

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,293,636	1,329,717	963,919
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>2,293,636</u>	<u>1,329,717</u>	<u>963,919</u>
G-APL	Gas Net Adjusted Rate Base	<u>620,729,054</u>	<u>439,544,957</u>	<u>181,184,097</u>
	RATE OF RETURN	<u>0.370%</u>	<u>0.303%</u>	<u>0.532%</u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	4-01-2021 thru 04-30-2021	263,497 100.000%	173,538 65.860%	89,959 34.140%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2021 thru 04-30-2021	1,108,213 100.000%	774,485 69.886%	333,728 30.114%
	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	4-01-2021 thru 04-30-2021	20,246,383 100.000%	13,475,993 66.560%	6,770,390 33.440%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2021

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	Total		148,865,669	116,982,280	22,335,689	9,547,700
	Percentage		100.000%	78.582%	15.004%	6.414%
	Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
	Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
	Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	XXXXXX
	Total		90,496,215	67,307,985	15,280,414	7,907,816
	Percentage		100.000%	74.377%	16.885%	8.738%
	Number of Customers at		767,163	400,172	262,104	104,887
	Percentage		100.000%	52.163%	34.165%	13.672%
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	Percentage		100.000%	74.868%	16.727%	8.405%
	Total Percentages		400.000%	279.990%	82.781%	37.229%
	Average (CD AA)		100.000%	69.998%	20.695%	9.307%

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System	Washington	Idaho	
			270,243,583	182,423,301	87,820,282	
			100.000%	67.503%	32.497%	
11	Book Depreciation Percent	4-01-2021 thru 04-30-2021	2,366,175	1,683,159	683,016	
			100.000%	71.134%	28.866%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2021 thru 04-30-2021	754,506,227	533,613,089	220,893,138	
			100.000%	70.723%	29.277%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2021 thru 04-30-2021	97,991,559	79,374,846	18,616,713	
			100.000%	81.002%	18.998%	
14	Net Allocated Schedule M's - AMA Percent	4-01-2021 thru 04-30-2021	-4,318,194	-3,031,208	-1,286,986	
			100.000%	70.196%	29.804%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	13,881,247	0	13,881,247	9,645,211	0	9,645,211	4,236,036	0	4,236,036
99 4812XX	Commercial - Firm & Interruptible	6,217,292	0	6,217,292	4,505,403	0	4,505,403	1,711,889	0	1,711,889
99 4813XX	Industrial-Firm	228,522	0	228,522	142,177	0	142,177	86,345	0	86,345
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	31,638	0	31,638	28,827	0	28,827	2,811	0	2,811
99 499XXX	Unbilled Revenue	(4,149,489)	0	(4,149,489)	(2,987,880)	0	(2,987,880)	(1,161,609)	0	(1,161,609)
	TOTAL SALES TO ULTIMATE CUSTOMERS	16,209,210	0	16,209,210	11,333,738	0	11,333,738	4,875,472	0	4,875,472
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,117,425	0	4,117,425	2,740,558	0	2,740,558	1,376,867	0	1,376,867
4 488000	Miscellaneous Service Revenues	533	0	533	225	0	225	308	0	308
99 4893XX	Transportation Revenues	487,927	0	487,927	428,013	0	428,013	59,914	0	59,914
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,858,614	80,410	1,939,024	1,531,440	58,631	1,590,071	327,174	21,779	348,953
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	6,464,499	80,410	6,544,909	4,700,236	58,631	4,758,867	1,764,263	21,779	1,786,042
	TOTAL GAS REVENUES	22,673,709	80,410	22,754,119	16,033,974	58,631	16,092,605	6,639,735	21,779	6,661,514
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	11,259,974	0	11,259,974	7,662,229	0	7,662,229	3,597,745	0	3,597,745
99 808XXX	Net Natural Gas Storage Transactions	(1,901,737)	0	(1,901,737)	(1,265,796)	0	(1,265,796)	(635,941)	0	(635,941)
99 811000	Gas Used for Products Extraction	(64,920)	0	(64,920)	(43,211)	0	(43,211)	(21,709)	0	(21,709)
10 813000	Other Gas Expenses	22,635	67,025	89,660	22,635	45,244	67,879	0	21,781	21,781
99 813010	Gas Technology Institute (GTI) Expenses	8,410	0	8,410	5,777	0	5,777	2,633	0	2,633
	TOTAL PRODUCTION EXPENSES	9,324,362	67,025	9,391,387	6,381,634	45,244	6,426,878	2,942,728	21,781	2,964,509
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	898	898	0	618	618	0	280	280
1 824000	Other Expenses	0	93,145	93,145	0	64,093	64,093	0	29,052	29,052
1 837000	Other Equipment	0	318,547	318,547	0	219,192	219,192	0	99,355	99,355
	TOTAL UNDERGROUND STORAGE OPER EXP	0	412,590	412,590	0	283,903	283,903	0	128,687	128,687
G-DEPX	Depreciation Expense-Underground Storage	0	56,838	56,838	0	39,110	39,110	0	17,728	17,728
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	(85,791)	(85,791)	0	(59,033)	(59,033)	0	(26,758)	(26,758)
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	(28,953)	(28,953)	0	(19,923)	(19,923)	0	(9,030)	(9,030)
	TOTAL UNDERGROUND STORAGE EXPENSES	0	383,637	383,637	0	263,980	263,980	0	119,657	119,657

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	21,571	107,609	129,180	19,283	75,204	94,487	2,288	32,405	34,693
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	396,201	77,462	473,663	269,602	54,135	323,737	126,599	23,327	149,926
3	875000	Measuring & Reg Sta Exp-General	5,579	0	5,579	2,918	0	2,918	2,661	0	2,661
3	876000	Measuring & Reg Sta Exp-Industrial	(38)	0	(38)	69	0	69	(107)	0	(107)
3	877000	Measuring & Reg Sta Exp-City Gate	7,285	0	7,285	4,864	0	4,864	2,421	0	2,421
3	878000	Meter & House Regulator Expenses	47,793	0	47,793	7,522	0	7,522	40,271	0	40,271
3	879000	Customer Installation Expenses	108,838	5,230	114,068	71,594	3,655	75,249	37,244	1,575	38,819
3	880000	Other Expenses	113,339	27,636	140,975	98,316	19,314	117,630	15,023	8,322	23,345
3	881000	Rents	0	3,046	3,046	0	2,129	2,129	0	917	917
	MAINTENANCE										
3	885000	Supervision & Engineering	5,319	(1)	5,318	1,356	(1)	1,355	3,963	0	3,963
3	887000	Mains	63,223	0	63,223	57,774	0	57,774	5,449	0	5,449
3	889000	Measuring & Reg Sta Exp-General	12,687	1,090	13,777	8,337	762	9,099	4,350	328	4,678
3	890000	Measuring & Reg Sta Exp-Industrial	3,366	239	3,605	2,793	167	2,960	573	72	645
3	891000	Measuring & Reg Sta Exp-City Gate	3,150	(163)	2,987	1,604	(114)	1,490	1,546	(49)	1,497
3	892000	Services	160,765	(17)	160,748	134,534	(12)	134,522	26,231	(5)	26,226
3	893000	Meters & House Regulators	159,136	70,714	229,850	93,919	49,419	143,338	65,217	21,295	86,512
3	894000	Other Equipment	0	21,977	21,977	0	15,359	15,359	0	6,618	6,618
	TOTAL DISTRIBUTION OPERATING EXP		1,108,214	314,822	1,423,036	774,485	220,017	994,502	333,729	94,805	428,534
G-DEPX		Depreciation Expense-Distribution	1,728,894	4,783	1,733,677	1,193,338	3,184	1,196,522	535,556	1,599	537,155
G-OTX		Taxes Other Than FIT	1,643,231	0	1,643,231	1,378,086	0	1,378,086	265,145	0	265,145
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		3,372,125	4,783	3,376,908	2,571,424	3,184	2,574,608	800,701	1,599	802,300
	TOTAL DISTRIBUTION EXPENSES		4,480,339	319,605	4,799,944	3,345,909	223,201	3,569,110	1,134,430	96,404	1,230,834

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	9,150	9,150	0	6,026	6,026	0	3,124	3,124
2	902000	Meter Reading Expenses	26,285	5,776	32,061	14,615	3,804	18,419	11,670	1,972	13,642
2	903XXX	Customer Records & Collection Expenses	28,390	388,143	416,533	12,116	255,631	267,747	16,274	132,512	148,786
2	904000	Uncollectible Accounts	90,459	0	90,459	68,503	0	68,503	21,956	0	21,956
2	905000	Misc Customer Accounts	0	6,178	6,178	0	4,069	4,069	0	2,109	2,109
	TOTAL CUSTOMER ACCOUNTS EXPENSES		145,134	409,247	554,381	95,234	269,530	364,764	49,900	139,717	189,617
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	714,529	3,485	718,014	599,618	2,295	601,913	114,911	1,190	116,101
2	909000	Advertising	2,193	26,997	29,190	2,193	17,780	19,973	0	9,217	9,217
2	910000	Misc Customer Service & Info Exp	0	6,213	6,213	0	4,092	4,092	0	2,121	2,121
	TOTAL CUSTOMER SERVICE & INFO EXP		716,722	36,695	753,417	601,811	24,167	625,978	114,911	12,528	127,439
	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	9,266	764,612	773,878	6,144	557,517	563,661	3,122	207,095	210,217
4	921000	Office Supplies & Expenses	2	93,771	93,773	2	68,373	68,375	0	25,398	25,398
4	922000	Admin. Expenses Transferred - Credit	0	(1,886)	(1,886)	0	(1,375)	(1,375)	0	(511)	(511)
4	923000	Outside Services Employed	5,884	265,252	271,136	4,168	193,408	197,576	1,716	71,844	73,560
4	924000	Property Insurance Premium	0	40,363	40,363	0	29,431	29,431	0	10,932	10,932
4	925XXX	Injuries and Damages	1,759	80,059	81,818	1,299	58,375	59,674	460	21,684	22,144
4	926XXX	Employee Pensions and Benefits	190,908	347,985	538,893	153,441	253,733	407,174	37,467	94,252	131,719
4	928000	Regulatory Commission Expenses	59,710	21,692	81,402	39,198	15,817	55,015	20,512	5,875	26,387
4	930000	Miscellaneous General Expenses	(3,362)	72,909	69,547	(4,173)	53,162	48,989	811	19,747	20,558
4	931000	Rents	0	12,180	12,180	0	8,881	8,881	0	3,299	3,299
4	935000	Maintenance of General Plant	49,143	238,622	287,765	40,204	173,991	214,195	8,939	64,631	73,570
	TOTAL ADMIN & GEN OPERATING EXP		313,310	1,935,559	2,248,869	240,283	1,411,313	1,651,596	73,027	524,246	597,273

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	148,091	427,568	575,659	135,766	311,762	447,528	12,325	115,806	128,131
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,425	674,130	745,555	71,426	491,542	562,968	(1)	182,588	182,587
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	4,215	12,907	17,122	3,057	9,128	12,185	1,158	3,779	4,937
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	13,889	0	13,889	13,889	0	13,889	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	51,212	0	51,212	37,341	0	37,341	13,871	0	13,871
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(273,758)	0	(273,758)	(273,758)	0	(273,758)	0	0	0
99 407447	Regulatory Deferral - COVID-19	632,922	0	632,922	635,905	0	635,905	(2,983)	0	(2,983)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	175,852	0	175,852	175,852	0	175,852	0	0	0
G-OTX	Taxes Other Than FIT--A&G	44,635	31,491	76,126	34,031	22,962	56,993	10,604	8,529	19,133
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,131,725	1,153,437	2,285,162	1,054,878	840,747	1,895,625	76,847	312,690	389,537
	TOTAL ADMIN & GENERAL EXPENSES	1,445,035	3,088,996	4,534,031	1,295,161	2,252,060	3,547,221	149,874	836,936	986,810
	TOTAL EXPENSES BEFORE FIT	16,111,592	4,305,205	20,416,797	11,719,749	3,078,182	14,797,931	4,391,843	1,227,023	5,618,866
	NET OPERATING INCOME (LOSS) BEFORE FIT			2,337,322			1,294,674			1,042,648
G-FIT	FEDERAL INCOME TAX			(421,420)			(370,153)			(51,267)
G-FIT	DEFERRED FEDERAL INCOME TAX			465,106			335,110			129,996
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			2,293,636			1,329,717			963,919

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.860%	34.140%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.886%	30.114%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	80,410	84,870	4,460	58,631	63,091	0	21,779	21,779
4	495028	Deferred Exchange Reservation	468,750	0	468,750	312,000	0	312,000	156,750	0	156,750
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	1,183,026	0	1,183,026	1,048,523	0	1,048,523	134,503	0	134,503
4	495329	Amortization Res Decoupling Deferral	95,672	0	95,672	58,726	0	58,726	36,946	0	36,946
4	495338	Non-Res Decoupling Deferred Rev	110,418	0	110,418	123,981	0	123,981	(13,563)	0	(13,563)
4	495339	Amortization Non-Res Decoupling	(3,709)	0	(3,709)	(16,248)	0	(16,248)	12,539	0	12,539
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	1,858,617	80,410	1,939,027	1,531,442	58,631	1,590,073	327,175	21,779	348,954

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,305,774	0	9,305,774	6,192,345	0	6,192,345	3,113,429	0	3,113,429
1	804001	Pipeline Demand Costs	2,217,054	0	2,217,054	1,525,555	0	1,525,555	691,499	0	691,499
1	804002	Transport Variable Charges	22,093	0	22,093	15,202	0	15,202	6,891	0	6,891
6	804010	Gas Costs - Fixed Hedge	(112,159)	0	(112,159)	(74,653)	0	(74,653)	(37,506)	0	(37,506)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,424	0	28,424	18,919	0	18,919	9,505	0	9,505
6	804018	Merchandise Processing Fee	5,291	0	5,291	3,522	0	3,522	1,769	0	1,769
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	(450,045)	0	(450,045)	(299,550)	0	(299,550)	(150,495)	0	(150,495)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,192,251	0	1,192,251	793,562	0	793,562	398,689	0	398,689
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(308,454)	0	(308,454)	(63,162)	0	(63,162)	(245,292)	0	(245,292)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(640,255)	0	(640,255)	(449,511)	0	(449,511)	(190,744)	0	(190,744)
		TOTAL PURCHASED GAS COSTS	11,259,974	0	11,259,974	7,662,229	0	7,662,229	3,597,745	0	3,597,745

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	66.560%	33.440%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,809	3,485	24,294	9,359	2,295	11,654	11,450	1,190	12,640
99	908600	Public Purpose Tariff Rider Expense Offset	926,417	0	926,417	793,158	0	793,158	133,259	0	133,259
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(232,697)	0	(232,697)	(202,899)	0	(202,899)	(29,798)	0	(29,798)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			714,529	3,485	718,014	599,618	2,295	601,913	114,911	1,190	116,101

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.860%	34.140%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.12%	54.12%
2	Cost of Debt		4.859%	4.863%
	Total Cost of Debt		2.630%	2.632%
	Total Weighted Cost		2.630%	2.632%
G-APL	Net Rate Base	620,729,054	439,544,957	181,184,097
	Interest Deduction for FIT Calculation	16,328,797	11,560,032	4,768,765
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,754,119	16,092,605	6,661,514
G-OPS	Operating & Maintenance Expense	14,783,680	10,347,621	4,436,059
G-OPS	Book Deprec/Amort and Reg Amortizations	3,999,551	3,074,264	925,287
G-OTX	Taxes Other than FIT	1,633,566	1,376,046	257,520
	Net Operating Income Before FIT	2,337,322	1,294,674	1,042,648
G-INT	Less: Interest Expense	1,360,733	963,336	397,397
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(2,982,930)	(2,093,970)	(888,960)
	Taxable Net Operating Income	(2,006,759)	(1,762,632)	(244,127)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(421,420)	(370,153)	(51,267)
G-DTE	Deferred FIT	465,106	335,110	129,996
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	43,686	(35,043)	78,729
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Month Ended April 30, 2021
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,951,706	1,170,661	3,122,367	1,402,600	850,950	2,253,550	549,106	319,711	868,817
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,225	34,225	0	14,168	14,168
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	22,531	22,531	0	15,935	15,935	0	6,596	6,596
99	997010	Deferred Gas Credit and Refunds	(948,709)	(468,750)	(1,417,459)	(512,673)	(331,514)	(844,187)	(436,036)	(137,236)	(573,272)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,640	4,640	0	1,921	1,921
99	997018	DSM Tariff Rider	85,747	0	85,747	112,061	0	112,061	(26,314)	0	(26,314)
12	997020	FAS87 Current Pension Accrual	0	(270,052)	(270,052)	0	(190,989)	(190,989)	0	(79,063)	(79,063)
12	997027	Customer Uncollectibles	823,513	(17,098)	806,415	363,556	(12,092)	351,464	459,957	(5,006)	454,951
99	997031	Decoupling Mechanism	(1,385,405)	0	(1,385,405)	(1,214,981)	0	(1,214,981)	(170,424)	0	(170,424)
12	997032	Interest Rate Swaps	0	75,120	75,120	0	53,127	53,127	0	21,993	21,993
12	997035	Leases	0	6,879	6,879	0	5,016	5,016	0	1,863	1,863
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,188)	(13,188)	0	(5,459)	(5,459)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,163,110)	(2,163,110)	0	(895,456)	(895,456)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	124,472	0	124,472	154,270	0	154,270	(29,798)	0	(29,798)
12	997080	Book Transportation Depreciation	0	162,631	162,631	0	115,018	115,018	0	47,613	47,613
12	997081	Deferred Compensation	0	(4,771)	(4,771)	0	(3,374)	(3,374)	0	(1,397)	(1,397)
4	997082	Meal Disallowances	0	(19,431)	(19,431)	0	(14,168)	(14,168)	0	(5,263)	(5,263)
12	997083	Paid Time Off	0	(49,743)	(49,743)	0	(35,180)	(35,180)	0	(14,563)	(14,563)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(1,083,334)	(1,083,334)	0	(766,166)	(766,166)	0	(317,168)	(317,168)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(259,869)	0	(259,869)	(259,869)	0	(259,869)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,341	74,341	0	30,775	30,775
12	997120	Transportation Tax Disallowance	0	2,392	2,392	0	1,692	1,692	0	700	700
12	997125	COVID-19	683,863	0	683,863	672,975	0	672,975	10,888	0	10,888
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,754)	(494,754)	0	(349,905)	(349,905)	0	(144,849)	(144,849)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(306,466)	(306,466)	0	(126,867)	(126,867)
		TOTAL SCHEDULE M ADJUSTMENTS	1,335,265	(4,318,195)	(2,982,930)	937,238	(3,031,208)	(2,093,970)	398,027	(1,286,987)	(888,960)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.860%	34.140%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	66.560%	33.440%
G-ALL	11	Book Depreciation	100.000%	71.134%	28.866%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.723%	29.277%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	335,484	237,264	98,220
99	410100	Deferred Federal Income Tax Exp	401,125	276,055	125,070
		SUBTOTAL	736,609	513,319	223,290
12	411100	Deferred Federal Income Tax Expense - Allocated	170	120	50
99	411100	Deferred Federal Income Tax Exp	(271,673)	(178,329)	(93,344)
		SUBTOTAL	(271,503)	(178,209)	(93,294)
		Total Deferred Federal Income Tax Expense	465,106	335,110	129,996

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.723%	29.277%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	(85,791)	(85,791)	0	(59,033)	(59,033)	0	(26,758)	(26,758)
		TOTAL UNDERGROUND STORAGE TAX	0	(85,791)	(85,791)	0	(59,033)	(59,033)	0	(26,758)	(26,758)
		DISTRIBUTION									
99	408110	State Excise Tax	568,847	0	568,847	568,847	0	568,847	0	0	0
99	408120	Municipal Occupation & License Tax	631,805	0	631,805	519,187	0	519,187	112,618	0	112,618
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	442,997	0	442,997	290,052	0	290,052	152,945	0	152,945
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	1,643,231	0	1,643,231	1,378,086	0	1,378,086	265,145	0	265,145
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	44,635	31,491	76,126	34,031	22,962	56,993	10,604	8,529	19,133
		TOTAL A&G TAX	44,635	31,491	76,126	34,031	22,962	56,993	10,604	8,529	19,133
		TOTAL TAXES OTHER THAN FIT	1,687,866	(54,300)	1,633,566	1,412,117	(36,071)	1,376,046	275,749	(18,229)	257,520

ALLOCATION RATIOS:

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

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	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	57,545,055	61,761,408	4,216,627	41,958,976	46,175,603	(274)	15,586,079	15,585,805
TOTAL INTANGIBLE PLANT			6,010,468	58,877,042	64,887,510	5,238,541	42,930,194	48,168,735	771,927	15,946,848	16,718,775
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	2,165,707	2,165,707	0	1,490,223	1,490,223	0	675,484	675,484
1	352XXX	Wells	0	22,808,240	22,808,240	0	15,694,350	15,694,350	0	7,113,890	7,113,890
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	14,681,456	14,681,456	0	10,102,310	10,102,310	0	4,579,146	4,579,146
1	355000	Measuring & Regulating Equipment	0	1,290,312	1,290,312	0	887,864	887,864	0	402,448	402,448
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,303,930	2,303,930	0	1,585,334	1,585,334	0	718,596	718,596
TOTAL UNDERGROUND STORAGE PLANT			0	47,146,567	47,146,567	0	32,474,914	32,474,914	0	14,671,653	14,671,653
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,504,852	0	1,504,852	860,897	0	860,897	643,955	0	643,955
6	376000	Mains	412,902,762	2,517,882	415,420,644	273,704,640	1,675,902	275,380,542	139,198,122	841,980	140,040,102
6	378000	Measuring & Reg Station Equip-General	6,946,904	0	6,946,904	4,454,541	0	4,454,541	2,492,363	0	2,492,363
6	379000	Measuring & Reg Station Equip-City Gate	6,385,273	0	6,385,273	1,869,055	0	1,869,055	4,516,218	0	4,516,218
6	380000	Services	301,765,850	0	301,765,850	206,829,219	0	206,829,219	94,936,631	0	94,936,631
6	381XXX	Meters	108,600,220	0	108,600,220	76,750,234	0	76,750,234	31,849,986	0	31,849,986
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	3,960,774	0	3,960,774	2,925,212	0	2,925,212	1,035,562	0	1,035,562
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			842,776,541	2,517,882	845,294,423	567,941,567	1,675,902	569,617,469	274,834,974	841,980	275,676,954
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	30,517,624	29,145,406	59,663,030	28,767,572	21,251,373	50,018,945	1,750,052	7,894,033	9,644,085
4	391XXX	Office Furniture & Equipment	1,437,382	16,869,237	18,306,619	1,435,266	12,300,204	13,735,470	2,116	4,569,033	4,571,149
4	392XXX	Transportation Equipment	13,424,712	4,941,511	18,366,223	10,335,959	3,603,103	13,939,062	3,088,753	1,338,408	4,427,161
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	2,837,346	7,040,529	9,877,875	2,292,619	5,133,602	7,426,221	544,727	1,906,927	2,451,654
4	395XXX	Laboratory Equipment	105,832	548,179	654,011	105,832	399,705	505,537	0	148,474	148,474
4	396XXX	Power Operated Equipment	3,692,297	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,818,329	16,272,132	21,090,461	3,619,086	11,864,825	15,483,911	1,199,243	4,407,307	5,606,550
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
TOTAL GENERAL PLANT			60,410,365	79,701,898	140,112,263	52,654,438	58,114,640	110,769,078	7,755,927	21,587,258	29,343,185

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	909,197,374	188,243,389	1,097,440,763	625,834,546	135,195,650	761,030,196	283,362,828	53,047,739	336,410,567
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,993,577)	(17,993,577)	0	(12,381,380)	(12,381,380)	0	(5,612,197)	(5,612,197)
G-ADEP		Distribution Plant	(252,091,268)	(1,925,162)	(254,016,430)	(160,801,706)	(1,281,388)	(162,083,094)	(91,289,562)	(643,774)	(91,933,336)
G-ADEP		General Plant	(16,885,698)	(25,235,006)	(42,120,704)	(12,994,128)	(18,400,104)	(31,394,232)	(3,891,570)	(6,834,902)	(10,726,472)
		TOTAL ACCUMULATED DEPRECIATION	(268,976,966)	(45,153,745)	(314,130,711)	(173,795,834)	(32,062,872)	(205,858,706)	(95,181,132)	(13,090,873)	(108,272,005)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(407,190)	(925,356)	(1,332,546)	(272,985)	(674,723)	(947,708)	(134,205)	(250,633)	(384,838)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,141,254)	(25,330,025)	(27,471,279)	(2,141,305)	(18,469,388)	(20,610,693)	51	(6,860,637)	(6,860,586)
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	(2,548,444)	(26,255,381)	(28,803,825)	(2,414,290)	(19,144,111)	(21,558,401)	(134,154)	(7,111,270)	(7,245,424)
		TOTAL ACCUMULATED DEPR/AMORT	(271,525,410)	(71,409,126)	(342,934,536)	(176,210,124)	(51,206,983)	(227,417,107)	(95,315,286)	(20,202,143)	(115,517,429)
		NET GAS UTILITY PLANT before DFIT	637,671,964	116,834,263	754,506,227	449,624,422	83,988,667	533,613,089	188,047,542	32,845,596	220,893,138
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(118,952,793)	(118,952,793)	0	(84,126,984)	(84,126,984)	0	(34,825,809)	(34,825,809)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,434,837)	(17,434,837)	0	(12,708,423)	(12,708,423)	0	(4,726,414)	(4,726,414)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(676,160)	(676,160)	0	(493,022)	(493,022)	0	(183,138)	(183,138)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065	0	28,484	28,484	0	10,581	10,581
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(298,396)	(298,396)	0	(211,035)	(211,035)	0	(87,361)	(87,361)
		TOTAL ACCUMULATED DFIT	0	(137,323,121)	(137,323,121)	0	(97,510,980)	(97,510,980)	0	(39,812,141)	(39,812,141)
		NET GAS UTILITY PLANT	637,671,964	(20,488,858)	617,183,106	449,624,422	(13,522,313)	436,102,109	188,047,542	(6,966,545)	181,080,997

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%	66.560%	33.440%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.723%	29.277%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	637,671,964	(20,488,858)	617,183,106	449,624,422	(13,522,313)	436,102,109	188,047,542	(6,966,545)	181,080,997
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,455,965	2,710,788	4,166,753	1,040,455	1,976,571	3,017,026	415,510	734,217	1,149,727
4	182318	Accumulated Amortization - AFUDC	(222,767)	(435,397)	(658,164)	(152,400)	(317,260)	(469,660)	(70,367)	(118,137)	(188,504)
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	2,534,018	2,534,018	0	1,743,658	1,743,658	0	790,360	790,360
1	164115	Gas Inventory--Clay Basin	0	64,901	64,901	0	47,323	47,323	0	17,578	17,578
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(19,875,358)	0	(19,875,358)	(13,912,751)	0	(13,912,751)	(5,962,607)	0	(5,962,607)
99	190393	ADFIT-Customer Tax Credit	4,173,826	0	4,173,826	2,921,678	0	2,921,678	1,252,148	0	1,252,148
99	235199	Customer Deposits	(66,256)	0	(66,256)	(66,256)	0	(66,256)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	7,975,067	0	7,975,067	7,975,067	0	7,975,067	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,674,764)	0	(1,674,764)	(1,674,764)	0	(1,674,764)	0	0	0
C-WKC		Working Capital	5,281,948	0	5,281,948	4,025,069	0	4,025,069	1,256,879	0	1,256,879
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(7,059,426)	10,605,374	3,545,948	(3,950,989)	7,393,837	3,442,848	(3,108,437)	3,211,537	103,100
		NET RATE BASE	630,612,538	(9,883,484)	620,729,054	445,673,433	(6,128,476)	439,544,957	184,939,105	(3,755,008)	181,184,097

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	266,771	266,771											
Steam (ED-ID)	359,658	359,658											
Steam (ED-WA)	956,885	956,885											
Hydro (ED-AN)	1,206,337	1,206,337											
Other (ED-AN)	856,254	856,254											
Total Electric Production	3,645,905	3,645,905											
Electric Transmission													
ED-AN	1,414,998	1,414,998											
ED-ID	82,769	82,769											
ED-WA	42,890	42,890											
Total Electric Transmission	1,540,657	1,540,657											
Electric Distribution													
ED-AN	6,927	6,927											
ED-ID	1,508,413	1,508,413											
ED-WA	2,890,098	2,890,098											
Total Electric Distribution	4,405,438	4,405,438											
Gas Underground Storage													
1 GD-AN	56,838		56,838		56,838	56,838		39,110	39,110		17,728	17,728	
GD-OR	10,125			10,125									
Total Gas Underground Storage	66,963		56,838	10,125		56,838	56,838		39,110	39,110		17,728	17,728
Gas Distribution													
6 GD-AN	4,783		4,783		4,783	4,783		3,184	3,184		1,599	1,599	
GD-ID	535,556		535,556		535,556	535,556				535,556		535,556	
GD-WA	1,193,338		1,193,338		1,193,338	1,193,338	1,193,338		1,193,338				
GD-OR	802,063			802,063									
Total Gas Distribution	2,535,740		1,733,677	802,063	1,728,894	4,783	1,733,677	1,193,338	3,184	1,196,522	535,556	1,599	537,155
General Plant													
ED-AN	236,682	236,682											
ED-ID	41,169	41,169											
ED-WA	82,361	82,361											
7,4 CD-AA	1,894,479	1,326,098	392,062	176,319		392,062	392,062		285,872	285,872		106,190	106,190
9,4 CD-AN	51,930	40,099	11,831			11,831	11,831		8,627	8,627		3,204	3,204
9 CD-ID	39,470	30,478	8,992		8,992	8,992	8,992				8,992		8,992
9 CD-WA	191,807	148,108	43,699		43,699	43,699	43,699	43,699		43,699			43,699
8,4 GD-AA	30,575		21,046	9,529		21,046	21,046		15,346	15,346		5,700	5,700
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712
GD-ID	3,333		3,333		3,333	3,333	3,333				3,333		3,333
GD-WA	92,067		92,067		92,067	92,067	92,067	92,067		92,067			92,067
GD-OR	17,648			17,648									
Total General Plant	2,684,150	1,904,995	575,659	203,496	148,091	427,568	575,659	135,766	311,762	447,528	12,325	115,806	128,131
Total Depreciation Expense	14,878,853	11,496,995	2,366,174	1,015,684	1,876,985	489,189	2,366,174	1,329,104	354,056	1,683,160	547,881	135,133	683,014

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	66.560%	33.440%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	75,774	75,774											
Misc Intangible Plt (303000) ED-AN	21,056	21,056											
Total Production/Transmission	96,830	96,830											
Distribution													
Franchises (302000) ED-WA	9,732	9,732											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,221	10,221											
General Plant - 303000													
7,4 CD-AA	34,578	24,204	7,156	3,218		7,156	7,156		5,218	5,218		1,938	1,938
9,4 CD-AN	811	626	185			185	185		135	135		50	50
GD-ID	1,225		1,225		1,225		1,225				1,225		1,225
GD-WA	2,070		2,070		2,070		2,070	2,070		2,070			
GD-OR	617			617									
Total General Plant - 303000	39,301	24,830	10,636	3,835	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,221,991	2,255,329	666,791	299,871		666,791	666,791		486,191	486,191		180,600	180,600
9,4 CD-AN	11,878	9,172	2,706			2,706	2,706		1,973	1,973		733	733
9,4 CD-ID	(3)	(2)	(1)		(1)		(1)				(1)		(1)
9,4 CD-WA	313,507	242,081	71,426		71,426		71,426	71,426		71,426			0
ED-AN	308,562	308,562											
ED-ID	(3)	(3)											
ED-WA	54,203	54,203											
8,4 GD-AA	6,731		4,633	2,098		4,633	4,633		3,378	3,378		1,255	1,255
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0								0	0
Total Miscellaneous IT Intangible Plant - 3031XX	3,916,866	2,869,342	745,555	301,969	71,425	674,130	745,555	71,426	491,542	562,968	(1)	182,588	182,587
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,419	35,419											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,419	35,419	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,098,637	3,036,642	756,191	305,804	74,720	681,471	756,191	73,496	496,895	570,391	1,224	184,576	185,800

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(73,292,200)	(73,292,200)												
Steam (ED-ID)	(90,675,242)	(90,675,242)												
Steam (ED-WA)	(170,663,361)	(170,663,361)												
Hydro (ED-AN)	(162,661,335)	(162,661,335)												
Other (ED-AN)	(151,925,882)	(151,925,882)												
Total Electric Production	(649,218,020)	(649,218,020)												
Electric Transmission														
ED-AN	(219,805,610)	(219,805,610)												
ED-ID	(9,878,800)	(9,878,800)												
ED-WA	(15,867,757)	(15,867,757)												
Total Electric Transmission	(245,552,167)	(245,552,167)												
Electric Distribution														
ED-AN	(347,305)	(347,305)												
ED-ID	(250,294,323)	(250,294,323)												
ED-WA	(385,588,251)	(385,588,251)												
Total Electric Distribution	(636,229,879)	(636,229,879)												
Gas Underground Storage														
1 GD-AN	(17,993,577)		(17,993,577)			(17,993,577)	(17,993,577)		(12,381,380)	(12,381,380)		(5,612,197)	(5,612,197)	
GD-OR	(1,430,340)			(1,430,340)										
Total Gas Underground Storage	(19,423,917)		(17,993,577)	(1,430,340)		(17,993,577)	(17,993,577)		(12,381,380)	(12,381,380)		(5,612,197)	(5,612,197)	
Gas Distribution														
6 GD-AN	(1,925,162)		(1,925,162)			(1,925,162)	(1,925,162)		(1,281,388)	(1,281,388)		(643,774)	(643,774)	
GD-ID	(91,289,562)		(91,289,562)			(91,289,562)	(91,289,562)				(91,289,562)		(91,289,562)	
GD-WA	(160,801,706)		(160,801,706)			(160,801,706)	(160,801,706)	(160,801,706)						
GD-OR	(126,877,783)			(126,877,783)										
Total Gas Distribution	(380,894,213)		(254,016,430)	(126,877,783)		(252,091,268)	(1,925,162)	(254,016,430)	(160,801,706)	(1,281,388)	(162,083,094)	(91,289,562)	(643,774)	(91,933,336)
General Plant														
ED-AN	(36,160,919)	(36,160,919)												
ED-ID	(12,143,285)	(12,143,285)												
ED-WA	(22,503,247)	(22,503,247)												
7.4 CD-AA	(88,844,438)	(62,189,329)	(18,386,357)	(8,268,752)		(18,386,357)	(18,386,357)		(13,406,412)	(13,406,412)		(4,979,945)	(4,979,945)	
9.4 CD-AN	(7,807,475)	(6,028,698)	(1,778,777)			(1,778,777)	(1,778,777)		(1,296,995)	(1,296,995)		(481,782)	(481,782)	
9 CD-ID	(6,789,562)	(5,242,696)	(1,546,866)			(1,546,866)	(1,546,866)				(1,546,866)		(1,546,866)	
9 CD-WA	(8,289,979)	(6,401,273)	(1,888,706)			(1,888,706)	(1,888,706)	(1,888,706)			(1,888,706)			
8.4 GD-AA	(2,023,207)		(1,392,634)	(630,573)		(1,392,634)	(1,392,634)		(1,015,439)	(1,015,439)		(377,195)	(377,195)	
4 GD-AN	(3,677,238)		(3,677,238)			(3,677,238)	(3,677,238)		(2,681,258)	(2,681,258)		(995,980)	(995,980)	
GD-ID	(2,344,704)		(2,344,704)			(2,344,704)	(2,344,704)				(2,344,704)		(2,344,704)	
GD-WA	(11,105,422)		(11,105,422)			(11,105,422)	(11,105,422)	(11,105,422)			(11,105,422)			
GD-OR	(5,311,781)			(5,311,781)										
Total General Plant	(207,001,257)	(150,669,447)	(42,120,704)	(14,211,106)		(16,885,698)	(25,235,006)	(42,120,704)	(12,994,128)	(18,400,104)	(31,394,232)	(3,891,570)	(6,834,902)	(10,726,472)
Total Accumulated Depreciation	(2,138,319,453)	(1,681,669,513)	(314,130,711)	(142,519,229)		(268,976,966)	(45,153,745)	(314,130,711)	(173,795,834)	(32,062,872)	(205,858,706)	(95,181,132)	(13,090,873)	(108,272,005)

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	66.560%	33.440%

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

Report ID:
G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,082,821)	(14,082,821)											
Misc Intangible Plt (303000)	ED-AN	(2,371,533)	(2,371,533)											
Total Production/Transmission		(16,454,354)	(16,454,354)											
Distribution														
Franchises (302000)	ED-WA	(254,809)	(254,809)											
Misc Intangible Plt (303000)	ED-WA	(56,116)	(56,116)											
Total Distribution		(310,925)	(310,925)											
General Plant - 303000														
7,4	CD-AA	(4,329,612)	(3,030,642)	(896,013)	(402,957)		(896,013)	(896,013)		(653,328)	(653,328)		(242,685)	(242,685)
9,4	CD-AN	(128,792)	(99,449)	(29,343)			(29,343)	(29,343)		(21,395)	(21,395)		(7,948)	(7,948)
	GD-ID	(134,205)		(134,205)			(134,205)	(134,205)				(134,205)		(134,205)
	GD-WA	(272,985)		(272,985)			(272,985)	(272,985)	(272,985)		(272,985)			
	GD-OR	(110,836)			(110,836)									
Total General Plant - 303000		(4,976,430)	(3,130,091)	(1,332,546)	(513,793)	(407,190)	(925,356)	(1,332,546)	(272,985)	(674,723)	(947,708)	(134,205)	(250,633)	(384,838)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(121,753,270)	(85,224,855)	(25,196,838)	(11,331,577)		(25,196,838)	(25,196,838)		(18,372,275)	(18,372,275)		(6,824,563)	(6,824,563)
9,4	CD-AN	(252,542)	(195,005)	(57,537)			(57,537)	(57,537)		(41,953)	(41,953)		(15,584)	(15,584)
9	CD-ID	225	174	51		51		51	0		0	51		51
9	CD-WA	(9,398,697)	(7,257,392)	(2,141,305)		(2,141,305)		(2,141,305)	(2,141,305)		(2,141,305)		0	0
	ED-AN	(8,702,082)	(8,702,082)											
	ED-ID	223	223											
	ED-WA	(238,267)	(238,267)											
8,4	GD-AA	(109,903)		(75,650)	(34,253)		(75,650)	(75,650)		(55,160)	(55,160)		(20,490)	(20,490)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031		(140,454,313)	(101,617,204)	(27,471,279)	(11,365,830)	(2,141,254)	(25,330,025)	(27,471,279)	(2,141,305)	(18,469,388)	(20,610,693)	51	(6,860,637)	(6,860,586)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0		0	0	0		0
9	CD-WA	0	0	0		0		0	0		0		0	0
4	ED-AN	(443,424)	(443,424)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(443,424)	(443,424)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(162,639,446)	(121,955,998)	(28,803,825)	(11,879,623)	(2,548,444)	(26,255,381)	(28,803,825)	(2,414,290)	(19,144,111)	(21,558,401)	(134,154)	(7,111,270)	(7,245,424)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,637,120	1,143,443	2,745,909	6,747,768	10,637,120	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	4,074,578	0	0	0	0	0	0	0	0	4,074,578	0	4,074,578	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,485,518	0	0	89,937,293	89,937,293	0	0	26,590,078	26,590,078	0	11,958,147	11,958,147	
9		CD-WA / ID / AN	31,065,408	9,395,820	5,931,341	8,660,615	23,987,776	2,772,252	1,750,052	2,555,328	7,077,632	0	0	0	
		TOTAL ACCOUNT	200,257,944	10,539,263	8,677,250	105,345,676	124,562,189	28,767,572	1,750,052	29,145,406	59,663,030	4,074,578	11,958,147	16,032,725	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,510,880	99,416	7,798	1,403,666	1,510,880	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	80,082,809	0	0	56,056,365	56,056,365	0	0	16,573,137	16,573,137	0	7,453,307	7,453,307	
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	88,100,771	4,493,954	14,970	57,720,545	62,229,469	1,435,267	2,116	16,869,236	18,306,619	12,109	7,552,574	7,564,683	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,585,906	24,257,213	10,752,851	19,575,842	54,585,906	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,137,552	0	0	0	0	9,840,925	2,857,150	2,439,477	15,137,552	0	0	0	
99		GD-OR / AS	4,563,306	0	0	0	0	0	0	0	0	4,563,306	0	4,563,306	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,469,332	0	0	5,228,383	5,228,383	0	0	1,545,778	1,545,778	0	695,171	695,171	
9		CD-WA / ID / AN	7,092,992	1,677,787	784,957	3,014,251	5,476,995	495,034	231,603	889,360	1,615,997	0	0	0	
		TOTAL ACCOUNT	88,946,275	25,935,000	11,537,808	27,818,476	65,291,284	10,335,959	3,088,753	4,941,512	18,366,224	4,563,306	725,461	5,288,767	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	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	6,726,875	848,155	242,391	5,636,329	6,726,875	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,114,906	0	0	0	0	2,289,700	323,552	501,654	3,114,906	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	5,378,489	0	0	0	0	0	0	3,702,175	3,702,175	0	1,676,314	1,676,314	
7		CD-AA	13,326,870	0	0	9,328,542	9,328,542	0	0	2,757,996	2,757,996	0	1,240,332	1,240,332	
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	30,763,778	858,047	992,007	15,231,620	17,081,674	2,292,619	544,727	7,040,530	9,877,876	887,582	2,916,646	3,804,228	
	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	2,014,734	398,731	15,791	1,600,212	2,014,734	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	3,947,031	398,731	15,791	2,655,636	3,070,158	105,832	0	548,179	654,011	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,968,099	11,914,383	6,320,214	29,733,502	47,968,099	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	940,643	0	0	0	0	0	0	0	0	940,643	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	75,756,493	0	0	53,028,030	53,028,030	0	0	15,677,806	15,677,806	0	7,050,657	
9		CD-WA / ID / AN	18,310,247	9,892,323	2,865,732	1,380,568	14,138,623	2,918,746	845,539	407,339	4,171,624	0	0	
		TOTAL ACCOUNT	144,300,294	21,806,706	9,185,946	84,142,100	115,134,752	3,619,086	1,199,243	16,272,131	21,090,460	940,643	7,134,439	8,075,082
	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	65,616
		TOTAL GENERAL PLANT	618,816,822	79,182,506	40,666,137	315,733,188	435,581,831	52,654,438	7,755,927	79,701,899	140,112,264	11,408,931	31,713,796	43,122,727

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,752,975	319,716	0	11,433,259	11,752,975	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	20,369,941	319,716	0	15,938,826	16,258,542	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	20,337,983	1,928,399	(1,000)	18,410,584	20,337,983	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,745,492	0	0	101,318,949	101,318,949	0	0	29,955,080	29,955,080	0	13,471,463	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	166,145,251	1,928,399	(1,930)	120,253,131	122,179,600	0	(274)	30,374,502	30,374,228	0	13,591,423	13,591,423
	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	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	
		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	965,033	965,033	0	0	965,033	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	20,869,279	15,256,183	0	977,501	16,233,684	4,216,627	0	288,999	4,505,626	0	129,969	129,969
		TOTAL	337,278,416	17,504,298	(1,930)	228,092,622	245,594,990	5,238,541	771,927	58,877,040	64,887,508	406,156	26,389,762	26,795,918

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(83,323,353)	(58,324,681)	(17,243,768)	(7,754,904)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(838,649)	(647,580)	(191,069)	0
7	282919 CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(87,240,498)	(61,127,147)	(18,071,932)	(8,041,419)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,734,405	4,734,405	0	0	0	0	4,734,405
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	3,791	3,791	0	0	0	0	3,791
7/4	154550 Supply Chain Average Cost Variance	0	0	21	21	0	0	0	0	21
7/4	154560 Supply Chain Invoice Price Variance	0	0	2,780	2,780	0	0	0	0	2,780
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,460,878	26,544,143	0	88,005,021	57,435,809	25,287,264	4,025,069	1,256,879	0
TOTAL		61,460,878	26,544,143	4,740,997	92,746,018	57,435,809	25,287,264	4,025,069	1,256,879	4,740,997

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%