

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	8,365,801	5,537,105	2,828,696
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>8,365,801</u>	<u>5,537,105</u>	<u>2,828,696</u>
G-APL	Gas Net Adjusted Rate Base	<u>629,489,098</u>	<u>445,691,238</u>	<u>183,797,860</u>
	RATE OF RETURN	<u>1.329%</u>	<u>1.242%</u>	<u>1.539%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2021

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	2-01-2021 thru 02-28-2021	253,186 100.000%	165,859 65.509%	87,327 34.491%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2021 thru 02-28-2021	680,682 100.000%	487,886 71.676%	192,796 28.324%
	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	2-01-2021 thru 02-28-2021	45,485,433 100.000%	30,588,954 67.250%	14,896,479 32.750%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 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		99.999%	52.162%	34.165%	13.672%
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	Percentage		99.999%	74.867%	16.727%	8.405%
	Total Percentages		399.998%	279.988%	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 February 28, 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%

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	2-01-2021 thru 02-28-2021	2,346,580 100.000%	1,670,128 71.173%	676,452 28.827%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2021 thru 02-28-2021	752,199,561 100.000%	532,555,610 70.800%	219,643,951 29.200%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2021 thru 02-28-2021	97,958,768 100.000%	79,287,739 80.940%	18,671,029 19.060%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2021 thru 02-28-2021	-3,900,642 100.000%	-2,739,511 70.232%	-1,161,131 29.768%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 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	22,787,271	0	22,787,271	15,916,573	0	15,916,573	6,870,698	0	6,870,698
99 4812XX	Commercial - Firm & Interruptible	9,715,908	0	9,715,908	7,035,595	0	7,035,595	2,680,313	0	2,680,313
99 4813XX	Industrial-Firm	292,672	0	292,672	187,595	0	187,595	105,077	0	105,077
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	45,829	0	45,829	41,857	0	41,857	3,972	0	3,972
99 499XXX	Unbilled Revenue	429,717	0	429,717	269,219	0	269,219	160,498	0	160,498
	TOTAL SALES TO ULTIMATE CUSTOMERS	33,271,397	0	33,271,397	23,450,839	0	23,450,839	9,820,558	0	9,820,558
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	7,333,520	0	7,333,520	4,931,792	0	4,931,792	2,401,728	0	2,401,728
4 488000	Miscellaneous Service Revenues	332	0	332	120	0	120	212	0	212
99 4893XX	Transportation Revenues	498,468	0	498,468	451,398	0	451,398	47,070	0	47,070
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(2,068,109)	34,628	(2,033,481)	(1,444,468)	25,249	(1,419,219)	(623,641)	9,379	(614,262)
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	5,764,211	34,628	5,798,839	3,938,842	25,249	3,964,091	1,825,369	9,379	1,834,748
	TOTAL GAS REVENUES	39,035,608	34,628	39,070,236	27,389,681	25,249	27,414,930	11,645,927	9,379	11,655,306
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	15,088,221	0	15,088,221	10,514,664	0	10,514,664	4,573,557	0	4,573,557
99 808XXX	Net Natural Gas Storage Transactions	3,091,862	0	3,091,862	2,079,277	0	2,079,277	1,012,585	0	1,012,585
99 811000	Gas Used for Products Extraction	(84,540)	0	(84,540)	(56,853)	0	(56,853)	(27,687)	0	(27,687)
10 813000	Other Gas Expenses	5,888	62,184	68,072	5,888	41,976	47,864	0	20,208	20,208
99 813010	Gas Technology Institute (GTI) Expenses	18,691	0	18,691	13,011	0	13,011	5,680	0	5,680
	TOTAL PRODUCTION EXPENSES	18,120,122	62,184	18,182,306	12,555,987	41,976	12,597,963	5,564,135	20,208	5,584,343
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	538	538	0	370	370	0	168	168
1 824000	Other Expenses	0	61,100	61,100	0	42,043	42,043	0	19,057	19,057
1 837000	Other Equipment	0	85,224	85,224	0	58,643	58,643	0	26,581	26,581
	TOTAL UNDERGROUND STORAGE OPER EXP	0	146,862	146,862	0	101,056	101,056	0	45,806	45,806
G-DEPX	Depreciation Expense-Underground Storage	0	56,226	56,226	0	38,689	38,689	0	17,537	17,537
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	87,380	87,380	0	60,126	60,126	0	27,254	27,254
	TOTAL UNDERGROUND STORAGE EXPENSES	0	234,242	234,242	0	161,182	161,182	0	73,060	73,060

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 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	21,269	101,055	122,324	18,985	72,432	91,417	2,284	28,623	30,907
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	142,770	70,983	213,753	112,086	50,878	162,964	30,684	20,105	50,789
3	875000	Measuring & Reg Sta Exp-General	7,728	0	7,728	4,819	0	4,819	2,909	0	2,909
3	876000	Measuring & Reg Sta Exp-Industrial	93	0	93	82	0	82	11	0	11
3	877000	Measuring & Reg Sta Exp-City Gate	4,508	0	4,508	4,109	0	4,109	399	0	399
3	878000	Meter & House Regulator Expenses	7,711	0	7,711	3,825	0	3,825	3,886	0	3,886
3	879000	Customer Installation Expenses	124,533	3,344	127,877	79,578	2,397	81,975	44,955	947	45,902
3	880000	Other Expenses	174,531	23,556	198,087	129,211	16,884	146,095	45,320	6,672	51,992
3	881000	Rents	0	(373)	(373)	0	(267)	(267)	0	(106)	(106)
	MAINTENANCE										
3	885000	Supervision & Engineering	3,333	0	3,333	4	0	4	3,329	0	3,329
3	887000	Mains	54,827	1	54,828	53,641	1	53,642	1,186	0	1,186
3	889000	Measuring & Reg Sta Exp-General	6,706	11,509	18,215	3,716	8,249	11,965	2,990	3,260	6,250
3	890000	Measuring & Reg Sta Exp-Industrial	410	0	410	264	0	264	146	0	146
3	891000	Measuring & Reg Sta Exp-City Gate	3,044	554	3,598	1,122	397	1,519	1,922	157	2,079
3	892000	Services	51,387	0	51,387	47,616	0	47,616	3,771	0	3,771
3	893000	Meters & House Regulators	77,792	44,601	122,393	28,810	31,968	60,778	48,982	12,633	61,615
3	894000	Other Equipment	39	15,788	15,827	17	11,316	11,333	22	4,472	4,494
	TOTAL DISTRIBUTION OPERATING EXP		680,681	271,018	951,699	487,885	194,255	682,140	192,796	76,763	269,559
G-DEPX		Depreciation Expense-Distribution	1,717,114	4,783	1,721,897	1,186,186	3,217	1,189,403	530,928	1,566	532,494
G-OTX		Taxes Other Than FIT	2,337,497	0	2,337,497	2,017,124	0	2,017,124	320,373	0	320,373
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		4,054,611	4,783	4,059,394	3,203,310	3,217	3,206,527	851,301	1,566	852,867
	TOTAL DISTRIBUTION EXPENSES		4,735,292	275,801	5,011,093	3,691,195	197,472	3,888,667	1,044,097	78,329	1,122,426

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	10,682	10,682	0	6,998	6,998	0	3,684	3,684
2	902000	Meter Reading Expenses	119,540	8,629	128,169	107,204	5,653	112,857	12,336	2,976	15,312
2	903XXX	Customer Records & Collection Expenses	42,696	378,156	420,852	27,858	247,726	275,584	14,838	130,430	145,268
2	904000	Uncollectible Accounts	85,850	0	85,850	64,550	0	64,550	21,300	0	21,300
2	905000	Misc Customer Accounts	0	2,381	2,381	0	1,560	1,560	0	821	821
TOTAL CUSTOMER ACCOUNTS EXPENSES			248,086	399,848	647,934	199,612	261,937	461,549	48,474	137,911	186,385
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,603,058	4,192	1,607,250	1,370,588	2,746	1,373,334	232,470	1,446	233,916
2	909000	Advertising	3,181	10,908	14,089	3,181	7,146	10,327	0	3,762	3,762
2	910000	Misc Customer Service & Info Exp	0	45,578	45,578	0	29,858	29,858	0	15,720	15,720
TOTAL CUSTOMER SERVICE & INFO EXP			1,606,239	60,678	1,666,917	1,373,769	39,750	1,413,519	232,470	20,928	253,398
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	7,589	549,305	556,894	5,221	400,526	405,747	2,368	148,779	151,147
4	921000	Office Supplies & Expenses	1	89,901	89,902	1	65,551	65,552	0	24,350	24,350
4	922000	Admin. Expenses Transferred - Credit	0	(1,206)	(1,206)	0	(879)	(879)	0	(327)	(327)
4	923000	Outside Services Employed	1,708	291,473	293,181	410	212,528	212,938	1,298	78,945	80,243
4	924000	Property Insurance Premium	0	36,914	36,914	0	26,916	26,916	0	9,998	9,998
4	925XXX	Injuries and Damages	1,699	108,230	109,929	1,372	78,916	80,288	327	29,314	29,641
4	926XXX	Employee Pensions and Benefits	179,721	682,799	862,520	136,156	497,863	634,019	43,565	184,936	228,501
4	928000	Regulatory Commission Expenses	72,608	19,362	91,970	52,863	14,118	66,981	19,745	5,244	24,989
4	930000	Miscellaneous General Expenses	3,192	95,732	98,924	1,710	69,803	71,513	1,482	25,929	27,411
4	931000	Rents	0	7,350	7,350	0	5,359	5,359	0	1,991	1,991
4	935000	Maintenance of General Plant	45,685	301,702	347,387	38,017	219,986	258,003	7,668	81,716	89,384
TOTAL ADMIN & GEN OPERATING EXP			312,203	2,181,562	2,493,765	235,750	1,590,687	1,826,437	76,453	590,875	667,328

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 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	147,263	421,196	568,459	134,922	307,115	442,037	12,341	114,081	126,422
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,425	671,863	743,288	71,426	489,889	561,315	(1)	181,974	181,973
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	4,216	12,607	16,823	3,058	8,926	11,984	1,158	3,681	4,839
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	11,582	0	11,582	11,582	0	11,582	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	53,888	0	53,888	39,292	0	39,292	14,596	0	14,596
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(273,218)	0	(273,218)	(273,218)	0	(273,218)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(43,081)	0	(43,081)	(28,861)	0	(28,861)	(14,220)	0	(14,220)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(569,322)	0	(569,322)	(569,322)	0	(569,322)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	40,552	(10,226)	30,326	30,261	(7,456)	22,805	10,291	(2,770)	7,521
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(293,453)	1,102,781	809,328	(359,491)	803,827	444,336	66,038	298,954	364,992
	TOTAL ADMIN & GENERAL EXPENSES	18,750	3,284,343	3,303,093	(123,741)	2,394,514	2,270,773	142,491	889,829	1,032,320
	TOTAL EXPENSES BEFORE FIT	24,728,489	4,317,096	29,045,585	17,696,822	3,096,831	20,793,653	7,031,667	1,220,265	8,251,932
	NET OPERATING INCOME (LOSS) BEFORE FIT			10,024,651			6,621,277			3,403,374
G-FIT	FEDERAL INCOME TAX			1,284,358			910,728			373,630
G-FIT	DEFERRED FEDERAL INCOME TAX			374,492			173,444			201,048
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			8,365,801			5,537,105			2,828,696

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.509%	34.491%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.676%	28.324%
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 February 28, 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	11,986	34,628	46,614	11,986	25,249	37,235	0	9,379	9,379
4	495028	Deferred Exchange Reservation	375,001	0	375,001	252,188	0	252,188	122,813	0	122,813
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	(2,773,030)	0	(2,773,030)	(1,826,425)	0	(1,826,425)	(946,605)	0	(946,605)
4	495329	Amortization Res Decoupling Deferral	225,554	0	225,554	140,933	0	140,933	84,621	0	84,621
4	495338	Non-Res Decoupling Deferred Rev	100,089	0	100,089	7,307	0	7,307	92,782	0	92,782
4	495339	Amortization Non-Res Decoupling	(7,708)	0	(7,708)	(30,456)	0	(30,456)	22,748	0	22,748
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	(2,068,108)	34,628	(2,033,480)	(1,444,467)	25,249	(1,419,218)	(623,641)	9,379	(614,262)

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 February 28, 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	13,572,888	0	13,572,888	9,126,914	0	9,126,914	4,445,974	0	4,445,974
1	804001	Pipeline Demand Costs	2,150,936	0	2,150,936	1,480,059	0	1,480,059	670,877	0	670,877
1	804002	Transport Variable Charges	37,640	0	37,640	25,900	0	25,900	11,740	0	11,740
6	804010	Gas Costs - Fixed Hedge	38,370	0	38,370	25,804	0	25,804	12,566	0	12,566
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	33,607	0	33,607	22,601	0	22,601	11,006	0	11,006
6	804018	Merchandise Processing Fee	9,361	0	9,361	6,295	0	6,295	3,066	0	3,066
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	(910,355)	0	(910,355)	(612,214)	0	(612,214)	(298,141)	0	(298,141)
6	804700	Gas Costs - Offsystem Bookout	165,215	0	165,215	111,107	0	111,107	54,108	0	54,108
6	804711	Gas Costs - Offsystem Bookout Offset	(165,215)	0	(165,215)	(111,107)	0	(111,107)	(54,108)	0	(54,108)
6	804730	Gas Costs - Intracompany LDC Gas	3,764,953	0	3,764,953	2,531,931	0	2,531,931	1,233,022	0	1,233,022
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(681,203)	0	(681,203)	(151,264)	0	(151,264)	(529,939)	0	(529,939)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,927,976)	0	(2,927,976)	(1,941,362)	0	(1,941,362)	(986,614)	0	(986,614)
		TOTAL PURCHASED GAS COSTS	15,088,221	0	15,088,221	10,514,664	0	10,514,664	4,573,557	0	4,573,557

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.250%	32.750%
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 February 28, 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	13,996	4,192	18,188	10,399	2,746	13,145	3,597	1,446	5,043
99	908600	Public Purpose Tariff Rider Expense Offset	1,573,305	0	1,573,305	1,348,114	0	1,348,114	225,191	0	225,191
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	15,757	0	15,757	12,075	0	12,075	3,682	0	3,682
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,603,058	4,192	1,607,250	1,370,588	2,746	1,373,334	232,470	1,446	233,916

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.509%	34.491%
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 February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.18%	54.18%
2	Cost of Debt		4.875%	4.880%
	Total Cost of Debt		2.641%	2.644%
	Total Weighted Cost		2.641%	2.644%
G-APL	Net Rate Base	629,489,098	445,691,238	183,797,860
	Interest Deduction for FIT Calculation	16,630,321	11,770,706	4,859,615
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 February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	39,070,236	27,414,930	11,655,306
G-OPS	Operating & Maintenance Expense	24,089,483	17,082,664	7,006,819
G-OPS	Book Deprec/Amort and Reg Amortizations	2,557,125	1,649,623	907,502
G-OTX	Taxes Other than FIT	2,398,977	2,061,366	337,611
	Net Operating Income Before FIT	10,024,651	6,621,277	3,403,374
G-INT	Less: Interest Expense	1,385,860	980,892	404,968
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(2,522,383)	(1,303,587)	(1,218,796)
	Taxable Net Operating Income	6,115,990	4,336,798	1,779,192
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,284,358	910,728	373,630
G-DTE	Deferred FIT	374,492	173,444	201,048
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	1,658,850	1,084,172	574,678
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 February 28, 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	1,939,097	1,161,409	3,100,506	1,394,604	844,262	2,238,866	544,493	317,147	861,640
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,262	34,262	0	14,131	14,131
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	87,592	87,592	0	62,015	62,015	0	25,577	25,577
99	997010	Deferred Gas Credit and Refunds	(3,609,179)	(375,000)	(3,984,179)	(2,092,626)	(265,500)	(2,358,126)	(1,516,553)	(109,500)	(1,626,053)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,645	4,645	0	1,916	1,916
99	997018	DSM Tariff Rider	537,953	0	537,953	455,370	0	455,370	82,583	0	82,583
12	997020	FAS87 Current Pension Accrual	0	(265,590)	(265,590)	0	(188,038)	(188,038)	0	(77,552)	(77,552)
12	997027	Customer Uncollectibles	0	69,513	69,513	0	49,215	49,215	0	20,298	20,298
99	997031	Decoupling Mechanism	2,455,095	0	2,455,095	1,708,641	0	1,708,641	746,454	0	746,454
12	997032	Interest Rate Swaps	0	75,119	75,119	0	53,184	53,184	0	21,935	21,935
12	997035	Leases	0	(2,015)	(2,015)	0	(1,469)	(1,469)	0	(546)	(546)
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,202)	(13,202)	0	(5,445)	(5,445)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,165,465)	(2,165,465)	0	(893,101)	(893,101)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	5,526	0	5,526	1,844	0	1,844	3,682	0	3,682
12	997080	Book Transportation Depreciation	0	184,492	184,492	0	130,620	130,620	0	53,872	53,872
12	997081	Deferred Compensation	0	5,685	5,685	0	4,025	4,025	0	1,660	1,660
4	997082	Meal Disallowances	0	9,533	9,533	0	6,951	6,951	0	2,582	2,582
12	997083	Paid Time Off	0	74,791	74,791	0	52,952	52,952	0	21,839	21,839
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	(767,000)	(767,000)	0	(316,333)	(316,333)
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	(261,637)	0	(261,637)	(261,637)	0	(261,637)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,422	74,422	0	30,694	30,694
12	997120	Transportation Tax Disallowance	0	2,393	2,393	0	1,694	1,694	0	699	699
12	997125	COVID-19	10,807	0	10,807	10,431	0	10,431	376	0	376
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	(494,754)	(494,754)	0	(350,286)	(350,286)	0	(144,468)	(144,468)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(306,800)	(306,800)	0	(126,533)	(126,533)
TOTAL SCHEDULE M ADJUSTMENTS			1,378,258	(3,900,641)	(2,522,383)	1,435,926	(2,739,513)	(1,303,587)	(57,668)	(1,161,128)	(1,218,796)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.509%	34.491%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.250%	32.750%
G-ALL	11	Book Depreciation	100.000%	71.173%	28.827%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.800%	29.200%
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 February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	288,397	204,185	84,212
99	410100	Deferred Federal Income Tax Exp	295,032	133,390	161,642
		SUBTOTAL	583,429	337,575	245,854
12	411100	Deferred Federal Income Tax Expense - Allocated	(14,162)	(10,027)	(4,135)
99	411100	Deferred Federal Income Tax Exp	(194,775)	(154,104)	(40,671)
		SUBTOTAL	(208,937)	(164,131)	(44,806)
		Total Deferred Federal Income Tax Expense	374,492	173,444	201,048

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.800%	29.200%
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 February 28, 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	908,390	0	908,390	908,390	0	908,390	0	0	0
99	408120	Municipal Occupation & License Tax	986,898	0	986,898	819,052	0	819,052	167,846	0	167,846
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	442,627	0	442,627	289,682	0	289,682	152,945	0	152,945
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	2,337,497	0	2,337,497	2,017,124	0	2,017,124	320,373	0	320,373
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	40,552	(10,226)	30,326	30,261	(7,456)	22,805	10,291	(2,770)	7,521
		TOTAL A&G TAX	40,552	(10,226)	30,326	30,261	(7,456)	22,805	10,291	(2,770)	7,521
		TOTAL TAXES OTHER THAN FIT	2,378,049	20,928	2,398,977	2,047,385	13,981	2,061,366	330,664	6,947	337,611

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended February 28, 2021
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	57,392,750	61,609,103	4,216,627	41,847,923	46,064,550	(274)	15,544,827	15,544,553
		TOTAL INTANGIBLE PLANT	6,010,468	58,724,737	64,735,205	5,238,541	42,819,141	48,057,682	771,927	15,905,596	16,677,523
		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	2,093,577	2,093,577	0	1,440,590	1,440,590	0	652,987	652,987
1	352XXX	Wells	0	22,736,107	22,736,107	0	15,644,715	15,644,715	0	7,091,392	7,091,392
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	14,609,324	14,609,324	0	10,052,676	10,052,676	0	4,556,648	4,556,648
1	355000	Measuring & Regulating Equipment	0	1,218,179	1,218,179	0	838,229	838,229	0	379,950	379,950
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,231,798	2,231,798	0	1,535,700	1,535,700	0	696,098	696,098
		TOTAL UNDERGROUND STORAGE PLANT	0	46,785,907	46,785,907	0	32,226,743	32,226,743	0	14,559,164	14,559,164
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,686	0	620,686	483,219	0	483,219	137,467	0	137,467
6	375000	Structures & Improvements	1,484,380	0	1,484,380	840,425	0	840,425	643,955	0	643,955
6	376000	Mains	411,009,894	2,517,882	413,527,776	272,469,830	1,693,276	274,163,106	138,540,064	824,606	139,364,670
6	378000	Measuring & Reg Station Equip-General	6,987,554	0	6,987,554	4,498,213	0	4,498,213	2,489,341	0	2,489,341
6	379000	Measuring & Reg Station Equip-City Gate	6,385,099	0	6,385,099	1,869,055	0	1,869,055	4,516,044	0	4,516,044
6	380000	Services	298,797,703	0	298,797,703	205,110,157	0	205,110,157	93,687,546	0	93,687,546
6	381XXX	Meters	107,585,554	0	107,585,554	76,186,497	0	76,186,497	31,399,057	0	31,399,057
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	3,960,379	0	3,960,379	2,925,009	0	2,925,009	1,035,370	0	1,035,370
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	836,919,844	2,517,882	839,437,726	564,446,330	1,693,276	566,139,606	272,473,514	824,606	273,298,120
		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	30,519,130	29,193,391	59,712,521	28,768,969	21,286,361	50,055,330	1,750,161	7,907,030	9,657,191
4	391XXX	Office Furniture & Equipment	1,437,382	16,682,304	18,119,686	1,435,266	12,163,902	13,599,168	2,116	4,518,402	4,520,518
4	392XXX	Transportation Equipment	13,229,878	4,863,182	18,093,060	10,102,333	3,545,989	13,648,322	3,127,545	1,317,193	4,444,738
4	393000	Stores Equipment	199,635	1,026,361	1,225,996	144,909	748,371	893,280	54,726	277,990	332,716
4	394000	Tools, Shop & Garage Equipment	2,724,338	6,979,058	9,703,396	2,179,611	5,088,780	7,268,391	544,727	1,890,278	2,435,005
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	1,065,626	4,757,923	2,677,553	777,001	3,454,554	1,014,744	288,625	1,303,369
4	397XXX	Communications Equipment	4,753,456	15,699,513	20,452,969	3,551,457	11,447,300	14,998,757	1,201,999	4,252,213	5,454,212
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
		TOTAL GENERAL PLANT	60,039,156	78,817,643	138,856,799	52,241,572	57,469,884	109,711,456	7,797,584	21,347,759	29,145,343

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended February 28, 2021		
Average of Monthly Averages Basis		

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	902,969,468	186,846,169	1,089,815,637	621,926,443	134,209,044	756,135,487	281,043,025	52,637,125	333,680,150
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,880,653)	(17,880,653)	0	(12,303,677)	(12,303,677)	0	(5,576,976)	(5,576,976)
G-ADEP		Distribution Plant	(249,175,026)	(1,915,596)	(251,090,622)	(158,814,623)	(1,288,238)	(160,102,861)	(90,360,403)	(627,358)	(90,987,761)
G-ADEP		General Plant	(16,478,642)	(24,419,389)	(40,898,031)	(12,618,320)	(17,805,397)	(30,423,717)	(3,860,322)	(6,613,992)	(10,474,314)
		TOTAL ACCUMULATED DEPRECIATION	(265,653,668)	(44,215,638)	(309,869,306)	(171,432,943)	(31,397,312)	(202,830,255)	(94,220,725)	(12,818,326)	(107,039,051)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(400,601)	(910,674)	(1,311,275)	(268,846)	(664,018)	(932,864)	(131,755)	(246,656)	(378,411)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,998,402)	(24,437,093)	(26,435,495)	(1,998,452)	(17,818,306)	(19,816,758)	50	(6,618,787)	(6,618,737)
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	(2,399,003)	(25,347,767)	(27,746,770)	(2,267,298)	(18,482,324)	(20,749,622)	(131,705)	(6,865,443)	(6,997,148)
		TOTAL ACCUMULATED DEPR/AMORT	(268,052,671)	(69,563,405)	(337,616,076)	(173,700,241)	(49,879,636)	(223,579,877)	(94,352,430)	(19,683,769)	(114,036,199)
		NET GAS UTILITY PLANT before DFIT	634,916,797	117,282,764	752,199,561	448,226,202	84,329,408	532,555,610	186,690,595	32,953,356	219,643,951
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(134,151,044)	(134,151,044)	0	(94,978,939)	(94,978,939)	0	(39,172,105)	(39,172,105)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,560,492)	(17,560,492)	0	(12,800,217)	(12,800,217)	0	(4,760,275)	(4,760,275)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(615,311)	(615,311)	0	(448,654)	(448,654)	0	(166,657)	(166,657)
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	(301,151)	(301,151)	0	(213,215)	(213,215)	0	(87,936)	(87,936)
		TOTAL ACCUMULATED DFIT	0	(152,588,933)	(152,588,933)	0	(108,412,541)	(108,412,541)	0	(44,176,392)	(44,176,392)
		NET GAS UTILITY PLANT	634,916,797	(35,306,169)	599,610,628	448,226,202	(24,083,133)	424,143,069	186,690,595	(11,223,036)	175,467,559

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%	67.250%	32.750%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.800%	29.200%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 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	634,916,797	(35,306,169)	599,610,628	448,226,202	(24,083,133)	424,143,069	186,690,595	(11,223,036)	175,467,559
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,583,410)	0	(3,583,410)	(3,583,410)	0	(3,583,410)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,455,958	2,687,662	4,143,620	1,040,455	1,959,709	3,000,164	415,503	727,953	1,143,456
4	182318	Accumulated Amortization - AFUDC	(214,336)	(409,249)	(623,585)	(146,285)	(298,209)	(444,494)	(68,051)	(111,040)	(179,091)
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	5,538,964	5,538,964	0	3,811,361	3,811,361	0	1,727,603	1,727,603
1	164115	Gas Inventory--Clay Basin	0	54,417	54,417	0	39,678	39,678	0	14,739	14,739
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(192,807)	0	(192,807)	(192,807)	0	(192,807)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	8,330,841	0	8,330,841	8,330,841	0	8,330,841	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,749,477)	0	(1,749,477)	(1,749,477)	0	(1,749,477)	0	0	0
C-WKC		Working Capital	12,228,843	0	12,228,843	8,392,768	0	8,392,768	3,836,075	0	3,836,075
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,275,612	13,602,858	29,878,470	12,092,085	9,456,084	21,548,169	4,183,527	4,146,774	8,330,301
		NET RATE BASE	651,192,409	(21,703,311)	629,489,098	460,318,287	(14,627,049)	445,691,238	190,874,122	(7,076,262)	183,797,860

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 February 28, 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)	266,971	266,971											
Steam (ED-ID)	358,522	358,522											
Steam (ED-WA)	953,960	953,960											
Hydro (ED-AN)	1,202,559	1,202,559											
Other (ED-AN)	853,524	853,524											
Total Electric Production	3,635,536	3,635,536											
Electric Transmission													
ED-AN	1,414,385	1,414,385											
ED-ID	82,643	82,643											
ED-WA	42,833	42,833											
Total Electric Transmission	1,539,861	1,539,861											
Electric Distribution													
ED-AN	6,927	6,927											
ED-ID	1,488,991	1,488,991											
ED-WA	2,864,270	2,864,270											
Total Electric Distribution	4,360,188	4,360,188											
Gas Underground Storage													
1 GD-AN	56,226		56,226			56,226	56,226		38,689	38,689		17,537	17,537
GD-OR	10,066			10,066									
Total Gas Underground Storage	66,292		56,226	10,066		56,226	56,226		38,689	38,689		17,537	17,537
Gas Distribution													
6 GD-AN	4,783		4,783			4,783	4,783		3,217	3,217		1,566	1,566
GD-ID	530,928		530,928			530,928	530,928				530,928		530,928
GD-WA	1,186,186		1,186,186			1,186,186	1,186,186	1,186,186		1,186,186			
GD-OR	798,258			798,258									
Total Gas Distribution	2,520,155		1,721,897	798,258		1,717,114	1,721,897	1,186,186	3,217	1,189,403	530,928	1,566	532,494
General Plant													
ED-AN	239,153	239,153											
ED-ID	41,132	41,132											
ED-WA	81,052	81,052											
7,4 CD-AA	1,865,411	1,305,750	386,047	173,614		386,047	386,047		281,486	281,486		104,561	104,561
9,4 CD-AN	51,391	39,683	11,708			11,708	11,708		8,537	8,537		3,171	3,171
9 CD-ID	39,538	30,530	9,008			9,008	9,008				9,008		9,008
9 CD-WA	190,168	146,842	43,326			43,326	43,326	43,326		43,326			
8,4 GD-AA	30,235		20,812	9,423		20,812	20,812		15,175	15,175		5,637	5,637
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712
GD-ID	3,333		3,333			3,333	3,333				3,333		3,333
GD-WA	91,596		91,596			91,596	91,596	91,596		91,596			
GD-OR	17,472			17,472									
Total General Plant	2,653,110	1,884,142	568,459	200,509		147,263	421,196	568,459	134,922	307,115	442,037	12,341	114,081
Total Depreciation Expense	14,775,142	11,419,727	2,346,582	1,008,833		1,864,377	482,205	2,346,582	1,321,108	349,021	1,670,129	543,269	133,184

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	67.250%	32.750%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended February 28, 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	75,773	75,773											
Misc Intangible Plt (303000) ED-AN	20,195	20,195											
Total Production/Transmission	95,968	95,968											
Distribution													
Franchises (302000) ED-WA	9,738	9,738											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,227	10,227											
General Plant - 303000													
7,4 CD-AA	34,578	24,204	7,156	3,218		7,156	7,156		5,218	5,218		1,938	1,938
9,4 CD-AN	811	626	185			185	185		135	135		50	50
GD-ID	1,225		1,225		1,225		1,225				1,225		1,225
GD-WA	2,070		2,070		2,070		2,070	2,070		2,070			
GD-OR	617			617									
Total General Plant - 303000	39,301	24,830	10,636	3,835	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,211,036	2,247,661	664,524	298,851		664,524	664,524		484,538	484,538		179,986	179,986
9,4 CD-AN	11,878	9,172	2,706			2,706	2,706		1,973	1,973		733	733
9,4 CD-ID	(3)	(2)	(1)		(1)		(1)				(1)		(1)
9,4 CD-WA	313,507	242,081	71,426		71,426		71,426	71,426		71,426			0
ED-AN	307,455	307,455											
ED-ID	(3)	(3)											
ED-WA	54,628	54,628											
8,4 GD-AA	6,731		4,633	2,098		4,633	4,633		3,378	3,378		1,255	1,255
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0								0	0
Total Miscellaneous IT Intangible Plant - 3031XX	3,905,229	2,860,992	743,288	300,949	71,425	671,863	743,288	71,426	489,889	561,315	(1)	181,974	181,973
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	35,419	35,419											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,419	35,419	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,086,144	3,027,436	753,924	304,784	74,720	679,204	753,924	73,496	495,242	568,738	1,224	183,962	185,186

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 February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(72,848,006)	(72,848,006)												
Steam (ED-ID)	(89,956,985)	(89,956,985)												
Steam (ED-WA)	(168,752,316)	(168,752,316)												
Hydro (ED-AN)	(160,356,291)	(160,356,291)												
Other (ED-AN)	(150,272,638)	(150,272,638)												
Total Electric Production	(642,186,236)	(642,186,236)												
Electric Transmission														
ED-AN	(217,426,511)	(217,426,511)												
ED-ID	(9,713,381)	(9,713,381)												
ED-WA	(15,782,031)	(15,782,031)												
Total Electric Transmission	(242,921,923)	(242,921,923)												
Electric Distribution														
ED-AN	(334,540)	(334,540)												
ED-ID	(248,743,926)	(248,743,926)												
ED-WA	(379,860,422)	(379,860,422)												
Total Electric Distribution	(628,938,888)	(628,938,888)												
Gas Underground Storage														
1 GD-AN	(17,880,653)		(17,880,653)			(17,880,653)	(17,880,653)		(12,303,677)	(12,303,677)		(5,576,976)	(5,576,976)	
GD-OR	(1,410,162)			(1,410,162)										
Total Gas Underground Storage	(19,290,815)		(17,880,653)	(1,410,162)		(17,880,653)	(17,880,653)		(12,303,677)	(12,303,677)		(5,576,976)	(5,576,976)	
Gas Distribution														
6 GD-AN	(1,915,596)		(1,915,596)			(1,915,596)	(1,915,596)		(1,288,238)	(1,288,238)		(627,358)	(627,358)	
GD-ID	(90,360,403)		(90,360,403)			(90,360,403)	(90,360,403)				(90,360,403)		(90,360,403)	
GD-WA	(158,814,623)		(158,814,623)			(158,814,623)	(158,814,623)	(158,814,623)						
GD-OR	(125,817,643)			(125,817,643)										
Total Gas Distribution	(376,908,265)		(251,090,622)	(125,817,643)		(249,175,026)	(1,915,596)	(251,090,622)	(158,814,623)	(1,288,238)	(160,102,861)	(90,360,403)	(627,358)	(90,987,761)
General Plant														
ED-AN	(35,737,084)	(35,737,084)												
ED-ID	(11,993,851)	(11,993,851)												
ED-WA	(22,018,221)	(22,018,221)												
7,4 CD-AA	(85,259,458)	(59,679,915)	(17,644,445)	(7,935,098)		(17,644,445)	(17,644,445)		(12,865,447)	(12,865,447)		(4,778,998)	(4,778,998)	
9,4 CD-AN	(7,763,037)	(5,994,384)	(1,768,653)			(1,768,653)	(1,768,653)		(1,289,613)	(1,289,613)		(479,040)	(479,040)	
9 CD-ID	(6,715,428)	(5,185,452)	(1,529,976)			(1,529,976)	(1,529,976)				(1,529,976)		(1,529,976)	
9 CD-WA	(7,948,659)	(6,137,716)	(1,810,943)			(1,810,943)	(1,810,943)	(1,810,943)			(1,810,943)			
8,4 GD-AA	(1,962,998)		(1,351,190)	(611,808)		(1,351,190)	(1,351,190)		(985,220)	(985,220)		(365,970)	(365,970)	
4 GD-AN	(3,655,101)		(3,655,101)			(3,655,101)	(3,655,101)		(2,665,117)	(2,665,117)		(989,984)	(989,984)	
GD-ID	(2,330,346)		(2,330,346)			(2,330,346)	(2,330,346)				(2,330,346)		(2,330,346)	
GD-WA	(10,807,377)		(10,807,377)			(10,807,377)	(10,807,377)	(10,807,377)			(10,807,377)			
GD-OR	(5,265,736)			(5,265,736)										
Total General Plant	(201,457,296)	(146,746,623)	(40,898,031)	(13,812,642)		(16,478,642)	(24,419,389)	(40,898,031)	(12,618,320)	(17,805,397)	(30,423,717)	(3,860,322)	(6,613,992)	(10,474,314)
Total Accumulated Depreciation	(2,111,703,423)	(1,660,793,670)	(309,869,306)	(141,040,447)		(265,653,668)	(44,215,638)	(309,869,306)	(171,432,943)	(31,397,312)	(202,830,255)	(94,220,725)	(12,818,326)	(107,039,051)

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	67.250%	32.750%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended February 28, 2021
Average of Monthly Averages Basis

Report ID:
G-AAMT-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	(13,929,754)	(13,929,754)											
Misc Intangible Plt (303000)	ED-AN	(2,329,915)	(2,329,915)											
Total Production/Transmission		(16,259,669)	(16,259,669)											
Distribution														
Franchises (302000)	ED-WA	(236,856)	(236,856)											
Misc Intangible Plt (303000)	ED-WA	(55,139)	(55,139)											
Total Distribution		(291,995)	(291,995)											
General Plant - 303000														
7,4	CD-AA	(4,260,455)	(2,982,233)	(881,701)	(396,521)		(881,701)	(881,701)		(642,892)	(642,892)		(238,809)	(238,809)
9,4	CD-AN	(127,171)	(98,198)	(28,973)			(28,973)	(28,973)		(21,126)	(21,126)		(7,847)	(7,847)
	GD-ID	(131,755)		(131,755)			(131,755)	(131,755)					(131,755)	(131,755)
	GD-WA	(268,846)		(268,846)			(268,846)	(268,846)		(268,846)	(268,846)			
	GD-OR	(109,602)			(109,602)									
Total General Plant - 303000		(4,897,829)	(3,080,431)	(1,311,275)	(506,123)	(400,601)	(910,674)	(1,311,275)	(268,846)	(664,018)	(932,864)	(131,755)	(246,656)	(378,411)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(117,509,470)	(82,254,278)	(24,318,586)	(10,936,606)		(24,318,586)	(24,318,586)		(17,731,897)	(17,731,897)		(6,586,689)	(6,586,689)
9,4	CD-AN	(228,785)	(176,661)	(52,124)			(52,124)	(52,124)		(38,006)	(38,006)		(14,118)	(14,118)
9	CD-ID	219	169	50		50	50	50	0	0	0	50	50	50
9	CD-WA	(8,771,682)	(6,773,230)	(1,998,452)		(1,998,452)	(1,998,452)	(1,998,452)			(1,998,452)		0	0
	ED-AN	(8,330,323)	(8,330,323)											
	ED-ID	217	217											
	ED-WA	(173,046)	(173,046)											
8,4	GD-AA	(96,440)		(66,383)	(30,057)		(66,383)	(66,383)		(48,403)	(48,403)		(17,980)	(17,980)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(135,109,310)	(97,707,152)	(26,435,495)	(10,966,663)	(1,998,402)	(24,437,093)	(26,435,495)	(1,998,452)	(17,818,306)	(19,816,758)	50	(6,618,787)	(6,618,737)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(372,588)	(372,588)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(372,588)	(372,588)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(156,931,391)	(117,711,835)	(27,746,770)	(11,472,786)	(2,399,003)	(25,347,767)	(27,746,770)	(2,267,298)	(18,482,324)	(20,749,622)	(131,705)	(6,865,443)	(6,997,148)

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 February 28, 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	507,366	122,313	362,279	22,774	507,366	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	
		TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,600,935	1,143,697	2,711,873	6,745,365	10,600,935	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0	
99		GD-OR / AS	3,899,636	0	0	0	0	0	0	0	0	3,899,636	0	3,899,636	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,705,973	0	0	90,091,607	90,091,607	0	0	26,635,701	26,635,701	0	11,978,665	11,978,665	
9		CD-WA / ID / AN	31,082,386	9,400,555	5,931,711	8,668,620	24,000,886	2,773,649	1,750,161	2,557,690	7,081,500	0	0	0	
		TOTAL ACCOUNT	200,284,250	10,544,252	8,643,584	105,505,592	124,693,428	28,768,969	1,750,161	29,193,391	59,712,521	3,899,636	11,978,665	15,878,301	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,623,175	99,416	7,798	1,515,961	1,623,175	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267	
7		CD-AA	79,179,537	0	0	55,424,092	55,424,092	0	0	16,386,205	16,386,205	0	7,369,240	7,369,240	
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	
		TOTAL ACCOUNT	87,309,794	4,493,954	14,970	57,200,567	61,709,491	1,435,267	2,116	16,682,304	18,119,687	12,109	7,468,507	7,480,616	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	53,841,988	24,116,800	10,599,178	19,126,010	53,841,988	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,867,010	0	0	0	0	9,592,725	2,895,943	2,378,342	14,867,010	0	0	0	
99		GD-OR / AS	4,425,893	0	0	0	0	0	0	0	0	4,425,893	0	4,425,893	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178	
9		CD-WA / ID / AN	7,159,493	1,727,184	784,957	3,016,205	5,528,346	509,608	231,603	889,936	1,631,147	0	0	0	
		TOTAL ACCOUNT	87,775,027	25,843,984	11,384,135	27,310,487	64,538,606	10,102,333	3,127,546	4,863,181	18,093,060	4,425,893	717,468	5,143,361	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	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	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,098,201	272,618	185,479	3,478,581	3,936,678	80,436	54,726	1,026,361	1,161,523	0	0	0	
		TOTAL ACCOUNT	5,570,865	272,618	185,479	3,865,981	4,324,078	144,908	54,726	1,026,361	1,225,995	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,556,120	763,587	214,652	5,577,881	6,556,120	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,001,899	0	0	0	0	2,176,693	323,552	501,654	3,001,899	0	0	0	
99		GD-OR / AS	889,460	0	0	0	0	0	0	0	0	889,460	0	889,460	
8		GD-AA	5,295,102	0	0	0	0	0	0	3,644,778	3,644,778	0	1,650,324	1,650,324	
7		CD-AA	13,307,180	0	0	9,314,760	9,314,760	0	0	2,753,921	2,753,921	0	1,238,499	1,238,499	
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	
		TOTAL ACCOUNT	30,378,817	773,479	964,268	15,159,390	16,897,137	2,179,612	544,727	6,979,058	9,703,397	889,460	2,888,823	3,778,283	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,962,596	397,459	15,791	1,549,346	1,962,596	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	
		TOTAL ACCOUNT	3,894,893	397,459	15,791	2,604,770	3,018,020	105,832	0	548,179	654,011	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	30,978,135	13,820,128	8,891,135	8,266,872	30,978,135	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	1,424,783	250,248	390,119	459,808	1,100,175	73,836	115,105	135,667	324,608	0	0
		TOTAL ACCOUNT	37,299,176	14,070,376	9,281,254	9,096,604	32,448,234	2,677,553	1,014,744	1,065,625	4,757,922	43,834	49,186
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	48,025,883	11,745,031	6,344,145	29,936,707	48,025,883	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0
99		GD-OR / AS	971,844	0	0	0	0	0	0	0	0	971,844	0
8		GD-AA	270,117	0	0	0	0	0	0	185,930	185,930	0	84,187
7		CD-AA	73,024,568	0	0	51,115,737	51,115,737	0	0	15,112,434	15,112,434	0	6,796,397
9		CD-WA / ID / AN	17,989,767	9,663,114	2,875,075	1,352,970	13,891,159	2,851,117	848,295	399,196	4,098,608	0	0
		TOTAL ACCOUNT	141,338,176	21,408,145	9,219,220	82,405,414	113,032,779	3,551,457	1,201,999	15,699,513	20,452,969	971,844	6,880,584
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0
		TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249
		TOTAL GENERAL PLANT	613,275,049	78,612,078	40,422,058	312,893,883	431,928,019	52,241,573	7,797,585	78,817,641	138,856,799	11,129,655	31,360,576

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 February 28, 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	11,246,513	319,716	0	10,926,797	11,246,513	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,863,479	319,716	0	15,432,364	15,752,080	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,650,798	2,209,025	(1,000)	18,442,773	20,650,798	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,009,538	0	0	100,803,796	100,803,796	0	0	29,802,774	29,802,774	0	13,402,968	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	165,722,112	2,209,025	(1,930)	119,770,167	121,977,262	0	(274)	30,222,196	30,221,922	0	13,522,928	13,522,928
	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	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 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	29,062,741	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	0
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,721	694,721	0	0	694,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	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
		TOTAL ACCOUNT	20,598,967	14,985,871	0	977,501	15,963,372	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	TOTAL		336,078,503	17,514,612	(1,930)	227,103,196	244,615,878	5,238,541	771,927	58,724,734	64,735,202	406,156	26,321,267	26,727,423

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 February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(83,936,391)	(58,753,795)	(17,370,636)	(7,811,960)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(833,323)	(643,467)	(189,856)	0
7	282919 CD-AA	(2,973,232)	(2,081,203)	(615,310)	(276,719)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(87,554,179)	(61,346,332)	(18,136,737)	(8,071,110)

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 February 28, 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	4,453,181	4,453,181	0	0	0	0	4,453,181
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	(122)	(122)	0	0	0	0	(122)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(124)	(124)	0	0	0	0	(124)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	70,574,471	36,079,518	0	106,653,989	62,181,703	32,243,443	8,392,768	3,836,075	0
TOTAL		70,574,471	36,079,518	4,452,935	111,106,924	62,181,703	32,243,443	8,392,768	3,836,075	4,452,935

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%