

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	41,528,992	26,852,561	14,676,431
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>41,528,992</u>	<u>26,852,561</u>	<u>14,676,431</u>
G-APL	Gas Net Adjusted Rate Base	<u>616,227,038</u>	<u>436,311,329</u>	<u>179,915,709</u>
	RATE OF RETURN	<u>6.739%</u>	<u>6.154%</u>	<u>8.157%</u>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	<b>100.000%</b>	<b>68.810%</b>	<b>31.190%</b>
2	Input	Number of Customers - AMA Percent	03-01-2020 thru 02-28-2021	258,423 <b>100.000%</b>	170,582 <b>66.009%</b>	87,841 <b>33.991%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2020 thru 02-28-2021	12,010,964 <b>100.000%</b>	8,801,717 <b>73.281%</b>	3,209,247 <b>26.719%</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	03-01-2020 thru 02-28-2021	288,025,606 <b>100.000%</b>	193,399,424 <b>67.147%</b>	94,626,182 <b>32.853%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2021  
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**G-ALL-12A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>148,865,669</b>	<b>116,982,280</b>	<b>22,335,689</b>	<b>9,547,700</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.582%</b>	<b>15.004%</b>	<b>6.414%</b>
	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>
	<b>Percentage</b>		<b>100.000%</b>	<b>74.377%</b>	<b>16.885%</b>	<b>8.738%</b>
	Number of Customers at		767,163	400,172	262,104	104,887
	<b>Percentage</b>		<b>99.999%</b>	<b>52.162%</b>	<b>34.165%</b>	<b>13.672%</b>
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	<b>Percentage</b>		<b>99.999%</b>	<b>74.867%</b>	<b>16.727%</b>	<b>8.405%</b>
	<b>Total Percentages</b>		<b>399.998%</b>	<b>279.988%</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**  
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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 February 28, 2021

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>133,984,159</b>	<b>113,315,724</b>	<b>20,668,435</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>84.574%</b>	<b>15.426%</b>	<b>0.000%</b>
	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>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.984%</b>	<b>18.016%</b>	<b>0.000%</b>
	Number of Customers at		662,276	400,172	262,104	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.424%</b>	<b>39.576%</b>	<b>0.000%</b>
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.885%</b>	<b>18.115%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.867%</b>	<b>91.133%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<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	03-01-2020 thru 02-28-2021	27,632,673 <b>100.000%</b>	19,644,263 <b>71.091%</b>	7,988,410 <b>28.909%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2020 thru 02-28-2021	734,142,669 <b>100.000%</b>	519,859,837 <b>70.812%</b>	214,282,832 <b>29.188%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2020 thru 02-28-2021	98,029,035 <b>100.000%</b>	79,409,889 <b>81.006%</b>	18,619,146 <b>18.994%</b>	
14	Net Allocated Schedule M's - AMA Percent	03-01-2020 thru 02-28-2021	-58,415,621 <b>100.000%</b>	-41,108,028 <b>70.372%</b>	-17,307,593 <b>29.628%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	151,295,850	0	151,295,850	105,600,223	0	105,600,223	45,695,627	0	45,695,627
99 4812XX	Commercial - Firm & Interruptible	65,391,208	0	65,391,208	47,173,842	0	47,173,842	18,217,366	0	18,217,366
99 4813XX	Industrial-Firm	2,483,557	0	2,483,557	1,445,011	0	1,445,011	1,038,546	0	1,038,546
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	251,371	0	251,371	224,166	0	224,166	27,205	0	27,205
99 499XXX	Unbilled Revenue	4,025,861	0	4,025,861	2,690,478	0	2,690,478	1,335,383	0	1,335,383
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>223,447,847</b>	<b>0</b>	<b>223,447,847</b>	<b>157,133,720</b>	<b>0</b>	<b>157,133,720</b>	<b>66,314,127</b>	<b>0</b>	<b>66,314,127</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	62,312,653	0	62,312,653	41,366,714	0	41,366,714	20,945,939	0	20,945,939
4 488000	Miscellaneous Service Revenues	5,492	0	5,492	2,500	0	2,500	2,992	0	2,992
99 4893XX	Transportation Revenues	5,123,620	0	5,123,620	4,548,106	0	4,548,106	575,514	0	575,514
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	6,046,686	311,062	6,357,748	5,003,156	226,811	5,229,967	1,043,530	84,251	1,127,781
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>73,488,451</b>	<b>311,062</b>	<b>73,799,513</b>	<b>50,920,476</b>	<b>226,811</b>	<b>51,147,287</b>	<b>22,567,975</b>	<b>84,251</b>	<b>22,652,226</b>
	<b>TOTAL GAS REVENUES</b>	<b>296,936,298</b>	<b>311,062</b>	<b>297,247,360</b>	<b>208,054,196</b>	<b>226,811</b>	<b>208,281,007</b>	<b>88,882,102</b>	<b>84,251</b>	<b>88,966,353</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	132,724,022	0	132,724,022	90,970,052	0	90,970,052	41,753,970	0	41,753,970
99 808XXX	Net Natural Gas Storage Transactions	417,611	0	417,611	638,448	0	638,448	(220,837)	0	(220,837)
99 811000	Gas Used for Products Extraction	(232,570)	0	(232,570)	(155,139)	0	(155,139)	(77,431)	0	(77,431)
10 813000	Other Gas Expenses	43,727	943,182	986,909	43,727	636,676	680,403	0	306,506	306,506
99 813010	Gas Technology Institute (GTI) Expenses	119,542	0	119,542	82,906	0	82,906	36,636	0	36,636
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>133,072,332</b>	<b>943,182</b>	<b>134,015,514</b>	<b>91,579,994</b>	<b>636,676</b>	<b>92,216,670</b>	<b>41,492,338</b>	<b>306,506</b>	<b>41,798,844</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	7,510	7,510	0	5,168	5,168	0	2,342	2,342
1 824000	Other Expenses	0	711,808	711,808	0	489,795	489,795	0	222,013	222,013
1 837000	Other Equipment	0	1,944,709	1,944,709	0	1,338,154	1,338,154	0	606,555	606,555
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,664,027</b>	<b>2,664,027</b>	<b>0</b>	<b>1,833,117</b>	<b>1,833,117</b>	<b>0</b>	<b>830,910</b>	<b>830,910</b>
G-DEPX	Depreciation Expense-Underground Storage	0	644,813	644,813	0	443,696	443,696	0	201,117	201,117
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	363,595	363,595	0	250,190	250,190	0	113,405	113,405
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>1,008,408</b>	<b>1,008,408</b>	<b>0</b>	<b>693,886</b>	<b>693,886</b>	<b>0</b>	<b>314,522</b>	<b>314,522</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,672,435</b>	<b>3,672,435</b>	<b>0</b>	<b>2,527,003</b>	<b>2,527,003</b>	<b>0</b>	<b>1,145,432</b>	<b>1,145,432</b>

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For Twelve Months 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	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	375,125	1,339,391	1,714,516	345,697	981,519	1,327,216	29,428	357,872	387,300
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,598,656	1,157,673	4,756,329	2,524,899	848,354	3,373,253	1,073,757	309,319	1,383,076
3	875000	Measuring & Reg Sta Exp-General	109,010	0	109,010	85,606	0	85,606	23,404	0	23,404
3	876000	Measuring & Reg Sta Exp-Industrial	5,708	0	5,708	3,197	0	3,197	2,511	0	2,511
3	877000	Measuring & Reg Sta Exp-City Gate	69,290	0	69,290	46,828	0	46,828	22,462	0	22,462
3	878000	Meter & House Regulator Expenses	615,016	0	615,016	378,739	0	378,739	236,277	0	236,277
3	879000	Customer Installation Expenses	1,429,489	62,117	1,491,606	949,060	45,520	994,580	480,429	16,597	497,026
3	880000	Other Expenses	1,180,692	399,305	1,579,997	956,672	292,615	1,249,287	224,020	106,690	330,710
3	881000	Rents	0	27,447	27,447	0	20,113	20,113	0	7,334	7,334
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	57,397	6,337	63,734	14,359	4,644	19,003	43,038	1,693	44,731
3	887000	Mains	1,153,218	3	1,153,221	892,242	2	892,244	260,976	1	260,977
3	889000	Measuring & Reg Sta Exp-General	348,336	51,106	399,442	281,811	37,451	319,262	66,525	13,655	80,180
3	890000	Measuring & Reg Sta Exp-Industrial	16,918	10,735	27,653	8,527	7,867	16,394	8,391	2,868	11,259
3	891000	Measuring & Reg Sta Exp-City Gate	170,567	15,806	186,373	23,024	11,583	34,607	147,543	4,223	151,766
3	892000	Services	1,450,235	12,752	1,462,987	1,187,058	9,345	1,196,403	263,177	3,407	266,584
3	893000	Meters & House Regulators	1,431,294	632,383	2,063,677	1,104,007	463,417	1,567,424	327,287	168,966	496,253
3	894000	Other Equipment	12	223,200	223,212	(10)	163,563	163,553	22	59,637	59,659
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>12,010,963</b>	<b>3,938,255</b>	<b>15,949,218</b>	<b>8,801,716</b>	<b>2,885,993</b>	<b>11,687,709</b>	<b>3,209,247</b>	<b>1,052,262</b>	<b>4,261,509</b>
G-DEPX		Depreciation Expense-Distribution	19,957,399	57,396	20,014,795	13,756,446	38,540	13,794,986	6,200,953	18,856	6,219,809
G-OTX		Taxes Other Than FIT	17,051,006	0	17,051,006	14,285,237	0	14,285,237	2,765,769	0	2,765,769
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>37,008,405</b>	<b>57,396</b>	<b>37,065,801</b>	<b>28,041,683</b>	<b>38,540</b>	<b>28,080,223</b>	<b>8,966,722</b>	<b>18,856</b>	<b>8,985,578</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>49,019,368</b>	<b>3,995,651</b>	<b>53,015,019</b>	<b>36,843,399</b>	<b>2,924,533</b>	<b>39,767,932</b>	<b>12,175,969</b>	<b>1,071,118</b>	<b>13,247,087</b>

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For Twelve Months 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	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	100,929	100,929	0	66,622	66,622	0	34,307	34,307
2	902000	Meter Reading Expenses	712,893	96,558	809,451	597,759	63,737	661,496	115,134	32,821	147,955
2	903XXX	Customer Records & Collection Expenses	452,316	4,346,315	4,798,631	312,582	2,868,959	3,181,541	139,734	1,477,356	1,617,090
2	904000	Uncollectible Accounts	2,376,712	(170,510)	2,206,202	1,718,377	(112,552)	1,605,825	658,335	(57,958)	600,377
2	905000	Misc Customer Accounts	0	73,458	73,458	0	48,489	48,489	0	24,969	24,969
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,541,921</b>	<b>4,446,750</b>	<b>7,988,671</b>	<b>2,628,718</b>	<b>2,935,255</b>	<b>5,563,973</b>	<b>913,203</b>	<b>1,511,495</b>	<b>2,424,698</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,242,231	63,060	10,305,291	8,737,649	41,625	8,779,274	1,504,582	21,435	1,526,017
2	909000	Advertising	133,589	531,453	665,042	133,589	350,807	484,396	0	180,646	180,646
2	910000	Misc Customer Service & Info Exp	0	212,272	212,272	0	140,119	140,119	0	72,153	72,153
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,375,820</b>	<b>806,785</b>	<b>11,182,605</b>	<b>8,871,238</b>	<b>532,551</b>	<b>9,403,789</b>	<b>1,504,582</b>	<b>274,234</b>	<b>1,778,816</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	99,184	8,293,889	8,393,073	74,797	6,047,489	6,122,286	24,387	2,246,400	2,270,787
4	921000	Office Supplies & Expenses	68	1,198,380	1,198,448	68	873,799	873,867	0	324,581	324,581
4	922000	Admin. Expenses Transferred - Credit	0	(20,197)	(20,197)	0	(14,727)	(14,727)	0	(5,470)	(5,470)
4	923000	Outside Services Employed	99,616	3,023,877	3,123,493	42,596	2,204,860	2,247,456	57,020	819,017	876,037
4	924000	Property Insurance Premium	0	410,735	410,735	0	299,487	299,487	0	111,248	111,248
4	925XXX	Injuries and Damages	18,232	1,080,435	1,098,667	13,205	787,799	801,004	5,027	292,636	297,663
4	926XXX	Employee Pensions and Benefits	2,144,237	6,227,400	8,371,637	1,641,328	4,540,709	6,182,037	502,909	1,686,691	2,189,600
4	928000	Regulatory Commission Expenses	689,572	215,670	905,242	455,689	157,256	612,945	233,883	58,414	292,297
4	930000	Miscellaneous General Expenses	29,589	1,689,744	1,719,333	23,514	1,232,077	1,255,591	6,075	457,667	463,742
4	931000	Rents	0	115,056	115,056	0	83,893	83,893	0	31,163	31,163
4	935000	Maintenance of General Plant	634,611	2,990,393	3,625,004	559,175	2,180,445	2,739,620	75,436	809,948	885,384
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,715,109</b>	<b>25,225,382</b>	<b>28,940,491</b>	<b>2,810,372</b>	<b>18,393,087</b>	<b>21,203,459</b>	<b>904,737</b>	<b>6,832,295</b>	<b>7,737,032</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	1,731,983	5,241,081	6,973,064	1,584,047	3,821,535	5,405,582	147,936	1,419,546	1,567,482
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	856,078	7,523,782	8,379,860	855,189	5,485,966	6,341,155	889	2,037,816	2,038,705
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	2,005,444	0	2,005,444	2,005,444	0	2,005,444	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	46,223	117,823	164,046	33,031	83,433	116,464	13,192	34,390	47,582
99 407314	Regulatory Debit - FISERVE Amortization	455,536	0	455,536	455,536	0	455,536	0	0	0
99 407319	AFUDC Equity DFIT Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	158,829	0	158,829	158,829	0	158,829	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	722,667	0	722,667	524,942	0	524,942	197,725	0	197,725
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	(132,374)	0	(132,374)	(124,695)	0	(124,695)	(7,679)	0	(7,679)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AML	(3,147,006)	0	(3,147,006)	(3,147,006)	0	(3,147,006)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,658,067)	0	(1,658,067)	(1,188,150)	0	(1,188,150)	(469,917)	0	(469,917)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(3,444,369)	0	(3,444,369)	(3,444,369)	0	(3,444,369)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	480,345	1,045,868	1,526,213	363,015	762,595	1,125,610	117,330	283,273	400,603
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,238,607)	14,016,644	12,778,037	(1,843,945)	10,217,760	8,373,815	605,338	3,798,884	4,404,222
	TOTAL ADMIN & GENERAL EXPENSES	2,476,502	39,242,026	41,718,528	966,427	28,610,847	29,577,274	1,510,075	10,631,179	12,141,254
	TOTAL EXPENSES BEFORE FIT	198,485,943	53,106,829	251,592,772	140,889,776	38,166,865	179,056,641	57,596,167	14,939,964	72,536,131
	NET OPERATING INCOME (LOSS) BEFORE FIT			45,654,588			29,224,366			16,430,222
G-FIT	FEDERAL INCOME TAX			(4,035,320)			(2,951,079)			(1,084,241)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,166,844			5,327,948			2,838,896
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(5,928)			(5,064)			(864)
	GAS NET OPERATING INCOME (LOSS)			41,528,992			26,852,561			14,676,431

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	66.009%	33.991%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.281%	26.719%
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-495-12A</b>
For Twelve Months 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	(365,801)	311,062	(54,739)	60,401	226,811	287,212	(426,202)	84,251	(341,951)
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	2,974,913	0	2,974,913	1,525,088	0	1,525,088
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(66,270)	0	(66,270)	488,968	0	488,968	(555,238)	0	(555,238)
4	495329	Amortization Res Decoupling Deferral	542,697	0	542,697	476,563	0	476,563	66,134	0	66,134
4	495338	Non-Res Decoupling Deferred Rev	1,739,279	0	1,739,279	1,459,480	0	1,459,480	279,799	0	279,799
4	495339	Amortization Non-Res Decoupling	(303,218)	0	(303,218)	(457,168)	0	(457,168)	153,950	0	153,950
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>6,046,688</b>	<b>311,062</b>	<b>6,357,750</b>	<b>5,003,157</b>	<b>226,811</b>	<b>5,229,968</b>	<b>1,043,531</b>	<b>84,251</b>	<b>1,127,782</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-804-12A</b>
For Twelve Months 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	106,812,777	0	106,812,777	71,028,096	0	71,028,096	35,784,681	0	35,784,681
1	804001	Pipeline Demand Costs	26,744,482	0	26,744,482	18,379,762	0	18,379,762	8,364,720	0	8,364,720
1	804002	Transport Variable Charges	319,434	0	319,434	219,577	0	219,577	99,857	0	99,857
6	804010	Gas Costs - Fixed Hedge	24,608	0	24,608	12,072	0	12,072	12,536	0	12,536
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	367,198	0	367,198	243,168	0	243,168	124,030	0	124,030
6	804018	Merchandise Processing Fee	105,628	0	105,628	69,485	0	69,485	36,143	0	36,143
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	(4,731,860)	0	(4,731,860)	(3,135,535)	0	(3,135,535)	(1,596,325)	0	(1,596,325)
6	804700	Gas Costs - Offsystem Bookout	182,556	0	182,556	122,578	0	122,578	59,978	0	59,978
6	804711	Gas Costs - Offsystem Bookout Offset	(182,556)	0	(182,556)	(122,578)	0	(122,578)	(59,978)	0	(59,978)
6	804730	Gas Costs - Intracompany LDC Gas	12,204,010	0	12,204,010	8,111,627	0	8,111,627	4,092,383	0	4,092,383
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,560,422)	0	(3,560,422)	(209,936)	0	(209,936)	(3,350,486)	0	(3,350,486)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(5,561,833)	0	(5,561,833)	(3,748,264)	0	(3,748,264)	(1,813,569)	0	(1,813,569)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>132,724,022</b>	<b>0</b>	<b>132,724,022</b>	<b>90,970,052</b>	<b>0</b>	<b>90,970,052</b>	<b>41,753,970</b>	<b>0</b>	<b>41,753,970</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.147%	32.853%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	166,190	63,060	229,250	108,750	41,625	150,375	57,440	21,435	78,875
99	908600	Public Purpose Tariff Rider Expense Offset	9,703,811	0	9,703,811	8,292,055	0	8,292,055	1,411,756	0	1,411,756
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	263,785	0	263,785	228,399	0	228,399	35,386	0	35,386
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,242,231	63,060	10,305,291	8,737,649	41,625	8,779,274	1,504,582	21,435	1,526,017

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.009%	33.991%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	616,227,038	436,311,329	179,915,709
	Interest Deduction for FIT Calculation	16,279,953	11,522,982	4,756,971
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months 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	297,247,360	208,281,007	88,966,353
G-OPS	Operating & Maintenance Expense	200,740,526	141,908,717	58,831,809
G-OPS	Book Deprec/Amort and Reg Amortizations	31,911,432	21,486,887	10,424,545
G-OTX	Taxes Other than FIT	18,940,814	15,661,037	3,279,777
	Net Operating Income Before FIT	45,654,588	29,224,366	16,430,222
G-INT	Less: Interest Expense	16,279,953	11,522,982	4,756,971
G-OTX	Less: Idaho ITC Deferral & Amortization	(39,765)	0	(39,765)
G-SCM	Schedule M Adjustments	(48,550,679)	(31,754,143)	(16,796,536)
	Taxable Net Operating Income	(19,215,809)	(14,052,759)	(5,163,050)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,035,320)	(2,951,079)	(1,084,241)
G-DTE	Deferred FIT	8,166,844	5,327,948	2,838,896
99	411400 Amortized Investment Tax Credit	(5,928)	(5,064)	(864)
	Total FIT/Deferred FIT & ITC	4,125,596	2,371,805	1,753,791
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-12A</b>
For Twelve Months 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	22,584,999	13,555,163	36,140,162	16,220,519	9,853,967	26,074,486	6,364,480	3,701,196	10,065,676
12	997001	Contributions In Aid of Construction	0	914,509	914,509	0	647,582	647,582	0	266,927	266,927
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	778,722	778,722	0	551,429	551,429	0	227,293	227,293
99	997010	Deferred Gas Credit and Refunds	(9,122,256)	0	(9,122,256)	(3,958,201)	0	(3,958,201)	(5,164,055)	0	(5,164,055)
12	997016	Redemption Expense Amortization	0	187,790	187,790	0	132,978	132,978	0	54,812	54,812
99	997018	DSM Tariff Rider	(903,257)	0	(903,257)	176,415	0	176,415	(1,079,672)	0	(1,079,672)
12	997020	FAS87 Current Pension Accrual	0	(3,935,134)	(3,935,134)	0	(2,786,547)	(2,786,547)	0	(1,148,587)	(1,148,587)
12	997027	Customer Uncollectibles	0	1,856,786	1,856,786	0	1,314,827	1,314,827	0	541,959	541,959
99	997031	Decoupling Mechanism	(1,912,488)	0	(1,912,488)	(1,967,843)	0	(1,967,843)	55,355	0	55,355
12	997032	Interest Rate Swaps	0	(6,224,967)	(6,224,967)	0	(4,408,024)	(4,408,024)	0	(1,816,943)	(1,816,943)
12	997035	Leases	0	5,432	5,432	0	3,961	3,961	0	1,471	1,471
12	997048	AFUDC	0	(306,719)	(306,719)	0	(217,194)	(217,194)	0	(89,525)	(89,525)
12	997049	Tax Depreciation	0	(35,163,851)	(35,163,851)	0	(24,900,226)	(24,900,226)	0	(10,263,625)	(10,263,625)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(349,910)	0	(349,910)	(385,296)	0	(385,296)	35,386	0	35,386
12	997080	Book Transportation Depreciation	0	2,460,347	2,460,347	0	1,742,221	1,742,221	0	718,126	718,126
12	997081	Deferred Compensation	0	193,662	193,662	0	137,136	137,136	0	56,526	56,526
4	997082	Meal Disallowances	0	87,618	87,618	0	63,887	63,887	0	23,731	23,731
12	997083	Paid Time Off	0	474,581	474,581	0	336,060	336,060	0	138,521	138,521
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	(14,533,333)	(14,533,333)	0	(10,291,344)	(10,291,344)	0	(4,241,989)	(4,241,989)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
99	997105	WA Nat Gas Line Extension	2,005,444	0	2,005,444	2,005,444	0	2,005,444	0	0	0
99	997107	MDM System	(2,460,190)	0	(2,460,190)	(2,460,190)	0	(2,460,190)	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	311,436	0	311,436	330,841	0	330,841	(19,405)	0	(19,405)
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,727)	(25,727)	0	(10,604)	(10,604)
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	147,019	147,019	0	104,107	104,107	0	42,912	42,912
12	997115	AFUDC Equity DFIR Deferral	158,785	0	158,785	55,404	0	55,404	103,381	0	103,381
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	919,436	919,436	0	651,071	651,071	0	268,365	268,365
12	997120	Transportation Tax Disallowance	0	31,100	31,100	0	22,023	22,023	0	9,077	9,077
12	997125	COVID-19	(935,400)	0	(935,400)	(663,208)	0	(663,208)	(272,192)	0	(272,192)
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,526)	(245,526)	0	(101,203)	(101,203)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,440	660,440	0	272,227	272,227
12	997128	Meters Expensed	0	(13,765,641)	(13,765,641)	0	(9,747,726)	(9,747,726)	0	(4,017,915)	(4,017,915)
12	997129	Mixed Service Costs (IDD#5)	0	(6,647,748)	(6,647,748)	0	(4,707,403)	(4,707,403)	0	(1,940,345)	(1,940,345)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>9,864,942</b>	<b>(58,415,621)</b>	<b>(48,550,679)</b>	<b>9,353,885</b>	<b>(41,108,028)</b>	<b>(31,754,143)</b>	<b>511,057</b>	<b>(17,307,593)</b>	<b>(16,796,536)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	66.009%	33.991%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.147%	32.853%
G-ALL	11	Book Depreciation	100.000%	71.091%	28.909%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.812%	29.188%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	6,325,560	4,479,256	1,846,304
99	410100	Deferred Federal Income Tax Exp	2,581,585	1,318,633	1,262,952
		<b>SUBTOTAL</b>	<b>8,907,145</b>	<b>5,797,889</b>	<b>3,109,256</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(332,798)	(235,661)	(97,137)
99	411100	Deferred Federal Income Tax Exp	(407,503)	(234,280)	(173,223)
		<b>SUBTOTAL</b>	<b>(740,301)</b>	<b>(469,941)</b>	<b>(270,360)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>8,166,844</b>	<b>5,327,948</b>	<b>2,838,896</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.812%	29.188%
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-12A</b>
For Twelve Months 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	363,595	363,595	0	250,190	250,190	0	113,405	113,405
		TOTAL UNDERGROUND STORAGE TAX	0	363,595	363,595	0	250,190	250,190	0	113,405	113,405
		DISTRIBUTION									
99	408110	State Excise Tax	5,991,511	0	5,991,511	5,991,511	0	5,991,511	0	0	0
99	408120	Municipal Occupation & License Tax	6,587,597	0	6,587,597	5,445,884	0	5,445,884	1,141,713	0	1,141,713
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	4,545,454	0	4,545,454	2,847,801	0	2,847,801	1,697,653	0	1,697,653
99	409100	State Income Tax	(33,791)	0	(33,791)	41	0	41	(33,832)	0	(33,832)
99	411410	State Income Tax-ITC Deferred	(34,472)	0	(34,472)	0	0	0	(34,472)	0	(34,472)
99	411420	State Income Tax-ITC Amortization	(5,293)	0	(5,293)	0	0	0	(5,293)	0	(5,293)
		TOTAL DISTRIBUTION TAX	17,051,006	0	17,051,006	14,285,237	0	14,285,237	2,765,769	0	2,765,769
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	480,345	1,045,868	1,526,213	363,015	762,595	1,125,610	117,330	283,273	400,603
		TOTAL A&G TAX	480,345	1,045,868	1,526,213	363,015	762,595	1,125,610	117,330	283,273	400,603
		TOTAL TAXES OTHER THAN FIT	17,531,351	1,409,463	18,940,814	14,648,252	1,012,785	15,661,037	2,883,099	396,678	3,279,777

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 February 28, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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)	4,209,939	54,889,806	59,099,745	4,204,228	40,022,902	44,227,130	5,711	14,866,904	14,872,615
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,004,054</b>	<b>56,221,793</b>	<b>62,225,847</b>	<b>5,226,142</b>	<b>40,994,120</b>	<b>46,220,262</b>	<b>777,912</b>	<b>15,227,673</b>	<b>16,005,585</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	1,847,580	1,847,580	0	1,271,320	1,271,320	0	576,260	576,260
1	352XXX	Wells	0	22,490,102	22,490,102	0	15,475,439	15,475,439	0	7,014,663	7,014,663
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	14,363,319	14,363,319	0	9,883,400	9,883,400	0	4,479,919	4,479,919
1	355000	Measuring & Regulating Equipment	0	972,174	972,174	0	668,953	668,953	0	303,221	303,221
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	1,985,793	1,985,793	0	1,366,424	1,366,424	0	619,369	619,369
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>45,555,890</b>	<b>45,555,890</b>	<b>0</b>	<b>31,380,369</b>	<b>31,380,369</b>	<b>0</b>	<b>14,175,521</b>	<b>14,175,521</b>
<b>DISTRIBUTION PLANT:</b>											
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	618,749	0	618,749	481,282	0	481,282	137,467	0	137,467
6	375000	Structures & Improvements	1,466,984	0	1,466,984	832,856	0	832,856	634,128	0	634,128
6	376000	Mains	399,643,831	2,517,882	402,161,713	265,139,556	1,690,682	266,830,238	134,504,275	827,200	135,331,475
6	378000	Measuring & Reg Station Equip-General	6,703,408	0	6,703,408	4,219,237	0	4,219,237	2,484,171	0	2,484,171
6	379000	Measuring & Reg Station Equip-City Gate	6,350,099	0	6,350,099	1,867,539	0	1,867,539	4,482,560	0	4,482,560
6	380000	Services	289,572,477	0	289,572,477	198,712,881	0	198,712,881	90,859,596	0	90,859,596
6	381XXX	Meters	104,250,299	0	104,250,299	73,173,703	0	73,173,703	31,076,596	0	31,076,596
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	3,879,481	0	3,879,481	2,905,818	0	2,905,818	973,663	0	973,663
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>812,573,923</b>	<b>2,517,882</b>	<b>815,091,805</b>	<b>547,396,797</b>	<b>1,690,682</b>	<b>549,087,479</b>	<b>265,177,126</b>	<b>827,200</b>	<b>266,004,326</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,375,255	2,618,515	5,993,770	3,275,642	1,909,290	5,184,932	99,613	709,225	808,838
4	390XXX	Structures & Improvements	30,449,306	28,959,073	59,408,379	28,691,026	21,115,508	49,806,534	1,758,280	7,843,565	9,601,845
4	391XXX	Office Furniture & Equipment	1,441,237	17,901,666	19,342,903	1,435,132	13,053,000	14,488,132	6,105	4,848,666	4,854,771
4	392XXX	Transportation Equipment	12,873,395	4,674,247	17,547,642	9,857,993	3,408,227	13,266,220	3,015,402	1,266,020	4,281,422
4	393000	Stores Equipment	199,421	992,849	1,192,270	144,908	723,936	868,844	54,513	268,913	323,426
4	394000	Tools, Shop & Garage Equipment	2,573,872	6,896,809	9,470,681	2,055,611	5,028,808	7,084,419	518,261	1,868,001	2,386,262
4	395XXX	Laboratory Equipment	78,068	559,898	637,966	78,068	408,250	486,318	0	151,648	151,648
4	396XXX	Power Operated Equipment	3,642,836	1,072,037	4,714,873	2,653,420	781,676	3,435,096	989,416	290,361	1,279,777
4	397XXX	Communications Equipment	4,393,003	14,931,576	19,324,579	3,186,932	10,887,359	14,074,291	1,206,071	4,044,217	5,250,288
4	398000	Miscellaneous Equipment	1,953	141,520	143,473	0	103,189	103,189	1,953	38,331	40,284
<b>TOTAL GENERAL PLANT</b>			<b>59,028,346</b>	<b>78,748,190</b>	<b>137,776,536</b>	<b>51,378,732</b>	<b>57,419,243</b>	<b>108,797,975</b>	<b>7,649,614</b>	<b>21,328,947</b>	<b>28,978,561</b>

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	877,606,323	183,043,755	1,060,650,078	604,001,671	131,484,414	735,486,085	273,604,652	51,559,341	325,163,993
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,580,115)	(17,580,115)	0	(12,096,877)	(12,096,877)	0	(5,483,238)	(5,483,238)
G-ADEP		Distribution Plant	(241,722,027)	(1,889,289)	(243,611,316)	(153,820,075)	(1,268,601)	(155,088,676)	(87,901,952)	(620,688)	(88,522,640)
G-ADEP		General Plant	(15,426,156)	(24,321,345)	(39,747,501)	(11,654,177)	(17,733,909)	(29,388,086)	(3,771,979)	(6,587,436)	(10,359,415)
		TOTAL ACCUMULATED DEPRECIATION	(257,148,183)	(43,790,749)	(300,938,932)	(165,474,252)	(31,099,387)	(196,573,639)	(91,673,931)	(12,691,362)	(104,365,293)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(382,478)	(870,299)	(1,252,777)	(257,461)	(634,579)	(892,040)	(125,017)	(235,720)	(360,737)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,611,565)	(22,704,128)	(24,315,693)	(1,605,850)	(16,554,715)	(18,160,565)	(5,715)	(6,149,413)	(6,155,128)
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	(1,994,043)	(23,574,427)	(25,568,470)	(1,863,311)	(17,189,294)	(19,052,605)	(130,732)	(6,385,133)	(6,515,865)
		TOTAL ACCUMULATED DEPR/AMORT	(259,142,226)	(67,365,176)	(326,507,402)	(167,337,563)	(48,288,681)	(215,626,244)	(91,804,663)	(19,076,495)	(110,881,158)
		NET GAS UTILITY PLANT before DFIT	618,464,097	115,678,579	734,142,676	436,664,108	83,195,733	519,859,841	181,799,989	32,482,846	214,282,835
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(120,284,022)	(120,284,022)	0	(85,175,522)	(85,175,522)	0	(35,108,500)	(35,108,500)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,725,475)	(17,725,475)	0	(12,920,608)	(12,920,608)	0	(4,804,867)	(4,804,867)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(569,822)	(569,822)	0	(415,486)	(415,486)	0	(154,336)	(154,336)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	8,096	8,096	0	5,903	5,903	0	2,193	2,193
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(318,135)	(318,135)	0	(225,278)	(225,278)	0	(92,857)	(92,857)
		TOTAL ACCUMULATED DFIT	0	(138,889,358)	(138,889,358)	0	(98,730,991)	(98,730,991)	0	(40,158,367)	(40,158,367)
		NET GAS UTILITY PLANT	618,464,097	(23,210,779)	595,253,318	436,664,108	(15,535,258)	421,128,850	181,799,989	(7,675,521)	174,124,468

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%	67.147%	32.853%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.812%	29.188%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	618,464,097	(23,210,779)	595,253,318	436,664,108	(15,535,258)	421,128,850	181,799,989	(7,675,521)	174,124,468
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,032,359)	0	(4,032,359)	(4,032,359)	0	(4,032,359)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,383,940	2,505,468	3,889,408	978,559	1,826,862	2,805,421	405,381	678,606	1,083,987
4	182318	Accumulated Amortization - AFUDC	(192,827)	(352,586)	(545,413)	(130,863)	(256,914)	(387,777)	(61,964)	(95,672)	(157,636)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	8,613,928	8,613,928	0	5,927,244	5,927,244	0	2,686,684	2,686,684
1	164115	Gas Inventory--Clay Basin	0	53,776	53,776	0	39,211	39,211	0	14,565	14,565
4	252000	Customer Advances	(1,581)	(151)	(1,732)	(1,581)	(110)	(1,691)	0	(41)	(41)
99	235199	Customer Deposits	(477,801)	0	(477,801)	(477,801)	0	(477,801)	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	9,303,836	0	9,303,836	9,303,836	0	9,303,836	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,953,806)	0	(1,953,806)	(1,953,806)	0	(1,953,806)	0	0	0
C-WKC		Working Capital	392,819	0	392,819	16,656	0	16,656	376,163	0	376,163
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,422,221	16,551,499	20,973,720	3,702,641	11,479,838	15,182,479	719,580	5,071,661	5,791,241
		NET RATE BASE	622,886,318	(6,659,280)	616,227,038	440,366,749	(4,055,420)	436,311,329	182,519,569	(2,603,860)	179,915,709

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-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
Steam (ED-AN)	3,205,961	3,205,961											
Steam (ED-ID)	4,263,070	4,263,070											
Steam (ED-WA)	10,754,313	10,754,313											
Hydro (ED-AN)	14,436,332	14,436,332											
Other (ED-AN)	10,488,367	10,488,367											
<b>Total Electric Production</b>	<b>43,148,043</b>	<b>43,148,043</b>											
<b>Electric Transmission</b>													
ED-AN	16,160,651	16,160,651											
ED-ID	989,997	989,997											
ED-WA	511,046	511,046											
<b>Total Electric Transmission</b>	<b>17,661,694</b>	<b>17,661,694</b>											
<b>Electric Distribution</b>													
ED-AN	84,884	84,884											
ED-ID	17,386,159	17,386,159											
ED-WA	33,304,485	33,304,485											
<b>Total Electric Distribution</b>	<b>50,775,528</b>	<b>50,775,528</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	644,813		644,813		644,813	644,813		443,696	443,696		201,117	201,117	
GD-OR	117,580			117,580									
<b>Total Gas Underground Storage</b>	<b>762,393</b>		<b>644,813</b>	<b>117,580</b>	<b>644,813</b>	<b>644,813</b>		<b>443,696</b>	<b>443,696</b>		<b>201,117</b>	<b>201,117</b>	
<b>Gas Distribution</b>													
6 GD-AN	57,396		57,396		57,396	57,396		38,540	38,540		18,856	18,856	
GD-ID	6,200,953		6,200,953		6,200,953	6,200,953				6,200,953		6,200,953	
GD-WA	13,756,446		13,756,446		13,756,446	13,756,446	13,756,446		13,756,446				
GD-OR	9,315,283			9,315,283									
<b>Total Gas Distribution</b>	<b>29,330,078</b>		<b>20,014,795</b>	<b>9,315,283</b>	<b>19,957,399</b>	<b>57,396</b>	<b>20,014,795</b>	<b>13,756,446</b>	<b>38,540</b>	<b>13,794,986</b>	<b>6,200,953</b>	<b>18,856</b>	<b>6,219,809</b>
<b>General Plant</b>													
ED-AN	2,900,148	2,900,148											
ED-ID	479,782	479,782											
ED-WA	965,624	965,624											
7,4 CD-AA	23,232,765	16,262,472	4,808,020	2,162,273	4,808,020	4,808,020		3,505,768	3,505,768		1,302,252	1,302,252	
9,4 CD-AN	615,744	475,459	140,285		140,285	140,285		102,289	102,289		37,996	37,996	
9 CD-ID	478,976	369,851	109,125		109,125	109,125				109,125		109,125	
9 CD-WA	2,170,896	1,676,301	494,595		494,595	494,595	494,595		494,595				
8,4 GD-AA	379,445		261,183	118,262	261,183	261,183		190,442	190,442		70,741	70,741	
4 GD-AN	31,593		31,593		31,593	31,593		23,036	23,036		8,557	8,557	
GD-ID	38,811		38,811		38,811	38,811				38,811		38,811	
GD-WA	1,089,452		1,089,452		1,089,452	1,089,452	1,089,452		1,089,452				
GD-OR	217,925			217,925									
<b>Total General Plant</b>	<b>32,601,161</b>	<b>23,129,637</b>	<b>6,973,064</b>	<b>2,498,460</b>	<b>1,731,983</b>	<b>5,241,081</b>	<b>6,973,064</b>	<b>1,584,047</b>	<b>3,821,535</b>	<b>5,405,582</b>	<b>147,936</b>	<b>1,419,546</b>	<b>1,567,482</b>
<b>Total Depreciation Expense</b>	<b>174,278,897</b>	<b>134,714,902</b>	<b>27,632,672</b>	<b>11,931,323</b>	<b>21,689,382</b>	<b>5,943,290</b>	<b>27,632,672</b>	<b>15,340,493</b>	<b>4,303,771</b>	<b>19,644,264</b>	<b>6,348,889</b>	<b>1,639,519</b>	<b>7,988,408</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	67.147%	32.853%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	233,090	233,090											
<b>Total Production/Transmission</b>	<b>1,142,370</b>	<b>1,142,370</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	51,366	51,366											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>57,232</b>	<b>57,232</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	35,965,936	25,175,436	7,443,150	3,347,350		7,443,150	7,443,150		5,427,173	5,427,173		2,015,977	2,015,977
9,4 CD-AN	114,239	88,212	26,027			26,027	26,027		18,978	18,978		7,049	7,049
9,4 CD-ID	3,900	3,011	889		889		889				889		889
9,4 CD-WA	3,753,626	2,898,437	855,189		855,189		855,189	855,189		855,189			0
ED-AN	3,328,146	3,328,146											
ED-ID	(36)	(36)											
ED-WA	388,208	388,208											
8,4 GD-AA	79,330		54,605	24,725		54,605	54,605		39,815	39,815		14,790	14,790
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>43,633,349</b>	<b>31,881,414</b>	<b>8,379,860</b>	<b>3,372,075</b>	<b>856,078</b>	<b>7,523,782</b>	<b>8,379,860</b>	<b>855,189</b>	<b>5,485,966</b>	<b>6,341,155</b>	<b>889</b>	<b>2,037,816</b>	<b>2,038,705</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	190,439	190,439											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>190,439</b>	<b>190,439</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>45,495,015</b>	<b>33,569,423</b>	<b>8,507,490</b>	<b>3,418,102</b>	<b>895,618</b>	<b>7,611,872</b>	<b>8,507,490</b>	<b>880,027</b>	<b>5,550,197</b>	<b>6,430,224</b>	<b>15,591</b>	<b>2,061,675</b>	<b>2,077,266</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-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
Steam (ED-AN)	(72,563,493)	(72,563,493)												
Steam (ED-ID)	(87,996,714)	(87,996,714)												
Steam (ED-WA)	(163,561,885)	(163,561,885)												
Hydro (ED-AN)	(153,581,579)	(153,581,579)												
Other (ED-AN)	(145,644,597)	(145,644,597)												
<b>Total Electric Production</b>	<b>(623,348,268)</b>	<b>(623,348,268)</b>												
<b>Electric Transmission</b>														
ED-AN	(212,832,502)	(212,832,502)												
ED-ID	(9,264,622)	(9,264,622)												
ED-WA	(15,558,105)	(15,558,105)												
<b>Total Electric Transmission</b>	<b>(237,655,229)</b>	<b>(237,655,229)</b>												
<b>Electric Distribution</b>														
ED-AN	(298,461)	(298,461)												
ED-ID	(241,851,118)	(241,851,118)												
ED-WA	(369,551,150)	(369,551,150)												
<b>Total Electric Distribution</b>	<b>(611,700,729)</b>	<b>(611,700,729)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(17,580,115)		(17,580,115)			(17,580,115)	(17,580,115)		(12,096,877)	(12,096,877)		(5,483,238)	(5,483,238)	
GD-OR	(1,355,845)			(1,355,845)										
<b>Total Gas Underground Storage</b>	<b>(18,935,960)</b>		<b>(17,580,115)</b>	<b>(1,355,845)</b>		<b>(17,580,115)</b>	<b>(17,580,115)</b>		<b>(12,096,877)</b>	<b>(12,096,877)</b>		<b>(5,483,238)</b>	<b>(5,483,238)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,889,289)		(1,889,289)			(1,889,289)	(1,889,289)		(1,268,601)	(1,268,601)		(620,688)	(620,688)	
GD-ID	(87,901,952)		(87,901,952)			(87,901,952)	(87,901,952)				(87,901,952)		(87,901,952)	
GD-WA	(153,820,075)		(153,820,075)			(153,820,075)	(153,820,075)	(153,820,075)		(153,820,075)				
GD-OR	(122,775,821)			(122,775,821)										
<b>Total Gas Distribution</b>	<b>(366,387,137)</b>		<b>(243,611,316)</b>	<b>(122,775,821)</b>		<b>(241,722,027)</b>	<b>(1,889,289)</b>	<b>(243,611,316)</b>	<b>(153,820,075)</b>	<b>(1,268,601)</b>	<b>(155,088,676)</b>	<b>(87,901,952)</b>	<b>(620,688)</b>	<b>(88,522,640)</b>
<b>General Plant</b>														
ED-AN	(36,306,573)	(36,306,573)												
ED-ID	(11,741,896)	(11,741,896)												
ED-WA	(21,390,343)	(21,390,343)												
7.4 CD-AA	(85,069,858)	(59,547,199)	(17,605,207)	(7,917,452)		(17,605,207)	(17,605,207)		(12,836,837)	(12,836,837)		(4,768,370)	(4,768,370)	
9.4 CD-AN	(7,838,695)	(6,052,805)	(1,785,890)			(1,785,890)	(1,785,890)		(1,302,182)	(1,302,182)		(483,708)	(483,708)	
9 CD-ID	(6,675,705)	(5,154,779)	(1,520,926)			(1,520,926)	(1,520,926)				(1,520,926)		(1,520,926)	
9 CD-WA	(7,045,645)	(5,440,436)	(1,605,209)			(1,605,209)	(1,605,209)	(1,605,209)		(1,605,209)				
8.4 GD-AA	(2,018,547)		(1,389,426)	(629,121)		(1,389,426)	(1,389,426)		(1,013,100)	(1,013,100)		(376,326)	(376,326)	
4 GD-AN	(3,540,822)		(3,540,822)			(3,540,822)	(3,540,822)		(2,581,790)	(2,581,790)		(959,032)	(959,032)	
GD-ID	(2,251,053)		(2,251,053)			(2,251,053)	(2,251,053)				(2,251,053)		(2,251,053)	
GD-WA	(10,048,968)		(10,048,968)			(10,048,968)	(10,048,968)	(10,048,968)		(10,048,968)				
GD-OR	(5,213,185)			(5,213,185)										
<b>Total General Plant</b>	<b>(199,141,290)</b>	<b>(145,634,031)</b>	<b>(39,747,501)</b>	<b>(13,759,758)</b>		<b>(15,426,156)</b>	<b>(24,321,345)</b>	<b>(39,747,501)</b>	<b>(11,654,177)</b>	<b>(17,733,909)</b>	<b>(29,388,086)</b>	<b>(3,771,979)</b>	<b>(6,587,436)</b>	<b>(10,359,415)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,057,168,613)</b>	<b>(1,618,338,257)</b>	<b>(300,938,932)</b>	<b>(137,891,424)</b>		<b>(257,148,183)</b>	<b>(43,790,749)</b>	<b>(300,938,932)</b>	<b>(165,474,252)</b>	<b>(31,099,387)</b>	<b>(196,573,639)</b>	<b>(91,673,931)</b>	<b>(12,691,362)</b>	<b>(104,365,293)</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	67.147%	32.853%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended February 28, 2021
Average of Monthly Averages Basis

Report ID:
<b>G-AAMT-12A</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	(13,508,821)	(13,508,821)											
Misc Intangible Plt (303000)	ED-AN	(2,223,040)	(2,223,040)											
<b>Total Production/Transmission</b>		<b>(15,731,861)</b>	<b>(15,731,861)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(210,683)	(210,683)											
Misc Intangible Plt (303000)	ED-WA	(52,450)	(52,450)											
<b>Total Distribution</b>		<b>(263,133)</b>	<b>(263,133)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,070,270)	(2,849,108)	(842,342)	(378,820)		(842,342)	(842,342)		(614,194)	(614,194)		(228,148)	(228,148)
9,4	CD-AN	(122,711)	(94,754)	(27,957)			(27,957)	(27,957)		(20,385)	(20,385)		(7,572)	(7,572)
	GD-ID	(125,017)		(125,017)			(125,017)	(125,017)				(125,017)		(125,017)
	GD-WA	(257,461)		(257,461)			(257,461)	(257,461)	(257,461)		(257,461)			
	GD-OR	(106,206)			(106,206)									
<b>Total General Plant - 303000</b>		<b>(4,681,665)</b>	<b>(2,943,862)</b>	<b>(1,252,777)</b>	<b>(485,026)</b>	<b>(382,478)</b>	<b>(870,299)</b>	<b>(1,252,777)</b>	<b>(257,461)</b>	<b>(634,579)</b>	<b>(892,040)</b>	<b>(125,017)</b>	<b>(235,720)</b>	<b>(360,737)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(109,189,457)	(76,430,436)	(22,596,757)	(10,162,264)		(22,596,757)	(22,596,757)		(16,476,425)	(16,476,425)		(6,120,332)	(6,120,332)
9,4	CD-AN	(171,164)	(132,168)	(38,996)			(38,996)	(38,996)		(28,434)	(28,434)		(10,562)	(10,562)
9	CD-ID	(25,085)	(19,370)	(5,715)			(5,715)	(5,715)	0	0	0	(5,715)	0	(5,715)
9	CD-WA	(7,048,458)	(5,442,608)	(1,605,850)		(1,605,850)	(1,605,850)	(1,605,850)	(1,605,850)		(1,605,850)	0	0	0
	ED-AN	(7,502,073)	(7,502,073)											
	ED-ID	200	200											
	ED-WA	(19,665)	(19,665)											
8,4	GD-AA	(99,335)		(68,375)	(30,960)		(68,375)	(68,375)		(49,856)	(49,856)		(18,519)	(18,519)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(124,055,037)</b>	<b>(89,546,120)</b>	<b>(24,315,693)</b>	<b>(10,193,224)</b>	<b>(1,611,565)</b>	<b>(22,704,128)</b>	<b>(24,315,693)</b>	<b>(1,605,850)</b>	<b>(16,554,715)</b>	<b>(18,160,565)</b>	<b>(5,715)</b>	<b>(6,149,413)</b>	<b>(6,155,128)</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	0		0
9	CD-WA	0	0	0			0	0	0	0	0			
4	ED-AN	(251,027)	(251,027)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(251,027)</b>	<b>(251,027)</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>(144,982,723)</b>	<b>(108,736,003)</b>	<b>(25,568,470)</b>	<b>(10,678,250)</b>	<b>(1,994,043)</b>	<b>(23,574,427)</b>	<b>(25,568,470)</b>	<b>(1,863,311)</b>	<b>(17,189,294)</b>	<b>(19,052,605)</b>	<b>(130,732)</b>	<b>(6,385,133)</b>	<b>(6,515,865)</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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	0	0	
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,332	0	0	8,343,994	8,343,994	0	0	2,466,913	2,466,913	1,109,425	1,109,425	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,336,616</b>	<b>807,811</b>	<b>699,891</b>	<b>8,880,585</b>	<b>10,388,287</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,618,515</b>	<b>5,993,770</b>	<b>845,134</b>	<b>1,109,425</b>	<b>1,954,559</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	9,278,622	1,153,988	2,712,627	5,412,007	9,278,622	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,928,118	0	0	0	0	25,928,118	0	0	25,928,118	0	0	
99		GD-OR / AS	3,878,651	0	0	0	0	0	0	0	3,878,651	0	3,878,651	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,983,318	0	0	89,585,763	89,585,763	0	0	26,486,148	26,486,148	11,911,407	11,911,407	
9		CD-WA / ID / AN	30,698,822	9,364,150	5,959,230	8,381,329	23,704,709	2,762,908	1,758,280	2,472,925	6,994,113	0	0	
		<b>TOTAL ACCOUNT</b>	<b>197,767,531</b>	<b>10,518,138</b>	<b>8,671,857</b>	<b>103,379,099</b>	<b>122,569,094</b>	<b>28,691,026</b>	<b>1,758,280</b>	<b>28,959,073</b>	<b>59,408,379</b>	<b>3,878,651</b>	<b>11,911,407</b>	<b>15,790,058</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,372,618	37,922	7,798	1,326,898	1,372,618	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,516	0	0	0	0	138,516	0	0	138,516	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	348,130	0	0	0	0	0	0	239,628	239,628	108,502	108,502	
7		CD-AA	85,019,185	0	0	59,511,729	59,511,729	0	0	17,594,720	17,594,720	7,912,736	7,912,736	
9		CD-WA / ID / AN	6,013,424	4,394,538	20,693	228,155	4,643,386	1,296,616	6,105	67,317	1,370,038	0	0	
		<b>TOTAL ACCOUNT</b>	<b>92,903,982</b>	<b>4,432,460</b>	<b>28,491</b>	<b>61,066,782</b>	<b>65,527,733</b>	<b>1,435,132</b>	<b>6,105</b>	<b>17,901,665</b>	<b>19,342,902</b>	<b>12,109</b>	<b>8,021,238</b>	<b>8,033,347</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	51,745,943	24,087,614	10,413,481	17,244,848	51,745,943	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,304,723	0	0	0	0	9,315,217	2,763,811	2,225,695	14,304,723	0	0	
99		GD-OR / AS	4,275,530	0	0	0	0	0	0	0	4,275,530	0	4,275,530	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	30,290	30,290	
7		CD-AA	7,393,200	0	0	5,175,092	5,175,092	0	0	1,530,023	1,530,023	688,085	688,085	
9		CD-WA / ID / AN	7,224,676	1,839,595	852,700	2,886,382	5,578,677	542,776	251,591	851,632	1,645,999	0	0	
		<b>TOTAL ACCOUNT</b>	<b>85,041,259</b>	<b>25,927,209</b>	<b>11,266,181</b>	<b>25,306,322</b>	<b>62,499,712</b>	<b>9,857,993</b>	<b>3,015,402</b>	<b>4,674,247</b>	<b>17,547,642</b>	<b>4,275,530</b>	<b>718,375</b>	<b>4,993,905</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	4,950,173	272,615	184,757	3,365,003	3,822,375	80,436	54,513	992,849	1,127,798	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,422,837</b>	<b>272,615</b>	<b>184,757</b>	<b>3,752,403</b>	<b>4,209,775</b>	<b>144,908</b>	<b>54,513</b>	<b>992,849</b>	<b>1,192,270</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,159,056	720,259	199,921	5,238,876	6,159,056	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,853,305	0	0	0	0	2,052,843	297,836	502,626	2,853,305	0	0	0	
99		GD-OR / AS	933,300	0	0	0	0	0	0	0	0	933,300	0	933,300	
8		GD-AA	5,187,560	0	0	0	0	0	0	3,570,753	3,570,753	0	1,616,807	1,616,807	
7		CD-AA	13,256,830	0	0	9,279,516	9,279,516	0	0	2,743,501	2,743,501	0	1,233,813	1,233,813	
9		CD-WA / ID / AN	1,330,478	9,381	747,073	270,901	1,027,355	2,768	220,425	79,930	303,123	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,720,529</b>	<b>729,640</b>	<b>946,994</b>	<b>14,789,293</b>	<b>16,465,927</b>	<b>2,055,611</b>	<b>518,261</b>	<b>6,896,810</b>	<b>9,470,682</b>	<b>933,300</b>	<b>2,850,620</b>	<b>3,783,920</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	1,844,532	338,813	13,856	1,491,863	1,844,532	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	172,985	0	0	0	0	78,068	0	94,917	172,985	0	0	0	
99		GD-OR / AS	15,717	0	0	0	0	0	0	0	0	15,717	0	15,717	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,564,416	0	0	1,095,060	1,095,060	0	0	323,756	323,756	0	145,600	145,600	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,802,821</b>	<b>338,813</b>	<b>13,856</b>	<b>2,586,923</b>	<b>2,939,592</b>	<b>78,068</b>	<b>0</b>	<b>559,898</b>	<b>637,966</b>	<b>15,717</b>	<b>209,546</b>	<b>225,263</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
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For Twelve Months 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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,485,996	13,925,508	9,216,106	8,344,382	31,485,996	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,670	0	0	0	0	2,579,584	871,497	820,589	4,271,670	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	1,465,276	250,248	399,655	481,539	1,131,442	73,836	117,919	142,079	333,834	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,795,255</b>	<b>14,175,756</b>	<b>9,615,761</b>	<b>9,195,845</b>	<b>32,987,362</b>	<b>2,653,420</b>	<b>989,416</b>	<b>1,072,037</b>	<b>4,714,873</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,455,921	11,991,397	6,149,926	31,314,598	49,455,921	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,068,852	0	0	0	0	711,650	355,249	1,953	1,068,852	0	0	0	
99		GD-OR / AS	1,073,375	0	0	0	0	0	0	0	0	1,073,375	0	1,073,375	
8		GD-AA	575,788	0	0	0	0	0	0	396,332	396,332	0	179,456	179,456	
7		CD-AA	67,953,639	0	0	47,566,188	47,566,188	0	0	14,063,006	14,063,006	0	6,324,445	6,324,445	
9		CD-WA / ID / AN	16,663,254	8,389,320	2,883,639	1,593,906	12,866,865	2,475,282	850,822	470,285	3,796,389	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>136,790,829</b>	<b>20,380,717</b>	<b>9,033,565</b>	<b>80,474,692</b>	<b>109,888,974</b>	<b>3,186,932</b>	<b>1,206,071</b>	<b>14,931,576</b>	<b>19,324,579</b>	<b>1,073,375</b>	<b>6,503,901</b>	<b>7,577,276</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	269,090	0	6,846	262,244	269,090	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	683,837	0	0	478,672	478,672	0	0	141,520	141,520	0	63,645	63,645	
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>963,867</b>	<b>0</b>	<b>13,466</b>	<b>740,916</b>	<b>754,382</b>	<b>0</b>	<b>1,953</b>	<b>141,520</b>	<b>143,473</b>	<b>2,367</b>	<b>63,645</b>	<b>66,012</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>608,662,330</b>	<b>77,583,159</b>	<b>40,474,819</b>	<b>310,289,664</b>	<b>428,347,642</b>	<b>51,378,732</b>	<b>7,649,614</b>	<b>78,748,190</b>	<b>137,776,536</b>	<b>11,100,809</b>	<b>31,437,343</b>	<b>42,538,152</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 INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,783,844	319,716	0	10,464,128	10,783,844	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	
		<b>TOTAL ACCOUNT</b>	<b>19,400,810</b>	<b>319,716</b>	<b>0</b>	<b>14,969,695</b>	<b>15,289,411</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	17,074,965	427,426	(1,000)	16,648,539	17,074,965	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	410,203	0	0	0	0	0	0	282,355	282,355	0	127,848	
7		CD-AA	131,919,523	0	0	92,341,028	92,341,028	0	0	27,300,745	27,300,745	0	12,277,750	
9		CD-WA / ID / AN	561,643	0	19,357	414,327	433,684	0	5,711	122,248	127,959	0	0	
		<b>TOTAL ACCOUNT</b>	<b>149,966,334</b>	<b>427,426</b>	<b>18,357</b>	<b>109,403,894</b>	<b>109,849,677</b>	<b>0</b>	<b>5,711</b>	<b>27,705,348</b>	<b>27,711,059</b>	<b>0</b>	<b>12,405,598</b>	<b>12,405,598</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	68,388	0	0	47,870	47,870	0	0	14,153	14,153	0	6,365	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>68,388</b>	<b>0</b>	<b>0</b>	<b>47,870</b>	<b>47,870</b>	<b>0</b>	<b>0</b>	<b>14,153</b>	<b>14,153</b>	<b>0</b>	<b>6,365</b>	<b>6,365</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>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	
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	1,157,175	1,157,175	0	0	1,157,175	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	1,395,271	0	0	976,662	976,662	0	0	288,751	288,751	0	129,858	129,858
9		CD-WA / ID / AN	18,453,356	14,249,128	0	0	14,249,128	4,204,228	0	0	4,204,228	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,005,802</b>	<b>15,406,303</b>	<b>0</b>	<b>976,662</b>	<b>16,382,965</b>	<b>4,204,228</b>	<b>0</b>	<b>288,751</b>	<b>4,492,979</b>	<b>0</b>	<b>129,858</b>	<b>129,858</b>
	<b>TOTAL</b>		<b>320,335,279</b>	<b>16,153,445</b>	<b>18,357</b>	<b>216,321,285</b>	<b>232,493,087</b>	<b>5,226,142</b>	<b>777,912</b>	<b>56,221,791</b>	<b>62,225,845</b>	<b>406,156</b>	<b>25,210,191</b>	<b>25,616,347</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-12A</b>
For Twelve Months 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	(84,749,728)	(59,323,115)	(17,538,956)	(7,887,657)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(818,676)	(632,157)	(186,519)	0
7	282919 CD-AA	(2,753,428)	(1,927,344)	(569,822)	(256,262)
7	283750 CD-AA	39,120	27,383	8,096	3,641
	Total	(88,282,712)	(61,855,233)	(18,287,201)	(8,140,278)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended February 28, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,155,826	4,155,826	0	0	0	0	4,155,826
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	674	674	0	0	0	0	674
7/4	154550 Supply Chain Average Cost Variance	0	0	(168)	(168)	0	0	0	0	(168)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(28)	(28)	0	0	0	0	(28)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	37,622,280	19,837,585	0	57,459,865	37,605,624	19,461,422	16,656	376,163	0
<b>TOTAL</b>		<b>37,622,280</b>	<b>19,837,585</b>	<b>4,156,304</b>	<b>61,616,169</b>	<b>37,605,624</b>	<b>19,461,422</b>	<b>16,656</b>	<b>376,163</b>	<b>4,156,304</b>

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%