482,165)	(1,492,356)	0	(1,492,356)
99	190393	ADFIT-Customer Tax Credit	1,044,650	0	1,044,650	731,255	0	731,255	313,395	0	313,395
99	235199	Customer Deposits	(334,021)	0	(334,021)	(334,021)	0	(334,021)	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	8,775,558	0	8,775,558	8,775,558	0	8,775,558	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,842,867)	0	(1,842,867)	(1,842,867)	0	(1,842,867)	0	0	0
C-WKC		Working Capital	1,458,854	0	1,458,854	944,178	0	944,178	514,676	0	514,676
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	1,160,698	16,603,825	17,764,523	1,481,251	11,517,335	12,998,586	(320,553)	5,086,490	4,765,937
		NET RATE BASE	628,873,720	(7,681,077)	621,192,643	444,825,264	(4,804,508)	440,020,756	184,048,456	(2,876,569)	181,171,887

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 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	
Electric Production														
Steam (ED-AN)	3,207,798	3,207,798												
Steam (ED-ID)	4,286,444	4,286,444												
Steam (ED-WA)	11,403,487	11,403,487												
Hydro (ED-AN)	14,453,577	14,453,577												
Other (ED-AN)	10,413,134	10,413,134												
Total Electric Production	43,764,440	43,764,440												
Electric Transmission														
ED-AN	16,494,158	16,494,158												
ED-ID	991,995	991,995												
ED-WA	512,628	512,628												
Total Electric Transmission	17,998,781	17,998,781												
Electric Distribution														
ED-AN	85,867	85,867												
ED-ID	17,661,825	17,661,825												
ED-WA	33,887,240	33,887,240												
Total Electric Distribution	51,634,932	51,634,932												
Gas Underground Storage														
1 GD-AN	662,468		662,468		662,468	662,468		455,844	455,844		206,624	206,624		
GD-OR	119,120			119,120										
Total Gas Underground Storage	781,588		662,468	119,120		662,468	662,468		455,844	455,844		206,624	206,624	
Gas Distribution														
6 GD-AN	57,396		57,396		57,396	57,396		38,485	38,485		18,911	18,911		
GD-ID	6,292,930		6,292,930		6,292,930	6,292,930				6,292,930		6,292,930		
GD-WA	14,024,628		14,024,628		14,024,628	14,024,628	14,024,628		14,024,628					
GD-OR	9,449,312			9,449,312										
Total Gas Distribution	29,824,266		20,374,954	9,449,312		20,317,558	57,396	20,374,954	14,024,628	38,485	14,063,113	6,292,930	18,911	6,311,841
General Plant														
ED-AN	2,883,485	2,883,485												
ED-ID	485,318	485,318												
ED-WA	979,969	979,969												
7,4 CD-AA	22,908,482	16,035,479	4,740,911	2,132,092	4,740,911	4,740,911		3,456,835	3,456,835		1,284,076	1,284,076		
9,4 CD-AN	619,209	478,135	141,074		141,074	141,074		102,864	102,864		38,210	38,210		
9 CD-ID	478,671	369,615	109,056		109,056	109,056				109,056		109,056		
9 CD-WA	2,218,372	1,712,960	505,412		505,412	505,412	505,412		505,412					
8,4 GD-AA	371,559		255,755	115,804	255,755	255,755		186,484	186,484		69,271	69,271		
4 GD-AN	31,579		31,579		31,579	31,579		23,026	23,026		8,553	8,553		
GD-ID	39,345		39,345		39,345	39,345				39,345		39,345		
GD-WA	1,094,680		1,094,680		1,094,680	1,094,680	1,094,680		1,094,680					
GD-OR	214,442			214,442										
Total General Plant	32,325,111	22,944,961	6,917,812	2,462,338	1,748,493	5,169,319	6,917,812	1,600,092	3,769,209	5,369,301	148,401	1,400,110	1,548,511	
Total Depreciation Expense	176,329,118	136,343,114	27,955,234	12,030,770	22,066,051	5,889,183	27,955,234	15,624,720	4,263,538	19,888,258	6,441,331	1,625,645	8,066,976	

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	67.052%	32.948%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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
Production/Transmission													
Franchises (302000) ED-AN	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	238,432	238,432											
Total Production/Transmission	1,147,712	1,147,712											
Distribution													
Franchises (302000) ED-WA	74,361	74,361											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	80,227	80,227											
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	37,190,682	26,032,734	7,696,611	3,461,337		7,696,611	7,696,611		5,611,984	5,611,984		2,084,627	2,084,627
9,4 CD-AN	127,301	98,298	29,003			29,003	29,003		21,148	21,148		7,855	7,855
9,4 CD-ID	1,932	1,492	440		440		440				440		440
9,4 CD-WA	3,761,494	2,904,513	856,981		856,981		856,981	856,981		856,981			0
ED-AN	3,498,031	3,498,031											
ED-ID	(36)	(36)											
ED-WA	491,997	491,997											
8,4 GD-AA	80,922		55,701	25,221		55,701	55,701		40,614	40,614		15,087	15,087
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	45,152,323	33,027,029	8,638,736	3,486,558	857,421	7,781,315	8,638,736	856,981	5,673,746	6,530,727	440	2,107,569	2,108,009
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	284,856	284,856											
GD-OR	0			0									
Total General Plant- 390200, 396200	284,856	284,856	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	47,136,743	34,837,792	8,766,366	3,532,585	896,961	7,869,405	8,766,366	881,819	5,737,977	6,619,796	15,142	2,131,428	2,146,570

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 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	
Electric Production														
Steam (ED-AN)	(72,924,739)	(72,924,739)												
Steam (ED-ID)	(89,065,232)	(89,065,232)												
Steam (ED-WA)	(166,380,296)	(166,380,296)												
Hydro (ED-AN)	(157,147,533)	(157,147,533)												
Other (ED-AN)	(148,185,153)	(148,185,153)												
Total Electric Production	(633,702,953)	(633,702,953)												
Electric Transmission														
ED-AN	(215,536,192)	(215,536,192)												
ED-ID	(9,510,573)	(9,510,573)												
ED-WA	(15,682,687)	(15,682,687)												
Total Electric Transmission	(240,729,452)	(240,729,452)												
Electric Distribution														
ED-AN	(318,197)	(318,197)												
ED-ID	(245,397,561)	(245,397,561)												
ED-WA	(375,109,399)	(375,109,399)												
Total Electric Distribution	(620,825,157)	(620,825,157)												
Gas Underground Storage														
1 GD-AN	(17,743,722)		(17,743,722)			(17,743,722)	(17,743,722)		(12,209,455)	(12,209,455)		(5,534,267)	(5,534,267)	
GD-OR	(1,385,432)			(1,385,432)										
Total Gas Underground Storage	(19,129,154)		(17,743,722)	(1,385,432)		(17,743,722)	(17,743,722)		(12,209,455)	(12,209,455)		(5,534,267)	(5,534,267)	
Gas Distribution														
6 GD-AN	(1,903,639)		(1,903,639)			(1,903,639)	(1,903,639)		(1,276,428)	(1,276,428)		(627,211)	(627,211)	
GD-ID	(89,255,458)		(89,255,458)			(89,255,458)	(89,255,458)				(89,255,458)		(89,255,458)	
GD-WA	(156,445,819)		(156,445,819)			(156,445,819)	(156,445,819)	(156,445,819)		(156,445,819)				
GD-OR	(124,437,508)			(124,437,508)										
Total Gas Distribution	(372,042,424)		(247,604,916)	(124,437,508)		(245,701,277)	(1,903,639)	(247,604,916)	(156,445,819)	(1,276,428)	(157,722,247)	(89,255,458)	(627,211)	(89,882,669)
General Plant														
ED-AN	(36,369,645)	(36,369,645)												
ED-ID	(11,915,853)	(11,915,853)												
ED-WA	(21,829,627)	(21,829,627)												
7.4 CD-AA	(86,018,784)	(60,211,429)	(17,801,587)	(8,005,768)		(17,801,587)	(17,801,587)		(12,980,027)	(12,980,027)		(4,821,560)	(4,821,560)	
9.4 CD-AN	(7,870,914)	(6,077,684)	(1,793,230)			(1,793,230)	(1,793,230)		(1,307,534)	(1,307,534)		(485,696)	(485,696)	
9 CD-ID	(6,731,004)	(5,197,479)	(1,533,525)			(1,533,525)	(1,533,525)				(1,533,525)		(1,533,525)	
9 CD-WA	(7,555,264)	(5,833,948)	(1,721,316)			(1,721,316)	(1,721,316)	(1,721,316)		(1,721,316)				
8.4 GD-AA	(2,035,166)		(1,400,866)	(634,300)		(1,400,866)	(1,400,866)		(1,021,441)	(1,021,441)		(379,425)	(379,425)	
4 GD-AN	(3,596,796)		(3,596,796)			(3,596,796)	(3,596,796)		(2,622,604)	(2,622,604)		(974,192)	(974,192)	
GD-ID	(2,297,230)		(2,297,230)			(2,297,230)	(2,297,230)				(2,297,230)		(2,297,230)	
GD-WA	(10,469,147)		(10,469,147)			(10,469,147)	(10,469,147)	(10,469,147)		(10,469,147)				
GD-OR	(5,273,854)			(5,273,854)										
Total General Plant	(201,963,284)	(147,435,665)	(40,613,697)	(13,913,922)		(16,021,218)	(24,592,479)	(40,613,697)	(12,190,463)	(17,931,606)	(30,122,069)	(3,830,755)	(6,660,873)	(10,491,628)
Total Accumulated Depreciation	(2,088,392,424)	(1,642,693,227)	(305,962,335)	(139,736,862)		(261,722,495)	(44,239,840)	(305,962,335)	(168,636,282)	(31,417,489)	(200,053,771)	(93,086,213)	(12,822,351)	(105,908,564)

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	67.052%	32.948%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended May 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	(13,738,421)	(13,738,421)											
Misc Intangible Plt (303000)	ED-AN	(2,281,959)	(2,281,959)											
Total Production/Transmission		(16,020,380)	(16,020,380)											
Distribution														
Franchises (302000)	ED-WA	(224,133)	(224,133)											
Misc Intangible Plt (303000)	ED-WA	(53,917)	(53,917)											
Total Distribution		(278,050)	(278,050)											
General Plant - 303000														
7,4	CD-AA	(4,174,008)	(2,921,722)	(863,811)	(388,475)		(863,811)	(863,811)		(629,848)	(629,848)		(233,963)	(233,963)
9,4	CD-AN	(125,144)	(96,633)	(28,511)			(28,511)	(28,511)		(20,789)	(20,789)		(7,722)	(7,722)
	GD-ID	(128,692)		(128,692)			(128,692)	(128,692)				(128,692)		(128,692)
	GD-WA	(263,671)		(263,671)			(263,671)	(263,671)	(263,671)		(263,671)			
	GD-OR	(108,058)			(108,058)									
Total General Plant - 303000		(4,799,573)	(3,018,355)	(1,284,685)	(496,533)	(392,363)	(892,322)	(1,284,685)	(263,671)	(650,637)	(914,308)	(128,692)	(241,685)	(370,377)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(114,699,299)	(80,287,217)	(23,737,018)	(10,675,064)		(23,737,018)	(23,737,018)		(17,307,847)	(17,307,847)		(6,429,171)	(6,429,171)
9,4	CD-AN	(201,357)	(155,482)	(45,875)			(45,875)	(45,875)		(33,450)	(33,450)		(12,425)	(12,425)
9	CD-ID	(15,305)	(11,818)	(3,487)		(3,487)	(3,487)	(3,487)	0	0	0	(3,487)	0	(3,487)
9	CD-WA	(7,987,446)	(6,167,666)	(1,819,780)		(1,819,780)	(1,819,780)	(1,819,780)			(1,819,780)	0		0
	ED-AN	(8,032,909)	(8,032,909)											
	ED-ID	209	209											
	ED-WA	(82,908)	(82,908)											
8,4	GD-AA	(79,553)		(54,759)	(24,794)		(54,759)	(54,759)		(39,928)	(39,928)		(14,831)	(14,831)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(131,098,568)	(94,737,791)	(25,660,919)	(10,699,858)	(1,823,267)	(23,837,652)	(25,660,919)	(1,819,780)	(17,381,225)	(19,201,005)	(3,487)	(6,456,427)	(6,459,914)
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	(310,439)	(310,439)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(310,439)	(310,439)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(152,507,010)	(114,365,015)	(26,945,604)	(11,196,391)	(2,215,630)	(24,729,974)	(26,945,604)	(2,083,451)	(18,031,862)	(20,115,313)	(132,179)	(6,698,112)	(6,830,291)

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 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	523,133	122,313	362,279	38,541	523,133	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	11,924,594	0	0	8,346,977	8,346,977	0	0	2,467,795	2,467,795	0	1,109,822	1,109,822	
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	
		TOTAL ACCOUNT	18,356,645	807,811	699,891	8,899,335	10,407,037	3,275,642	99,613	2,619,397	5,994,652	845,134	1,109,822	1,954,956	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	9,813,847	1,154,114	2,719,232	5,940,501	9,813,847	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,954,181	0	0	0	0	25,954,181	0	0	25,954,181	0	0	0	
99		GD-OR / AS	3,920,173	0	0	0	0	0	0	0	0	3,920,173	0	3,920,173	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,368,187	0	0	89,855,164	89,855,164	0	0	26,565,796	26,565,796	0	11,947,227	11,947,227	
9		CD-WA / ID / AN	30,828,333	9,373,516	5,948,526	8,482,672	23,804,714	2,765,671	1,755,122	2,502,826	7,023,619	0	0	0	
		TOTAL ACCOUNT	198,884,721	10,527,630	8,667,758	104,278,337	123,473,725	28,719,852	1,755,122	29,068,622	59,543,596	3,920,173	11,947,227	15,867,400	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,437,839	99,631	7,798	1,330,410	1,437,839	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	318,597	0	0	0	0	0	0	219,300	219,300	0	99,297	99,297	
7		CD-AA	82,566,849	0	0	57,795,143	57,795,143	0	0	17,087,209	17,087,209	0	7,684,497	7,684,497	
9		CD-WA / ID / AN	6,032,242	4,394,538	20,288	243,090	4,657,916	1,296,616	5,986	71,724	1,374,326	0	0	0	
		TOTAL ACCOUNT	90,506,287	4,494,169	28,086	59,368,643	63,890,898	1,435,267	5,986	17,378,233	18,819,486	12,109	7,783,794	7,795,903	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	52,714,352	24,133,925	10,548,614	18,031,813	52,714,352	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,599,851	0	0	0	0	9,473,086	2,797,869	2,328,896	14,599,851	0	0	0	
99		GD-OR / AS	4,354,635	0	0	0	0	0	0	0	0	4,354,635	0	4,354,635	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,415,472	0	0	5,190,682	5,190,682	0	0	1,534,632	1,534,632	0	690,158	690,158	
9		CD-WA / ID / AN	7,216,464	1,791,193	832,307	2,948,838	5,572,338	528,494	245,573	870,059	1,644,126	0	0	0	
		TOTAL ACCOUNT	86,397,961	25,925,118	11,380,921	26,171,333	63,477,372	10,001,580	3,043,442	4,800,484	17,845,506	4,354,635	720,448	5,075,083	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	388,502	0	0	388,502	388,502	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	71,051	0	0	0	0	71,051	0	0	71,051	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	522	0	0	365	365	0	0	108	108	0	49	49	
9		CD-WA / ID / AN	5,034,023	274,529	190,611	3,421,982	3,887,122	81,000	56,240	1,009,661	1,146,901	0	0	0	
		TOTAL ACCOUNT	5,514,890	274,529	190,611	3,810,849	4,275,989	152,051	56,240	1,009,769	1,218,060	20,792	49	20,841	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,392,095	772,237	215,542	5,404,316	6,392,095	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,944,332	0	0	0	0	2,132,399	309,562	502,371	2,944,332	0	0	0	
99		GD-OR / AS	925,879	0	0	0	0	0	0	0	0	925,879	0	925,879	
8		GD-AA	5,267,283	0	0	0	0	0	0	3,625,629	3,625,629	0	1,641,654	1,641,654	
7		CD-AA	13,298,935	0	0	9,308,988	9,308,988	0	0	2,752,215	2,752,215	0	1,237,732	1,237,732	
9		CD-WA / ID / AN	1,333,992	10,662	748,788	270,619	1,030,069	3,146	220,931	79,846	303,923	0	0	0	
		TOTAL ACCOUNT	30,162,516	782,899	964,330	14,983,923	16,731,152	2,135,545	530,493	6,960,061	9,626,099	925,879	2,879,386	3,805,265	
	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	1,914,737	357,747	14,409	1,542,581	1,914,737	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	181,198	0	0	0	0	86,281	0	94,917	181,198	0	0	0	
99		GD-OR / AS	18,185	0	0	0	0	0	0	0	0	18,185	0	18,185	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,549,235	0	0	1,084,434	1,084,434	0	0	320,614	320,614	0	144,187	144,187	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,868,526	357,747	14,409	2,627,015	2,999,171	86,281	0	556,756	643,037	18,185	208,133	226,318	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	31,270,427	13,876,871	9,079,093	8,314,463	31,270,427	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,308,791	0	0	0	0	2,603,717	884,485	820,589	4,308,791	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	1,454,603	250,248	395,503	477,450	1,123,201	73,836	116,694	140,872	331,402	0	0	0	
		TOTAL ACCOUNT	37,606,134	14,127,119	9,474,596	9,161,837	32,763,552	2,677,553	1,001,179	1,070,830	4,749,562	43,834	49,186	93,020	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,020,348	11,936,249	6,218,787	30,865,312	49,020,348	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,060,615	0	0	0	0	704,210	354,452	1,953	1,060,615	0	0	0	
99		GD-OR / AS	1,008,992	0	0	0	0	0	0	0	0	1,008,992	0	1,008,992	
8		GD-AA	421,660	0	0	0	0	0	0	290,241	290,241	0	131,419	131,419	
7		CD-AA	70,746,902	0	0	49,521,417	49,521,417	0	0	14,641,071	14,641,071	0	6,584,414	6,584,414	
9		CD-WA / ID / AN	17,270,346	8,933,335	2,878,968	1,523,340	13,335,643	2,635,795	849,444	449,464	3,934,703	0	0	0	
		TOTAL ACCOUNT	139,528,863	20,869,584	9,097,755	81,910,069	111,877,408	3,340,005	1,203,896	15,382,729	19,926,630	1,008,992	6,715,833	7,724,825	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	277,516	0	6,846	270,670	277,516	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	682,703	0	0	477,879	477,879	0	0	141,285	141,285	0	63,539	63,539	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		TOTAL ACCOUNT	971,159	0	13,466	748,549	762,015	0	1,953	141,285	143,238	2,367	63,539	65,906	
		TOTAL GENERAL PLANT	611,914,506	78,166,606	40,531,823	312,076,694	430,775,123	51,823,776	7,697,924	78,988,166	138,509,866	11,152,100	31,477,417	42,629,517	

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 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	11,052,247	319,716	0	10,732,531	11,052,247	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	19,669,213	319,716	0	15,238,098	15,557,814	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	18,414,040	930,909	(1,000)	17,484,131	18,414,040	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	385,256	0	0	0	0	0	0	265,183	265,183	0	120,073	
7		CD-AA	138,065,567	0	0	96,643,136	96,643,136	0	0	28,572,669	28,572,669	0	12,849,762	
9		CD-WA / ID / AN	616,447	0	11,242	464,760	476,002	0	3,317	137,128	140,445	0	0	
		TOTAL ACCOUNT	157,481,310	930,909	10,242	114,592,027	115,533,178	0	3,317	28,974,980	28,978,297	0	12,969,835	12,969,835
	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	11,973	0	0	8,381	8,381	0	0	2,478	2,478	0	1,114	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,973	0	0	8,381	8,381	0	0	2,478	2,478	0	1,114	
	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	22,470	0	0	15,729	15,729	0	0	4,650	4,650	0	2,091	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,470	0	0	15,729	15,729	0	0	4,650	4,650	0	2,091	
	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	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	
		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	1,165,834	1,165,834	0	0	1,165,834	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	1,396,043	0	0	977,202	977,202	0	0	288,911	288,911	0	129,930	129,930
9		CD-WA / ID / AN	18,499,696	14,284,910	0	0	14,284,910	4,214,786	0	0	4,214,786	0	0	0
		TOTAL ACCOUNT	21,061,573	15,450,744	0	977,202	16,427,946	4,214,786	0	288,911	4,503,697	0	129,930	129,930
	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	1,999	0	0	1,399	1,399	0	0	414	414	0	186	186
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,999	0	0	1,399	1,399	0	0	414	414	0	186	186
	TOTAL		328,142,483	16,701,369	10,242	221,756,000	238,467,611	5,236,700	775,518	57,484,972	63,497,190	406,156	25,771,526	26,177,682

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 ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(84,252,888)	(58,975,337)	(17,436,135)	(7,841,416)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(826,666)	(638,327)	(188,339)	0
7	282919 CD-AA	(2,979,564)	(2,085,635)	(616,621)	(277,308)
7	283750 CD-AA	88,648	62,052	18,346	8,250
	Total	(87,970,470)	(61,637,247)	(18,222,749)	(8,110,474)

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 May 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	4,321,444	4,321,444	0	0	0	0	4,321,444
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	288	288	0	0	0	0	288
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	44,184,720	21,778,461	0	65,963,181	43,240,542	21,263,785	944,178	514,676	0
TOTAL		44,184,720	21,778,461	4,322,738	70,285,919	43,240,542	21,263,785	944,178	514,676	4,322,738

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%