

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	41,599,611	26,922,525	14,677,086
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	41,599,611	26,922,525	14,677,086
G-APL	Gas Net Adjusted Rate Base	628,956,232	445,380,438	183,575,794
	RATE OF RETURN	6.614%	6.045%	7.995%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	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	03-01-2020 thru 02-28-2021	12,010,964 100.000%	8,801,717 73.281%	3,209,247 26.719%
	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	03-01-2020 thru 02-28-2021	288,025,606 100.000%	193,399,424 67.147%	94,626,182 32.853%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2021
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	Total		148,865,669	116,982,280	22,335,689	9,547,700
	Percentage		100.000%	78.582%	15.004%	6.414%
	Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
	Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
	Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	XXXXXX
	Total		90,496,215	67,307,985	15,280,414	7,907,816
	Percentage		100.000%	74.377%	16.885%	8.738%
	Number of Customers at		767,163	400,172	262,104	104,887
	Percentage		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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2021
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2021
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Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020				
	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	03-01-2020 thru 02-28-2021	27,632,673 100.000%	19,644,263 71.091%	7,988,410 28.909%	
12	Net Gas Plant (before ADFIT) Percent	2-01-2021 thru 02-28-2021	752,258,411 100.000%	532,599,358 70.800%	219,659,053 29.200%	
13	G-PLT Net Gas General Plant Percent	2-01-2021 thru 02-28-2021	97,905,493 100.000%	79,242,109 80.937%	18,663,384 19.063%	
14	Net Allocated Schedule M's Percent	03-01-2020 thru 02-28-2021	-58,415,621 100.000%	-41,099,380 70.357%	-17,316,241 29.643%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2021	
Ending Balance 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	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
	TOTAL SALES TO ULTIMATE CUSTOMERS	223,447,847	0	223,447,847	157,133,720	0	157,133,720	66,314,127	0	66,314,127
	OTHER OPERATING REVENUES:									
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
	TOTAL OTHER OPERATING REVENUES	73,488,451	311,062	73,799,513	50,920,476	226,811	51,147,287	22,567,975	84,251	22,652,226
	TOTAL GAS REVENUES	296,936,298	311,062	297,247,360	208,054,196	226,811	208,281,007	88,882,102	84,251	88,966,353
	PRODUCTION EXPENSES:									
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
	TOTAL PRODUCTION EXPENSES	133,072,332	943,182	134,015,514	91,579,994	636,676	92,216,670	41,492,338	306,506	41,798,844
	UNDERGROUND STORAGE EXPENSES:									
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
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,664,027	2,664,027	0	1,833,117	1,833,117	0	830,910	830,910
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
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,008,408	1,008,408	0	693,886	693,886	0	314,522	314,522
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,672,435	3,672,435	0	2,527,003	2,527,003	0	1,145,432	1,145,432

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2021	
Ending Balance 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	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
	MAINTENANCE										
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
	TOTAL DISTRIBUTION OPERATING EXP		12,010,963	3,938,255	15,949,218	8,801,716	2,885,993	11,687,709	3,209,247	1,052,262	4,261,509
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,008,405	57,396	37,065,801	28,041,683	38,540	28,080,223	8,966,722	18,856	8,985,578
	TOTAL DISTRIBUTION EXPENSES		49,019,368	3,995,651	53,015,019	36,843,399	2,924,533	39,767,932	12,175,969	1,071,118	13,247,087

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2021	
Ending Balance 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	100,929	100,929	0	66,118	66,118	0	34,811	34,811
2	902000	Meter Reading Expenses	712,893	96,558	809,451	597,759	63,254	661,013	115,134	33,304	148,438
2	903XXX	Customer Records & Collection Expenses	452,316	4,346,316	4,798,632	312,582	2,847,228	3,159,810	139,734	1,499,088	1,638,822
2	904000	Uncollectible Accounts	2,376,712	(170,510)	2,206,202	1,718,377	(111,699)	1,606,678	658,335	(58,811)	599,524
2	905000	Misc Customer Accounts	0	73,458	73,458	0	48,122	48,122	0	25,336	25,336
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,541,921	4,446,751	7,988,672	2,628,718	2,913,023	5,541,741	913,203	1,533,728	2,446,931
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,242,231	63,060	10,305,291	8,737,649	41,310	8,778,959	1,504,582	21,750	1,526,332
2	909000	Advertising	133,589	531,454	665,043	133,589	348,150	481,739	0	183,304	183,304
2	910000	Misc Customer Service & Info Exp	0	212,272	212,272	0	139,057	139,057	0	73,215	73,215
		TOTAL CUSTOMER SERVICE & INFO EXP	10,375,820	806,786	11,182,606	8,871,238	528,517	9,399,755	1,504,582	278,269	1,782,851
		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	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
		TOTAL ADMIN & GEN OPERATING EXP	3,715,109	25,225,382	28,940,491	2,810,372	18,393,087	21,203,459	904,737	6,832,295	7,737,032

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For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,731,983	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	83,419	116,450	13,192	34,404	47,596
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 - AMI	(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)	10,217,746	8,373,801	605,338	3,798,898	4,404,236
	TOTAL ADMIN & GENERAL EXPENSES	2,476,502	39,242,026	41,718,528	966,427	28,610,833	29,577,260	1,510,075	10,631,193	12,141,268
	TOTAL EXPENSES BEFORE FIT	198,485,943	53,106,831	251,592,774	140,889,776	38,140,585	179,030,361	57,596,167	14,966,246	72,562,413
	NET OPERATING INCOME (LOSS) BEFORE FIT			45,654,586			29,250,646			16,403,940
G-FIT	FEDERAL INCOME TAX			(4,105,941)			(2,994,043)			(1,111,898)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,166,844			5,327,228			2,839,616
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(5,928)			(5,064)			(864)
	GAS NET OPERATING INCOME (LOSS)			41,599,611			26,922,525			14,677,086

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%	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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	(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
		TOTAL OTHER GAS REVENUES	6,046,688	311,062	6,357,750	5,003,157	226,811	5,229,968	1,043,531	84,251	1,127,782

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-804-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		TOTAL PURCHASED GAS COSTS	132,724,022	0	132,724,022	90,970,052	0	90,970,052	41,753,970	0	41,753,970

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	166,190	63,060	229,250	108,750	41,310	150,060	57,440	21,750	79,190
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 Unbilled	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	41,310	8,778,959	1,504,582	21,750	1,526,332

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2021 Ending Balance 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	628,956,232	445,380,438	183,575,794
	Interest Deduction for FIT Calculation	16,616,241	11,762,497	4,853,744
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended February 28, 2021	
Ending Balance 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	200,740,528	141,882,451	58,858,077
G-OPS	Book Deprec/Amort and Reg Amortizations	31,911,432	21,486,873	10,424,559
G-OTX	Taxes Other than FIT	18,940,814	15,661,037	3,279,777
	Net Operating Income Before FIT	45,654,586	29,250,646	16,403,940
G-INT	Less: Interest Expense	16,616,241	11,762,497	4,853,744
G-OTX	Less: Idaho ITC Deferral & Amortization	(39,765)	0	(39,765)
G-SCM	Schedule M Adjustments	(48,550,678)	(31,745,495)	(16,805,183)
	Taxable Net Operating Income	(19,552,098)	(14,257,346)	(5,294,752)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,105,941)	(2,994,043)	(1,111,898)
G-DTE	Deferred FIT	8,166,844	5,327,228	2,839,616
99	411400 Amortized Investment Tax Credit	(5,928)	(5,064)	(864)
	Total FIT/Deferred FIT & ITC	4,054,975	2,328,121	1,726,854
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended February 28, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,584,999	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	914,510	914,510	0	647,473	647,473	0	267,037	267,037
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	551,335	551,335	0	227,387	227,387
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	187,791	187,791	0	132,956	132,956	0	54,835	54,835
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	(2,786,075)	(2,786,075)	0	(1,149,059)	(1,149,059)
12	997027	Customer Uncollectibles	0	1,856,785	1,856,785	0	1,314,604	1,314,604	0	542,181	542,181
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	(4,407,277)	(4,407,277)	0	(1,817,690)	(1,817,690)
12	997035	Leases	0	5,432	5,432	0	3,961	3,961	0	1,471	1,471
12	997048	AFUDC	0	(306,720)	(306,720)	0	(217,158)	(217,158)	0	(89,562)	(89,562)
12	997049	Tax Depreciation	0	(35,163,850)	(35,163,850)	0	(24,896,006)	(24,896,006)	0	(10,267,844)	(10,267,844)
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	1,741,926	1,741,926	0	718,421	718,421
12	997081	Deferred Compensation	0	193,663	193,663	0	137,113	137,113	0	56,550	56,550
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	336,003	336,003	0	138,578	138,578
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	(10,289,600)	(10,289,600)	0	(4,243,733)	(4,243,733)
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	(25,722)	(25,722)	0	(10,609)	(10,609)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	147,018	147,018	0	104,089	104,089	0	42,929	42,929
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	650,961	650,961	0	268,475	268,475
12	997120	Transportation Tax Disallowance	0	31,100	31,100	0	22,019	22,019	0	9,081	9,081
12	997125	COVID-19	(935,400)	0	(935,400)	(663,208)	0	(663,208)	(272,192)	0	(272,192)
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,485)	(245,485)	0	(101,245)	(101,245)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,328	660,328	0	272,339	272,339
12	997128	Meters Expensed	0	(13,765,641)	(13,765,641)	0	(9,746,074)	(9,746,074)	0	(4,019,567)	(4,019,567)
12	997129	Mixed Service Costs (IDD#5)	0	(6,647,747)	(6,647,747)	0	(4,706,605)	(4,706,605)	0	(1,941,142)	(1,941,142)
TOTAL SCHEDULE M ADJUSTMENTS			9,864,942	(58,415,620)	(48,550,678)	9,353,885	(41,099,380)	(31,745,495)	511,057	(17,316,240)	(16,805,183)

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%	67.147%	32.853%
G-ALL	11	Book Depreciation	100.000%	71.091%	28.909%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.800%	29.200%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,325,560	4,478,496	1,847,064
99	410100	Deferred Federal Income Tax Exp	2,581,585	1,318,633	1,262,952
		SUBTOTAL	8,907,145	5,797,129	3,110,016
12	411100	Deferred Federal Income Tax Expense - Allocated	(332,798)	(235,621)	(97,177)
99	411100	Deferred Federal Income Tax Exp	(407,503)	(234,280)	(173,223)
		SUBTOTAL	(740,301)	(469,901)	(270,400)
		Total Deferred Federal Income Tax Expense	8,166,844	5,327,228	2,839,616

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	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-12E
For Twelve Months Ended February 28, 2021	
Ending Balance 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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	57,181,688	61,398,041	4,216,627	41,694,027	45,910,654	(274)	15,487,661	15,487,387
TOTAL INTANGIBLE PLANT			6,010,468	58,513,675	64,524,143	5,238,541	42,665,245	47,903,786	771,927	15,848,430	16,620,357
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	2,104,588	2,104,588	0	1,448,167	1,448,167	0	656,421	656,421
1	352XXX	Wells	0	22,747,118	22,747,118	0	15,652,292	15,652,292	0	7,094,826	7,094,826
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	14,620,336	14,620,336	0	10,060,253	10,060,253	0	4,560,083	4,560,083
1	355000	Measuring & Regulating Equipment	0	1,229,191	1,229,191	0	845,806	845,806	0	383,385	383,385
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,242,809	2,242,809	0	1,543,277	1,543,277	0	699,532	699,532
TOTAL UNDERGROUND STORAGE PLANT			0	46,840,964	46,840,964	0	32,264,628	32,264,628	0	14,576,336	14,576,336
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,484,380	0	1,484,380	840,425	0	840,425	643,955	0	643,955
6	376000	Mains	411,267,764	2,517,882	413,785,646	272,647,151	1,690,682	274,337,833	138,620,613	827,200	139,447,813
6	378000	Measuring & Reg Station Equip-General	6,987,508	0	6,987,508	4,498,152	0	4,498,152	2,489,356	0	2,489,356
6	379000	Measuring & Reg Station Equip-City Gate	6,385,174	0	6,385,174	1,869,055	0	1,869,055	4,516,119	0	4,516,119
6	380000	Services	298,781,538	0	298,781,538	205,348,821	0	205,348,821	93,432,717	0	93,432,717
6	381XXX	Meters	108,214,325	0	108,214,325	76,371,942	0	76,371,942	31,842,383	0	31,842,383
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	3,960,518	0	3,960,518	2,925,064	0	2,925,064	1,035,454	0	1,035,454
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			837,791,113	2,517,882	840,308,995	565,048,379	1,690,682	566,739,061	272,742,734	827,200	273,569,934
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	30,519,262	29,196,466	59,715,728	28,769,101	21,288,603	50,057,704	1,750,161	7,907,863	9,658,024
4	391XXX	Office Furniture & Equipment	1,437,382	16,709,220	18,146,602	1,435,266	12,183,528	13,618,794	2,116	4,525,692	4,527,808
4	392XXX	Transportation Equipment	13,191,198	4,906,439	18,097,637	10,102,445	3,577,530	13,679,975	3,088,753	1,328,909	4,417,662
4	393000	Stores Equipment	199,635	1,050,837	1,250,472	144,909	766,218	911,127	54,726	284,619	339,345
4	394000	Tools, Shop & Garage Equipment	2,724,338	6,980,353	9,704,691	2,179,611	5,089,724	7,269,335	544,727	1,890,629	2,435,356
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	4,751,911	15,903,095	20,655,006	3,552,668	11,595,742	15,148,410	1,199,243	4,307,353	5,506,596
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
TOTAL GENERAL PLANT			59,999,063	79,120,244	139,119,307	52,243,027	57,690,526	109,933,553	7,756,036	21,429,718	29,185,754

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended February 28, 2021
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	903,800,644	186,992,765	1,090,793,409	622,529,947	134,311,081	756,841,028	281,270,697	52,681,684	333,952,381
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,908,765)	(17,908,765)	0	(12,323,021)	(12,323,021)	0	(5,585,744)	(5,585,744)
G-ADEP		Distribution Plant	(249,803,153)	(1,917,987)	(251,721,140)	(159,220,667)	(1,287,871)	(160,508,538)	(90,582,486)	(630,116)	(91,212,602)
G-ADEP		General Plant	(16,562,646)	(24,651,168)	(41,213,814)	(12,717,045)	(17,974,399)	(30,691,444)	(3,845,601)	(6,676,769)	(10,522,370)
		TOTAL ACCUMULATED DEPRECIATION	(266,365,799)	(44,477,920)	(310,843,719)	(171,937,712)	(31,585,291)	(203,523,003)	(94,428,087)	(12,892,629)	(107,320,716)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(402,248)	(914,344)	(1,316,592)	(269,880)	(666,694)	(936,574)	(132,368)	(247,650)	(380,018)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,034,116)	(24,340,571)	(26,374,687)	(2,034,166)	(17,747,928)	(19,782,094)	50	(6,592,643)	(6,592,593)
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	(2,436,364)	(25,254,915)	(27,691,279)	(2,304,046)	(18,414,622)	(20,718,668)	(132,318)	(6,840,293)	(6,972,611)
		TOTAL ACCUMULATED DEPR/AMORT	(268,802,163)	(69,732,835)	(338,534,998)	(174,241,758)	(49,999,913)	(224,241,671)	(94,560,405)	(19,732,922)	(114,293,327)
		NET GAS UTILITY PLANT before DFIT	634,998,481	117,259,930	752,258,411	448,288,189	84,311,168	532,599,357	186,710,292	32,948,762	219,659,054
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(134,276,865)	(134,276,865)	0	(95,068,020)	(95,068,020)	0	(39,208,845)	(39,208,845)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,529,079)	(17,529,079)	0	(12,777,306)	(12,777,306)	0	(4,751,773)	(4,751,773)
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	(300,463)	(300,463)	0	(212,728)	(212,728)	0	(87,735)	(87,735)
		TOTAL ACCUMULATED DFIT	0	(152,682,653)	(152,682,653)	0	(108,478,224)	(108,478,224)	0	(44,204,429)	(44,204,429)
		NET GAS UTILITY PLANT	634,998,481	(35,422,723)	599,575,758	448,288,189	(24,167,056)	424,121,133	186,710,292	(11,255,667)	175,454,625

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)	100.000%	70.800%	29.200%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	634,998,481	(35,422,723)	599,575,758	448,288,189	(24,167,056)	424,121,133	186,710,292	(11,255,667)	175,454,625
		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	2,696,673	4,152,631	1,040,455	1,966,279	3,006,734	415,503	730,394	1,145,897
4	182318	Accumulated Amortization - AFUDC	(216,444)	(415,551)	(631,995)	(147,814)	(302,802)	(450,616)	(68,630)	(112,749)	(181,379)
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	3,981,338	3,981,338	0	2,739,559	2,739,559	0	1,241,779	1,241,779
1	164115	Gas Inventory--Clay Basin	0	65,228	65,228	0	47,561	47,561	0	17,667	17,667
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(172,611)	0	(172,611)	(172,611)	0	(172,611)	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	8,241,897	0	8,241,897	8,241,897	0	8,241,897	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,730,798)	0	(1,730,798)	(1,730,798)	0	(1,730,798)	0	0	0
C-WKC		Working Capital	13,327,130	0	13,327,130	9,217,444	0	9,217,444	4,109,686	0	4,109,686
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	17,321,722	12,058,752	29,380,474	12,865,163	8,394,142	21,259,305	4,456,559	3,664,610	8,121,169
		NET RATE BASE	652,320,203	(23,363,971)	628,956,232	461,153,352	(15,772,914)	445,380,438	191,166,851	(7,591,057)	183,575,794

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-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
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												
Total Electric Production	43,148,043	43,148,043												
Electric Transmission														
ED-AN	16,160,651	16,160,651												
ED-ID	989,997	989,997												
ED-WA	511,046	511,046												
Total Electric Transmission	17,661,694	17,661,694												
Electric Distribution														
ED-AN	84,884	84,884												
ED-ID	17,386,159	17,386,159												
ED-WA	33,304,485	33,304,485												
Total Electric Distribution	50,775,528	50,775,528												
Gas Underground Storage														
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										
Total Gas Underground Storage	762,393		644,813	117,580		644,813	644,813		443,696	443,696		201,117	201,117	
Gas Distribution														
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										
Total Gas Distribution	29,330,078		20,014,795	9,315,283		19,957,399	20,014,795	13,756,446	38,540	13,794,986	6,200,953	18,856	6,219,809	
General Plant														
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										
Total General Plant	32,601,161	23,129,637	6,973,064	2,498,460		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
Total Depreciation Expense	174,278,897	134,714,902	27,632,672	11,931,323		21,689,382	5,943,290	27,632,672	15,340,493	4,303,771	19,644,264	6,348,889	1,639,519	7,988,408

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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	909,280	909,280												
Misc Intangible Plt (303000) ED-AN	233,090	233,090												
Total Production/Transmission	1,142,370	1,142,370												
Distribution														
Franchises (302000) ED-WA	51,366	51,366												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	57,232	57,232												
General Plant - 303000														
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259	
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600	
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702	
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838				
GD-OR	7,408			7,408										
Total General Plant - 303000	471,625	297,968	127,630	46,027	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	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										
Total Miscellaneous IT Intangible Plant - 3031XX	43,633,349	31,881,414	8,379,860	3,372,075	856,078	7,523,782	8,379,860	855,189	5,485,966	6,341,155	889	2,037,816	2,038,705	
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	190,439	190,439												
GD-OR	0			0										
Total General Plant- 390200, 396200	190,439	190,439	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	45,495,015	33,569,423	8,507,490	3,418,102	895,618	7,611,872	8,507,490	880,027	5,550,197	6,430,224	15,591	2,061,675	2,077,266	

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-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO ****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
Electric Production													
Steam (ED-AN)	(72,898,430)	(72,898,430)											
Steam (ED-ID)	(90,136,246)	(90,136,246)											
Steam (ED-WA)	(169,229,296)	(169,229,296)											
Hydro (ED-AN)	(160,951,098)	(160,951,098)											
Other (ED-AN)	(150,652,071)	(150,652,071)											
Total Electric Production	(643,867,141)	(643,867,141)											
Electric Transmission													
ED-AN	(218,096,552)	(218,096,552)											
ED-ID	(9,754,703)	(9,754,703)											
ED-WA	(15,803,447)	(15,803,447)											
Total Electric Transmission	(243,654,702)	(243,654,702)											
Electric Distribution													
ED-AN	(336,914)	(336,914)											
ED-ID	(249,415,374)	(249,415,374)											
ED-WA	(381,020,033)	(381,020,033)											
Total Electric Distribution	(630,772,321)	(630,772,321)											
Gas Underground Storage													
1 GD-AN	(17,908,765)		(17,908,765)			(17,908,765)	(17,908,765)		(12,323,021)	(12,323,021)		(5,585,744)	
GD-OR	(1,415,195)			(1,415,195)									
Total Gas Underground Storage	(19,323,960)		(17,908,765)	(1,415,195)		(17,908,765)	(17,908,765)		(12,323,021)	(12,323,021)		(5,585,744)	
Gas Distribution													
6 GD-AN	(1,917,987)		(1,917,987)			(1,917,987)	(1,917,987)		(1,287,871)	(1,287,871)		(630,116)	
GD-ID	(90,582,486)		(90,582,486)			(90,582,486)	(90,582,486)				(90,582,486)		
GD-WA	(159,220,667)		(159,220,667)			(159,220,667)	(159,220,667)	(159,220,667)		(159,220,667)			
GD-OR	(125,996,696)			(125,996,696)									
Total Gas Distribution	(377,717,836)		(251,721,140)	(125,996,696)		(249,803,153)	(1,917,987)	(251,721,140)	(159,220,667)	(1,287,871)	(160,508,538)	(90,582,486)	(630,116)
General Plant													
ED-AN	(35,900,309)	(35,900,309)											
ED-ID	(12,058,306)	(12,058,306)											
ED-WA	(22,146,797)	(22,146,797)											
7,4 CD-AA	(86,179,598)	(60,323,995)	(17,834,868)	(8,020,735)		(17,834,868)	(17,834,868)		(13,004,294)	(13,004,294)		(4,830,574)	
9,4 CD-AN	(7,749,408)	(5,983,860)	(1,765,548)			(1,765,548)	(1,765,548)		(1,287,349)	(1,287,349)		(478,199)	
9 CD-ID	(6,724,913)	(5,192,776)	(1,532,137)			(1,532,137)	(1,532,137)				(1,532,137)		
9 CD-WA	(8,055,847)	(6,220,483)	(1,835,364)			(1,835,364)	(1,835,364)	(1,835,364)		(1,835,364)			
8,4 GD-AA	(1,977,021)		(1,360,843)	(616,178)		(1,360,843)	(1,360,843)		(992,259)	(992,259)		(368,584)	
4 GD-AN	(3,689,909)		(3,689,909)			(3,689,909)	(3,689,909)		(2,690,497)	(2,690,497)		(999,412)	
GD-ID	(2,313,464)		(2,313,464)			(2,313,464)	(2,313,464)				(2,313,464)		
GD-WA	(10,881,681)		(10,881,681)			(10,881,681)	(10,881,681)	(10,881,681)		(10,881,681)			
GD-OR	(5,257,606)			(5,257,606)									
Total General Plant	(202,934,859)	(147,826,526)	(41,213,814)	(13,894,519)		(16,562,646)	(24,651,168)	(41,213,814)	(12,717,045)	(17,974,399)	(30,691,444)	(3,845,601)	(6,676,769)
Total Accumulated Depreciated	(2,118,270,819)	(1,666,120,690)	(310,843,719)	(141,306,410)		(266,365,799)	(44,477,920)	(310,843,719)	(171,937,712)	(31,585,291)	(203,523,003)	(94,428,087)	(12,892,629)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	Page 1 of 4 1 System Contract Demand	68.810%	Idaho 31.190%

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12E	
For Twelve Months Ended February 28, 2021			
Ending Balance Basis			

AVISTA UTILITIES

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%

Total

(5,585,744)

(5,585,744)

(630,116)
(90,582,486)

(91,212,602)

(4,830,574)
(478,199)
(1,532,137)

(368,584)
(999,412)
(2,313,464)

(10,522,370)

(107,320,716)

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended February 28, 2021
Ending Balance Basis

Report ID:
G-AAMT-12E

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	(13,968,021)	(13,968,021)											
Misc Intangible Plt (303000)	ED-AN	(2,340,012)	(2,340,012)											
Total Production/Transmission		(16,308,033)	(16,308,033)											
Distribution														
Franchises (302000)	ED-WA	(241,345)	(241,345)											
Misc Intangible Plt (303000)	ED-WA	(55,383)	(55,383)											
Total Distribution		(296,728)	(296,728)											
General Plant - 303000														
7,4	CD-AA	(4,277,744)	(2,994,335)	(885,279)	(398,130)		(885,279)	(885,279)		(645,501)	(645,501)		(239,778)	(239,778)
9,4	CD-AN	(127,576)	(98,511)	(29,065)			(29,065)	(29,065)		(21,193)	(21,193)		(7,872)	(7,872)
	GD-ID	(132,368)		(132,368)			(132,368)	(132,368)					(132,368)	(132,368)
	GD-WA	(269,880)		(269,880)			(269,880)	(269,880)	(269,880)		(269,880)			
	GD-OR	(109,910)			(109,910)									
Total General Plant - 303000		(4,917,478)	(3,092,846)	(1,316,592)	(508,040)	(402,248)	(914,344)	(1,316,592)	(269,880)	(666,694)	(936,574)	(132,368)	(247,650)	(380,018)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(117,025,345)	(81,915,401)	(24,218,395)	(10,891,549)		(24,218,395)	(24,218,395)		(17,658,843)	(17,658,843)		(6,559,552)	(6,559,552)
9,4	CD-AN	(234,724)	(181,247)	(53,477)			(53,477)	(53,477)		(38,993)	(38,993)		(14,484)	(14,484)
9	CD-ID	221	171	50		50		50	0		0	50		50
9	CD-WA	(8,928,437)	(6,894,271)	(2,034,166)		(2,034,166)		(2,034,166)	(2,034,166)		(2,034,166)		0	0
	ED-AN	(8,238,899)	(8,238,899)											
	ED-ID	218	218											
	ED-WA	(194,662)	(194,662)											
8,4	GD-AA	(99,805)		(68,699)	(31,106)		(68,699)	(68,699)		(50,092)	(50,092)		(18,607)	(18,607)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(134,721,433)	(97,424,091)	(26,374,687)	(10,922,655)	(2,034,116)	(24,340,571)	(26,374,687)	(2,034,166)	(17,747,928)	(19,782,094)	50	(6,592,643)	(6,592,593)
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
9	CD-WA	0	0	0		0		0	0		0			
4	ED-AN	(390,297)	(390,297)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(390,297)	(390,297)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(156,633,969)	(117,511,995)	(27,691,279)	(11,430,695)	(2,436,364)	(25,254,915)	(27,691,279)	(2,304,046)	(18,414,622)	(20,718,668)	(132,318)	(6,840,293)	(6,972,611)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	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	10,600,681	1,143,443	2,711,873	6,745,365	10,600,681	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	3,901,514	0	0	0	0	0	0	0	0	3,901,514	0	3,901,514
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,720,826	0	0	90,102,004	90,102,004	0	0	26,638,775	26,638,775	0	11,980,047	11,980,047
9	CD-WA / ID / AN	31,082,965	9,401,002	5,931,711	8,668,620	24,001,333	2,773,781	1,750,161	2,557,690	7,081,632	0	0	0
	TOTAL ACCOUNT	200,301,306	10,544,445	8,643,584	105,515,989	124,704,018	28,769,101	1,750,161	29,196,465	59,715,727	3,901,514	11,980,047	15,881,561
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,624,347	99,416	7,798	1,517,133	1,624,347	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	79,309,599	0	0	55,515,133	55,515,133	0	0	16,413,122	16,413,122	0	7,381,344	7,381,344
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	87,441,028	4,493,954	14,970	57,292,780	61,801,704	1,435,267	2,116	16,709,221	18,146,604	12,109	7,480,611	7,492,720
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,321,958	24,288,422	10,663,226	19,370,310	54,321,958	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,867,177	0	0	0	0	9,592,837	2,857,150	2,417,190	14,867,177	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	7,178,848	1,727,184	784,957	3,031,150	5,543,291	509,608	231,603	894,346	1,635,557	0	0	0
	TOTAL ACCOUNT	88,274,519	26,015,606	11,448,183	27,569,732	65,033,521	10,102,445	3,088,753	4,906,439	18,097,637	4,425,893	717,468	5,143,361

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		TOTAL ACCOUNT	5,678,300	272,618	185,479	3,948,939	4,407,036	144,908	54,726	1,050,838	1,250,472	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,570,244	772,764	216,869	5,580,611	6,570,244	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	887,582	0	0	0	0	0	0	0	0	887,582	0	887,582	
8		GD-AA	5,296,984	0	0	0	0	0	0	3,646,073	3,646,073	0	1,650,911	1,650,911	
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	30,392,945	782,656	966,485	15,162,120	16,911,261	2,179,612	544,727	6,980,353	9,704,692	887,582	2,889,410	3,776,992	
	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	1,963,454	397,542	15,791	1,550,121	1,963,454	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	3,895,751	397,542	15,791	2,605,545	3,018,878	105,832	0	548,179	654,011	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	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	48,009,548	11,745,343	6,346,731	29,917,474	48,009,548	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	942,525	0	0	0	0	0	0	0	0	942,525	0
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782
7		CD-AA	74,062,740	0	0	51,842,437	51,842,437	0	0	15,327,284	15,327,284	0	6,893,019
9		CD-WA / ID / AN	17,937,461	9,667,217	2,865,732	1,317,820	13,850,769	2,852,328	845,539	388,825	4,086,692	0	0
		TOTAL ACCOUNT	142,277,086	21,412,560	9,212,463	83,077,731	113,702,754	3,552,668	1,199,243	15,903,095	20,655,006	942,525	6,976,801
	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	614,984,162	78,797,568	40,481,566	314,014,518	433,293,652	52,243,028	7,756,036	79,120,244	139,119,308	11,100,336	31,470,866

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-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,715,389	319,716	0	11,395,673	11,715,389	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	20,332,355	319,716	0	15,901,240	16,220,956	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	20,430,940	2,215,657	(1,000)	18,216,283	20,430,940	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	142,989,668	0	0	100,089,908	100,089,908	0	0	29,591,712	29,591,712	0	13,308,048	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	164,482,384	2,215,657	(1,930)	118,829,789	121,043,516	0	(274)	30,011,134	30,010,860	0	13,428,008	13,428,008
	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-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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		335,307,651	17,521,244	(1,930)	226,631,694	244,151,008	5,238,541	771,927	58,513,672	64,524,140	406,156	26,226,347	26,632,503

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(83,783,131)	(58,646,516)	(17,338,919)	(7,797,696)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(834,654)	(644,495)	(190,159)	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	(87,402,250)	(61,240,081)	(18,105,323)	(8,056,846)

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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,507,414	4,507,414	0	0	0	0	4,507,414
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	(133)	(133)	0	0	0	0	(133)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,290,301	38,003,394	0	113,293,695	66,072,857	33,893,708	9,217,444	4,109,686	0
TOTAL		75,290,301	38,003,394	4,507,288	117,800,983	66,072,857	33,893,708	9,217,444	4,109,686	4,507,288

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
 31.734%

Idaho Gas
 27.085%

Oregon Gas
 100.000%