

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended September 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,081,946)	(820,999)	(260,947)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,081,946)</u>	<u>(820,999)</u>	<u>(260,947)</u>
G-APL	Gas Net Adjusted Rate Base	<u>652,565,841</u>	<u>463,164,675</u>	<u>189,401,166</u>
	RATE OF RETURN	<u><u>-0.166%</u></u>	<u><u>-0.177%</u></u>	<u><u>-0.138%</u></u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 Percent	9-01-2021 thru 09-30-2021	264,562 100.000%	173,829 65.704%	90,733 34.296%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2021 thru 09-30-2021	862,670 100.000%	670,220 77.691%	192,450 22.309%
	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	9-01-2021 thru 09-30-2021	8,333,395 100.000%	5,481,707 65.780%	2,851,688 34.220%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	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 Month Ended September 30, 2021
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		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	9-01-2021 thru 09-30-2021	2,420,275 100.000%	1,725,426 71.290%	694,849 28.710%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2021 thru 09-30-2021	774,221,251 100.000%	549,248,609 70.942%	224,972,642 29.058%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2021 thru 09-30-2021	97,452,899 100.000%	78,907,651 80.970%	18,545,248 19.030%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2021 thru 09-30-2021	-7,133,195 100.000%	-5,038,029 70.628%	-2,095,166 29.372%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	4,865,648	0	4,865,648	3,474,987	0	3,474,987	1,390,661	0	1,390,661
99 4812XX	Commercial - Firm & Interruptible	2,242,034	0	2,242,034	1,563,322	0	1,563,322	678,712	0	678,712
99 4813XX	Industrial-Firm	144,368	0	144,368	90,746	0	90,746	53,622	0	53,622
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	10,629	0	10,629	9,892	0	9,892	737	0	737
99 499XXX	Unbilled Revenue	892,926	0	892,926	595,429	0	595,429	297,497	0	297,497
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,155,605	0	8,155,605	5,734,376	0	5,734,376	2,421,229	0	2,421,229
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,837,069	0	5,837,069	3,839,624	0	3,839,624	1,997,445	0	1,997,445
4 488000	Miscellaneous Service Revenues	315	0	315	135	0	135	180	0	180
99 4893XX	Transportation Revenues	444,592	0	444,592	381,271	0	381,271	63,321	0	63,321
99 493000	Rent from Gas Property	1,000	0	1,000	658	0	658	342	0	342
4 495XXX	Other Gas Revenues	920,617	33,136	953,753	604,514	24,161	628,675	316,103	8,975	325,078
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	7,203,593	33,136	7,236,729	4,826,202	24,161	4,850,363	2,377,391	8,975	2,386,366
	TOTAL GAS REVENUES	15,359,198	33,136	15,392,334	10,560,578	24,161	10,584,739	4,798,620	8,975	4,807,595
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	8,756,321	0	8,756,321	5,644,188	0	5,644,188	3,112,133	0	3,112,133
99 808XXX	Net Natural Gas Storage Transactions	(68,928)	0	(68,928)	(45,341)	0	(45,341)	(23,587)	0	(23,587)
99 811000	Gas Used for Products Extraction	(64,894)	0	(64,894)	(42,687)	0	(42,687)	(22,207)	0	(22,207)
10 813000	Other Gas Expenses	11,962	61,486	73,448	11,962	41,505	53,467	0	19,981	19,981
99 813010	Gas Technology Institute (GTI) Expenses	3,570	0	3,570	2,406	0	2,406	1,164	0	1,164
	TOTAL PRODUCTION EXPENSES	8,638,031	61,486	8,699,517	5,570,528	41,505	5,612,033	3,067,503	19,981	3,087,484
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	2	2	0	1	1	0	1	1
1 824000	Other Expenses	0	56,729	56,729	0	39,035	39,035	0	17,694	17,694
1 837000	Other Equipment	0	3,491	3,491	0	2,402	2,402	0	1,089	1,089
	TOTAL UNDERGROUND STORAGE OPER EXP	0	60,222	60,222	0	41,438	41,438	0	18,784	18,784
G-DEPX	Depreciation Expense-Underground Storage	0	58,330	58,330	0	40,137	40,137	0	18,193	18,193
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	89,484	89,484	0	61,574	61,574	0	27,910	27,910
	TOTAL UNDERGROUND STORAGE EXPENSES	0	149,706	149,706	0	103,012	103,012	0	46,694	46,694

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	15,316	114,056	129,372	13,766	88,611	102,377	1,550	25,445	26,995
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	173,447	98,296	271,743	133,997	76,367	210,364	39,450	21,929	61,379
3	875000 Measuring & Reg Sta Exp-General	6,523	0	6,523	3,461	0	3,461	3,062	0	3,062
3	876000 Measuring & Reg Sta Exp-Industrial	551	0	551	551	0	551	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	11,261	0	11,261	5,329	0	5,329	5,932	0	5,932
3	878000 Meter & House Regulator Expenses	33,483	0	33,483	21,414	0	21,414	12,069	0	12,069
3	879000 Customer Installation Expenses	108,515	5,688	114,203	71,481	4,419	75,900	37,034	1,269	38,303
3	880000 Other Expenses	83,268	31,170	114,438	70,922	24,216	95,138	12,346	6,954	19,300
3	881000 Rents	0	1,299	1,299	0	1,009	1,009	0	290	290
	MAINTENANCE									
3	885000 Supervision & Engineering	1,783	(1)	1,782	4	(1)	3	1,779	0	1,779
3	887000 Mains	103,953	0	103,953	90,254	0	90,254	13,699	0	13,699
3	889000 Measuring & Reg Sta Exp-General	17,198	2,066	19,264	13,985	1,605	15,590	3,213	461	3,674
3	890000 Measuring & Reg Sta Exp-Industrial	2,245	150	2,395	2,243	117	2,360	2	33	35
3	891000 Measuring & Reg Sta Exp-City Gate	5,337	(236)	5,101	859	(183)	676	4,478	(53)	4,425
3	892000 Services	198,590	0	198,590	182,010	0	182,010	16,580	0	16,580
3	893000 Meters & House Regulators	101,008	55,951	156,959	59,751	43,469	103,220	41,257	12,482	53,739
3	894000 Other Equipment	194	20,370	20,564	194	15,826	16,020	0	4,544	4,544
	TOTAL DISTRIBUTION OPERATING EXP	862,672	328,809	1,191,481	670,221	255,455	925,676	192,451	73,354	265,805
G-DEPX	Depreciation Expense-Distribution	1,787,964	4,786	1,792,750	1,239,333	3,148	1,242,481	548,631	1,638	550,269
G-OTX	Taxes Other Than FIT	854,375	0	854,375	670,801	0	670,801	183,574	0	183,574
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,642,339	4,786	2,647,125	1,910,134	3,148	1,913,282	732,205	1,638	733,843
	TOTAL DISTRIBUTION EXPENSES	3,505,011	333,595	3,838,606	2,580,355	258,603	2,838,958	924,656	74,992	999,648

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,036	8,036	0	5,280	5,280	0	2,756	2,756
2	902000	Meter Reading Expenses	28,609	5,625	34,234	21,074	3,696	24,770	7,535	1,929	9,464
2	903XXX	Customer Records & Collection Expenses	19,775	420,180	439,955	7,026	276,075	283,101	12,749	144,105	156,854
2	904000	Uncollectible Accounts	126,788	0	126,788	112,363	0	112,363	14,425	0	14,425
2	905000	Misc Customer Accounts	0	13,413	13,413	0	8,813	8,813	0	4,600	4,600
TOTAL CUSTOMER ACCOUNTS EXPENSES		175,172	447,254	622,426	140,463	293,864	434,327	34,709	153,390	188,099	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	314,124	1,756	315,880	268,575	1,154	269,729	45,549	602	46,151
2	909000	Advertising	28,968	(9,740)	19,228	20,836	(6,400)	14,436	8,132	(3,340)	4,792
2	910000	Misc Customer Service & Info Exp	0	236	236	0	155	155	0	81	81
TOTAL CUSTOMER SERVICE & INFO EXP		343,092	(7,748)	335,344	289,411	(5,091)	284,320	53,681	(2,657)	51,024	
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	10,760	463,220	473,980	7,215	337,757	344,972	3,545	125,463	129,008
4	921000	Office Supplies & Expenses	0	81,739	81,739	0	59,600	59,600	0	22,139	22,139
4	922000	Admin. Expenses Transferred - Credit	0	(1,476)	(1,476)	0	(1,076)	(1,076)	0	(400)	(400)
4	923000	Outside Services Employed	34,863	296,315	331,178	34,863	216,058	250,921	0	80,257	80,257
4	924000	Property Insurance Premium	0	40,388	40,388	0	29,449	29,449	0	10,939	10,939
4	925XXX	Injuries and Damages	1,372	108,250	109,622	969	78,930	79,899	403	29,320	29,723
4	926XXX	Employee Pensions and Benefits	138,831	792,414	931,245	103,466	577,789	681,255	35,365	214,625	249,990
4	928000	Regulatory Commission Expenses	30,669	20,729	51,398	26,881	15,115	41,996	3,788	5,614	9,402
4	930000	Miscellaneous General Expenses	4,692	88,192	92,884	4,412	64,305	68,717	280	23,887	24,167
4	931000	Rents	0	11,164	11,164	0	8,140	8,140	0	3,024	3,024
4	935000	Maintenance of General Plant	45,036	238,788	283,824	39,385	174,112	213,497	5,651	64,676	70,327
TOTAL ADMIN & GEN OPERATING EXP		266,223	2,139,723	2,405,946	217,191	1,560,179	1,777,370	49,032	579,544	628,576	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	147,744	421,452	569,196	135,507	307,302	442,809	12,237	114,150	126,387
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,339	10,644	2,072	5,351	7,423	1,233	1,988	3,221
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,864	781,953	851,817	69,864	570,161	640,025	0	211,792	211,792
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,503	22,898	27,401	3,668	16,244	19,912	835	6,654	7,489
99 407314	Regulatory Debit - FISERVE Amortization	54,607	0	54,607	41,412	0	41,412	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	18,611	0	18,611	0	0	0	18,611	0	18,611
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	13,891	0	13,891	13,891	0	13,891	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(10,691)	0	(10,691)	0	0	0	(10,691)	0	(10,691)
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(4,688)	0	(4,688)	0	0	0	(4,688)	0	(4,688)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(287,233)	0	(287,233)	(287,233)	0	(287,233)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(88,895)	0	(88,895)	(88,895)	0	(88,895)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT--A&G	39,751	(33,764)	5,987	29,757	(24,619)	5,138	9,994	(9,145)	849
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	138,656	1,199,878	1,338,534	97,930	874,439	972,369	40,726	325,439	366,165
	TOTAL ADMIN & GENERAL EXPENSES	404,879	3,339,601	3,744,480	315,121	2,434,618	2,749,739	89,758	904,983	994,741
	TOTAL EXPENSES BEFORE FIT	13,066,185	4,323,894	17,390,079	8,895,878	3,126,511	12,022,389	4,170,307	1,197,383	5,367,690
	NET OPERATING INCOME (LOSS) BEFORE FIT			(1,997,745)			(1,437,650)			(560,095)
G-FIT	FEDERAL INCOME TAX			(2,316,918)			(1,654,973)			(661,945)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,401,119			1,038,322			362,797
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(1,081,946)			(820,999)			(260,947)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.704%	34.296%
G-ALL 3	Direct Distribution Operating Expense	100.000%	77.691%	22.309%
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-495-1A
For Month Ended September 30, 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	9,798	33,136	42,934	9,798	24,161	33,959	0	8,975	8,975
4	495028	Deferred Exchange Reservation	468,750	0	468,750	308,344	0	308,344	160,406	0	160,406
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	245,754	0	245,754	238,136	0	238,136	7,618	0	7,618
4	495329	Amortization Res Decoupling Deferral	(14,965)	0	(14,965)	(27,902)	0	(27,902)	12,937	0	12,937
4	495338	Non-Res Decoupling Deferred Rev	221,306	0	221,306	94,712	0	94,712	126,594	0	126,594
4	495339	Amortization Non-Res Decoupling	(10,026)	0	(10,026)	(18,574)	0	(18,574)	8,548	0	8,548
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	920,617	33,136	953,753	604,514	24,161	628,675	316,103	8,975	325,078

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-804-1A
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,649,702	0	8,649,702	5,689,500	0	5,689,500	2,960,202	0	2,960,202
1	804001	Pipeline Demand Costs	2,140,357	0	2,140,357	1,472,780	0	1,472,780	667,577	0	667,577
1	804002	Transport Variable Charges	7,409	0	7,409	5,098	0	5,098	2,311	0	2,311
6	804010	Gas Costs - Fixed Hedge	39,450	0	39,450	25,950	0	25,950	13,500	0	13,500
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,879	0	26,879	17,681	0	17,681	9,198	0	9,198
6	804018	Merchandise Processing Fee	5,970	0	5,970	3,927	0	3,927	2,043	0	2,043
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	(1,018,712)	0	(1,018,712)	(670,109)	0	(670,109)	(348,603)	0	(348,603)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	462,087	0	462,087	303,961	0	303,961	158,126	0	158,126
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	24,961	0	24,961	(22,367)	0	(22,367)	47,328	0	47,328
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,581,782)	0	(1,581,782)	(1,182,233)	0	(1,182,233)	(399,549)	0	(399,549)
		TOTAL PURCHASED GAS COSTS	8,756,321	0	8,756,321	5,644,188	0	5,644,188	3,112,133	0	3,112,133

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	65.780%	34.220%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 30, 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	8,655	1,756	10,411	5,332	1,154	6,486	3,323	602	3,925
99	908600	Public Purpose Tariff Rider Expense Offset	233,030	0	233,030	199,248	0	199,248	33,782	0	33,782
99	908610	Limited Income Tax Refund Program	14,438	0	14,438	14,438	0	14,438	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	58,001	0	58,001	49,557	0	49,557	8,444	0	8,444
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			314,124	1,756	315,880	268,575	1,154	269,729	45,549	602	46,151

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.704%	34.296%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended September 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.88%	53.88%
2	Cost of Debt		4.839%	4.843%
	Total Cost of Debt		2.607%	2.609%
	Total Weighted Cost		2.607%	2.609%
G-APL	Net Rate Base	652,565,841	463,164,675	189,401,166
	Interest Deduction for FIT Calculation	17,016,179	12,074,703	4,941,476
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,392,334	10,584,739	4,807,595
G-OPS	Operating & Maintenance Expense	13,314,936	9,075,164	4,239,772
G-OPS	Book Deprec/Amort and Reg Amortizations	3,183,627	2,249,849	933,778
G-OTX	Taxes Other than FIT	891,516	697,376	194,140
	Net Operating Income Before FIT	(1,997,745)	(1,437,650)	(560,095)
G-INT	Less: Interest Expense	1,418,015	1,006,225	411,790
G-OTX	Less: Idaho ITC Deferral & Amortization	(411)	0	(411)
G-SCM	Schedule M Adjustments	(7,616,770)	(5,436,949)	(2,179,821)
	Taxable Net Operating Income	(11,032,941)	(7,880,824)	(3,152,117)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,316,918)	(1,654,973)	(661,945)
G-DTE	Deferred FIT	1,401,119	1,038,322	362,797
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(915,799)	(616,651)	(299,148)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended September 30, 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	2,008,877	1,273,857	3,282,734	1,446,776	926,097	2,372,873	562,101	347,760	909,861
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,331	34,331	0	14,062	14,062
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(64,487)	(64,487)	0	(45,748)	(45,748)	0	(18,739)	(18,739)
99	997010	Deferred Gas Credit and Refunds	(1,556,822)	468,750	(1,088,072)	(1,204,601)	332,541	(872,060)	(352,221)	136,209	(216,012)
12	997016	Redemption Expense Amortization	0	6,560	6,560	0	4,654	4,654	0	1,906	1,906
99	997018	DSM Tariff Rider	(599,017)	(437)	(599,454)	(408,261)	(310)	(408,571)	(190,756)	(127)	(190,883)
12	997020	FAS87 Current Pension Accrual	0	(274,605)	(274,605)	0	(194,810)	(194,810)	0	(79,795)	(79,795)
12	997027	Customer Uncollectibles	176,749	(106,078)	70,671	149,701	(75,254)	74,447	27,048	(30,824)	(3,776)
99	997031	Decoupling Mechanism	(442,068)	0	(442,068)	(286,372)	0	(286,372)	(155,696)	0	(155,696)
12	997032	Interest Rate Swaps	0	(3,493,547)	(3,493,547)	0	(2,478,392)	(2,478,392)	0	(1,015,155)	(1,015,155)
12	997035	Leases	0	(2,072)	(2,072)	0	(1,511)	(1,511)	0	(561)	(561)
12	997048	AFUDC	0	(18,648)	(18,648)	0	(13,229)	(13,229)	0	(5,419)	(5,419)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,169,808)	(2,169,808)	0	(888,758)	(888,758)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	58,001	0	58,001	49,557	0	49,557	8,444	0	8,444
12	997080	Book Transportation Depreciation	0	2,264	2,264	0	1,606	1,606	0	658	658
12	997081	Deferred Compensation	0	(3,991)	(3,991)	0	(2,831)	(2,831)	0	(1,160)	(1,160)
4	997082	Meal Disallowances	0	2,338	2,338	0	1,705	1,705	0	633	633
12	997083	Paid Time Off	0	(6,844)	(6,844)	0	(4,855)	(4,855)	0	(1,989)	(1,989)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(1,083,333)	(1,083,333)	0	(768,538)	(768,538)	0	(314,795)	(314,795)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(273,342)	0	(273,342)	(273,342)	0	(273,342)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	54,607	0	54,607	41,412	0	41,412	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	13,923	0	13,923	0	0	0	13,923	0	13,923
12	997118	Depreciation Study Deferral	(10,691)	0	(10,691)	0	0	0	(10,691)	0	(10,691)
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,571	74,571	0	30,545	30,545
12	997120	Transportation Tax Disallowance	0	223	223	0	158	158	0	65	65
12	997125	COVID-19	(91,679)	0	(91,679)	(91,679)	0	(91,679)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,755)	(494,755)	0	(350,989)	(350,989)	0	(143,766)	(143,766)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(307,415)	(307,415)	0	(125,918)	(125,918)
TOTAL SCHEDULE M ADJUSTMENTS			(483,575)	(7,133,195)	(7,616,770)	(398,922)	(5,038,027)	(5,436,949)	(84,653)	(2,095,168)	(2,179,821)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.704%	34.296%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	65.780%	34.220%
G-ALL	11	Book Depreciation	100.000%	71.290%	28.710%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.942%	29.058%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended September 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,033,344	733,075	300,269
99	410100	Deferred Federal Income Tax Exp	498,667	389,759	108,908
		SUBTOTAL	1,532,011	1,122,834	409,177
12	411100	Deferred Federal Income Tax Expense - Allocated	(222,143)	(157,593)	(64,550)
99	411100	Deferred Federal Income Tax Exp	18,457	(2,331)	20,788
		SUBTOTAL	(203,686)	(159,924)	(43,762)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	72,794	75,412	(2,618)
		SUBTOTAL	72,794	75,412	(2,618)
		Total Deferred Federal Income Tax Expense	1,401,119	1,038,322	362,797

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.942%	29.058%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		DISTRIBUTION									
99	408110	State Excise Tax	204,982	0	204,982	204,982	0	204,982	0	0	0
99	408120	Municipal Occupation & License Tax	226,259	0	226,259	189,440	0	189,440	36,819	0	36,819
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	423,433	0	423,433	276,306	0	276,306	147,127	0	147,127
99	409100	State Income Tax	112	0	112	73	0	73	39	0	39
99	411410	State Income Tax-ITC Deferred	7	0	7	0	0	0	7	0	7
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	854,375	0	854,375	670,801	0	670,801	183,574	0	183,574
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	39,751	(33,764)	5,987	29,757	(24,619)	5,138	9,994	(9,145)	849
		TOTAL A&G TAX	39,751	(33,764)	5,987	29,757	(24,619)	5,138	9,994	(9,145)	849
		TOTAL TAXES OTHER THAN FIT	894,126	(2,610)	891,516	700,558	(3,182)	697,376	193,568	572	194,140

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,958	3,126,069	1,022,594	971,197	1,993,791	771,517	360,761	1,132,278
4	3031XX	Misc Intangible IT Plant (3031XX)	4,233,863	59,192,059	63,425,922	4,233,863	43,159,889	47,393,752	0	16,032,170	16,032,170
TOTAL INTANGIBLE PLANT			6,027,974	60,524,017	66,551,991	5,256,457	44,131,086	49,387,543	771,517	16,392,931	17,164,448
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	2,344,507	2,344,507	0	1,613,255	1,613,255	0	731,252	731,252
1	352XXX	Wells	0	22,965,633	22,965,633	0	15,802,652	15,802,652	0	7,162,981	7,162,981
1	353000	Lines	0	2,058,788	2,058,788	0	1,416,652	1,416,652	0	642,136	642,136
1	354000	Compressor Station Equipment	0	14,860,262	14,860,262	0	10,225,346	10,225,346	0	4,634,916	4,634,916
1	355000	Measuring & Regulating Equipment	0	1,468,862	1,468,862	0	1,010,724	1,010,724	0	458,138	458,138
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,482,735	2,482,735	0	1,708,370	1,708,370	0	774,365	774,365
TOTAL UNDERGROUND STORAGE PLANT			0	48,017,933	48,017,933	0	33,074,500	33,074,500	0	14,943,433	14,943,433
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	621,307	0	621,307	483,840	0	483,840	137,467	0	137,467
6	375000	Structures & Improvements	1,527,054	0	1,527,054	877,559	0	877,559	649,495	0	649,495
6	376000	Mains	427,144,242	2,518,937	429,663,179	284,323,230	1,656,957	285,980,187	142,821,012	861,980	143,682,992
6	378000	Measuring & Reg Station Equip-General	7,049,009	0	7,049,009	4,555,109	0	4,555,109	2,493,900	0	2,493,900
6	379000	Measuring & Reg Station Equip-City Gate	6,513,215	0	6,513,215	1,872,428	0	1,872,428	4,640,787	0	4,640,787
6	380000	Services	312,329,636	0	312,329,636	214,721,393	0	214,721,393	97,608,243	0	97,608,243
6	381XXX	Meters	110,223,684	0	110,223,684	78,311,101	0	78,311,101	31,912,583	0	31,912,583
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	4,022,404	0	4,022,404	2,971,792	0	2,971,792	1,050,612	0	1,050,612
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			869,519,146	2,518,937	872,038,083	588,180,377	1,656,957	589,837,334	281,338,769	861,980	282,200,749
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,618,981	5,994,236	3,275,642	1,909,630	5,185,272	99,613	709,351	808,964
4	390XXX	Structures & Improvements	30,457,372	28,758,229	59,215,601	28,697,498	20,969,063	49,666,561	1,759,874	7,789,166	9,549,040
4	391XXX	Office Furniture & Equipment	1,454,838	16,410,426	17,865,264	1,452,587	11,965,662	13,418,249	2,251	4,444,764	4,447,015
4	392XXX	Transportation Equipment	13,648,988	5,104,987	18,753,975	10,554,824	3,722,301	14,277,125	3,094,164	1,382,686	4,476,850
4	393000	Stores Equipment	379,015	1,057,284	1,436,299	323,714	770,919	1,094,633	55,301	286,365	341,666
4	394000	Tools, Shop & Garage Equipment	3,056,462	7,612,873	10,669,335	2,493,232	5,550,926	8,044,158	563,230	2,061,947	2,625,177
4	395XXX	Laboratory Equipment	106,253	548,179	654,432	106,253	399,705	505,958	0	148,474	148,474
4	396XXX	Power Operated Equipment	3,692,297	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,571,602	17,459,505	22,031,107	3,403,111	12,730,598	16,133,709	1,168,491	4,728,907	5,897,398
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,744,035	80,788,466	141,532,501	52,984,414	58,906,910	111,891,324	7,759,621	21,881,556	29,641,177

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	936,291,155	191,849,353	1,128,140,508	646,421,248	137,769,453	784,190,701	289,869,907	54,079,900	343,949,807
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,276,259)	(18,276,259)	0	(12,575,894)	(12,575,894)	0	(5,700,365)	(5,700,365)
G-ADEP		Distribution Plant	(258,765,767)	(1,949,320)	(260,715,087)	(164,969,845)	(1,282,263)	(166,252,108)	(93,795,922)	(667,057)	(94,462,979)
G-ADEP		General Plant	(17,922,368)	(26,157,234)	(44,079,602)	(13,911,126)	(19,072,547)	(32,983,673)	(4,011,242)	(7,084,687)	(11,095,929)
		TOTAL ACCUMULATED DEPRECIATION	(276,688,135)	(46,382,813)	(323,070,948)	(178,880,971)	(32,930,704)	(211,811,675)	(97,807,164)	(13,452,109)	(111,259,273)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(424,426)	(961,535)	(1,385,961)	(283,487)	(701,103)	(984,590)	(140,939)	(260,432)	(401,371)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,449,174)	(27,013,169)	(29,462,343)	(2,449,174)	(19,696,652)	(22,145,826)	0	(7,316,517)	(7,316,517)
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	(2,873,600)	(27,974,704)	(30,848,304)	(2,732,661)	(20,397,755)	(23,130,416)	(140,939)	(7,576,949)	(7,717,888)
		TOTAL ACCUMULATED DEPR/AMORT	(279,561,735)	(74,357,517)	(353,919,252)	(181,613,632)	(53,328,459)	(234,942,091)	(97,948,103)	(21,029,058)	(118,977,161)
		NET GAS UTILITY PLANT before DFIT	656,729,420	117,491,836	774,221,256	464,807,616	84,440,994	549,248,610	191,921,804	33,050,842	224,972,646
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,387,391)	(103,387,391)	0	(73,345,083)	(73,345,083)	0	(30,042,308)	(30,042,308)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,118,998)	(17,118,998)	0	(12,478,488)	(12,478,488)	0	(4,640,510)	(4,640,510)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(767,451)	(767,451)	0	(559,587)	(559,587)	0	(207,864)	(207,864)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	48,713	48,713	0	35,519	35,519	0	13,194	13,194
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(291,507)	(291,507)	0	(206,801)	(206,801)	0	(84,706)	(84,706)
		TOTAL ACCUMULATED DFIT	0	(121,516,634)	(121,516,634)	0	(86,554,440)	(86,554,440)	0	(34,962,194)	(34,962,194)
		NET GAS UTILITY PLANT	656,729,420	(4,024,798)	652,704,622	464,807,616	(2,113,446)	462,694,170	191,921,804	(1,911,352)	190,010,452

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%	65.780%	34.220%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.942%	29.058%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 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	656,729,420	(4,024,798)	652,704,622	464,807,616	(2,113,446)	462,694,170	191,921,804	(1,911,352)	190,010,452
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,135,950	2,306,225	3,442,175	712,735	1,681,584	2,394,319	423,215	624,641	1,047,856
4	182318	Accumulated Amortization - AFUDC	(220,789)	(928,705)	(1,149,494)	(159,662)	(677,194)	(836,856)	(61,127)	(251,511)	(312,638)
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	21,244,543	21,244,543	0	14,618,370	14,618,370	0	6,626,173	6,626,173
1	164115	Gas Inventory--Clay Basin	0	64,921	64,921	0	47,337	47,337	0	17,584	17,584
4	252000	Customer Advances	0	59	59	0	43	43	0	16	16
99	254393	Regulatory Liability-Customer Tax Credit	(40,342,266)	0	(40,342,266)	(28,255,065)	0	(28,255,065)	(12,087,201)	0	(12,087,201)
99	190393	ADFIT-Customer Tax Credit	8,471,876	0	8,471,876	5,933,564	0	5,933,564	2,538,312	0	2,538,312
99	235199	Customer Deposits	(642)	0	(642)	(642)	0	(642)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	7,085,632	0	7,085,632	7,085,632	0	7,085,632	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,487,983)	0	(1,487,983)	(1,487,983)	0	(1,487,983)	0	0	0
C-WKC		Working Capital	908,421	0	908,421	1,135,328	0	1,135,328	(226,907)	0	(226,907)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(28,556,888)	28,418,107	(138,781)	(19,143,180)	19,613,685	470,505	(9,413,708)	8,804,422	(609,286)
		NET RATE BASE	628,172,532	24,393,309	652,565,841	445,664,436	17,500,239	463,164,675	182,508,096	6,893,070	189,401,166

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-1A
For Month Ended September 30, 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)	268,102	268,102												
Steam (ED-ID)	368,618	368,618												
Steam (ED-WA)	973,184	973,184												
Hydro (ED-AN)	1,231,315	1,231,315												
Other (ED-AN)	915,078	915,078												
Total Electric Production	3,756,297	3,756,297												
Electric Transmission														
ED-AN	1,506,235	1,506,235												
ED-ID	22,730	22,730												
ED-WA	42,877	42,877												
Total Electric Transmission	1,571,842	1,571,842												
Electric Distribution														
ED-AN	7,063	7,063												
ED-ID	1,541,314	1,541,314												
ED-WA	2,930,803	2,930,803												
Total Electric Distribution	4,479,180	4,479,180												
Gas Underground Storage														
1 GD-AN	58,330		58,330			58,330	58,330		40,137	40,137		18,193	18,193	
GD-OR	10,272			10,272										
Total Gas Underground Storage	68,602		58,330	10,272		58,330	58,330		40,137	40,137		18,193	18,193	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,148	3,148		1,638	1,638	
GD-ID	548,631		548,631			548,631	548,631				548,631		548,631	
GD-WA	1,239,333		1,239,333			1,239,333	1,239,333	1,239,333		1,239,333				
GD-OR	819,587			819,587										
Total Gas Distribution	2,612,337		1,792,750	819,587		1,787,964	4,786	1,792,750	1,239,333	3,148	1,242,481	548,631	1,638	550,269
General Plant														
ED-AN	238,378	238,378												
ED-ID	41,947	41,947												
ED-WA	96,410	96,410												
7,4 CD-AA	1,860,690	1,302,446	385,070	173,174		385,070	385,070		280,774	280,774		104,296	104,296	
9,4 CD-AN	53,947	41,656	12,291			12,291	12,291		8,962	8,962		3,329	3,329	
9 CD-ID	39,573	30,557	9,016			9,016	9,016				9,016		9,016	
9 CD-WA	186,992	144,390	42,602			42,602	42,602	42,602		42,602				
8,4 GD-AA	31,180		21,462	9,718		21,462	21,462		15,649	15,649		5,813	5,813	
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712	
GD-ID	3,221		3,221			3,221	3,221				3,221		3,221	
GD-WA	92,905		92,905			92,905	92,905	92,905		92,905				
GD-OR	16,775			16,775										
Total General Plant	2,664,647	1,895,784	569,196	199,667		147,744	421,452	569,196	135,507	307,302	442,809	12,237	114,150	126,387
Total Depreciation Expense	15,152,905	11,703,103	2,420,276	1,029,526		1,935,708	484,568	2,420,276	1,374,840	350,587	1,725,427	560,868	133,981	694,849

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	65.780%	34.220%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended September 30, 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	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,578	21,578											
Total Production/Transmission	98,111	98,111											
Distribution													
Franchises (302000) ED-WA	9,002	9,002											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,491	9,491											
General Plant - 303000													
7,4 CD-AA	34,569	24,198	7,154	3,217		7,154	7,154		5,216	5,216		1,938	1,938
9,4 CD-AN	811	626	185			185	185		135	135		50	50
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	39,357	24,824	10,644	3,889	3,305	7,339	10,644	2,072	5,351	7,423	1,233	1,988	3,221
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,740,700	2,618,415	774,138	348,147		774,138	774,138		564,463	564,463		209,675	209,675
9,4 CD-AN	11,876	9,170	2,706			2,706	2,706		1,973	1,973		733	733
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	306,651	236,787	69,864		69,864		69,864	69,864		69,864			0
ED-AN	386,469	386,469											
ED-ID	0	0											
ED-WA	63,910	63,910											
8,4 GD-AA	7,422		5,109	2,313		5,109	5,109		3,725	3,725		1,384	1,384
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,517,028	3,314,751	851,817	350,460	69,864	781,953	851,817	69,864	570,161	640,025	0	211,792	211,792
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	35,316	35,316											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,316	35,316	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,699,303	3,482,493	862,461	354,349	73,169	789,292	862,461	71,936	575,512	647,448	1,233	213,780	215,013

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-1A
For Month Ended September 30, 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)	(73,825,795)	(73,825,795)												
Steam (ED-ID)	(92,495,552)	(92,495,552)												
Steam (ED-WA)	(175,387,424)	(175,387,424)												
Hydro (ED-AN)	(169,490,931)	(169,490,931)												
Other (ED-AN)	(156,129,236)	(156,129,236)												
Total Electric Production	(667,328,938)	(667,328,938)												
Electric Transmission														
ED-AN	(220,019,141)	(220,019,141)												
ED-ID	(10,254,283)	(10,254,283)												
ED-WA	(16,072,653)	(16,072,653)												
Total Electric Transmission	(246,346,077)	(246,346,077)												
Electric Distribution														
ED-AN	(392,452)	(392,452)												
ED-ID	(256,865,333)	(256,865,333)												
ED-WA	(397,868,467)	(397,868,467)												
Total Electric Distribution	(655,126,252)	(655,126,252)												
Gas Underground Storage														
1 GD-AN	(18,276,259)		(18,276,259)			(18,276,259)	(18,276,259)		(12,575,894)	(12,575,894)		(5,700,365)	(5,700,365)	
GD-OR	(1,481,306)			(1,481,306)										
Total Gas Underground Storage	(19,757,565)		(18,276,259)	(1,481,306)		(18,276,259)	(18,276,259)		(12,575,894)	(12,575,894)		(5,700,365)	(5,700,365)	
Gas Distribution														
6 GD-AN	(1,949,320)		(1,949,320)			(1,949,320)	(1,949,320)		(1,282,263)	(1,282,263)		(667,057)	(667,057)	
GD-ID	(93,795,922)		(93,795,922)			(93,795,922)	(93,795,922)				(93,795,922)		(93,795,922)	
GD-WA	(164,969,845)		(164,969,845)			(164,969,845)	(164,969,845)	(164,969,845)		(164,969,845)				
GD-OR	(129,313,973)			(129,313,973)										
Total Gas Distribution	(390,029,060)		(260,715,087)	(129,313,973)		(258,765,767)	(1,949,320)	(260,715,087)	(164,969,845)	(1,282,263)	(166,252,108)	(93,795,922)	(667,057)	(94,462,979)
General Plant														
ED-AN	(37,275,329)	(37,275,329)												
ED-ID	(12,534,881)	(12,534,881)												
ED-WA	(23,168,630)	(23,168,630)												
7,4 CD-AA	(92,041,627)	(64,427,298)	(19,048,015)	(8,566,314)		(19,048,015)	(19,048,015)		(13,888,860)	(13,888,860)		(5,159,155)	(5,159,155)	
9,4 CD-AN	(8,045,411)	(6,212,425)	(1,832,986)			(1,832,986)	(1,832,986)		(1,336,522)	(1,336,522)		(496,464)	(496,464)	
9 CD-ID	(7,004,676)	(5,408,801)	(1,595,875)			(1,595,875)	(1,595,875)				(1,595,875)		(1,595,875)	
9 CD-WA	(9,258,427)	(7,149,080)	(2,109,347)			(2,109,347)	(2,109,347)	(2,109,347)		(2,109,347)				
8,4 GD-AA	(2,175,250)		(1,497,290)	(677,960)		(1,497,290)	(1,497,290)		(1,091,749)	(1,091,749)		(405,541)	(405,541)	
4 GD-AN	(3,778,943)		(3,778,943)			(3,778,943)	(3,778,943)		(2,755,416)	(2,755,416)		(1,023,527)	(1,023,527)	
GD-ID	(2,415,367)		(2,415,367)			(2,415,367)	(2,415,367)				(2,415,367)		(2,415,367)	
GD-WA	(11,801,779)		(11,801,779)			(11,801,779)	(11,801,779)	(11,801,779)		(11,801,779)				
GD-OR	(5,289,889)			(5,289,889)										
Total General Plant	(214,790,209)	(156,176,444)	(44,079,602)	(14,534,163)		(17,922,368)	(26,157,234)	(44,079,602)	(13,911,126)	(19,072,547)	(32,983,673)	(4,011,242)	(7,084,687)	(11,095,929)
Total Accumulated Depreciation	(2,193,378,101)	(1,724,977,711)	(323,070,948)	(145,329,442)		(276,688,135)	(46,382,813)	(323,070,948)	(178,880,971)	(32,930,704)	(211,811,675)	(97,807,164)	(13,452,109)	(111,259,273)

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	65.780%	34.220%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended September 30, 2021
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,465,487)	(14,465,487)											
Misc Intangible Plt (303000)	ED-AN	(2,484,336)	(2,484,336)											
Total Production/Transmission		(16,949,823)	(16,949,823)											
Distribution														
Franchises (302000)	ED-WA	(253,706)	(253,706)											
Misc Intangible Plt (303000)	ED-WA	(58,561)	(58,561)											
Total Distribution		(312,267)	(312,267)											
General Plant - 303000														
7,4	CD-AA	(4,499,964)	(3,149,884)	(931,268)	(418,812)		(931,268)	(931,268)		(679,034)	(679,034)		(252,234)	(252,234)
9,4	CD-AN	(132,847)	(102,580)	(30,267)			(30,267)	(30,267)		(22,069)	(22,069)		(8,198)	(8,198)
	GD-ID	(140,939)		(140,939)			(140,939)	(140,939)				(140,939)		(140,939)
	GD-WA	(283,487)		(283,487)			(283,487)	(283,487)	(283,487)		(283,487)			
	GD-OR	(118,583)		(118,583)										
Total General Plant - 303000		(5,175,820)	(3,252,464)	(1,385,961)	(537,395)	(424,426)	(961,535)	(1,385,961)	(283,487)	(701,103)	(984,590)	(140,939)	(260,432)	(401,371)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(129,690,477)	(90,780,741)	(26,839,443)	(12,070,293)		(26,839,443)	(26,839,443)		(19,569,980)	(19,569,980)		(7,269,463)	(7,269,463)
9,4	CD-AN	(311,916)	(240,852)	(71,064)			(71,064)	(71,064)		(51,816)	(51,816)		(19,248)	(19,248)
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	0
9	CD-WA	(10,750,005)	(8,300,831)	(2,449,174)		(2,449,174)	(2,449,174)	(2,449,174)			(2,449,174)		0	0
	ED-AN	(10,191,937)	(10,191,937)											
	ED-ID	0	0											
	ED-WA	(502,306)	(502,306)											
8,4	GD-AA	(149,146)		(102,662)	(46,484)		(102,662)	(102,662)		(74,856)	(74,856)		(27,806)	(27,806)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0		0									0	0
Total Miscellaneous IT Intangible Plant - 30311		(151,595,787)	(110,016,667)	(29,462,343)	(12,116,777)	(2,449,174)	(27,013,169)	(29,462,343)	(2,449,174)	(19,696,652)	(22,145,826)	0	(7,316,517)	(7,316,517)
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	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(614,108)	(614,108)						0					
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0	0									
Total General Plant - 390200, 396200		(614,108)	(614,108)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(174,647,805)	(131,145,329)	(30,848,304)	(12,654,172)	(2,873,600)	(27,974,704)	(30,848,304)	(2,732,661)	(20,397,755)	(23,130,416)	(140,939)	(7,576,949)	(7,717,888)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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	885,665	122,220	362,279	401,166	885,665	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	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,922,581	0	0	8,345,568	8,345,568	0	0	2,467,378	2,467,378	0	1,109,635	1,109,635	
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	18,717,547	807,718	699,891	9,260,551	10,768,160	3,275,642	99,613	2,618,980	5,994,235	845,517	1,109,635	1,955,152	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	17,808,462	8,294,951	2,745,911	6,767,600	17,808,462	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	0	25,932,161	0	0	
99		GD-OR / AS	4,066,919	0	0	0	0	0	0	0	0	4,066,919	0	4,066,919	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,284,706	0	0	89,096,748	89,096,748	0	0	26,341,570	26,341,570	0	11,846,388	11,846,388	
9		CD-WA / ID / AN	30,469,519	9,372,385	5,964,632	8,190,632	23,527,649	2,765,337	1,759,874	2,416,659	6,941,870	0	0	0	
		TOTAL ACCOUNT	205,561,767	17,667,336	8,710,543	104,054,980	130,432,859	28,697,498	1,759,874	28,758,229	59,215,601	4,066,919	11,846,388	15,913,307	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,984,120	434,661	7,798	1,541,661	1,984,120	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	0	140,856	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215	
7		CD-AA	77,854,698	0	0	54,496,731	54,496,731	0	0	16,112,030	16,112,030	0	7,245,937	7,245,937	
9		CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0	
		TOTAL ACCOUNT	86,418,979	4,880,427	15,428	56,299,600	61,195,455	1,452,586	2,251	16,410,426	17,865,263	12,109	7,346,152	7,358,261	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,544,794	23,886,257	10,525,462	20,133,075	54,544,794	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,494,853	0	0	0	0	10,059,790	2,862,562	2,572,501	15,494,853	0	0	0	
99		GD-OR / AS	4,562,127	0	0	0	0	0	0	0	0	4,562,127	0	4,562,127	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,644,368	0	0	5,350,905	5,350,905	0	0	1,582,002	1,582,002	0	711,461	711,461	
9		CD-WA / ID / AN	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0	
		TOTAL ACCOUNT	89,410,978	25,564,044	11,310,415	28,478,666	65,353,125	10,554,824	3,094,164	5,104,987	18,753,975	4,562,127	741,751	5,303,878	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	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	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	0	
		TOTAL ACCOUNT	6,045,374	402,403	187,428	3,997,286	4,587,117	323,714	55,301	1,057,284	1,436,299	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,125,124	1,082,520	297,794	5,744,810	7,125,124	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,331,173	0	0	0	0	2,487,229	342,290	501,654	3,331,173	0	0	0	
99		GD-OR / AS	915,355	0	0	0	0	0	0	0	0	915,355	0	915,355	
8		GD-AA	5,565,807	0	0	0	0	0	0	3,831,112	3,831,112	0	1,734,695	1,734,695	
7		CD-AA	14,743,575	0	0	10,320,207	10,320,207	0	0	3,051,183	3,051,183	0	1,372,185	1,372,185	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	33,681,936	1,102,864	1,046,609	16,840,894	18,990,367	2,493,232	563,229	7,612,873	10,669,334	915,355	3,106,880	4,022,235	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,113,428	398,014	15,791	1,699,623	2,113,428	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,046,146	398,014	15,791	2,755,047	3,168,852	106,253	0	548,179	654,432	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,136,796	13,914,933	9,343,529	9,018,979	32,277,441	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,642,714	12,197,136	6,507,350	29,938,228	48,642,714	0	0	0	0	0	0	
99		GD-WA / ID / AN	977,132	0	0	0	0	652,210	322,969	1,953	977,132	0	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	
7		CD-AA	81,356,022	0	0	56,947,588	56,947,588	0	0	16,836,629	16,836,629	0	7,571,805	
9		CD-WA / ID / AN	17,701,599	9,323,457	2,865,673	1,479,514	13,668,644	2,750,901	845,521	436,533	4,032,955	0	0	
		TOTAL ACCOUNT	149,702,266	21,520,593	9,373,023	88,365,330	119,258,946	3,403,111	1,168,490	17,459,504	22,031,105	756,920	7,655,295	8,412,215
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
		TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476
		TOTAL GENERAL PLANT	631,832,836	86,258,332	40,716,123	319,949,521	446,923,976	52,984,413	7,759,619	80,788,464	141,532,496	11,251,251	32,125,113	43,376,364

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-1A
For Month Ended September 30, 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	11,958,736	319,716	0	11,639,020	11,958,736	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,595,349	319,716	0	16,144,487	16,464,203	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,510,775	2,444,666	0	21,066,109	23,510,775	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	443,075	0	0	0	0	0	0	304,982	304,982	0	138,093	
7		CD-AA	146,539,743	0	0	102,574,889	102,574,889	0	0	30,326,400	30,326,400	0	13,638,454	
9		CD-WA / ID / AN	679,172	0	0	524,436	524,436	0	0	154,736	154,736	0	0	
		TOTAL ACCOUNT	171,172,765	2,444,666	0	124,165,434	126,610,100	0	0	30,786,118	30,786,118	0	13,776,547	13,776,547
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	456,748	0	0	456,748	456,748	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	3,303,454	0	0	2,312,352	2,312,352	0	0	683,650	683,650	0	307,452	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,760,202	0	0	2,769,100	2,769,100	0	0	683,650	683,650	0	307,452	307,452
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,634,331	0	0	1,634,331	1,634,331	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	1,634,331	0	0	1,634,331	1,634,331	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	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 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	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	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,368,235	1,368,235	0	0	1,368,235	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	1,770,713	0	0	1,239,464	1,239,464	0	0	366,449	366,449	0	164,800	164,800
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	21,722,378	15,717,802	0	1,239,464	16,957,266	4,233,863	0	366,449	4,600,312	0	164,800	164,800
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	39,327	0	0	39,327	39,327	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	4,832,405	0	0	3,382,587	3,382,587	0	0	1,000,066	1,000,066	0	449,752	449,752
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,871,732	0	0	3,421,914	3,421,914	0	0	1,000,066	1,000,066	0	449,752	449,752
	TOTAL		351,110,104	18,482,184	0	238,519,526	257,001,710	5,256,457	771,517	60,524,015	66,551,989	425,951	27,130,454	27,556,405

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 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	(81,782,533)	(57,246,138)	(16,924,895)	(7,611,500)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(851,964)	(657,861)	(194,103)	0
7	282919 CD-AA	(3,708,389)	(2,595,798)	(767,451)	(345,140)
7	283750 CD-AA	235,385	164,765	48,713	21,907
	Total	(86,107,501)	(60,335,032)	(17,837,736)	(7,934,733)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended September 30, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,768,356	4,768,356	0	0	0	0	4,768,356
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	121	121	0	0	0	0	121
7/4	154560 Supply Chain Invoice Price Variance	0	0	(17)	(17)	0	0	0	0	(17)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,108,381	17,694,410	0	64,802,791	45,973,053	17,921,317	1,135,328	(226,907)	0
TOTAL		47,108,381	17,694,410	4,768,460	69,571,251	45,973,053	17,921,317	1,135,328	(226,907)	4,768,460

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%