

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,581,456	28,410,834	15,170,622
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,581,456	28,410,834	15,170,622
G-APL	Gas Net Adjusted Rate Base	620,292,861	439,656,203	180,636,658
	<b>RATE OF RETURN</b>	<b>7.026%</b>	<b>6.462%</b>	<b>8.398%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	<b>100.000%</b>	<b>68.810%</b>	<b>31.190%</b>
2	Input	Number of Customers Percent	5-01-2021 thru 05-31-2021	263,388 <b>100.000%</b>	173,489 <b>65.868%</b>	89,899 <b>34.132%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2020 thru 05-31-2021	12,537,941 <b>100.000%</b>	9,134,030 <b>72.851%</b>	3,403,911 <b>27.149%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				<b>100.000%</b>	<b>72.915%</b>	<b>27.085%</b>
6	Input	Actual Therms Purchased Percent	06-01-2020 thru 05-31-2021	285,014,020 <b>100.000%</b>	191,108,744 <b>67.052%</b>	93,905,276 <b>32.948%</b>

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

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>148,865,669</b>	<b>116,982,280</b>	<b>22,335,689</b>	<b>9,547,700</b>
	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
	<b>Total</b>		<b>90,496,215</b>	<b>67,307,985</b>	<b>15,280,414</b>	<b>7,907,816</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>279.990%</b>	<b>82.781%</b>	<b>37.229%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>69.998%</b>	<b>20.695%</b>	<b>9.307%</b>

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

Report ID:  
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AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>133,984,159</b>	<b>113,315,724</b>	<b>20,668,435</b>	<b>0</b>
	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
	<b>Total</b>		<b>76,385,731</b>	<b>62,624,128</b>	<b>13,761,603</b>	<b>0</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.867%</b>	<b>91.133%</b>	<b>0.000%</b>
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.218%</b>	<b>22.782%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 <b>100.000%</b>	Washington 182,423,301 <b>67.503%</b>	Idaho 87,820,282 <b>32.497%</b>	
11	Book Depreciation Percent	06-01-2020 thru 05-31-2021	27,955,234 <b>100.000%</b>	19,888,259 <b>71.143%</b>	8,066,975 <b>28.857%</b>	
12	Net Gas Plant (before ADFIT) Percent	5-01-2021 thru 05-31-2021	760,012,416 <b>100.000%</b>	538,043,391 <b>70.794%</b>	221,969,025 <b>29.206%</b>	
13	G-PLT Net Gas General Plant Percent	5-01-2021 thru 05-31-2021	97,985,332 <b>100.000%</b>	79,356,200 <b>80.988%</b>	18,629,132 <b>19.012%</b>	
14	Net Allocated Schedule M's Percent	06-01-2020 thru 05-31-2021	-61,908,872 <b>100.000%</b>	-43,565,035 <b>70.370%</b>	-18,343,837 <b>29.630%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
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)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>222,114,710</b>	<b>0</b>	<b>222,114,710</b>	<b>156,462,238</b>	<b>0</b>	<b>156,462,238</b>	<b>65,652,472</b>	<b>0</b>	<b>65,652,472</b>
<b>OTHER OPERATING REVENUES:</b>										
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
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>75,656,915</b>	<b>433,652</b>	<b>76,090,567</b>	<b>52,231,327</b>	<b>316,197</b>	<b>52,547,524</b>	<b>23,425,588</b>	<b>117,455</b>	<b>23,543,043</b>
<b>TOTAL GAS REVENUES</b>		<b>297,771,625</b>	<b>433,652</b>	<b>298,205,277</b>	<b>208,693,565</b>	<b>316,197</b>	<b>209,009,762</b>	<b>89,078,060</b>	<b>117,455</b>	<b>89,195,515</b>
<b>PRODUCTION EXPENSES:</b>										
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
<b>TOTAL PRODUCTION EXPENSES</b>		<b>131,760,319</b>	<b>904,481</b>	<b>132,664,800</b>	<b>90,220,152</b>	<b>610,552</b>	<b>90,830,704</b>	<b>41,540,167</b>	<b>293,929</b>	<b>41,834,096</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
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
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>2,801,815</b>	<b>2,801,815</b>	<b>0</b>	<b>1,927,929</b>	<b>1,927,929</b>	<b>0</b>	<b>873,886</b>	<b>873,886</b>
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
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>		<b>0</b>	<b>955,266</b>	<b>955,266</b>	<b>0</b>	<b>657,318</b>	<b>657,318</b>	<b>0</b>	<b>297,948</b>	<b>297,948</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>		<b>0</b>	<b>3,757,081</b>	<b>3,757,081</b>	<b>0</b>	<b>2,585,247</b>	<b>2,585,247</b>	<b>0</b>	<b>1,171,834</b>	<b>1,171,834</b>

RESULTS OF OPERATIONS
<b>GAS OPERATING STATEMENT</b>
For Twelve Months Ended May 31, 2021
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	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
	<b>MAINTENANCE</b>										
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>12,537,939</b>	<b>4,026,479</b>	<b>16,564,418</b>	<b>9,134,029</b>	<b>2,933,330</b>	<b>12,067,359</b>	<b>3,403,910</b>	<b>1,093,149</b>	<b>4,497,059</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>37,687,869</b>	<b>57,396</b>	<b>37,745,265</b>	<b>28,631,958</b>	<b>38,485</b>	<b>28,670,443</b>	<b>9,055,911</b>	<b>18,911</b>	<b>9,074,822</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>50,225,808</b>	<b>4,083,875</b>	<b>54,309,683</b>	<b>37,765,987</b>	<b>2,971,815</b>	<b>40,737,802</b>	<b>12,459,821</b>	<b>1,112,060</b>	<b>13,571,881</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	113,530	113,530	0	74,780	74,780	0	38,750	38,750
2	902000	Meter Reading Expenses	439,402	88,281	527,683	321,024	58,149	379,173	118,378	30,132	148,510
2	903XXX	Customer Records & Collection Expenses	316,609	4,526,380	4,842,989	188,536	2,981,436	3,169,972	128,073	1,544,944	1,673,017
2	904000	Uncollectible Accounts	2,916,574	(1,381,006)	1,535,568	2,684,965	(909,641)	1,775,324	231,609	(471,365)	(239,756)
2	905000	Misc Customer Accounts	0	70,872	70,872	0	46,682	46,682	0	24,190	24,190
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,672,585</b>	<b>3,418,057</b>	<b>7,090,642</b>	<b>3,194,525</b>	<b>2,251,406</b>	<b>5,445,931</b>	<b>478,060</b>	<b>1,166,651</b>	<b>1,644,711</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	10,199,491	50,058	10,249,549	8,704,826	32,972	8,737,798	1,494,665	17,086	1,511,751
2	909000	Advertising	88,644	558,473	647,117	88,644	367,855	456,499	0	190,618	190,618
2	910000	Misc Customer Service & Info Exp	0	164,617	164,617	0	108,430	108,430	0	56,187	56,187
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,288,135</b>	<b>773,148</b>	<b>11,061,283</b>	<b>8,793,470</b>	<b>509,257</b>	<b>9,302,727</b>	<b>1,494,665</b>	<b>263,891</b>	<b>1,758,556</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	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
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,700,852</b>	<b>23,922,909</b>	<b>27,623,761</b>	<b>2,818,080</b>	<b>17,443,389</b>	<b>20,261,469</b>	<b>882,772</b>	<b>6,479,520</b>	<b>7,362,292</b>

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,748,493	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	93,309	127,654	13,419	38,495	51,914
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)	10,219,953	8,816,811	1,071,620	3,800,137	4,871,757
	TOTAL ADMIN & GENERAL EXPENSES	3,369,330	37,942,999	41,312,329	1,414,938	27,663,342	29,078,280	1,954,392	10,279,657	12,234,049
	TOTAL EXPENSES BEFORE FIT	199,316,177	50,879,641	250,195,818	141,389,072	36,591,619	177,980,691	57,927,105	14,288,022	72,215,127
	NET OPERATING INCOME (LOSS) BEFORE FIT			48,009,459			31,029,071			16,980,388
G-FIT	FEDERAL INCOME TAX			(5,020,708)			(3,699,380)			(1,321,328)
G-FIT	DEFERRED FEDERAL INCOME TAX			9,452,857			6,321,160			3,131,697
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(4,146)			(3,543)			(603)
	GAS NET OPERATING INCOME (LOSS)			43,581,456			28,410,834			15,170,622

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.868%	34.132%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>9,559,536</b>	<b>433,652</b>	<b>9,993,188</b>	<b>7,263,130</b>	<b>316,197</b>	<b>7,579,327</b>	<b>2,296,406</b>	<b>117,455</b>	<b>2,413,861</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>135,015,711</b>	<b>0</b>	<b>135,015,711</b>	<b>91,858,984</b>	<b>0</b>	<b>91,858,984</b>	<b>43,156,727</b>	<b>0</b>	<b>43,156,727</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	170,121	50,058	220,179	106,709	32,972	139,681	63,412	17,086	80,498
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 Unbilled	(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	50,058	10,249,549	8,704,826	32,972	8,737,798	1,494,665	17,086	1,511,751

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.862%	4.867%
	Total Cost of Debt		2.627%	2.630%
	Total Weighted Cost		2.627%	2.630%
G-APL	Net Rate Base	620,292,861	439,656,203	180,636,658
	Interest Deduction for FIT Calculation	16,300,512	11,549,768	4,750,744
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended May 31, 2021	
Ending Balance 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	139,836,119	57,970,600
G-OPS	Book Deprec/Amort and Reg Amortizations	33,390,927	22,350,996	11,039,931
G-OTX	Taxes Other than FIT	18,998,172	15,793,576	3,204,596
	Net Operating Income Before FIT	48,009,459	31,029,071	16,980,388
G-INT	Less: Interest Expense	16,300,512	11,549,768	4,750,744
G-OTX	Less: Idaho ITC Deferral & Amortization	(42,104)	0	(42,104)
G-SCM	Schedule M Adjustments	(55,574,972)	(37,095,396)	(18,479,576)
	Taxable Net Operating Income	(23,908,129)	(17,616,093)	(6,292,036)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,020,708)	(3,699,380)	(1,321,328)
G-DTE	Deferred FIT	9,452,857	6,321,160	3,131,697
99	411400 Amortized Investment Tax Credit	(4,146)	(3,543)	(603)
	Total FIT/Deferred FIT & ITC	4,428,003	2,618,237	1,809,766
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,963,011	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	617,038	617,038	0	254,558	254,558
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	445,670	445,670	0	183,861	183,861
99	997010	Deferred Gas Credit and Refunds	(10,242,917)	(187,500)	(10,430,417)	(5,080,071)	(132,739)	(5,212,810)	(5,162,846)	(54,761)	(5,217,607)
12	997016	Redemption Expense Amortization	0	155,071	155,071	0	109,781	109,781	0	45,290	45,290
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	(3,844,198)	(3,844,198)	0	(1,585,920)	(1,585,920)
12	997027	Customer Uncollectibles	118,403	1,131,007	1,249,410	467,314	800,685	1,267,999	(348,911)	330,322	(18,589)
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	(4,367,065)	(4,367,065)	0	(1,801,629)	(1,801,629)
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	(209,994)	(209,994)	0	(86,633)	(86,633)
12	997049	Tax Depreciation	0	(32,234,753)	(32,234,753)	0	(22,820,271)	(22,820,271)	0	(9,414,482)	(9,414,482)
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	1,847,066	1,847,066	0	762,006	762,006
12	997081	Deferred Compensation	0	488,464	488,464	0	345,803	345,803	0	142,661	142,661
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	280,739	280,739	0	115,819	115,819
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	(11,598,417)	(11,598,417)	0	(4,784,916)	(4,784,916)
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	(25,720)	(25,720)	0	(10,611)	(10,611)
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	104,080	104,080	0	42,938	42,938
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	813,850	813,850	0	335,753	335,753
12	997120	Transportation Tax Disallowance	0	34,297	34,297	0	24,280	24,280	0	10,017	10,017
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	(245,464)	(245,464)	0	(101,266)	(101,266)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,272	660,272	0	272,395	272,395
12	997128	Meters Expensed	0	(15,249,905)	(15,249,905)	0	(10,796,018)	(10,796,018)	0	(4,453,887)	(4,453,887)
12	997129	Mixed Service Costs (IDD#5)	0	(7,947,747)	(7,947,747)	0	(5,626,528)	(5,626,528)	0	(2,321,219)	(2,321,219)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>6,333,901</b>	<b>(61,908,873)</b>	<b>(55,574,972)</b>	<b>6,469,641</b>	<b>(43,565,037)</b>	<b>(37,095,396)</b>	<b>(135,740)</b>	<b>(18,343,836)</b>	<b>(18,479,576)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.868%	34.132%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.052%	32.948%
G-ALL	11	Book Depreciation	100.000%	71.143%	28.857%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.794%	29.206%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	7,559,268	5,351,508	2,207,760
99	410100	Deferred Federal Income Tax Exp	3,638,800	2,334,331	1,304,469
		<b>SUBTOTAL</b>	<b>11,198,068</b>	<b>7,685,839</b>	<b>3,512,229</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,249,787)	(884,774)	(365,013)
99	411100	Deferred Federal Income Tax Exp	(603,156)	(555,317)	(47,839)
		<b>SUBTOTAL</b>	<b>(1,852,943)</b>	<b>(1,440,091)</b>	<b>(412,852)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	107,732	75,412	32,320
		<b>SUBTOTAL</b>	<b>107,732</b>	<b>75,412</b>	<b>32,320</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>9,452,857</b>	<b>6,321,160</b>	<b>3,131,697</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.794%	29.206%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	292,798	292,798	0	201,474	201,474	0	91,324	91,324
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>292,798</b>	<b>292,798</b>	<b>0</b>	<b>201,474</b>	<b>201,474</b>	<b>0</b>	<b>91,324</b>	<b>91,324</b>
		<b>DISTRIBUTION</b>									
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)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,370,311</b>	<b>0</b>	<b>17,370,311</b>	<b>14,607,330</b>	<b>0</b>	<b>14,607,330</b>	<b>2,762,981</b>	<b>0</b>	<b>2,762,981</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	485,501	849,562	1,335,063	365,314	619,458	984,772	120,187	230,104	350,291
		<b>TOTAL A&amp;G TAX</b>	<b>485,501</b>	<b>849,562</b>	<b>1,335,063</b>	<b>365,314</b>	<b>619,458</b>	<b>984,772</b>	<b>120,187</b>	<b>230,104</b>	<b>350,291</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,855,812</b>	<b>1,142,360</b>	<b>18,998,172</b>	<b>14,972,644</b>	<b>820,932</b>	<b>15,793,576</b>	<b>2,883,168</b>	<b>321,428</b>	<b>3,204,596</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	57,392,968	61,609,321	4,216,627	41,848,082	46,064,709	(274)	15,544,886	15,544,612
TOTAL INTANGIBLE PLANT			6,010,468	58,724,955	64,735,423	5,238,541	42,819,300	48,057,841	771,927	15,905,655	16,677,582
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	2,222,625	2,222,625	0	1,529,388	1,529,388	0	693,237	693,237
1	352XXX	Wells	0	22,865,158	22,865,158	0	15,733,515	15,733,515	0	7,131,643	7,131,643
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	14,738,375	14,738,375	0	10,141,476	10,141,476	0	4,596,899	4,596,899
1	355000	Measuring & Regulating Equipment	0	1,347,230	1,347,230	0	927,029	927,029	0	420,201	420,201
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,360,849	2,360,849	0	1,624,500	1,624,500	0	736,349	736,349
TOTAL UNDERGROUND STORAGE PLANT			0	47,431,159	47,431,159	0	32,670,741	32,670,741	0	14,760,418	14,760,418
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	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,504,117	0	1,504,117	860,162	0	860,162	643,955	0	643,955
6	376000	Mains	417,909,942	2,517,882	420,427,824	277,866,384	1,688,290	279,554,674	140,043,558	829,592	140,873,150
6	378000	Measuring & Reg Station Equip-General	6,958,321	0	6,958,321	4,462,843	0	4,462,843	2,495,478	0	2,495,478
6	379000	Measuring & Reg Station Equip-City Gate	6,385,917	0	6,385,917	1,869,055	0	1,869,055	4,516,862	0	4,516,862
6	380000	Services	305,003,646	0	305,003,646	208,981,567	0	208,981,567	96,022,079	0	96,022,079
6	381XXX	Meters	108,223,735	0	108,223,735	76,348,211	0	76,348,211	31,875,524	0	31,875,524
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,961,651	0	3,961,651	2,925,380	0	2,925,380	1,036,271	0	1,036,271
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			850,657,235	2,517,882	853,175,117	573,861,371	1,688,290	575,549,661	276,795,864	829,592	277,625,456
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,388	5,994,643	3,275,642	1,909,927	5,185,569	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,359,750	29,052,683	59,412,433	28,609,698	21,183,764	49,793,462	1,750,052	7,868,919	9,618,971
4	391XXX	Office Furniture & Equipment	1,437,382	15,907,078	17,344,460	1,435,266	11,598,646	13,033,912	2,116	4,308,432	4,310,548
4	392XXX	Transportation Equipment	13,424,712	4,995,005	18,419,717	10,335,959	3,642,108	13,978,067	3,088,753	1,352,897	4,441,650
4	393000	Stores Equipment	357,516	1,054,271	1,411,787	302,790	768,722	1,071,512	54,726	285,549	340,275
4	394000	Tools, Shop & Garage Equipment	2,964,038	7,180,639	10,144,677	2,408,119	5,235,763	7,643,882	555,919	1,944,876	2,500,795
4	395XXX	Laboratory Equipment	105,832	548,179	654,011	105,832	399,705	505,537	0	148,474	148,474
4	396XXX	Power Operated Equipment	3,692,297	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,850,052	16,793,015	21,643,067	3,650,809	12,244,627	15,895,436	1,199,243	4,548,388	5,747,631
4	398000	Miscellaneous Equipment	1,953	141,045	142,998	0	102,843	102,843	1,953	38,202	40,155
TOTAL GENERAL PLANT			60,568,787	79,365,341	139,934,128	52,801,668	57,869,240	110,670,908	7,767,119	21,496,101	29,263,220

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended May 31, 2021		
Ending Balance Basis		

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	917,236,490	188,039,337	1,105,275,827	631,901,580	135,047,571	766,949,151	285,334,910	52,991,766	338,326,676
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,079,262)	(18,079,262)	0	(12,440,340)	(12,440,340)	0	(5,638,922)	(5,638,922)
G-ADEP		Distribution Plant	(253,774,634)	(1,932,336)	(255,706,970)	(161,739,809)	(1,295,670)	(163,035,479)	(92,034,825)	(636,666)	(92,671,491)
G-ADEP		General Plant	(17,224,679)	(24,724,117)	(41,948,796)	(13,287,118)	(18,027,590)	(31,314,708)	(3,937,561)	(6,696,527)	(10,634,088)
		TOTAL ACCUMULATED DEPRECIATION	(270,999,313)	(44,735,715)	(315,735,028)	(175,026,927)	(31,763,600)	(206,790,527)	(95,972,386)	(12,972,115)	(108,944,501)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(412,133)	(936,368)	(1,348,501)	(276,090)	(682,752)	(958,842)	(136,043)	(253,616)	(389,659)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,248,393)	(25,931,491)	(28,179,884)	(2,248,445)	(18,907,946)	(21,156,391)	52	(7,023,545)	(7,023,493)
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	(2,660,526)	(26,867,859)	(29,528,385)	(2,524,535)	(19,590,698)	(22,115,233)	(135,991)	(7,277,161)	(7,413,152)
		TOTAL ACCUMULATED DEPR/AMORT	(273,659,839)	(71,603,574)	(345,263,413)	(177,551,462)	(51,354,298)	(228,905,760)	(96,108,377)	(20,249,276)	(116,357,653)
		NET GAS UTILITY PLANT before DFIT	643,576,651	116,435,763	760,012,414	454,350,118	83,693,273	538,043,391	189,226,533	32,742,490	221,969,023
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,520,991)	(103,520,991)	0	(73,286,650)	(73,286,650)	0	(30,234,341)	(30,234,341)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,340,596)	(17,340,596)	0	(12,639,824)	(12,639,824)	0	(4,700,772)	(4,700,772)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(676,160)	(676,160)	0	(493,022)	(493,022)	0	(183,138)	(183,138)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065	0	28,484	28,484	0	10,581	10,581
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(296,330)	(296,330)	0	(209,784)	(209,784)	0	(86,546)	(86,546)
		TOTAL ACCUMULATED DFIT	0	(121,795,012)	(121,795,012)	0	(86,600,796)	(86,600,796)	0	(35,194,216)	(35,194,216)
		NET GAS UTILITY PLANT	643,576,651	(5,359,249)	638,217,402	454,350,118	(2,907,523)	451,442,595	189,226,533	(2,451,726)	186,774,807

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)	100.000%	70.794%	29.206%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	643,576,651	(5,359,249)	638,217,402	454,350,118	(2,907,523)	451,442,595	189,226,533	(2,451,726)	186,774,807
	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	1,464,605	2,727,964	4,192,569	1,049,089	1,989,095	3,038,184	415,516	738,869	1,154,385
4	182318 Accumulated Amortization - AFUDC	(229,097)	(454,885)	(683,982)	(156,993)	(331,471)	(488,464)	(72,104)	(123,414)	(195,518)
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	10,928,763	10,928,763	0	7,520,082	7,520,082	0	3,408,681	3,408,681
1	164115 Gas Inventory--Clay Basin	0	64,901	64,901	0	47,323	47,323	0	17,578	17,578
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(39,887,086)	0	(39,887,086)	(27,920,960)	0	(27,920,960)	(11,966,126)	0	(11,966,126)
99	190393 ADFIT-Customer Tax Credit	8,376,288	0	8,376,288	5,863,402	0	5,863,402	2,512,886	0	2,512,886
99	235199 Customer Deposits	(2,876)	0	(2,876)	(2,876)	0	(2,876)	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	7,708,237	0	7,708,237	7,708,237	0	7,708,237	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,618,730)	0	(1,618,730)	(1,618,730)	0	(1,618,730)	0	0	0
C-WKC	Working Capital	(8,626,602)	0	(8,626,602)	(5,769,048)	0	(5,769,048)	(2,857,554)	0	(2,857,554)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(36,922,348)	18,997,807	(17,924,541)	(24,954,966)	13,168,574	(11,786,392)	(11,967,382)	5,829,233	(6,138,149)
	NET RATE BASE	606,654,303	13,638,558	620,292,861	429,395,152	10,261,051	439,656,203	177,259,151	3,377,507	180,636,658

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	3,207,798	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												
<b>Total Electric Production</b>	<b>43,764,440</b>	<b>43,764,440</b>												
<b>Electric Transmission</b>														
ED-AN	16,494,158	16,494,158												
ED-ID	991,995	991,995												
ED-WA	512,628	512,628												
<b>Total Electric Transmission</b>	<b>17,998,781</b>	<b>17,998,781</b>												
<b>Electric Distribution</b>														
ED-AN	85,867	85,867												
ED-ID	17,661,825	17,661,825												
ED-WA	33,887,240	33,887,240												
<b>Total Electric Distribution</b>	<b>51,634,932</b>	<b>51,634,932</b>												
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>	<b>781,588</b>		<b>662,468</b>	<b>119,120</b>		<b>662,468</b>	<b>662,468</b>		<b>455,844</b>	<b>455,844</b>		<b>206,624</b>	<b>206,624</b>	
<b>Gas Distribution</b>														
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										
<b>Total Gas Distribution</b>	<b>29,824,266</b>		<b>20,374,954</b>	<b>9,449,312</b>		<b>20,317,558</b>	<b>20,374,954</b>	<b>14,024,628</b>	<b>38,485</b>	<b>14,063,113</b>	<b>6,292,930</b>	<b>18,911</b>	<b>6,311,841</b>	
<b>General Plant</b>														
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										
<b>Total General Plant</b>	<b>32,325,111</b>	<b>22,944,961</b>	<b>6,917,812</b>	<b>2,462,338</b>		<b>1,748,493</b>	<b>5,169,319</b>	<b>6,917,812</b>	<b>1,600,092</b>	<b>3,769,209</b>	<b>5,369,301</b>	<b>148,401</b>	<b>1,400,110</b>	<b>1,548,511</b>
<b>Total Depreciation Expense</b>	<b>176,329,118</b>	<b>136,343,114</b>	<b>27,955,234</b>	<b>12,030,770</b>		<b>22,066,051</b>	<b>5,889,183</b>	<b>27,955,234</b>	<b>15,624,720</b>	<b>4,263,538</b>	<b>19,888,258</b>	<b>6,441,331</b>	<b>1,625,645</b>	<b>8,066,976</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.052%	32.948%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	238,432	238,432											
<b>Total Production/Transmission</b>	<b>1,147,712</b>	<b>1,147,712</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	74,361	74,361											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>80,227</b>	<b>80,227</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838			
GD-OR	7,408			7,408									
<b>Total General Plant - 303000</b>	<b>471,625</b>	<b>297,968</b>	<b>127,630</b>	<b>46,027</b>	<b>39,540</b>	<b>88,090</b>	<b>127,630</b>	<b>24,838</b>	<b>64,231</b>	<b>89,069</b>	<b>14,702</b>	<b>23,859</b>	<b>38,561</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	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									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>45,152,323</b>	<b>33,027,029</b>	<b>8,638,736</b>	<b>3,486,558</b>	<b>857,421</b>	<b>7,781,315</b>	<b>8,638,736</b>	<b>856,981</b>	<b>5,673,746</b>	<b>6,530,727</b>	<b>440</b>	<b>2,107,569</b>	<b>2,108,009</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	284,856	284,856											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>284,856</b>	<b>284,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>47,136,743</b>	<b>34,837,792</b>	<b>8,766,366</b>	<b>3,532,585</b>	<b>896,961</b>	<b>7,869,405</b>	<b>8,766,366</b>	<b>881,819</b>	<b>5,737,977</b>	<b>6,619,796</b>	<b>15,142</b>	<b>2,131,428</b>	<b>2,146,570</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(73,686,620)	(73,686,620)												
Steam (ED-ID)	(91,217,103)	(91,217,103)												
Steam (ED-WA)	(172,104,362)	(172,104,362)												
Hydro (ED-AN)	(164,451,753)	(164,451,753)												
Other (ED-AN)	(153,197,588)	(153,197,588)												
<b>Total Electric Production</b>	<b>(654,657,426)</b>	<b>(654,657,426)</b>												
<b>Electric Transmission</b>														
ED-AN	(221,886,997)	(221,886,997)												
ED-ID	(10,003,075)	(10,003,075)												
ED-WA	(15,932,145)	(15,932,145)												
<b>Total Electric Transmission</b>	<b>(247,822,217)</b>	<b>(247,822,217)</b>												
<b>Electric Distribution</b>														
ED-AN	(357,696)	(357,696)												
ED-ID	(252,175,120)	(252,175,120)												
ED-WA	(389,436,366)	(389,436,366)												
<b>Total Electric Distribution</b>	<b>(641,969,182)</b>	<b>(641,969,182)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,079,262)		(18,079,262)			(18,079,262)	(18,079,262)		(12,440,340)	(12,440,340)		(5,638,922)	(5,638,922)	
GD-OR	(1,445,570)			(1,445,570)										
<b>Total Gas Underground Storage</b>	<b>(19,524,832)</b>		<b>(18,079,262)</b>	<b>(1,445,570)</b>		<b>(18,079,262)</b>	<b>(18,079,262)</b>		<b>(12,440,340)</b>	<b>(12,440,340)</b>		<b>(5,638,922)</b>	<b>(5,638,922)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,932,336)		(1,932,336)			(1,932,336)	(1,932,336)		(1,295,670)	(1,295,670)		(636,666)	(636,666)	
GD-ID	(92,034,825)		(92,034,825)			(92,034,825)	(92,034,825)				(92,034,825)		(92,034,825)	
GD-WA	(161,739,809)		(161,739,809)			(161,739,809)	(161,739,809)	(161,739,809)						
GD-OR	(127,747,648)			(127,747,648)										
<b>Total Gas Distribution</b>	<b>(383,454,618)</b>		<b>(255,706,970)</b>	<b>(127,747,648)</b>		<b>(253,774,634)</b>	<b>(1,932,336)</b>	<b>(255,706,970)</b>	<b>(161,739,809)</b>	<b>(1,295,670)</b>	<b>(163,035,479)</b>	<b>(92,034,825)</b>	<b>(636,666)</b>	<b>(92,671,491)</b>
<b>General Plant</b>														
ED-AN	(36,550,056)	(36,550,056)												
ED-ID	(12,264,825)	(12,264,825)												
ED-WA	(22,860,876)	(22,860,876)												
7.4 CD-AA	(86,008,860)	(60,204,481)	(17,799,534)	(8,004,845)		(17,799,534)	(17,799,534)		(12,978,530)	(12,978,530)		(4,821,004)	(4,821,004)	
9.4 CD-AN	(7,859,496)	(6,068,867)	(1,790,629)			(1,790,629)	(1,790,629)		(1,305,637)	(1,305,637)		(484,992)	(484,992)	
9 CD-ID	(6,854,210)	(5,292,615)	(1,561,595)			(1,561,595)	(1,561,595)				(1,561,595)		(1,561,595)	
9 CD-WA	(8,587,772)	(6,631,220)	(1,956,552)			(1,956,552)	(1,956,552)	(1,956,552)						
8.4 GD-AA	(2,070,079)		(1,424,897)	(645,182)		(1,424,897)	(1,424,897)		(1,038,964)	(1,038,964)		(385,933)	(385,933)	
4 GD-AN	(3,709,057)		(3,709,057)			(3,709,057)	(3,709,057)		(2,704,459)	(2,704,459)		(1,004,598)	(1,004,598)	
GD-ID	(2,375,966)		(2,375,966)			(2,375,966)	(2,375,966)				(2,375,966)		(2,375,966)	
GD-WA	(11,330,566)		(11,330,566)			(11,330,566)	(11,330,566)	(11,330,566)			(11,330,566)			
GD-OR	(5,371,087)			(5,371,087)										
<b>Total General Plant</b>	<b>(205,842,850)</b>	<b>(149,872,940)</b>	<b>(41,948,796)</b>	<b>(14,021,114)</b>		<b>(17,224,679)</b>	<b>(24,724,117)</b>	<b>(41,948,796)</b>	<b>(13,287,118)</b>	<b>(18,027,590)</b>	<b>(31,314,708)</b>	<b>(3,937,561)</b>	<b>(6,696,527)</b>	<b>(10,634,088)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,153,271,125)</b>	<b>(1,694,321,765)</b>	<b>(315,735,028)</b>	<b>(143,214,332)</b>		<b>(270,999,313)</b>	<b>(44,735,715)</b>	<b>(315,735,028)</b>	<b>(175,026,927)</b>	<b>(31,763,600)</b>	<b>(206,790,527)</b>	<b>(95,972,386)</b>	<b>(12,972,115)</b>	<b>(108,944,501)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.052%	32.948%

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,197,621)	(14,197,621)											
Misc Intangible Plt (303000)	ED-AN	(2,403,329)	(2,403,329)											
<b>Total Production/Transmission</b>		<b>(16,600,950)</b>	<b>(16,600,950)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(268,098)	(268,098)											
Misc Intangible Plt (303000)	ED-WA	(56,850)	(56,850)											
<b>Total Distribution</b>		<b>(324,948)</b>	<b>(324,948)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,381,482)	(3,066,950)	(906,748)	(407,784)		(906,748)	(906,748)		(661,155)	(661,155)		(245,593)	(245,593)
9,4	CD-AN	(130,009)	(100,389)	(29,620)			(29,620)	(29,620)		(21,597)	(21,597)		(8,023)	(8,023)
	GD-ID	(136,043)		(136,043)			(136,043)	(136,043)				(136,043)		(136,043)
	GD-WA	(276,090)		(276,090)			(276,090)	(276,090)	(276,090)		(276,090)			
	GD-OR	(111,762)			(111,762)									
<b>Total General Plant - 303000</b>		<b>(5,035,386)</b>	<b>(3,167,339)</b>	<b>(1,348,501)</b>	<b>(519,546)</b>	<b>(412,133)</b>	<b>(936,368)</b>	<b>(1,348,501)</b>	<b>(276,090)</b>	<b>(682,752)</b>	<b>(958,842)</b>	<b>(136,043)</b>	<b>(253,616)</b>	<b>(389,659)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(124,606,404)	(87,221,991)	(25,787,296)	(11,597,117)		(25,787,296)	(25,787,296)		(18,802,806)	(18,802,806)		(6,984,490)	(6,984,490)
9,4	CD-AN	(270,359)	(208,763)	(61,596)			(61,596)	(61,596)		(44,913)	(44,913)		(16,683)	(16,683)
9	CD-ID	230	178	52		52		52	0		0	52		52
9	CD-WA	(9,868,958)	(7,620,513)	(2,248,445)		(2,248,445)		(2,248,445)	(2,248,445)		(2,248,445)		0	0
	ED-AN	(9,163,992)	(9,163,992)											
	ED-ID	227	227											
	ED-WA	(272,917)	(272,917)											
8,4	GD-AA	(119,999)		(82,599)	(37,400)		(82,599)	(82,599)		(60,227)	(60,227)		(22,372)	(22,372)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(144,302,172)</b>	<b>(104,487,771)</b>	<b>(28,179,884)</b>	<b>(11,634,517)</b>	<b>(2,248,393)</b>	<b>(25,931,491)</b>	<b>(28,179,884)</b>	<b>(2,248,445)</b>	<b>(18,907,946)</b>	<b>(21,156,391)</b>	<b>52</b>	<b>(7,023,545)</b>	<b>(7,023,493)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	0	0	0		0		0	0		0			
4	ED-AN	(496,552)	(496,552)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(496,552)</b>	<b>(496,552)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(166,760,008)</b>	<b>(125,077,560)</b>	<b>(29,528,385)</b>	<b>(12,154,063)</b>	<b>(2,660,526)</b>	<b>(26,867,859)</b>	<b>(29,528,385)</b>	<b>(2,524,535)</b>	<b>(19,590,698)</b>	<b>(22,115,233)</b>	<b>(135,991)</b>	<b>(7,277,161)</b>	<b>(7,413,152)</b>

**Allocation Ratios:**

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,719,229</b>	<b>807,811</b>	<b>699,891</b>	<b>9,261,932</b>	<b>10,769,634</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,388</b>	<b>5,994,643</b>	<b>845,134</b>	<b>1,109,818</b>	<b>1,954,952</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,654,999	1,143,443	2,746,115	6,765,441	10,654,999	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	0	25,837,439	0	0	
99		GD-OR / AS	4,073,712	0	0	0	0	0	0	0	0	4,073,712	0	4,073,712	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,049,733	0	0	89,632,252	89,632,252	0	0	26,499,892	26,499,892	0	11,917,589	11,917,589	
9		CD-WA / ID / AN	31,054,300	9,395,843	5,931,341	8,652,014	23,979,198	2,772,259	1,750,052	2,552,791	7,075,102	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>199,670,183</b>	<b>10,539,286</b>	<b>8,677,456</b>	<b>105,049,707</b>	<b>124,266,449</b>	<b>28,609,698</b>	<b>1,750,052</b>	<b>29,052,683</b>	<b>59,412,433</b>	<b>4,073,712</b>	<b>11,917,589</b>	<b>15,991,301</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,487,599	99,416	7,798	1,380,385	1,487,599	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267	
7		CD-AA	75,433,575	0	0	52,801,994	52,801,994	0	0	15,610,978	15,610,978	0	7,020,603	7,020,603	
9		CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>83,428,256</b>	<b>4,493,954</b>	<b>14,970</b>	<b>54,442,893</b>	<b>58,951,817</b>	<b>1,435,267</b>	<b>2,116</b>	<b>15,907,077</b>	<b>17,344,460</b>	<b>12,109</b>	<b>7,119,870</b>	<b>7,131,979</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,979,405	24,226,004	10,687,494	20,065,907	54,979,405	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,159,975	0	0	0	0	9,840,925	2,857,150	2,461,900	15,159,975	0	0	0	
99		GD-OR / AS	4,547,960	0	0	0	0	0	0	0	0	4,547,960	0	4,547,960	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,643,560	0	0	5,350,339	5,350,339	0	0	1,581,835	1,581,835	0	711,386	711,386	
9		CD-WA / ID / AN	7,071,108	1,677,787	784,957	2,997,353	5,460,097	495,034	231,603	884,374	1,611,011	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,499,195</b>	<b>25,903,791</b>	<b>11,472,451</b>	<b>28,413,599</b>	<b>65,789,841</b>	<b>10,335,959</b>	<b>3,088,753</b>	<b>4,995,006</b>	<b>18,419,718</b>	<b>4,547,960</b>	<b>741,676</b>	<b>5,289,636</b>	

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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	413,851	0	0	413,851	413,851	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	5,209,332	272,618	185,479	3,564,393	4,022,490	80,436	54,726	1,051,680	1,186,842	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,878,852</b>	<b>272,618</b>	<b>185,479</b>	<b>3,987,010</b>	<b>4,445,107</b>	<b>302,789</b>	<b>54,726</b>	<b>1,054,272</b>	<b>1,411,787</b>	<b>20,792</b>	<b>1,166</b>	<b>21,958</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,961,987	963,128	280,208	5,718,651	6,961,987	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,241,599	0	0	0	0	2,405,201	334,744	501,654	3,241,599	0	0	0	
99		GD-OR / AS	893,406	0	0	0	0	0	0	0	0	893,406	0	893,406	
8		GD-AA	5,498,468	0	0	0	0	0	0	3,784,760	3,784,760	0	1,713,708	1,713,708	
7		CD-AA	13,604,834	0	0	9,523,112	9,523,112	0	0	2,815,520	2,815,520	0	1,266,202	1,266,202	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>31,529,350</b>	<b>973,020</b>	<b>1,029,824</b>	<b>15,508,512</b>	<b>17,511,356</b>	<b>2,408,120</b>	<b>555,919</b>	<b>7,180,639</b>	<b>10,144,678</b>	<b>893,406</b>	<b>2,979,910</b>	<b>3,873,316</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,093,015	397,965	15,791	1,679,259	2,093,015	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,025,312</b>	<b>397,965</b>	<b>15,791</b>	<b>2,734,683</b>	<b>3,148,439</b>	<b>105,832</b>	<b>0</b>	<b>548,179</b>	<b>654,011</b>	<b>18,586</b>	<b>204,276</b>	<b>222,862</b>	

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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	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	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	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,398,378</b>	<b>14,070,376</b>	<b>9,343,529</b>	<b>9,125,118</b>	<b>32,539,023</b>	<b>2,677,553</b>	<b>1,014,744</b>	<b>1,074,038</b>	<b>4,766,335</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,370,446	12,011,317	6,356,413	29,002,716	47,370,446	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	
99		GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0	940,643	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	78,280,187	0	0	54,794,565	54,794,565	0	0	16,200,085	16,200,085	0	7,285,537	7,285,537	
9		CD-WA / ID / AN	18,443,363	9,999,841	2,865,732	1,375,839	14,241,412	2,950,469	845,539	405,943	4,201,951	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>146,359,451</b>	<b>22,011,158</b>	<b>9,222,145</b>	<b>85,173,120</b>	<b>116,406,423</b>	<b>3,650,809</b>	<b>1,199,243</b>	<b>16,793,014</b>	<b>21,643,066</b>	<b>940,643</b>	<b>7,369,319</b>	<b>8,309,962</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	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	681,538	0	0	477,063	477,063	0	0	141,044	141,044	0	63,431	63,431	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>968,359</b>	<b>0</b>	<b>13,466</b>	<b>746,098</b>	<b>759,564</b>	<b>0</b>	<b>1,953</b>	<b>141,044</b>	<b>142,997</b>	<b>2,367</b>	<b>63,431</b>	<b>65,798</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>617,593,369</b>	<b>79,469,979</b>	<b>40,675,002</b>	<b>314,559,476</b>	<b>434,704,457</b>	<b>52,801,669</b>	<b>7,767,119</b>	<b>79,365,340</b>	<b>139,934,128</b>	<b>11,398,543</b>	<b>31,556,241</b>	<b>42,954,784</b>	

ALLOCATION RATIOS:

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

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AVISTA UTILITIES  
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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	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	406,156	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,569,114</b>	<b>319,716</b>	<b>0</b>	<b>16,137,999</b>	<b>16,457,715</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,185,870	1,666,336	(1,000)	18,520,534	20,185,870	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	143,675,274	0	0	100,569,818	100,569,818	0	0	29,733,598	29,733,598	0	13,371,858	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>164,922,920</b>	<b>1,666,336</b>	<b>(1,930)</b>	<b>119,613,950</b>	<b>121,278,356</b>	<b>0</b>	<b>(274)</b>	<b>30,153,020</b>	<b>30,152,746</b>	<b>0</b>	<b>13,491,818</b>	<b>13,491,818</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	287,363	0	0	201,148	201,148	0	0	59,470	59,470	0	26,745	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>287,363</b>	<b>0</b>	<b>0</b>	<b>201,148</b>	<b>201,148</b>	<b>0</b>	<b>0</b>	<b>59,470</b>	<b>59,470</b>	<b>0</b>	<b>26,745</b>	<b>26,745</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

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AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,235,344	1,235,344	0	0	1,235,344	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,139,590</b>	<b>15,526,494</b>	<b>0</b>	<b>977,501</b>	<b>16,503,995</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	47,963	0	0	33,573	33,573	0	0	9,926	9,926	0	4,464	4,464
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>47,963</b>	<b>0</b>	<b>0</b>	<b>33,573</b>	<b>33,573</b>	<b>0</b>	<b>0</b>	<b>9,926</b>	<b>9,926</b>	<b>0</b>	<b>4,464</b>	<b>4,464</b>
	<b>TOTAL</b>		<b>336,860,895</b>	<b>17,512,546</b>	<b>(1,930)</b>	<b>227,887,335</b>	<b>245,397,951</b>	<b>5,238,541</b>	<b>771,927</b>	<b>58,724,954</b>	<b>64,735,422</b>	<b>406,156</b>	<b>26,321,366</b>	<b>26,727,522</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(82,863,575)	(58,002,845)	(17,148,617)	(7,712,113)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(842,644)	(650,664)	(191,980)	0
7	282919 CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(86,784,715)	(60,808,395)	(17,977,692)	(7,998,628)

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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended May 31, 2021
Ending Balance Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,797,556	4,797,556	0	0	0	0	4,797,556
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	42	42	0	0	0	0	42
7/4	154560 Supply Chain Invoice Price Variance	0	0	(3,507)	(3,507)	0	0	0	0	(3,507)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,962,821	20,489,586	0	71,452,407	56,731,869	23,347,140	(5,769,048)	(2,857,554)	0
TOTAL		50,962,821	20,489,586	4,794,091	76,246,498	56,731,869	23,347,140	(5,769,048)	(2,857,554)	4,794,091

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%