

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	43,260,682	28,166,472	15,094,210
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,260,682	28,166,472	15,094,210
G-APL	Gas Net Adjusted Rate Base	619,490,414	438,730,368	180,760,046
	RATE OF RETURN	6.983%	6.420%	8.350%

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 April 30, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers - AMA Percent	05-01-2020 thru 04-30-2021	260,909 100.000%	172,193 65.997%	88,716 34.003%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2020 thru 04-30-2021	12,702,828 100.000%	9,278,677 73.044%	3,424,151 26.956%
	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	05-01-2020 thru 04-30-2021	285,608,479 100.000%	191,760,247 67.141%	93,848,232 32.859%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 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
For Twelve Months Ended April 30, 2021
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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
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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	05-01-2020 thru 04-30-2021	27,852,876 100.000%	19,810,873 71.127%	8,042,003 28.873%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2020 thru 04-30-2021	740,564,945 100.000%	524,484,115 70.822%	216,080,830 29.178%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2020 thru 04-30-2021	97,918,905 100.000%	79,316,432 81.002%	18,602,473 18.998%	
14	Net Allocated Schedule M's - AMA Percent	05-01-2020 thru 04-30-2021	-60,741,940 100.000%	-42,760,647 70.397%	-17,981,293 29.603%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	153,186,406	0	153,186,406	107,174,837	0	107,174,837	46,011,569	0	46,011,569
99 4812XX	Commercial - Firm & Interruptible	67,039,185	0	67,039,185	48,244,687	0	48,244,687	18,794,498	0	18,794,498
99 4813XX	Industrial-Firm	2,555,069	0	2,555,069	1,506,123	0	1,506,123	1,048,946	0	1,048,946
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	268,350	0	268,350	240,821	0	240,821	27,529	0	27,529
99 499XXX	Unbilled Revenue	(468,919)	0	(468,919)	(321,464)	0	(321,464)	(147,455)	0	(147,455)
	TOTAL SALES TO ULTIMATE CUSTOMERS	222,580,091	0	222,580,091	156,845,004	0	156,845,004	65,735,087	0	65,735,087
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	60,726,673	0	60,726,673	40,333,674	0	40,333,674	20,392,999	0	20,392,999
4 488000	Miscellaneous Service Revenues	5,621	0	5,621	2,277	0	2,277	3,344	0	3,344
99 4893XX	Transportation Revenues	5,157,156	0	5,157,156	4,567,937	0	4,567,937	589,219	0	589,219
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	8,912,231	407,749	9,319,980	6,805,078	297,310	7,102,388	2,107,153	110,439	2,217,592
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	74,801,681	407,749	75,209,430	51,708,966	297,310	52,006,276	23,092,715	110,439	23,203,154
	TOTAL GAS REVENUES	297,381,772	407,749	297,789,521	208,553,970	297,310	208,851,280	88,827,802	110,439	88,938,241
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	131,470,913	0	131,470,913	89,826,293	0	89,826,293	41,644,620	0	41,644,620
99 808XXX	Net Natural Gas Storage Transactions	291,768	0	291,768	530,098	0	530,098	(238,330)	0	(238,330)
99 811000	Gas Used for Products Extraction	(307,466)	0	(307,466)	(205,375)	0	(205,375)	(102,091)	0	(102,091)
10 813000	Other Gas Expenses	75,209	917,716	992,925	75,209	619,486	694,695	0	298,230	298,230
99 813010	Gas Technology Institute (GTI) Expenses	118,655	0	118,655	82,273	0	82,273	36,382	0	36,382
	TOTAL PRODUCTION EXPENSES	131,649,079	917,716	132,566,795	90,308,498	619,486	90,927,984	41,340,581	298,230	41,638,811
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	7,253	7,253	0	4,991	4,991	0	2,262	2,262
1 824000	Other Expenses	0	732,324	732,324	0	503,912	503,912	0	228,412	228,412
1 837000	Other Equipment	0	2,061,823	2,061,823	0	1,418,740	1,418,740	0	643,083	643,083
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,801,400	2,801,400	0	1,927,643	1,927,643	0	873,757	873,757
G-DEPX	Depreciation Expense-Underground Storage	0	658,205	658,205	0	452,911	452,911	0	205,294	205,294
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	297,925	297,925	0	205,002	205,002	0	92,923	92,923
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	956,130	956,130	0	657,913	657,913	0	298,217	298,217
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,757,530	3,757,530	0	2,585,556	2,585,556	0	1,171,974	1,171,974

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	356,175	1,301,157	1,657,332	329,517	950,417	1,279,934	26,658	350,740	377,398
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,764,735	1,163,719	4,928,454	2,619,355	850,027	3,469,382	1,145,380	313,692	1,459,072
3	875000	Measuring & Reg Sta Exp-General	103,577	0	103,577	77,083	0	77,083	26,494	0	26,494
3	876000	Measuring & Reg Sta Exp-Industrial	5,817	0	5,817	3,217	0	3,217	2,600	0	2,600
3	877000	Measuring & Reg Sta Exp-City Gate	70,057	0	70,057	48,342	0	48,342	21,715	0	21,715
3	878000	Meter & House Regulator Expenses	676,001	0	676,001	390,768	0	390,768	285,233	0	285,233
3	879000	Customer Installation Expenses	1,413,124	61,218	1,474,342	937,900	44,716	982,616	475,224	16,502	491,726
3	880000	Other Expenses	1,254,176	425,887	1,680,063	1,033,126	311,085	1,344,211	221,050	114,802	335,852
3	881000	Rents	0	36,568	36,568	0	26,711	26,711	0	9,857	9,857
	MAINTENANCE										
3	885000	Supervision & Engineering	55,333	7,586	62,919	10,807	5,541	16,348	44,526	2,045	46,571
3	887000	Mains	1,196,945	0	1,196,945	940,683	0	940,683	256,262	0	256,262
3	889000	Measuring & Reg Sta Exp-General	338,783	42,121	380,904	273,908	30,767	304,675	64,875	11,354	76,229
3	890000	Measuring & Reg Sta Exp-Industrial	19,376	10,833	30,209	10,218	7,913	18,131	9,158	2,920	12,078
3	891000	Measuring & Reg Sta Exp-City Gate	202,665	17,246	219,911	24,949	12,597	37,546	177,716	4,649	182,365
3	892000	Services	1,671,677	12,764	1,684,441	1,402,193	9,323	1,411,516	269,484	3,441	272,925
3	893000	Meters & House Regulators	1,574,395	704,058	2,278,453	1,176,619	514,272	1,690,891	397,776	189,786	587,562
3	894000	Other Equipment	(10)	236,801	236,791	(10)	172,969	172,959	0	63,832	63,832
	TOTAL DISTRIBUTION OPERATING EXP		12,702,826	4,019,958	16,722,784	9,278,675	2,936,338	12,215,013	3,424,151	1,083,620	4,507,771
G-DEPX		Depreciation Expense-Distribution	20,195,985	57,396	20,253,381	13,934,479	38,536	13,973,015	6,261,506	18,860	6,280,366
G-OTX		Taxes Other Than FIT	17,406,152	0	17,406,152	14,643,903	0	14,643,903	2,762,249	0	2,762,249
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,602,137	57,396	37,659,533	28,578,382	38,536	28,616,918	9,023,755	18,860	9,042,615
	TOTAL DISTRIBUTION EXPENSES		50,304,963	4,077,354	54,382,317	37,857,057	2,974,874	40,831,931	12,447,906	1,102,480	13,550,386

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For Twelve Months 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	111,532	111,532	0	73,608	73,608	0	37,924	37,924
2	902000	Meter Reading Expenses	464,683	88,204	552,887	344,720	58,212	402,932	119,963	29,992	149,955
2	903XXX	Customer Records & Collection Expenses	336,090	4,570,320	4,906,410	218,630	3,016,274	3,234,904	117,460	1,554,046	1,671,506
2	904000	Uncollectible Accounts	2,863,666	(1,164,197)	1,699,469	2,619,531	(768,335)	1,851,196	244,135	(395,862)	(151,727)
2	905000	Misc Customer Accounts	0	76,502	76,502	0	50,489	50,489	0	26,013	26,013
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,664,439	3,682,361	7,346,800	3,182,881	2,430,248	5,613,129	481,558	1,252,113	1,733,671
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,230,108	52,428	10,282,536	8,734,379	34,601	8,768,980	1,495,729	17,827	1,513,556
2	909000	Advertising	137,052	526,389	663,441	137,052	347,401	484,453	0	178,988	178,988
2	910000	Misc Customer Service & Info Exp	0	179,519	179,519	0	118,477	118,477	0	61,042	61,042
TOTAL CUSTOMER SERVICE & INFO EXP			10,367,160	758,336	11,125,496	8,871,431	500,479	9,371,910	1,495,729	257,857	1,753,586
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	104,689	7,732,513	7,837,202	78,007	5,638,162	5,716,169	26,682	2,094,351	2,121,033
4	921000	Office Supplies & Expenses	112	1,208,413	1,208,525	112	881,114	881,226	0	327,299	327,299
4	922000	Admin. Expenses Transferred - Credit	0	(19,972)	(19,972)	0	(14,563)	(14,563)	0	(5,409)	(5,409)
4	923000	Outside Services Employed	114,172	3,036,906	3,151,078	61,852	2,214,360	2,276,212	52,320	822,546	874,866
4	924000	Property Insurance Premium	0	426,826	426,826	0	311,220	311,220	0	115,606	115,606
4	925XXX	Injuries and Damages	18,896	1,109,872	1,128,768	13,699	809,263	822,962	5,197	300,609	305,806
4	926XXX	Employee Pensions and Benefits	2,155,587	5,509,474	7,665,061	1,653,296	4,017,233	5,670,529	502,291	1,492,241	1,994,532
4	928000	Regulatory Commission Expenses	728,946	211,463	940,409	482,376	154,188	636,564	246,570	57,275	303,845
4	930000	Miscellaneous General Expenses	30,557	1,362,854	1,393,411	23,269	993,725	1,016,994	7,288	369,129	376,417
4	931000	Rents	0	122,544	122,544	0	89,353	89,353	0	33,191	33,191
4	935000	Maintenance of General Plant	640,161	2,986,686	3,626,847	562,657	2,177,742	2,740,399	77,504	808,944	886,448
TOTAL ADMIN & GEN OPERATING EXP			3,793,120	23,687,579	27,480,699	2,875,268	17,271,797	20,147,065	917,852	6,415,782	7,333,634

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For Twelve Months 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	1,742,776	5,198,514	6,941,290	1,594,450	3,790,497	5,384,947	148,326	1,408,017	1,556,343
G-AMTX	Amortization Expense - General Plant - 303000	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	856,606	7,700,585	8,557,191	856,016	5,614,882	6,470,898	590	2,085,703	2,086,293
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	47,251	127,381	174,632	33,904	90,214	124,118	13,347	37,167	50,514
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	104,451	0	104,451	0	0	0	104,451	0	104,451
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	182,767	0	182,767	182,767	0	182,767	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	809,800	0	809,800	588,475	0	588,475	221,325	0	221,325
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	(41,154)	0	(41,154)	(41,154)	0	(41,154)	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,201,468)	0	(3,201,468)	(3,201,468)	0	(3,201,468)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,371,486)	0	(1,371,486)	(1,349,169)	0	(1,349,169)	(22,317)	0	(22,317)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(3,207,215)	0	(3,207,215)	(3,207,215)	0	(3,207,215)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	486,003	880,043	1,366,046	365,818	641,683	1,007,501	120,185	238,360	358,545
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(432,757)	13,994,613	13,561,856	(1,521,146)	10,201,507	8,680,361	1,088,389	3,793,106	4,881,495
	TOTAL ADMIN & GENERAL EXPENSES	3,360,363	37,682,192	41,042,555	1,354,122	27,473,304	28,827,426	2,006,241	10,208,888	12,215,129
	TOTAL EXPENSES BEFORE FIT	199,346,004	50,875,489	250,221,493	141,573,989	36,583,947	178,157,936	57,772,015	14,291,542	72,063,557
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,568,028			30,693,344			16,874,684
G-FIT	FEDERAL INCOME TAX			(4,469,727)			(3,376,123)			(1,093,604)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,781,813			5,907,045			2,874,768
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(4,740)			(4,050)			(690)
	GAS NET OPERATING INCOME (LOSS)			43,260,682			28,166,472			15,094,210

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	65.997%	34.003%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.044%	26.956%
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-495-12A
For Twelve Months 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	89,316	407,749	497,065	89,316	297,310	386,626	0	110,439	110,439
4	495028	Deferred Exchange Reservation	4,593,750	0	4,593,750	3,040,200	0	3,040,200	1,553,550	0	1,553,550
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	2,218,944	0	2,218,944	2,134,702	0	2,134,702	84,242	0	84,242
4	495329	Amortization Res Decoupling Deferral	1,013,875	0	1,013,875	734,085	0	734,085	279,790	0	279,790
4	495338	Non-Res Decoupling Deferred Rev	1,146,122	0	1,146,122	1,118,132	0	1,118,132	27,990	0	27,990
4	495339	Amortization Non-Res Decoupling	(149,777)	0	(149,777)	(311,357)	0	(311,357)	161,580	0	161,580
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	8,912,230	407,749	9,319,979	6,805,078	297,310	7,102,388	2,107,152	110,439	2,217,591

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-804-12A
For Twelve Months 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	109,182,039	0	109,182,039	72,687,221	0	72,687,221	36,494,818	0	36,494,818
1	804001	Pipeline Demand Costs	26,757,224	0	26,757,224	18,394,328	0	18,394,328	8,362,896	0	8,362,896
1	804002	Transport Variable Charges	308,520	0	308,520	212,150	0	212,150	96,370	0	96,370
6	804010	Gas Costs - Fixed Hedge	(77,212)	0	(77,212)	(58,757)	0	(58,757)	(18,455)	0	(18,455)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	351,887	0	351,887	233,383	0	233,383	118,504	0	118,504
6	804018	Merchandise Processing Fee	104,436	0	104,436	68,796	0	68,796	35,640	0	35,640
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	(8,003,563)	0	(8,003,563)	(5,375,678)	0	(5,375,678)	(2,627,885)	0	(2,627,885)
6	804700	Gas Costs - Offsystem Bookout	189,460	0	189,460	127,463	0	127,463	61,997	0	61,997
6	804711	Gas Costs - Offsystem Bookout Offset	(189,460)	0	(189,460)	(127,463)	0	(127,463)	(61,997)	0	(61,997)
6	804730	Gas Costs - Intracompany LDC Gas	12,169,551	0	12,169,551	8,093,641	0	8,093,641	4,075,910	0	4,075,910
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,935,298)	0	(3,935,298)	(585,543)	0	(585,543)	(3,349,755)	0	(3,349,755)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(5,386,671)	0	(5,386,671)	(3,843,248)	0	(3,843,248)	(1,543,423)	0	(1,543,423)
		TOTAL PURCHASED GAS COSTS	131,470,913	0	131,470,913	89,826,293	0	89,826,293	41,644,620	0	41,644,620

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.141%	32.859%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	168,699	52,428	221,127	106,218	34,601	140,819	62,481	17,827	80,308
99	908600	Public Purpose Tariff Rider Expense Offset	9,954,618	0	9,954,618	8,518,501	0	8,518,501	1,436,117	0	1,436,117
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(1,654)	0	(1,654)	1,215	0	1,215	(2,869)	0	(2,869)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,230,108	52,428	10,282,536	8,734,379	34,601	8,768,980	1,495,729	17,827	1,513,556

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.997%	34.003%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	619,490,414	438,730,368	180,760,046
	Interest Deduction for FIT Calculation	16,296,213	11,538,609	4,757,604
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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	297,789,521	208,851,280	88,938,241
G-OPS	Operating & Maintenance Expense	198,043,974	140,202,744	57,841,230
G-OPS	Book Deprec/Amort and Reg Amortizations	33,107,396	22,098,786	11,008,610
G-OTX	Taxes Other than FIT	19,070,123	15,856,406	3,213,717
	Net Operating Income Before FIT	47,568,028	30,693,344	16,874,684
G-INT	Less: Interest Expense	16,296,213	11,538,609	4,757,604
G-OTX	Less: Idaho ITC Deferral & Amortization	(45,899)	0	(45,899)
G-SCM	Schedule M Adjustments	(52,510,331)	(35,231,510)	(17,278,821)
	Taxable Net Operating Income	(21,284,415)	(16,076,775)	(5,207,640)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,469,727)	(3,376,123)	(1,093,604)
G-DTE	Deferred FIT	8,781,813	5,907,045	2,874,768
99	411400 Amortized Investment Tax Credit	(4,740)	(4,050)	(690)
	Total FIT/Deferred FIT & ITC	4,307,346	2,526,872	1,780,474
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	22,834,907	13,702,790	36,537,697	16,409,784	9,961,056	26,370,840	6,425,123	3,741,734	10,166,857
12	997001	Contributions In Aid of Construction	0	885,901	885,901	0	627,413	627,413	0	258,488	258,488
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	606,876	606,876	0	429,802	429,802	0	177,074	177,074
99	997010	Deferred Gas Credit and Refunds	(9,321,970)	(93,750)	(9,415,720)	(4,428,792)	(66,396)	(4,495,188)	(4,893,178)	(27,354)	(4,920,532)
12	997016	Redemption Expense Amortization	0	165,978	165,978	0	117,549	117,549	0	48,429	48,429
99	997018	DSM Tariff Rider	(1,132,113)	0	(1,132,113)	13,011	0	13,011	(1,145,124)	0	(1,145,124)
12	997020	FAS87 Current Pension Accrual	0	(4,931,791)	(4,931,791)	0	(3,492,793)	(3,492,793)	0	(1,438,998)	(1,438,998)
12	997027	Customer Uncollectibles	272,645	1,184,729	1,457,374	191,759	839,049	1,030,808	80,886	345,680	426,566
99	997031	Decoupling Mechanism	(4,229,165)	0	(4,229,165)	(3,675,562)	0	(3,675,562)	(553,603)	0	(553,603)
12	997032	Interest Rate Swaps	0	(6,187,452)	(6,187,452)	0	(4,382,077)	(4,382,077)	0	(1,805,375)	(1,805,375)
12	997035	Leases	0	15,222	15,222	0	11,099	11,099	0	4,123	4,123
12	997048	AFUDC	0	(299,991)	(299,991)	0	(212,460)	(212,460)	0	(87,531)	(87,531)
12	997049	Tax Depreciation	0	(33,211,119)	(33,211,119)	0	(23,520,779)	(23,520,779)	0	(9,690,340)	(9,690,340)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	205,298	0	205,298	208,167	0	208,167	(2,869)	0	(2,869)
12	997080	Book Transportation Depreciation	0	2,549,484	2,549,484	0	1,805,596	1,805,596	0	743,888	743,888
12	997081	Deferred Compensation	0	722,338	722,338	0	511,574	511,574	0	210,764	210,764
4	997082	Meal Disallowances	0	58,530	58,530	0	42,677	42,677	0	15,853	15,853
12	997083	Paid Time Off	0	323,810	323,810	0	229,329	229,329	0	94,481	94,481
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	(15,766,667)	(15,766,667)	0	(11,166,269)	(11,166,269)	0	(4,600,398)	(4,600,398)
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	(3,018,701)	0	(3,018,701)	(3,018,701)	0	(3,018,701)	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	455,794	0	455,794	455,794	0	455,794	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,730)	(25,730)	0	(10,601)	(10,601)
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	104,121	104,121	0	42,897	42,897
12	997115	AFUDC Equity DFIR Deferral	104,451	0	104,451	0	0	0	104,451	0	104,451
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	1,072,881	1,072,881	0	759,836	759,836	0	313,045	313,045
12	997120	Transportation Tax Disallowance	0	33,231	33,231	0	23,535	23,535	0	9,696	9,696
12	997125	COVID-19	(561,957)	0	(561,957)	(760,965)	0	(760,965)	199,008	0	199,008
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,561)	(245,561)	0	(101,169)	(101,169)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,533	660,533	0	272,133	272,133
12	997128	Meters Expensed	0	(14,755,151)	(14,755,151)	0	(10,449,893)	(10,449,893)	0	(4,305,258)	(4,305,258)
12	997129	Mixed Service Costs (IDD#5)	0	(7,514,415)	(7,514,415)	0	(5,321,859)	(5,321,859)	0	(2,192,556)	(2,192,556)
TOTAL SCHEDULE M ADJUSTMENTS			8,231,612	(60,741,943)	(52,510,331)	7,529,138	(42,760,648)	(35,231,510)	702,474	(17,981,295)	(17,278,821)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	65.997%	34.003%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.141%	32.859%
G-ALL	11	Book Depreciation	100.000%	71.127%	28.873%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.822%	29.178%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	6,604,003	4,677,087	1,926,916
99	410100	Deferred Federal Income Tax Exp	3,281,011	2,046,988	1,234,023
		SUBTOTAL	9,885,014	6,724,075	3,160,939
12	411100	Deferred Federal Income Tax Expense - Allocated	(432,412)	(306,243)	(126,169)
99	411100	Deferred Federal Income Tax Exp	(670,789)	(510,787)	(160,002)
		SUBTOTAL	(1,103,201)	(817,030)	(286,171)
		Total Deferred Federal Income Tax Expense	8,781,813	5,907,045	2,874,768

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.822%	29.178%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	297,925	297,925	0	205,002	205,002	0	92,923	92,923
		TOTAL UNDERGROUND STORAGE TAX	0	297,925	297,925	0	205,002	205,002	0	92,923	92,923
		DISTRIBUTION									
99	408110	State Excise Tax	6,101,684	0	6,101,684	6,101,684	0	6,101,684	0	0	0
99	408120	Municipal Occupation & License Tax	6,718,799	0	6,718,799	5,558,853	0	5,558,853	1,159,946	0	1,159,946
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	4,671,570	0	4,671,570	2,983,325	0	2,983,325	1,688,245	0	1,688,245
99	409100	State Income Tax	(40,002)	0	(40,002)	41	0	41	(40,043)	0	(40,043)
99	411410	State Income Tax-ITC Deferred	(40,683)	0	(40,683)	0	0	0	(40,683)	0	(40,683)
99	411420	State Income Tax-ITC Amortization	(5,216)	0	(5,216)	0	0	0	(5,216)	0	(5,216)
		TOTAL DISTRIBUTION TAX	17,406,152	0	17,406,152	14,643,903	0	14,643,903	2,762,249	0	2,762,249
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	486,003	880,043	1,366,046	365,818	641,683	1,007,501	120,185	238,360	358,545
		TOTAL A&G TAX	486,003	880,043	1,366,046	365,818	641,683	1,007,501	120,185	238,360	358,545
		TOTAL TAXES OTHER THAN FIT	17,892,155	1,177,968	19,070,123	15,009,721	846,685	15,856,406	2,882,434	331,283	3,213,717

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 April 30, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	4,213,926	55,761,047	59,974,973	4,209,811	40,658,167	44,867,978	4,115	15,102,880	15,106,995
TOTAL INTANGIBLE PLANT			6,008,041	57,093,034	63,101,075	5,231,725	41,629,385	46,861,110	776,316	15,463,649	16,239,965
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	1,931,660	1,931,660	0	1,329,175	1,329,175	0	602,485	602,485
1	352XXX	Wells	0	22,574,185	22,574,185	0	15,533,297	15,533,297	0	7,040,888	7,040,888
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	14,447,402	14,447,402	0	9,941,257	9,941,257	0	4,506,145	4,506,145
1	355000	Measuring & Regulating Equipment	0	1,056,258	1,056,258	0	726,811	726,811	0	329,447	329,447
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,069,875	2,069,875	0	1,424,281	1,424,281	0	645,594	645,594
TOTAL UNDERGROUND STORAGE PLANT			0	45,976,302	45,976,302	0	31,669,654	31,669,654	0	14,306,648	14,306,648
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	620,321	0	620,321	482,854	0	482,854	137,467	0	137,467
6	375000	Structures & Improvements	1,481,272	0	1,481,272	839,933	0	839,933	641,339	0	641,339
6	376000	Mains	403,930,209	2,517,882	406,448,091	268,010,914	1,690,531	269,701,445	135,919,295	827,351	136,746,646
6	378000	Measuring & Reg Station Equip-General	6,762,862	0	6,762,862	4,278,545	0	4,278,545	2,484,317	0	2,484,317
6	379000	Measuring & Reg Station Equip-City Gate	6,359,309	0	6,359,309	1,867,973	0	1,867,973	4,491,336	0	4,491,336
6	380000	Services	292,834,671	0	292,834,671	200,960,881	0	200,960,881	91,873,790	0	91,873,790
6	381XXX	Meters	105,484,387	0	105,484,387	74,275,881	0	74,275,881	31,208,506	0	31,208,506
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	3,903,967	0	3,903,967	2,913,730	0	2,913,730	990,237	0	990,237
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			821,465,593	2,517,882	823,983,475	553,694,636	1,690,531	555,385,167	267,770,957	827,351	268,598,308
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,387	5,994,642	3,275,642	1,909,926	5,185,568	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,475,791	29,040,791	59,516,582	28,719,609	21,175,093	49,894,702	1,756,182	7,865,698	9,621,880
4	391XXX	Office Furniture & Equipment	1,441,252	17,584,625	19,025,877	1,435,266	12,821,829	14,257,095	5,986	4,762,796	4,768,782
4	392XXX	Transportation Equipment	12,985,196	4,763,239	17,748,435	9,950,957	3,473,116	13,424,073	3,034,239	1,290,123	4,324,362
4	393000	Stores Equipment	201,167	1,004,034	1,205,201	145,503	732,091	877,594	55,664	271,943	327,607
4	394000	Tools, Shop & Garage Equipment	2,627,984	6,933,398	9,561,382	2,101,599	5,055,487	7,157,086	526,385	1,877,911	2,404,296
4	395XXX	Laboratory Equipment	83,605	557,804	641,409	83,605	406,723	490,328	0	151,081	151,081
4	396XXX	Power Operated Equipment	3,669,984	1,071,116	4,741,100	2,672,726	781,004	3,453,730	997,258	290,112	1,287,370
4	397XXX	Communications Equipment	4,493,257	15,204,889	19,698,146	3,287,405	11,086,645	14,374,050	1,205,852	4,118,244	5,324,096
4	398000	Miscellaneous Equipment	1,953	141,352	143,305	0	103,067	103,067	1,953	38,285	40,238
TOTAL GENERAL PLANT			59,355,444	78,920,635	138,276,079	51,672,312	57,544,981	109,217,293	7,683,132	21,375,654	29,058,786

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	886,829,078	184,507,853	1,071,336,931	610,598,673	132,534,551	743,133,224	276,230,405	51,973,302	328,203,707
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,688,693)	(17,688,693)	0	(12,171,590)	(12,171,590)	0	(5,517,103)	(5,517,103)
G-ADEP		Distribution Plant	(244,347,079)	(1,898,855)	(246,245,934)	(155,545,346)	(1,274,910)	(156,820,256)	(88,801,733)	(623,945)	(89,425,678)
G-ADEP		General Plant	(15,822,221)	(24,534,953)	(40,357,174)	(12,011,201)	(17,889,660)	(29,900,861)	(3,811,020)	(6,645,293)	(10,456,313)
		TOTAL ACCUMULATED DEPRECIATION	(260,169,300)	(44,122,501)	(304,291,801)	(167,556,547)	(31,336,160)	(198,892,707)	(92,612,753)	(12,786,341)	(105,399,094)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(389,068)	(884,982)	(1,274,050)	(261,601)	(645,285)	(906,886)	(127,467)	(239,697)	(367,164)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,752,647)	(23,453,493)	(25,206,140)	(1,748,405)	(17,101,115)	(18,849,520)	(4,242)	(6,352,378)	(6,356,620)
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	(2,141,715)	(24,338,475)	(26,480,190)	(2,010,006)	(17,746,400)	(19,756,406)	(131,709)	(6,592,075)	(6,723,784)
		TOTAL ACCUMULATED DEPR/AMORT	(262,311,015)	(68,460,976)	(330,771,991)	(169,566,553)	(49,082,560)	(218,649,113)	(92,744,462)	(19,378,416)	(112,122,878)
		NET GAS UTILITY PLANT before DFIT	624,518,063	116,046,877	740,564,940	441,032,120	83,451,991	524,484,111	183,485,943	32,594,886	216,080,829
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(122,711,241)	(122,711,241)	0	(86,906,555)	(86,906,555)	0	(35,804,686)	(35,804,686)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,660,029)	(17,660,029)	0	(12,872,881)	(12,872,881)	0	(4,787,148)	(4,787,148)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(601,212)	(601,212)	0	(438,374)	(438,374)	0	(162,838)	(162,838)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	14,930	14,930	0	10,886	10,886	0	4,044	4,044
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(311,994)	(311,994)	0	(220,960)	(220,960)	0	(91,034)	(91,034)
		TOTAL ACCUMULATED DFIT	0	(141,269,546)	(141,269,546)	0	(100,427,884)	(100,427,884)	0	(40,841,662)	(40,841,662)
		NET GAS UTILITY PLANT	624,518,063	(25,222,669)	599,295,394	441,032,120	(16,975,893)	424,056,227	183,485,943	(8,246,776)	175,239,167

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%	67.141%	32.859%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.822%	29.178%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	624,518,063	(25,222,669)	599,295,394	441,032,120	(16,975,893)	424,056,227	183,485,943	(8,246,776)	175,239,167
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,150,251)	0	(4,150,251)	(4,150,251)	0	(4,150,251)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,402,650	2,555,355	3,958,005	994,683	1,863,237	2,857,920	407,967	692,118	1,100,085
4	182318	Accumulated Amortization - AFUDC	(200,621)	(372,931)	(573,552)	(136,445)	(271,742)	(408,187)	(64,176)	(101,189)	(165,365)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	8,511,404	8,511,404	0	5,856,697	5,856,697	0	2,654,707	2,654,707
1	164115	Gas Inventory--Clay Basin	0	47,565	47,565	0	34,682	34,682	0	12,883	12,883
4	252000	Customer Advances	(1,581)	(151)	(1,732)	(1,581)	(110)	(1,691)	0	(41)	(41)
99	254393	Regulatory Liability-Customer Tax Credit	(1,656,280)	0	(1,656,280)	(1,159,396)	0	(1,159,396)	(496,884)	0	(496,884)
99	190393	ADFIT-Customer Tax Credit	347,819	0	347,819	243,473	0	243,473	104,346	0	104,346
99	235199	Customer Deposits	(386,441)	0	(386,441)	(386,441)	0	(386,441)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	8,953,445	0	8,953,445	8,953,445	0	8,953,445	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,880,223)	0	(1,880,223)	(1,880,223)	0	(1,880,223)	0	0	0
C-WKC		Working Capital	1,294,197	0	1,294,197	770,568	0	770,568	523,629	0	523,629
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,722,714	16,472,306	20,195,020	3,247,832	11,426,309	14,674,141	474,882	5,045,997	5,520,879
		NET RATE BASE	628,240,777	(8,750,363)	619,490,414	444,279,952	(5,549,584)	438,730,368	183,960,825	(3,200,779)	180,760,046

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-12A
For Twelve Months 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)	3,207,273	3,207,273												
Steam (ED-ID)	4,277,320	4,277,320												
Steam (ED-WA)	11,380,308	11,380,308												
Hydro (ED-AN)	14,443,360	14,443,360												
Other (ED-AN)	10,429,548	10,429,548												
Total Electric Production	43,737,809	43,737,809												
Electric Transmission														
ED-AN	16,379,980	16,379,980												
ED-ID	991,300	991,300												
ED-WA	512,111	512,111												
Total Electric Transmission	17,883,391	17,883,391												
Electric Distribution														
ED-AN	85,545	85,545												
ED-ID	17,569,036	17,569,036												
ED-WA	33,698,192	33,698,192												
Total Electric Distribution	51,352,773	51,352,773												
Gas Underground Storage														
1 GD-AN	658,205		658,205			658,205	658,205		452,911	452,911		205,294	205,294	
GD-OR	118,600			118,600										
Total Gas Underground Storage	776,805		658,205	118,600		658,205	658,205		452,911	452,911		205,294	205,294	
Gas Distribution														
6 GD-AN	57,396		57,396			57,396	57,396		38,536	38,536		18,860	18,860	
GD-ID	6,261,506		6,261,506			6,261,506	6,261,506				6,261,506		6,261,506	
GD-WA	13,934,479		13,934,479			13,934,479	13,934,479	13,934,479		13,934,479				
GD-OR	9,405,377			9,405,377										
Total Gas Distribution	29,658,758		20,253,381	9,405,377		20,195,985	57,396	20,253,381	13,934,479	38,536	13,973,015	6,261,506	18,860	6,280,366
General Plant														
ED-AN	2,889,324	2,889,324												
ED-ID	483,369	483,369												
ED-WA	976,502	976,502												
7,4 CD-AA	23,051,897	16,135,867	4,770,590	2,145,440		4,770,590	4,770,590		3,478,476	3,478,476		1,292,114	1,292,114	
9,4 CD-AN	618,008	477,207	140,801			140,801	140,801		102,665	102,665		38,136	38,136	
9 CD-ID	478,773	369,694	109,079			109,079	109,079				109,079		109,079	
9 CD-WA	2,201,752	1,700,127	501,625			501,625	501,625	501,625		501,625				
8,4 GD-AA	371,243		255,538	115,705		255,538	255,538		186,326	186,326		69,212	69,212	
4 GD-AN	31,585		31,585			31,585	31,585		23,030	23,030		8,555	8,555	
GD-ID	39,247		39,247			39,247	39,247				39,247		39,247	
GD-WA	1,092,825		1,092,825			1,092,825	1,092,825	1,092,825		1,092,825				
GD-OR	215,629			215,629										
Total General Plant	32,450,154	23,032,090	6,941,290	2,476,774		1,742,776	5,198,514	6,941,290	1,594,450	3,790,497	5,384,947	148,326	1,408,017	1,556,343
Total Depreciation Expense	175,859,690	136,006,063	27,852,876	12,000,751		21,938,761	5,914,115	27,852,876	15,528,929	4,281,944	19,810,873	6,409,832	1,632,171	8,042,003

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	67.141%	32.859%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	236,510	236,510											
Total Production/Transmission	1,145,790	1,145,790											
Distribution													
Franchises (302000) ED-WA	66,811	66,811											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	72,677	72,677											
General Plant - 303000													
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838			
GD-OR	7,408			7,408									
Total General Plant - 303000	471,625	297,968	127,630	46,027	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	36,806,313	25,763,683	7,617,066	3,425,564		7,617,066	7,617,066		5,553,984	5,553,984		2,063,082	2,063,082
9,4 CD-AN	122,947	94,936	28,011			28,011	28,011		20,424	20,424		7,587	7,587
9,4 CD-ID	2,588	1,998	590		590		590				590		590
9,4 CD-WA	3,757,257	2,901,241	856,016		856,016		856,016	856,016		856,016			0
ED-AN	3,448,207	3,448,207											
ED-ID	(36)	(36)											
ED-WA	453,879	453,879											
8,4 GD-AA	80,642		55,508	25,134		55,508	55,508		40,474	40,474		15,034	15,034
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	44,671,797	32,663,908	8,557,191	3,450,698	856,606	7,700,585	8,557,191	856,016	5,614,882	6,470,898	590	2,085,703	2,086,293
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	253,384	253,384											
GD-OR	0			0									
Total General Plant- 390200, 396200	253,384	253,384	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	46,615,273	34,433,727	8,684,821	3,496,725	896,146	7,788,675	8,684,821	880,854	5,679,113	6,559,967	15,292	2,109,562	2,124,854

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-12A
For Twelve Months 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)	(72,804,587)	(72,804,587)												
Steam (ED-ID)	(88,708,408)	(88,708,408)												
Steam (ED-WA)	(165,430,971)	(165,430,971)												
Hydro (ED-AN)	(155,953,682)	(155,953,682)												
Other (ED-AN)	(147,340,719)	(147,340,719)												
Total Electric Production	(630,238,367)	(630,238,367)												
Electric Transmission														
ED-AN	(214,612,121)	(214,612,121)												
ED-ID	(9,428,534)	(9,428,534)												
ED-WA	(15,641,117)	(15,641,117)												
Total Electric Transmission	(239,681,772)	(239,681,772)												
Electric Distribution														
ED-AN	(311,591)	(311,591)												
ED-ID	(244,230,834)	(244,230,834)												
ED-WA	(373,141,141)	(373,141,141)												
Total Electric Distribution	(617,683,566)	(617,683,566)												
Gas Underground Storage														
1 GD-AN	(17,688,693)		(17,688,693)			(17,688,693)	(17,688,693)		(12,171,590)	(12,171,590)		(5,517,103)	(5,517,103)	
GD-OR	(1,375,527)			(1,375,527)										
Total Gas Underground Storage	(19,064,220)		(17,688,693)	(1,375,527)		(17,688,693)	(17,688,693)		(12,171,590)	(12,171,590)		(5,517,103)	(5,517,103)	
Gas Distribution														
6 GD-AN	(1,898,855)		(1,898,855)			(1,898,855)	(1,898,855)		(1,274,910)	(1,274,910)		(623,945)	(623,945)	
GD-ID	(88,801,733)		(88,801,733)			(88,801,733)	(88,801,733)				(88,801,733)		(88,801,733)	
GD-WA	(155,545,346)		(155,545,346)			(155,545,346)	(155,545,346)							
GD-OR	(123,880,801)			(123,880,801)										
Total Gas Distribution	(370,126,735)		(246,245,934)	(123,880,801)		(244,347,079)	(1,898,855)	(246,245,934)	(155,545,346)	(1,274,910)	(156,820,256)	(88,801,733)	(623,945)	(89,425,678)
General Plant														
ED-AN	(36,338,897)	(36,338,897)												
ED-ID	(11,867,440)	(11,867,440)												
ED-WA	(21,682,146)	(21,682,146)												
7.4 CD-AA	(85,867,349)	(60,105,427)	(17,770,248)	(7,991,674)		(17,770,248)	(17,770,248)		(12,957,176)	(12,957,176)		(4,813,072)	(4,813,072)	
9.4 CD-AN	(7,863,317)	(6,071,817)	(1,791,500)			(1,791,500)	(1,791,500)		(1,306,272)	(1,306,272)		(485,228)	(485,228)	
9 CD-ID	(6,712,344)	(5,183,071)	(1,529,273)			(1,529,273)	(1,529,273)				(1,529,273)		(1,529,273)	
9 CD-WA	(7,384,985)	(5,702,464)	(1,682,521)			(1,682,521)	(1,682,521)	(1,682,521)			(1,682,521)			
8.4 GD-AA	(2,024,150)		(1,393,283)	(630,867)		(1,393,283)	(1,393,283)		(1,015,912)	(1,015,912)		(377,371)	(377,371)	
4 GD-AN	(3,579,922)		(3,579,922)			(3,579,922)	(3,579,922)		(2,610,300)	(2,610,300)		(969,622)	(969,622)	
GD-ID	(2,281,747)		(2,281,747)			(2,281,747)	(2,281,747)				(2,281,747)		(2,281,747)	
GD-WA	(10,328,680)		(10,328,680)			(10,328,680)	(10,328,680)	(10,328,680)			(10,328,680)			
GD-OR	(5,253,750)			(5,253,750)										
Total General Plant	(201,184,727)	(146,951,262)	(40,357,174)	(13,876,291)		(15,822,221)	(24,534,953)	(40,357,174)	(12,011,201)	(17,889,660)	(29,900,861)	(3,811,020)	(6,645,293)	(10,456,313)
Total Accumulated Depreciation	(2,077,979,387)	(1,634,554,967)	(304,291,801)	(139,132,619)		(260,169,300)	(44,122,501)	(304,291,801)	(167,556,547)	(31,336,160)	(198,892,707)	(92,612,753)	(12,786,341)	(105,399,094)

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	67.141%	32.859%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,661,887)	(13,661,887)											
Misc Intangible Plt (303000)	ED-AN	(2,262,171)	(2,262,171)											
Total Production/Transmission		(15,924,058)	(15,924,058)											
Distribution														
Franchises (302000)	ED-WA	(219,011)	(219,011)											
Misc Intangible Plt (303000)	ED-WA	(53,428)	(53,428)											
Total Distribution		(272,439)	(272,439)											
General Plant - 303000														
7,4	CD-AA	(4,139,429)	(2,897,517)	(856,655)	(385,257)		(856,655)	(856,655)		(624,630)	(624,630)		(232,025)	(232,025)
9,4	CD-AN	(124,334)	(96,007)	(28,327)			(28,327)	(28,327)		(20,655)	(20,655)		(7,672)	(7,672)
	GD-ID	(127,467)		(127,467)		(127,467)	(127,467)	(127,467)				(127,467)		(127,467)
	GD-WA	(261,601)		(261,601)		(261,601)	(261,601)	(261,601)	(261,601)		(261,601)			
	GD-OR	(107,441)			(107,441)									
Total General Plant - 303000		(4,760,272)	(2,993,524)	(1,274,050)	(492,698)	(389,068)	(884,982)	(1,274,050)	(261,601)	(645,285)	(906,886)	(127,467)	(239,697)	(367,164)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(112,850,397)	(78,993,020)	(23,354,390)	(10,502,987)		(23,354,390)	(23,354,390)		(17,028,854)	(17,028,854)		(6,325,536)	(6,325,536)
9,4	CD-AN	(190,931)	(147,431)	(43,500)			(43,500)	(43,500)		(31,718)	(31,718)		(11,782)	(11,782)
9	CD-ID	(18,620)	(14,378)	(4,242)		(4,242)	(4,242)	(4,242)				(4,242)		(4,242)
9	CD-WA	(7,674,164)	(5,925,759)	(1,748,405)		(1,748,405)	(1,748,405)	(1,748,405)			(1,748,405)			
	ED-AN	(7,840,494)	(7,840,494)											
	ED-ID	206	206											
	ED-WA	(60,656)	(60,656)											
8,4	GD-AA	(80,779)		(55,603)	(25,176)		(55,603)	(55,603)		(40,543)	(40,543)		(15,060)	(15,060)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(128,715,835)	(92,981,532)	(25,206,140)	(10,528,163)	(1,752,647)	(23,453,493)	(25,206,140)	(1,748,405)	(17,101,115)	(18,849,520)	(4,242)	(6,352,378)	(6,356,620)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(288,012)	(288,012)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(288,012)	(288,012)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(149,960,616)	(112,459,565)	(26,480,190)	(11,020,861)	(2,141,715)	(24,338,475)	(26,480,190)	(2,010,006)	(17,746,400)	(19,756,406)	(131,709)	(6,592,075)	(6,723,784)

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-12A
For Twelve Months 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	11,924,545	0	0	8,346,943	8,346,943	0	0	2,467,785	2,467,785	0	1,109,817	1,109,817	
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	18,340,829	807,811	699,891	8,883,534	10,391,236	3,275,642	99,613	2,619,387	5,994,642	845,134	1,109,817	1,954,951	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	9,634,950	1,154,656	2,716,482	5,763,812	9,634,950	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,954,900	0	0	0	0	25,954,900	0	0	25,954,900	0	0	0	
99		GD-OR / AS	3,903,252	0	0	0	0	0	0	0	0	3,903,252	0	3,903,252	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,280,919	0	0	89,794,078	89,794,078	0	0	26,547,736	26,547,736	0	11,939,105	11,939,105	
9		CD-WA / ID / AN	30,785,876	9,370,253	5,952,119	8,449,558	23,771,930	2,764,708	1,756,182	2,493,056	7,013,946	0	0	0	
		TOTAL ACCOUNT	198,559,897	10,524,909	8,668,601	104,007,448	123,200,958	28,719,608	1,756,182	29,040,792	59,516,582	3,903,252	11,939,105	15,842,357	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,411,032	87,302	7,798	1,315,932	1,411,032	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	318,293	0	0	0	0	0	0	219,091	219,091	0	99,202	99,202	
7		CD-AA	83,572,259	0	0	58,498,910	58,498,910	0	0	17,295,279	17,295,279	0	7,778,070	7,778,070	
9		CD-WA / ID / AN	6,025,795	4,394,538	20,288	238,112	4,652,938	1,296,616	5,986	70,255	1,372,857	0	0	0	
		TOTAL ACCOUNT	91,478,139	4,481,840	28,086	60,052,954	64,562,880	1,435,267	5,986	17,584,625	19,025,878	12,109	7,877,272	7,889,381	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	52,393,696	24,124,018	10,512,502	17,757,176	52,393,696	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,503,732	0	0	0	0	9,417,500	2,786,516	2,299,716	14,503,732	0	0	0	
99		GD-OR / AS	4,327,299	0	0	0	0	0	0	0	0	4,327,299	0	4,327,299	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,400,223	0	0	5,180,008	5,180,008	0	0	1,531,476	1,531,476	0	688,739	688,739	
9		CD-WA / ID / AN	7,226,132	1,808,013	839,591	2,932,198	5,579,802	533,457	247,723	865,150	1,646,330	0	0	0	
		TOTAL ACCOUNT	85,948,269	25,932,031	11,352,093	25,869,382	63,153,506	9,950,957	3,034,239	4,763,239	17,748,435	4,327,299	719,029	5,046,328	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	64,472	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	5,006,930	274,632	188,660	3,402,909	3,866,201	81,031	55,664	1,004,034	1,140,729	0	0	0	
		TOTAL ACCOUNT	5,479,594	274,632	188,660	3,790,309	4,253,601	145,503	55,664	1,004,034	1,205,201	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,304,804	748,146	208,902	5,347,756	6,304,804	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,906,607	0	0	0	0	2,098,517	305,623	502,467	2,906,607	0	0	0	
99		GD-OR / AS	928,311	0	0	0	0	0	0	0	0	928,311	0	928,311	
8		GD-AA	5,235,024	0	0	0	0	0	0	3,603,424	3,603,424	0	1,631,600	1,631,600	
7		CD-AA	13,276,798	0	0	9,293,493	9,293,493	0	0	2,747,633	2,747,633	0	1,235,672	1,235,672	
9		CD-WA / ID / AN	1,333,095	10,447	748,217	270,713	1,029,377	3,082	220,762	79,874	303,718	0	0	0	
		TOTAL ACCOUNT	29,984,639	758,593	957,119	14,911,962	16,627,674	2,101,599	526,385	6,933,398	9,561,382	928,311	2,867,272	3,795,583	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,888,474	351,543	14,225	1,522,706	1,888,474	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	178,522	0	0	0	0	83,605	0	94,917	178,522	0	0	0	
99		GD-OR / AS	17,383	0	0	0	0	0	0	0	0	17,383	0	17,383	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,554,296	0	0	1,087,976	1,087,976	0	0	321,662	321,662	0	144,658	144,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,843,846	351,543	14,225	2,610,682	2,976,450	83,605	0	557,804	641,409	17,383	208,604	225,987	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	31,344,536	13,893,083	9,123,899	8,327,554	31,344,536	0	0	0	0	0	0
99		GD-WA / ID / AN	4,299,635	0	0	0	0	2,598,890	880,156	820,589	4,299,635	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	1,457,647	250,248	396,887	478,416	1,125,551	73,836	117,102	141,158	332,096	0	0
		TOTAL ACCOUNT	37,674,131	14,143,331	9,520,786	9,175,894	32,840,011	2,672,726	997,258	1,071,116	4,741,100	43,834	49,186
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	49,210,872	11,954,307	6,195,507	31,061,058	49,210,872	0	0	0	0	0	0
99		GD-WA / ID / AN	1,065,939	0	0	0	0	708,037	355,949	1,953	1,065,939	0	0
99		GD-OR / AS	1,031,987	0	0	0	0	0	0	0	0	1,031,987	0
8		GD-AA	442,011	0	0	0	0	0	0	304,249	304,249	0	137,762
7		CD-AA	69,787,365	0	0	48,849,760	48,849,760	0	0	14,442,495	14,442,495	0	6,495,110
9		CD-WA / ID / AN	17,054,222	8,742,091	2,880,525	1,546,143	13,168,759	2,579,368	849,903	456,192	3,885,463	0	0
		TOTAL ACCOUNT	138,592,396	20,696,398	9,076,032	81,456,961	111,229,391	3,287,405	1,205,852	15,204,889	19,698,146	1,031,987	6,632,872
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	276,813	0	6,846	269,967	276,813	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	683,026	0	0	478,105	478,105	0	0	141,352	141,352	0	63,569
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0
		TOTAL ACCOUNT	970,779	0	13,466	748,072	761,538	0	1,953	141,352	143,305	2,367	63,569
		TOTAL GENERAL PLANT	610,989,323	77,971,088	40,518,959	311,624,002	430,114,049	51,672,312	7,683,132	78,920,636	138,276,080	11,132,468	31,466,726

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-12A
For Twelve Months 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	10,956,238	319,716	0	10,636,522	10,956,238	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,573,204	319,716	0	15,142,089	15,461,805	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	18,001,311	785,336	(1,000)	17,216,975	18,001,311	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	391,841	0	0	0	0	0	0	269,716	269,716	0	122,125	
7		CD-AA	136,172,913	0	0	95,318,316	95,318,316	0	0	28,180,984	28,180,984	0	12,673,613	
9		CD-WA / ID / AN	598,179	0	13,947	447,949	461,896	0	4,115	132,168	136,283	0	0	
		TOTAL ACCOUNT	155,164,244	785,336	12,947	112,983,240	113,781,523	0	4,115	28,582,868	28,586,983	0	12,795,738	12,795,738
	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	37,453	0	0	26,216	26,216	0	0	7,751	7,751	0	3,486	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	37,453	0	0	26,216	26,216	0	0	7,751	7,751	0	3,486	3,486
	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-12A
For Twelve Months 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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,133,087	1,133,087	0	0	1,133,087	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,867	0	0	977,079	977,079	0	0	288,875	288,875	0	129,913	129,913
9		CD-WA / ID / AN	18,477,860	14,268,049	0	0	14,268,049	4,209,811	0	0	4,209,811	0	0	0
		TOTAL ACCOUNT	21,006,814	15,401,136	0	977,079	16,378,215	4,209,811	0	288,875	4,498,686	0	129,913	129,913
	TOTAL		325,675,660	16,506,188	12,947	220,051,788	236,570,923	5,231,725	776,316	57,093,033	63,101,074	406,156	25,597,507	26,003,663

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-12A
For Twelve Months 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	(84,427,625)	(59,097,649)	(17,472,297)	(7,857,679)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(824,003)	(636,270)	(187,733)	0
7	282919 CD-AA	(2,905,110)	(2,033,519)	(601,212)	(270,379)
7	283750 CD-AA	72,138	50,495	14,929	6,714
	Total	(88,084,600)	(61,716,943)	(18,246,313)	(8,121,344)

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 April 30, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,262,556	4,262,556	0	0	0	0	4,262,556
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	752	752	0	0	0	0	752
7/4	154550 Supply Chain Average Cost Variance	0	0	(124)	(124)	0	0	0	0	(124)
7/4	154560 Supply Chain Invoice Price Variance	0	0	204	204	0	0	0	0	204
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	42,012,618	21,183,804	0	63,196,422	41,242,050	20,660,175	770,568	523,629	0
TOTAL		42,012,618	21,183,804	4,263,388	67,459,810	41,242,050	20,660,175	770,568	523,629	4,263,388

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%