

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,564,679	28,770,193	14,794,486
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,564,679	28,770,193	14,794,486
G-APL	Gas Net Adjusted Rate Base	648,441,752	459,930,565	188,511,187
	RATE OF RETURN	6.718%	6.255%	7.848%

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 August 31, 2021
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	8-01-2021 thru 08-31-2021	264,468 100.000%	173,965 65.779%	90,503 34.221%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2020 thru 08-31-2021	12,901,113 100.000%	9,461,219 73.336%	3,439,894 26.664%
	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	09-01-2020 thru 08-31-2021	284,050,260 100.000%	190,849,553 67.189%	93,200,707 32.811%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2021
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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		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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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 August 31, 2021
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Report ID:
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AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	09-01-2020 thru 08-31-2021	28,196,762 100.000%	20,064,557 71.159%	8,132,205 28.841%	
12	Net Gas Plant (before ADFIT) Percent	8-01-2021 thru 08-31-2021	772,347,181 100.000%	547,798,103 70.926%	224,549,078 29.074%	
13	G-PLT Net Gas General Plant Percent	8-01-2021 thru 08-31-2021	97,710,190 100.000%	79,111,349 80.965%	18,598,841 19.035%	
14	Net Allocated Schedule M's Percent	09-01-2020 thru 08-31-2021	-58,621,971 100.000%	-41,330,096 70.503%	-17,291,875 29.497%	
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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	151,266,864	0	151,266,864	105,931,671	0	105,931,671	45,335,193	0	45,335,193
99	4812XX Commercial - Firm & Interruptible	67,067,500	0	67,067,500	48,337,255	0	48,337,255	18,730,245	0	18,730,245
99	4813XX Industrial-Firm	2,561,975	0	2,561,975	1,532,563	0	1,532,563	1,029,412	0	1,029,412
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	278,740	0	278,740	251,362	0	251,362	27,378	0	27,378
99	499XXX Unbilled Revenue	(9,681)	0	(9,681)	(6,373)	0	(6,373)	(3,308)	0	(3,308)
	TOTAL SALES TO ULTIMATE CUSTOMERS	221,165,398	0	221,165,398	156,046,478	0	156,046,478	65,118,920	0	65,118,920
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	59,680,962	0	59,680,962	39,725,354	0	39,725,354	19,955,608	0	19,955,608
4	488000 Miscellaneous Service Revenues	6,415	0	6,415	1,971	0	1,971	4,444	0	4,444
99	4893XX Transportation Revenues	5,384,849	0	5,384,849	4,780,011	0	4,780,011	604,838	0	604,838
99	493000 Rent from Gas Property	2,000	0	2,000	2,000	0	2,000	0	0	0
4	495XXX Other Gas Revenues	10,712,279	510,914	11,223,193	7,902,051	372,533	8,274,584	2,810,228	138,381	2,948,609
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	75,786,505	510,914	76,297,419	52,411,387	372,533	52,783,920	23,375,118	138,381	23,513,499
	TOTAL GAS REVENUES	296,951,903	510,914	297,462,817	208,457,865	372,533	208,830,398	88,494,038	138,381	88,632,419
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	139,841,246	0	139,841,246	95,306,469	0	95,306,469	44,534,777	0	44,534,777
99	808XXX Net Natural Gas Storage Transactions	(9,195,318)	0	(9,195,318)	(5,645,584)	0	(5,645,584)	(3,549,734)	0	(3,549,734)
99	811000 Gas Used for Products Extraction	(418,103)	0	(418,103)	(277,654)	0	(277,654)	(140,449)	0	(140,449)
10	813000 Other Gas Expenses	116,406	835,216	951,622	116,406	563,796	680,202	0	271,420	271,420
99	813010 Gas Technology Institute (GTI) Expenses	117,497	0	117,497	81,497	0	81,497	36,000	0	36,000
	TOTAL PRODUCTION EXPENSES	130,461,728	835,216	131,296,944	89,581,134	563,796	90,144,930	40,880,594	271,420	41,152,014
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	6,092	6,092	0	4,192	4,192	0	1,900	1,900
1	824000 Other Expenses	0	763,138	763,138	0	525,115	525,115	0	238,023	238,023
1	837000 Other Equipment	0	2,171,070	2,171,070	0	1,493,913	1,493,913	0	677,157	677,157
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,940,300	2,940,300	0	2,023,220	2,023,220	0	917,080	917,080
G-DEPX	Depreciation Expense-Underground Storage	0	674,341	674,341	0	464,014	464,014	0	210,327	210,327
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	277,415	277,415	0	190,889	190,889	0	86,526	86,526
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	951,756	951,756	0	654,903	654,903	0	296,853	296,853
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,892,056	3,892,056	0	2,678,123	2,678,123	0	1,213,933	1,213,933

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 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	369,879	1,306,395	1,676,274	344,615	958,058	1,302,673	25,264	348,337	373,601
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,938,753	1,001,092	4,939,845	2,615,460	734,161	3,349,621	1,323,293	266,931	1,590,224
3	875000	Measuring & Reg Sta Exp-General	110,067	0	110,067	78,393	0	78,393	31,674	0	31,674
3	876000	Measuring & Reg Sta Exp-Industrial	4,686	0	4,686	2,950	0	2,950	1,736	0	1,736
3	877000	Measuring & Reg Sta Exp-City Gate	82,216	0	82,216	57,294	0	57,294	24,922	0	24,922
3	878000	Meter & House Regulator Expenses	655,022	0	655,022	393,470	0	393,470	261,552	0	261,552
3	879000	Customer Installation Expenses	1,416,037	49,133	1,465,170	936,626	36,032	972,658	479,411	13,101	492,512
3	880000	Other Expenses	1,308,357	448,635	1,756,992	1,066,786	329,011	1,395,797	241,571	119,624	361,195
3	881000	Rents	(113)	34,843	34,730	(113)	25,552	25,439	0	9,291	9,291
	MAINTENANCE										
3	885000	Supervision & Engineering	55,774	8,062	63,836	13,717	5,912	19,629	42,057	2,150	44,207
3	887000	Mains	1,118,045	(3)	1,118,042	946,355	(2)	946,353	171,690	(1)	171,689
3	889000	Measuring & Reg Sta Exp-General	249,159	43,057	292,216	184,790	31,576	216,366	64,369	11,481	75,850
3	890000	Measuring & Reg Sta Exp-Industrial	22,555	10,318	32,873	10,283	7,567	17,850	12,272	2,751	15,023
3	891000	Measuring & Reg Sta Exp-City Gate	63,265	16,405	79,670	21,422	12,031	33,453	41,843	4,374	46,217
3	892000	Services	1,958,179	4,024	1,962,203	1,670,718	2,951	1,673,669	287,461	1,073	288,534
3	893000	Meters & House Regulators	1,549,299	641,464	2,190,763	1,118,520	470,424	1,588,944	430,779	171,040	601,819
3	894000	Other Equipment	(67)	228,862	228,795	(67)	167,838	167,771	0	61,024	61,024
	TOTAL DISTRIBUTION OPERATING EXP		12,901,113	3,792,287	16,693,400	9,461,219	2,781,111	12,242,330	3,439,894	1,011,176	4,451,070
G-DEPX		Depreciation Expense-Distribution	20,654,466	57,399	20,711,865	14,266,661	38,566	14,305,227	6,387,805	18,833	6,406,638
G-OTX		Taxes Other Than FIT	17,528,022	0	17,528,022	14,815,198	0	14,815,198	2,712,824	0	2,712,824
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		38,182,488	57,399	38,239,887	29,081,859	38,566	29,120,425	9,100,629	18,833	9,119,462
	TOTAL DISTRIBUTION EXPENSES		51,083,601	3,849,686	54,933,287	38,543,078	2,819,677	41,362,755	12,540,523	1,030,009	13,570,532

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For Twelve Months Ended August 31, 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	117,545	117,545	0	77,320	77,320	0	40,225	40,225
2	902000	Meter Reading Expenses	429,735	82,053	511,788	311,048	53,974	365,022	118,687	28,079	146,766
2	903XXX	Customer Records & Collection Expenses	343,791	4,375,518	4,719,309	177,800	2,878,172	3,055,972	165,991	1,497,346	1,663,337
2	904000	Uncollectible Accounts	3,700,943	(2,252,166)	1,448,777	3,320,413	(1,481,452)	1,838,961	380,530	(770,714)	(390,184)
2	905000	Misc Customer Accounts	0	78,943	78,943	0	51,928	51,928	0	27,015	27,015
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,474,469	2,401,893	6,876,362	3,809,261	1,579,942	5,389,203	665,208	821,951	1,487,159
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,194,514	52,245	10,246,759	8,717,068	34,366	8,751,434	1,477,446	17,879	1,495,325
2	909000	Advertising	55,075	516,609	571,684	55,075	339,820	394,895	0	176,789	176,789
2	910000	Misc Customer Service & Info Exp	0	184,318	184,318	0	121,243	121,243	0	63,075	63,075
		TOTAL CUSTOMER SERVICE & INFO EXP	10,249,589	753,172	11,002,761	8,772,143	495,429	9,267,572	1,477,446	257,743	1,735,189
		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	90,505	7,813,634	7,904,139	61,829	5,697,311	5,759,140	28,676	2,116,323	2,144,999
4	921000	Office Supplies & Expenses	(133)	1,312,054	1,311,921	(133)	956,684	956,551	0	355,370	355,370
4	922000	Admin. Expenses Transferred - Credit	0	(19,007)	(19,007)	0	(13,859)	(13,859)	0	(5,148)	(5,148)
4	923000	Outside Services Employed	54,083	3,166,206	3,220,289	36,600	2,308,639	2,345,239	17,483	857,567	875,050
4	924000	Property Insurance Premium	0	458,272	458,272	0	334,149	334,149	0	124,123	124,123
4	925XXX	Injuries and Damages	18,848	1,213,557	1,232,405	13,678	884,865	898,543	5,170	328,692	333,862
4	926XXX	Employee Pensions and Benefits	2,049,195	5,726,712	7,775,907	1,552,815	4,175,632	5,728,447	496,380	1,551,080	2,047,460
4	928000	Regulatory Commission Expenses	805,209	202,530	1,007,739	530,972	147,675	678,647	274,237	54,855	329,092
4	930000	Miscellaneous General Expenses	30,924	1,272,343	1,303,267	24,045	927,729	951,774	6,879	344,614	351,493
4	931000	Rents	0	128,647	128,647	0	93,803	93,803	0	34,844	34,844
4	935000	Maintenance of General Plant	652,958	3,035,920	3,688,878	571,701	2,213,641	2,785,342	81,257	822,279	903,536
		TOTAL ADMIN & GEN OPERATING EXP	3,701,589	24,310,868	28,012,457	2,791,507	17,726,269	20,517,776	910,082	6,584,599	7,494,681

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For Twelve Months Ended August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,764,499	5,046,059	6,810,558	1,615,983	3,679,334	5,295,317	148,516	1,366,725	1,515,241
G-AMTX	Amortization Expense - General Plant - 303000	39,549	88,087	127,636	24,840	64,229	89,069	14,709	23,858	38,567
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	855,786	8,129,732	8,985,518	855,794	5,927,794	6,783,588	(8)	2,201,938	2,201,930
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	49,358	155,984	205,342	36,050	110,633	146,683	13,308	45,351	58,659
99 407314	Regulatory Debit - FISERVE Amortization	496,949	0	496,949	496,949	0	496,949	0	0	0
99 407319	AFUDC Equity DFIT Deferral	101,545	0	101,545	0	0	0	101,545	0	101,545
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	237,482	0	237,482	237,482	0	237,482	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	976,437	0	976,437	709,979	0	709,979	266,458	0	266,458
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	(3,273,613)	0	(3,273,613)	(3,273,613)	0	(3,273,613)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,922,148)	0	(1,922,148)	(2,460,560)	0	(2,460,560)	538,412	0	538,412
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,857,378)	0	(2,857,378)	(2,857,378)	0	(2,857,378)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	496,321	861,228	1,357,549	370,238	627,964	998,202	126,083	233,264	359,347
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(412,790)	14,281,090	13,868,300	(2,109,593)	10,409,954	8,300,361	1,696,803	3,871,136	5,567,939
	TOTAL ADMIN & GENERAL EXPENSES	3,288,799	38,591,958	41,880,757	681,914	28,136,223	28,818,137	2,606,885	10,455,735	13,062,620
	TOTAL EXPENSES BEFORE FIT	199,558,186	50,323,981	249,882,167	141,387,530	36,273,190	177,660,720	58,170,656	14,050,791	72,221,447
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,580,650			31,169,678			16,410,972
G-FIT	FEDERAL INCOME TAX			(4,983,751)			(3,752,459)			(1,231,292)
G-FIT	DEFERRED FEDERAL INCOME TAX			9,002,086			6,153,966			2,848,120
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,364)			(2,022)			(342)
	GAS NET OPERATING INCOME (LOSS)			43,564,679			28,770,193			14,794,486

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.779%	34.221%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.336%	26.664%
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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	85,469	510,914	596,383	85,469	372,533	458,002	0	138,381	138,381
4	495028	Deferred Exchange Reservation	4,968,750	0	4,968,750	3,290,859	0	3,290,859	1,677,891	0	1,677,891
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	3,443,546	0	3,443,546	2,929,134	0	2,929,134	514,412	0	514,412
4	495329	Amortization Res Decoupling Deferral	1,197,199	0	1,197,199	802,885	0	802,885	394,314	0	394,314
4	495338	Non-Res Decoupling Deferred Rev	1,079,585	0	1,079,585	1,023,074	0	1,023,074	56,511	0	56,511
4	495339	Amortization Non-Res Decoupling	(62,272)	0	(62,272)	(229,371)	0	(229,371)	167,099	0	167,099
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	10,712,277	510,914	11,223,191	7,902,050	372,533	8,274,583	2,810,227	138,381	2,948,608

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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	119,808,397	0	119,808,397	79,683,142	0	79,683,142	40,125,255	0	40,125,255
1	804001	Pipeline Demand Costs	26,709,681	0	26,709,681	18,373,173	0	18,373,173	8,336,508	0	8,336,508
1	804002	Transport Variable Charges	294,496	0	294,496	202,603	0	202,603	91,893	0	91,893
6	804010	Gas Costs - Fixed Hedge	87,749	0	87,749	51,057	0	51,057	36,692	0	36,692
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	353,424	0	353,424	234,790	0	234,790	118,634	0	118,634
6	804018	Merchandise Processing Fee	111,741	0	111,741	73,805	0	73,805	37,936	0	37,936
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	(11,348,099)	0	(11,348,099)	(7,558,380)	0	(7,558,380)	(3,789,719)	0	(3,789,719)
6	804700	Gas Costs - Offsystem Bookout	211,029	0	211,029	141,543	0	141,543	69,486	0	69,486
6	804711	Gas Costs - Offsystem Bookout Offset	(211,029)	0	(211,029)	(141,543)	0	(141,543)	(69,486)	0	(69,486)
6	804730	Gas Costs - Intracompany LDC Gas	15,033,531	0	15,033,531	9,956,343	0	9,956,343	5,077,188	0	5,077,188
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,131,071)	0	(4,131,071)	(801,772)	0	(801,772)	(3,329,299)	0	(3,329,299)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(7,078,603)	0	(7,078,603)	(4,908,292)	0	(4,908,292)	(2,170,311)	0	(2,170,311)
		TOTAL PURCHASED GAS COSTS	139,841,246	0	139,841,246	95,306,469	0	95,306,469	44,534,777	0	44,534,777

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.189%	32.811%
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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	157,657	52,245	209,902	97,342	34,366	131,708	60,315	17,879	78,194
99	908600	Public Purpose Tariff Rider Expense Offset	9,875,767	0	9,875,767	8,458,737	0	8,458,737	1,417,030	0	1,417,030
99	908610	Limited Income Tax Refund Program	151,152	0	151,152	151,152	0	151,152	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	9,938	0	9,938	9,837	0	9,837	101	0	101
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,194,514	52,245	10,246,759	8,717,068	34,366	8,751,434	1,477,446	17,879	1,495,325

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.779%	34.221%
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 August 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.90%	53.90%
2	Cost of Debt		4.856%	4.861%
	Total Cost of Debt		2.617%	2.620%
	Total Weighted Cost		2.617%	2.620%
G-APL	Net Rate Base	648,441,752	459,930,565	188,511,187
	Interest Deduction for FIT Calculation	16,975,376	12,036,383	4,938,993
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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	297,462,817	208,830,398	88,632,419
G-OPS	Operating & Maintenance Expense	196,822,224	139,585,031	57,237,193
G-OPS	Book Deprec/Amort and Reg Amortizations	33,896,957	22,071,400	11,825,557
G-OTX	Taxes Other than FIT	19,162,986	16,004,289	3,158,697
	Net Operating Income Before FIT	47,580,650	31,169,678	16,410,972
G-INT	Less: Interest Expense	16,975,376	12,036,383	4,938,993
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,219)	0	(7,219)
G-SCM	Schedule M Adjustments	(54,330,205)	(37,002,148)	(17,328,057)
	Taxable Net Operating Income	(23,732,150)	(17,868,853)	(5,863,297)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,983,751)	(3,752,459)	(1,231,292)
G-DTE	Deferred FIT	9,002,086	6,153,966	2,848,120
99	411400 Amortized Investment Tax Credit	(2,364)	(2,022)	(342)
	Total FIT/Deferred FIT & ITC	4,015,971	2,399,485	1,616,486
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended August 31, 2021
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,314,300	13,995,619	37,309,919	16,763,278	10,173,937	26,937,215	6,551,022	3,821,682	10,372,704
12	997001	Contributions In Aid of Construction	0	828,683	828,683	0	587,752	587,752	0	240,931	240,931
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	670,902	670,902	0	475,844	475,844	0	195,058	195,058
99	997010	Deferred Gas Credit and Refunds	(11,209,674)	93,750	(11,115,924)	(5,710,064)	66,493	(5,643,571)	(5,499,610)	27,257	(5,472,353)
12	997016	Redemption Expense Amortization	0	122,353	122,353	0	86,780	86,780	0	35,573	35,573
99	997018	DSM Tariff Rider	(1,908,751)	(3,237)	(1,911,988)	(741,857)	(2,296)	(744,153)	(1,166,894)	(941)	(1,167,835)
12	997020	FAS87 Current Pension Accrual	0	(6,938,762)	(6,938,762)	0	(4,921,386)	(4,921,386)	0	(2,017,376)	(2,017,376)
12	997027	Customer Uncollectibles	485,402	216,915	702,317	668,061	153,849	821,910	(182,659)	63,066	(119,593)
99	997031	Decoupling Mechanism	(5,658,060)	0	(5,658,060)	(4,525,723)	0	(4,525,723)	(1,132,337)	0	(1,132,337)
12	997032	Interest Rate Swaps	0	884,712	884,712	0	627,491	627,491	0	257,221	257,221
12	997035	Leases	0	(7,551)	(7,551)	0	(5,506)	(5,506)	0	(2,045)	(2,045)
12	997048	AFUDC	0	(286,535)	(286,535)	0	(203,228)	(203,228)	0	(83,307)	(83,307)
12	997049	Tax Depreciation	0	(29,305,654)	(29,305,654)	0	(20,785,328)	(20,785,328)	0	(8,520,326)	(8,520,326)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	88,700	0	88,700	88,599	0	88,599	101	0	101
12	997080	Book Transportation Depreciation	0	2,752,160	2,752,160	0	1,951,997	1,951,997	0	800,163	800,163
12	997081	Deferred Compensation	0	128,770	128,770	0	91,331	91,331	0	37,439	37,439
4	997082	Meal Disallowances	0	43,671	43,671	0	31,843	31,843	0	11,828	11,828
12	997083	Paid Time Off	0	283,594	283,594	0	201,142	201,142	0	82,452	82,452
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	(18,233,333)	(18,233,333)	0	(12,932,174)	(12,932,174)	0	(5,301,159)	(5,301,159)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	(3,036,131)	0	(3,036,131)	(3,036,131)	0	(3,036,131)	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	496,949	0	496,949	496,949	0	496,949	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,768)	(25,768)	0	(10,563)	(10,563)
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	104,274	104,274	0	42,744	42,744
12	997115	AFUDC Equity DFIR Deferral	101,545	0	101,545	0	0	0	101,545	0	101,545
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	1,379,770	1,379,770	0	978,616	978,616	0	401,154	401,154
12	997120	Transportation Tax Disallowance	0	37,494	37,494	0	26,593	26,593	0	10,901	10,901
12	997125	COVID-19	(1,004,938)	0	(1,004,938)	(1,809,808)	0	(1,809,808)	804,870	0	804,870
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,921)	(245,921)	0	(100,808)	(100,808)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	661,503	661,503	0	271,163	271,163
12	997128	Meters Expensed	0	(16,734,168)	(16,734,168)	0	(11,868,876)	(11,868,876)	0	(4,865,292)	(4,865,292)
12	997129	Mixed Service Costs (IDD#5)	0	(9,247,747)	(9,247,747)	0	(6,559,057)	(6,559,057)	0	(2,688,690)	(2,688,690)
TOTAL SCHEDULE M ADJUSTMENTS			4,291,765	(58,621,970)	(54,330,205)	4,327,947	(41,330,095)	(37,002,148)	(36,182)	(17,291,875)	(17,328,057)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.779%	34.221%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.189%	32.811%
G-ALL	11	Book Depreciation	100.000%	71.159%	28.841%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.926%	29.074%
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 August 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,906,832	4,898,740	2,008,092
99	410100	Deferred Federal Income Tax Exp	4,038,688	2,786,164	1,252,524
		SUBTOTAL	10,945,520	7,684,904	3,260,616
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,873,937)	(1,329,108)	(544,829)
99	411100	Deferred Federal Income Tax Exp	(500,424)	(503,479)	3,055
		SUBTOTAL	(2,374,361)	(1,832,587)	(541,774)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	430,927	301,649	129,278
		SUBTOTAL	430,927	301,649	129,278
		Total Deferred Federal Income Tax Expense	9,002,086	6,153,966	2,848,120

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.926%	29.074%
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 August 31, 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	277,415	277,415	0	190,889	190,889	0	86,526	86,526
		TOTAL UNDERGROUND STORAGE TAX	0	277,415	277,415	0	190,889	190,889	0	86,526	86,526
		DISTRIBUTION									
99	408110	State Excise Tax	6,028,464	0	6,028,464	6,028,464	0	6,028,464	0	0	0
99	408120	Municipal Occupation & License Tax	6,676,854	0	6,676,854	5,531,093	0	5,531,093	1,145,761	0	1,145,761
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	4,831,399	0	4,831,399	3,255,600	0	3,255,600	1,575,799	0	1,575,799
99	409100	State Income Tax	(1,476)	0	(1,476)	41	0	41	(1,517)	0	(1,517)
99	411410	State Income Tax-ITC Deferred	(2,157)	0	(2,157)	0	0	0	(2,157)	0	(2,157)
99	411420	State Income Tax-ITC Amortization	(5,062)	0	(5,062)	0	0	0	(5,062)	0	(5,062)
		TOTAL DISTRIBUTION TAX	17,528,022	0	17,528,022	14,815,198	0	14,815,198	2,712,824	0	2,712,824
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	496,321	861,228	1,357,549	370,238	627,964	998,202	126,083	233,264	359,347
		TOTAL A&G TAX	496,321	861,228	1,357,549	370,238	627,964	998,202	126,083	233,264	359,347
		TOTAL TAXES OTHER THAN FIT	18,024,343	1,138,643	19,162,986	15,185,436	818,853	16,004,289	2,838,907	319,790	3,158,697

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 August 31, 2021
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,958	3,126,069	1,022,594	971,197	1,993,791	771,517	360,761	1,132,278
4	3031XX	Misc Intangible IT Plant (3031XX)	4,233,863	59,177,428	63,411,291	4,233,863	43,149,222	47,383,085	0	16,028,206	16,028,206
TOTAL INTANGIBLE PLANT			6,027,974	60,509,386	66,537,360	5,256,457	44,120,419	49,376,876	771,517	16,388,967	17,160,484
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	2,340,387	2,340,387	0	1,610,420	1,610,420	0	729,967	729,967
1	352XXX	Wells	0	22,961,513	22,961,513	0	15,799,817	15,799,817	0	7,161,696	7,161,696
1	353000	Lines	0	2,058,788	2,058,788	0	1,416,652	1,416,652	0	642,136	642,136
1	354000	Compressor Station Equipment	0	14,856,141	14,856,141	0	10,222,511	10,222,511	0	4,633,630	4,633,630
1	355000	Measuring & Regulating Equipment	0	1,464,742	1,464,742	0	1,007,889	1,007,889	0	456,853	456,853
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,478,615	2,478,615	0	1,705,535	1,705,535	0	773,080	773,080
TOTAL UNDERGROUND STORAGE PLANT			0	47,997,332	47,997,332	0	33,060,325	33,060,325	0	14,937,007	14,937,007
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	621,307	0	621,307	483,840	0	483,840	137,467	0	137,467
6	375000	Structures & Improvements	1,527,054	0	1,527,054	877,559	0	877,559	649,495	0	649,495
6	376000	Mains	425,635,220	2,518,938	428,154,158	283,269,195	1,692,449	284,961,644	142,366,025	826,489	143,192,514
6	378000	Measuring & Reg Station Equip-General	7,048,711	0	7,048,711	4,554,811	0	4,554,811	2,493,900	0	2,493,900
6	379000	Measuring & Reg Station Equip-City Gate	6,516,208	0	6,516,208	1,872,428	0	1,872,428	4,643,780	0	4,643,780
6	380000	Services	311,037,930	0	311,037,930	213,732,886	0	213,732,886	97,305,044	0	97,305,044
6	381XXX	Meters	109,894,998	0	109,894,998	77,986,508	0	77,986,508	31,908,490	0	31,908,490
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	4,022,367	0	4,022,367	2,971,755	0	2,971,755	1,050,612	0	1,050,612
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			866,392,390	2,518,938	868,911,328	585,812,907	1,692,449	587,505,356	280,579,483	826,489	281,405,972
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,744,627	6,119,882	3,275,642	2,001,245	5,276,887	99,613	743,382	842,995
4	390XXX	Structures & Improvements	30,448,149	28,758,327	59,206,476	28,698,868	20,969,134	49,668,002	1,749,281	7,789,193	9,538,474
4	391XXX	Office Furniture & Equipment	1,454,838	16,388,673	17,843,511	1,452,587	11,949,801	13,402,388	2,251	4,438,872	4,441,123
4	392XXX	Transportation Equipment	13,648,988	5,047,244	18,696,232	10,554,824	3,680,198	14,235,022	3,094,164	1,367,046	4,461,210
4	393000	Stores Equipment	379,015	1,057,284	1,436,299	323,714	770,919	1,094,633	55,301	286,365	341,666
4	394000	Tools, Shop & Garage Equipment	3,023,304	7,589,958	10,613,262	2,464,214	5,534,218	7,998,432	559,090	2,055,740	2,614,830
4	395XXX	Laboratory Equipment	106,253	548,179	654,432	106,253	399,705	505,958	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	4,646,399	17,419,564	22,065,963	3,445,384	12,701,475	16,146,859	1,201,015	4,718,089	5,919,104
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,776,451	80,771,858	141,548,309	52,999,039	58,894,801	111,893,840	7,777,412	21,877,057	29,654,469

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended August 31, 2021		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	933,196,815	191,797,514	1,124,994,329	644,068,403	137,767,994	781,836,397	289,128,412	54,029,520	343,157,932
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,247,094)	(18,247,094)	0	(12,555,825)	(12,555,825)	0	(5,691,269)	(5,691,269)
G-ADEP		Distribution Plant	(257,940,152)	(1,946,927)	(259,887,079)	(164,397,203)	(1,308,121)	(165,705,324)	(93,542,949)	(638,806)	(94,181,755)
G-ADEP		General Plant	(17,893,293)	(25,944,826)	(43,838,119)	(13,864,821)	(18,917,670)	(32,782,491)	(4,028,472)	(7,027,156)	(11,055,628)
		TOTAL ACCUMULATED DEPRECIATION	(275,833,445)	(46,138,847)	(321,972,292)	(178,262,024)	(32,781,616)	(211,043,640)	(97,571,421)	(13,357,231)	(110,928,652)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(422,775)	(957,864)	(1,380,639)	(282,452)	(698,426)	(980,878)	(140,323)	(259,438)	(399,761)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,414,241)	(26,879,973)	(29,294,214)	(2,414,241)	(19,599,533)	(22,013,774)	0	(7,280,440)	(7,280,440)
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	(2,837,016)	(27,837,837)	(30,674,853)	(2,696,693)	(20,297,959)	(22,994,652)	(140,323)	(7,539,878)	(7,680,201)
		TOTAL ACCUMULATED DEPR/AMORT	(278,670,461)	(73,976,684)	(352,647,145)	(180,958,717)	(53,079,575)	(234,038,292)	(97,711,744)	(20,897,109)	(118,608,853)
		NET GAS UTILITY PLANT before DFIT	654,526,354	117,820,830	772,347,184	463,109,686	84,688,419	547,798,105	191,416,668	33,132,411	224,549,079
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,952,721)	(103,952,721)	0	(73,729,507)	(73,729,507)	0	(30,223,214)	(30,223,214)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,152,114)	(17,152,114)	0	(12,502,609)	(12,502,609)	0	(4,649,505)	(4,649,505)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(737,010)	(737,010)	0	(537,391)	(537,391)	0	(199,619)	(199,619)
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	(292,196)	(292,196)	0	(207,243)	(207,243)	0	(84,953)	(84,953)
		TOTAL ACCUMULATED DFIT	0	(122,094,976)	(122,094,976)	0	(86,948,266)	(86,948,266)	0	(35,146,710)	(35,146,710)
		NET GAS UTILITY PLANT	654,526,354	(4,274,146)	650,252,208	463,109,686	(2,259,847)	460,849,839	191,416,668	(2,014,299)	189,402,369

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%	67.189%	32.811%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.926%	29.074%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	654,526,354	(4,274,146)	650,252,208	463,109,686	(2,259,847)	460,849,839	191,416,668	(2,014,299)	189,402,369
		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	1,135,785	2,309,350	3,445,135	712,585	1,683,863	2,396,448	423,200	625,487	1,048,687
4	182318	Accumulated Amortization - AFUDC	(218,538)	(923,357)	(1,141,895)	(157,828)	(673,295)	(831,123)	(60,710)	(250,062)	(310,772)
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	21,210,079	21,210,079	0	14,594,655	14,594,655	0	6,615,424	6,615,424
1	164115	Gas Inventory--Clay Basin	0	64,921	64,921	0	47,337	47,337	0	17,584	17,584
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(40,296,194)	0	(40,296,194)	(28,207,336)	0	(28,207,336)	(12,088,858)	0	(12,088,858)
99	190393	ADFIT-Customer Tax Credit	8,462,200	0	8,462,200	5,923,540	0	5,923,540	2,538,660	0	2,538,660
99	235199	Customer Deposits	(1,283)	0	(1,283)	(1,283)	0	(1,283)	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	7,174,576	0	7,174,576	7,174,576	0	7,174,576	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,506,661)	0	(1,506,661)	(1,506,661)	0	(1,506,661)	0	0	0
C-WKC		Working Capital	(845,311)	0	(845,311)	(345,885)	0	(345,885)	(499,426)	0	(499,426)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(30,202,513)	28,392,057	(1,810,456)	(20,515,379)	19,596,105	(919,274)	(9,687,134)	8,795,952	(891,182)
		NET RATE BASE	624,323,841	24,117,911	648,441,752	442,594,307	17,336,258	459,930,565	181,729,534	6,781,653	188,511,187

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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,207,571	3,207,571												
Steam (ED-ID)	4,323,249	4,323,249												
Steam (ED-WA)	11,496,903	11,496,903												
Hydro (ED-AN)	14,502,496	14,502,496												
Other (ED-AN)	10,459,855	10,459,855												
Total Electric Production	43,990,074	43,990,074												
Electric Transmission														
ED-AN	16,921,900	16,921,900												
ED-ID	993,600	993,600												
ED-WA	513,893	513,893												
Total Electric Transmission	18,429,393	18,429,393												
Electric Distribution														
ED-AN	86,930	86,930												
ED-ID	17,919,373	17,919,373												
ED-WA	34,365,990	34,365,990												
Total Electric Distribution	52,372,293	52,372,293												
Gas Underground Storage														
1 GD-AN	674,341		674,341			674,341	674,341		464,014	464,014		210,327	210,327	
GD-OR	120,630			120,630										
Total Gas Underground Storage	794,971		674,341	120,630		674,341	674,341		464,014	464,014		210,327	210,327	
Gas Distribution														
6 GD-AN	57,399		57,399			57,399	57,399		38,566	38,566		18,833	18,833	
GD-ID	6,387,805		6,387,805			6,387,805	6,387,805				6,387,805		6,387,805	
GD-WA	14,266,661		14,266,661			14,266,661	14,266,661	14,266,661		14,266,661				
GD-OR	9,575,720			9,575,720										
Total Gas Distribution	30,287,585		20,711,865	9,575,720		20,654,466	57,399	20,711,865	14,266,661	38,566	14,305,227	6,387,805	18,833	6,406,638
General Plant														
ED-AN	2,874,525	2,874,525												
ED-ID	491,950	491,950												
ED-WA	1,000,389	1,000,389												
7,4 CD-AA	22,302,511	15,611,312	4,615,504	2,075,695		4,615,504	4,615,504		3,365,395	3,365,395		1,250,109	1,250,109	
9,4 CD-AN	626,696	483,916	142,780			142,780	142,780		104,108	104,108		38,672	38,672	
9 CD-ID	476,605	368,020	108,585			108,585	108,585				108,585		108,585	
9 CD-WA	2,257,669	1,743,304	514,365			514,365	514,365	514,365		514,365				
8,4 GD-AA	372,218		256,209	116,009		256,209	256,209		186,815	186,815		69,394	69,394	
4 GD-AN	31,566		31,566			31,566	31,566		23,016	23,016		8,550	8,550	
GD-ID	39,931		39,931			39,931	39,931				39,931		39,931	
GD-WA	1,101,618		1,101,618			1,101,618	1,101,618	1,101,618		1,101,618				
GD-OR	211,183			211,183										
Total General Plant	31,786,861	22,573,416	6,810,558	2,402,887		1,764,499	5,046,059	6,810,558	1,615,983	3,679,334	5,295,317	148,516	1,366,725	1,515,241
Total Depreciation Expense	177,661,177	137,365,176	28,196,764	12,099,237		22,418,965	5,777,799	28,196,764	15,882,644	4,181,914	20,064,558	6,536,321	1,595,885	8,132,206

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	67.189%	32.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	910,040	910,040											
Misc Intangible Plt (303000) ED-AN	244,698	244,698											
Total Production/Transmission	1,154,738	1,154,738											
Distribution													
Franchises (302000) ED-WA	96,805	96,805											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	102,671	102,671											
General Plant - 303000													
7,4 CD-AA	414,937	290,448	85,871	38,618		85,871	85,871		62,613	62,613		23,258	23,258
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,709		14,709		14,709		14,709				14,709		14,709
GD-WA	24,840		24,840		24,840		24,840	24,840		24,840			
GD-OR	7,463			7,463									
Total General Plant - 303000	471,678	297,961	127,636	46,081	39,549	88,087	127,636	24,840	64,229	89,069	14,709	23,858	38,567
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	38,854,651	27,197,479	8,040,970	3,616,202		8,040,970	8,040,970		5,863,073	5,863,073		2,177,897	2,177,897
9,4 CD-AN	140,360	108,382	31,978			31,978	31,978		23,317	23,317		8,661	8,661
9,4 CD-ID	(33)	(25)	(8)		(8)		(8)				(8)		(8)
9,4 CD-WA	3,756,283	2,900,489	855,794		855,794		855,794	855,794		855,794			0
ED-AN	3,775,903	3,775,903											
ED-ID	(33)	(33)											
ED-WA	618,216	618,216											
8,4 GD-AA	82,496		56,784	25,712		56,784	56,784		41,404	41,404		15,380	15,380
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	47,227,843	34,600,411	8,985,518	3,641,914	855,786	8,129,732	8,985,518	855,794	5,927,794	6,783,588	(8)	2,201,938	2,201,930
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	379,284	379,284											
GD-OR	0			0									
Total General Plant- 390200, 396200	379,284	379,284	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	49,336,214	36,535,065	9,113,154	3,687,995	895,335	8,217,819	9,113,154	880,634	5,992,023	6,872,657	14,701	2,225,796	2,240,497

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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(73,691,744)	(73,691,744)												
Steam (ED-ID)	(92,311,243)	(92,311,243)												
Steam (ED-WA)	(175,016,249)	(175,016,249)												
Hydro (ED-AN)	(169,145,879)	(169,145,879)												
Other (ED-AN)	(155,675,005)	(155,675,005)												
Total Electric Production	(665,840,120)	(665,840,120)												
Electric Transmission														
ED-AN	(221,212,875)	(221,212,875)												
ED-ID	(10,242,918)	(10,242,918)												
ED-WA	(16,051,214)	(16,051,214)												
Total Electric Transmission	(247,507,007)	(247,507,007)												
Electric Distribution														
ED-AN	(388,920)	(388,920)												
ED-ID	(256,165,401)	(256,165,401)												
ED-WA	(396,588,286)	(396,588,286)												
Total Electric Distribution	(653,142,607)	(653,142,607)												
Gas Underground Storage														
1 GD-AN	(18,247,094)		(18,247,094)			(18,247,094)	(18,247,094)		(12,555,825)	(12,555,825)		(5,691,269)	(5,691,269)	
GD-OR	(1,476,170)			(1,476,170)										
Total Gas Underground Storage	(19,723,264)		(18,247,094)	(1,476,170)		(18,247,094)	(18,247,094)		(12,555,825)	(12,555,825)		(5,691,269)	(5,691,269)	
Gas Distribution														
6 GD-AN	(1,946,927)		(1,946,927)			(1,946,927)	(1,946,927)		(1,308,121)	(1,308,121)		(638,806)	(638,806)	
GD-ID	(93,542,949)		(93,542,949)			(93,542,949)	(93,542,949)				(93,542,949)		(93,542,949)	
GD-WA	(164,397,203)		(164,397,203)			(164,397,203)	(164,397,203)	(164,397,203)		(164,397,203)				
GD-OR	(128,979,364)			(128,979,364)										
Total Gas Distribution	(388,866,443)		(259,887,079)	(128,979,364)		(257,940,152)	(1,946,927)	(259,887,079)	(164,397,203)	(1,308,121)	(165,705,324)	(93,542,949)	(638,806)	(94,181,755)
General Plant														
ED-AN	(37,105,512)	(37,105,512)												
ED-ID	(12,470,003)	(12,470,003)												
ED-WA	(23,033,614)	(23,033,614)												
7,4 CD-AA	(91,138,217)	(63,794,929)	(18,861,054)	(8,482,234)		(18,861,054)	(18,861,054)		(13,752,538)	(13,752,538)		(5,108,516)	(5,108,516)	
9,4 CD-AN	(8,012,457)	(6,186,979)	(1,825,478)			(1,825,478)	(1,825,478)		(1,331,047)	(1,331,047)		(494,431)	(494,431)	
9 CD-ID	(6,983,075)	(5,392,121)	(1,590,954)			(1,590,954)	(1,590,954)				(1,590,954)		(1,590,954)	
9 CD-WA	(9,168,524)	(7,079,659)	(2,088,865)			(2,088,865)	(2,088,865)	(2,088,865)		(2,088,865)				
8,4 GD-AA	(2,159,453)		(1,486,416)	(673,037)		(1,486,416)	(1,486,416)		(1,083,820)	(1,083,820)		(402,596)	(402,596)	
4 GD-AN	(3,771,878)		(3,771,878)			(3,771,878)	(3,771,878)		(2,750,265)	(2,750,265)		(1,021,613)	(1,021,613)	
GD-ID	(2,437,518)		(2,437,518)			(2,437,518)	(2,437,518)				(2,437,518)		(2,437,518)	
GD-WA	(11,775,956)		(11,775,956)			(11,775,956)	(11,775,956)	(11,775,956)		(11,775,956)				
GD-OR	(5,268,845)			(5,268,845)										
Total General Plant	(213,325,052)	(155,062,817)	(43,838,119)	(14,424,116)		(17,893,293)	(25,944,826)	(43,838,119)	(13,864,821)	(18,917,670)	(32,782,491)	(4,028,472)	(7,027,156)	(11,055,628)
Total Accumulated Depreciation	(2,188,404,493)	(1,721,552,551)	(321,972,292)	(144,879,650)		(275,833,445)	(46,138,847)	(321,972,292)	(178,262,024)	(32,781,616)	(211,043,640)	(97,571,421)	(13,357,231)	(110,928,652)

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	67.189%	32.811%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended August 31, 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	(14,427,220)	(14,427,220)											
Misc Intangible Plt (303000)	ED-AN	(2,473,547)	(2,473,547)											
Total Production/Transmission		(16,900,767)	(16,900,767)											
Distribution														
Franchises (302000)	ED-WA	(249,205)	(249,205)											
Misc Intangible Plt (303000)	ED-WA	(58,316)	(58,316)											
Total Distribution		(307,521)	(307,521)											
General Plant - 303000														
7,4	CD-AA	(4,482,678)	(3,137,785)	(927,690)	(417,203)		(927,690)	(927,690)		(676,425)	(676,425)		(251,265)	(251,265)
9,4	CD-AN	(132,441)	(102,267)	(30,174)			(30,174)	(30,174)		(22,001)	(22,001)		(8,173)	(8,173)
	GD-ID	(140,323)		(140,323)			(140,323)	(140,323)				(140,323)		(140,323)
	GD-WA	(282,452)		(282,452)			(282,452)	(282,452)	(282,452)		(282,452)			
	GD-OR	(118,247)			(118,247)									
Total General Plant - 303000		(5,156,141)	(3,240,052)	(1,380,639)	(535,450)	(422,775)	(957,864)	(1,380,639)	(282,452)	(698,426)	(980,878)	(140,323)	(259,438)	(399,761)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(129,065,737)	(90,343,434)	(26,710,155)	(12,012,148)		(26,710,155)	(26,710,155)		(19,475,710)	(19,475,710)		(7,234,445)	(7,234,445)
9,4	CD-AN	(305,978)	(236,267)	(69,711)			(69,711)	(69,711)		(50,830)	(50,830)		(18,881)	(18,881)
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	0
9	CD-WA	(10,596,679)	(8,182,438)	(2,414,241)		(2,414,241)	(2,414,241)	(2,414,241)	(2,414,241)		(2,414,241)		0	0
	ED-AN	(10,003,055)	(10,003,055)											
	ED-ID	0	0											
	ED-WA	(481,653)	(481,653)											
8,4	GD-AA	(145,435)		(100,107)	(45,328)		(100,107)	(100,107)		(72,993)	(72,993)		(27,114)	(27,114)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(150,598,537)	(109,246,847)	(29,294,214)	(12,057,476)	(2,414,241)	(26,879,973)	(29,294,214)	(2,414,241)	(19,599,533)	(22,013,774)	0	(7,280,440)	(7,280,440)
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	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(596,449)	(596,449)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(596,449)	(596,449)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(173,559,415)	(130,291,636)	(30,674,853)	(12,592,926)	(2,837,016)	(27,837,837)	(30,674,853)	(2,696,693)	(20,297,959)	(22,994,652)	(140,323)	(7,539,878)	(7,680,201)

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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	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	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
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	2,540,104	685,498	337,612	938,282	1,961,392	202,257	99,613	276,842	578,712	0	0	0	
		TOTAL ACCOUNT	19,269,224	807,718	699,891	9,686,397	11,194,006	3,275,642	99,613	2,744,628	6,119,883	845,517	1,109,818	1,955,335	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	17,809,179	8,294,951	2,745,911	6,768,317	17,809,179	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	25,932,161	0	0	0	
99		GD-OR / AS	4,066,919	0	0	0	0	0	0	0	0	4,066,919	0	4,066,919	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,284,933	0	0	89,096,907	89,096,907	0	0	26,341,617	26,341,617	0	11,846,409	11,846,409	
9		CD-WA / ID / AN	30,429,263	9,377,030	5,928,730	8,190,804	23,496,564	2,766,708	1,749,281	2,416,710	6,932,699	0	0	0	
		TOTAL ACCOUNT	205,522,455	17,671,981	8,674,641	104,056,028	130,402,650	28,698,869	1,749,281	28,758,327	59,206,477	4,066,919	11,846,409	15,913,328	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,976,770	434,661	7,798	1,534,311	1,976,770	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	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	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215	
7		CD-AA	77,749,584	0	0	54,423,154	54,423,154	0	0	16,090,276	16,090,276	0	7,236,154	7,236,154	
9		CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0	
		TOTAL ACCOUNT	86,306,515	4,880,427	15,428	56,218,673	61,114,528	1,452,586	2,251	16,388,672	17,843,509	12,109	7,336,369	7,348,478	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,421,396	23,790,228	10,522,901	20,108,267	54,421,396	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,437,109	0	0	0	0	10,059,790	2,862,562	2,514,757	15,437,109	0	0	0	
99		GD-OR / AS	4,507,874	0	0	0	0	0	0	0	0	4,507,874	0	4,507,874	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,644,368	0	0	5,350,905	5,350,905	0	0	1,582,002	1,582,002	0	711,461	711,461	
9		CD-WA / ID / AN	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0	
		TOTAL ACCOUNT	89,175,583	25,468,015	11,307,854	28,453,858	65,229,727	10,554,824	3,094,164	5,047,243	18,696,231	4,507,874	741,751	5,249,625	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	0	
		TOTAL ACCOUNT	6,045,374	402,403	187,428	3,997,286	4,587,117	323,714	55,301	1,057,284	1,436,299	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,104,998	1,071,881	295,701	5,737,416	7,104,998	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,298,016	0	0	0	0	2,458,211	338,151	501,654	3,298,016	0	0	0	
99		GD-OR / AS	904,183	0	0	0	0	0	0	0	0	904,183	0	904,183	
8		GD-AA	5,536,255	0	0	0	0	0	0	3,810,770	3,810,770	0	1,725,485	1,725,485	
7		CD-AA	14,731,139	0	0	10,311,503	10,311,503	0	0	3,048,609	3,048,609	0	1,371,027	1,371,027	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	33,575,493	1,092,225	1,044,516	16,824,796	18,961,537	2,464,214	559,090	7,589,957	10,613,261	904,183	3,096,512	4,000,695	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,106,381	398,014	15,791	1,692,576	2,106,381	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	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	4,039,099	398,014	15,791	2,748,000	3,161,805	106,253	0	548,179	654,432	18,586	204,276	222,862	

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,136,796	13,914,933	9,343,529	9,018,979	32,277,441	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	48,494,457	12,049,315	6,499,038	29,946,104	48,494,457	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,059,600	0	0	0	0	702,153	355,494	1,953	1,059,600	0	0	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	756,920	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	83,490	
7		CD-AA	81,163,029	0	0	56,812,497	56,812,497	0	0	16,796,689	16,796,689	0	7,553,843	7,553,843	
9		CD-WA / ID / AN	17,667,937	9,297,464	2,865,673	1,479,514	13,642,651	2,743,232	845,521	436,533	4,025,286	0	0	0	
		TOTAL ACCOUNT	149,409,822	21,346,779	9,364,711	88,238,115	118,949,605	3,445,385	1,201,015	17,419,564	22,065,964	756,920	7,637,333	8,394,253	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0	
		TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476	
		TOTAL GENERAL PLANT	631,591,408	85,982,495	40,667,255	320,120,320	446,770,070	52,999,040	7,777,412	80,771,856	141,548,308	11,185,826	32,087,204	43,273,030	

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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,616	319,716	0	11,632,900	11,952,616	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,589,229	319,716	0	16,138,367	16,458,083	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,469,679	2,444,666	0	21,025,013	23,469,679	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	442,276	0	0	0	0	0	0	304,432	304,432	0	137,844	
7		CD-AA	147,262,594	0	0	103,080,870	103,080,870	0	0	30,475,994	30,475,994	0	13,705,730	
9		CD-WA / ID / AN	679,172	0	0	524,436	524,436	0	0	154,736	154,736	0	0	
		TOTAL ACCOUNT	171,853,721	2,444,666	0	124,630,319	127,074,985	0	0	30,935,162	30,935,162	0	13,843,574	13,843,574
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	362,760	0	0	362,760	362,760	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	2,916,001	0	0	2,041,143	2,041,143	0	0	603,466	603,466	0	271,392	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,278,761	0	0	2,403,903	2,403,903	0	0	603,466	603,466	0	271,392	271,392
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,632,592	0	0	1,632,592	1,632,592	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	1,632,592	0	0	1,632,592	1,632,592	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	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,368,235	1,368,235	0	0	1,368,235	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	1,396,479	0	0	977,508	977,508	0	0	289,001	289,001	0	129,970	129,970
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	21,348,144	15,717,802	0	977,508	16,695,310	4,233,863	0	289,001	4,522,864	0	129,970	129,970
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,803,203	0	0	3,362,146	3,362,146	0	0	994,023	994,023	0	447,034	447,034
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,803,203	0	0	3,362,146	3,362,146	0	0	994,023	994,023	0	447,034	447,034
	TOTAL		350,858,997	18,482,184	0	238,289,631	256,771,815	5,256,457	771,517	60,509,384	66,537,358	425,951	27,123,873	27,549,824

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 August 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(81,944,017)	(57,359,173)	(16,958,314)	(7,626,530)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(850,633)	(656,833)	(193,800)	0
7	282919 CD-AA	(3,561,296)	(2,492,836)	(737,010)	(331,450)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(86,167,179)	(60,376,709)	(17,850,059)	(7,940,411)

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 August 31, 2021
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,755,827	4,755,827	0	0	0	0	4,755,827
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	242	242	0	0	0	0	242
7/4	154560 Supply Chain Invoice Price Variance	0	0	(13)	(13)	0	0	0	0	(13)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	38,144,968	15,309,610	0	53,454,578	38,490,853	15,809,036	(345,885)	(499,426)	0
TOTAL		38,144,968	15,309,610	4,756,056	58,210,634	38,490,853	15,809,036	(345,885)	(499,426)	4,756,056

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%