

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended July 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,833,861)	(1,403,979)	(429,882)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,833,861)	(1,403,979)	(429,882)
G-APL	Gas Net Adjusted Rate Base	641,400,254	454,539,484	186,860,770
	RATE OF RETURN	-0.286%	-0.309%	-0.230%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2021

Average of Monthly Averages Basis

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	7-01-2021 thru 07-31-2021	264,009 100.000%	173,687 65.788%	90,322 34.212%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2021 thru 07-31-2021	1,053,565 100.000%	792,950 75.264%	260,615 24.736%
	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		400.000%	291.660%	108.340%
		Percent		100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	7-01-2021 thru 07-31-2021	6,707,385 100.000%	4,378,581 65.280%	2,328,804 34.720%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2021

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

01-01-2020 thru 12-31-2020

	Total	Electric	Gas North	Oregon Gas
Input				
Elec/Gas North/Oregon 4-Factor				
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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2021

Average of Monthly Averages Basis

Report ID:

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2021

Average of Monthly Averages Basis

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	7-01-2021 thru 07-31-2021	2,386,757 100.000%	1,698,068 71.145%	688,689 28.855%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2021 thru 07-31-2021	766,041,244 100.000%	542,590,406 70.830%	223,450,838 29.170%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2021 thru 07-31-2021	97,710,891 100.000%	79,154,607 81.009%	18,556,284 18.991%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2021 thru 07-31-2021	-2,444,258 100.000%	-1,707,867 69.873%	-736,391 30.127%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 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	4,462,791	0	4,462,791	3,200,135	0	3,200,135	1,262,656	0	1,262,656
99 4812XX	Commercial - Firm & Interruptible	1,996,794	0	1,996,794	1,394,954	0	1,394,954	601,840	0	601,840
99 4813XX	Industrial-Firm	123,790	0	123,790	74,435	0	74,435	49,355	0	49,355
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	9,772	0	9,772	9,092	0	9,092	680	0	680
99 499XXX	Unbilled Revenue	(156,802)	0	(156,802)	(102,096)	0	(102,096)	(54,706)	0	(54,706)
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,436,345	0	6,436,345	4,576,520	0	4,576,520	1,859,825	0	1,859,825
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,412,751	0	4,412,751	2,880,644	0	2,880,644	1,532,107	0	1,532,107
4 488000	Miscellaneous Service Revenues	436	0	436	120	0	120	316	0	316
99 4893XX	Transportation Revenues	389,868	0	389,868	346,202	0	346,202	43,666	0	43,666
99 493000	Rent from Gas Property	2,000	0	2,000	2,000	0	2,000	0	0	0
4 495XXX	Other Gas Revenues	992,274	49,648	1,041,922	628,890	36,201	665,091	363,384	13,447	376,831
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	5,797,329	49,648	5,846,977	3,857,856	36,201	3,894,057	1,939,473	13,447	1,952,920
	TOTAL GAS REVENUES	12,233,674	49,648	12,283,322	8,434,376	36,201	8,470,577	3,799,298	13,447	3,812,745
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	9,087,137	0	9,087,137	5,980,898	0	5,980,898	3,106,239	0	3,106,239
99 808XXX	Net Natural Gas Storage Transactions	(2,780,169)	0	(2,780,169)	(1,814,894)	0	(1,814,894)	(965,275)	0	(965,275)
99 811000	Gas Used for Products Extraction	(43,539)	0	(43,539)	(28,422)	0	(28,422)	(15,117)	0	(15,117)
10 813000	Other Gas Expenses	10,462	64,221	74,683	10,462	43,351	53,813	0	20,870	20,870
99 813010	Gas Technology Institute (GTI) Expenses	2,421	0	2,421	1,617	0	1,617	804	0	804
	TOTAL PRODUCTION EXPENSES	6,276,312	64,221	6,340,533	4,149,661	43,351	4,193,012	2,126,651	20,870	2,147,521
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	419	419	0	288	288	0	131	131
1 824000	Other Expenses	0	(346)	(346)	0	(238)	(238)	0	(108)	(108)
1 837000	Other Equipment	0	60,627	60,627	0	41,717	41,717	0	18,910	18,910
	TOTAL UNDERGROUND STORAGE OPER EXP	0	60,700	60,700	0	41,767	41,767	0	18,933	18,933
G-DEPX	Depreciation Expense-Underground Storage	0	57,505	57,505	0	39,569	39,569	0	17,936	17,936
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	88,659	88,659	0	61,006	61,006	0	27,653	27,653
	TOTAL UNDERGROUND STORAGE EXPENSES	0	149,359	149,359	0	102,773	102,773	0	46,586	46,586

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 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	17,262	134,768	152,030	15,259	101,432	116,691	2,003	33,336	35,339
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	339,195	89,438	428,633	238,116	67,315	305,431	101,079	22,123	123,202
3	875000	Measuring & Reg Sta Exp-General	8,664	0	8,664	5,495	0	5,495	3,169	0	3,169
3	876000	Measuring & Reg Sta Exp-Industrial	1,076	0	1,076	645	0	645	431	0	431
3	877000	Measuring & Reg Sta Exp-City Gate	9,421	0	9,421	6,702	0	6,702	2,719	0	2,719
3	878000	Meter & House Regulator Expenses	52,584	0	52,584	24,882	0	24,882	27,702	0	27,702
3	879000	Customer Installation Expenses	102,875	2,771	105,646	65,651	2,086	67,737	37,224	685	37,909
3	880000	Other Expenses	54,241	32,192	86,433	32,449	24,229	56,678	21,792	7,963	29,755
3	881000	Rents	2	922	924	2	694	696	0	228	228
	MAINTENANCE										
3	885000	Supervision & Engineering	3,156	(8)	3,148	1,382	(6)	1,376	1,774	(2)	1,772
3	887000	Mains	116,871	0	116,871	107,517	0	107,517	9,354	0	9,354
3	889000	Measuring & Reg Sta Exp-General	18,902	(315)	18,587	17,113	(237)	16,876	1,789	(78)	1,711
3	890000	Measuring & Reg Sta Exp-Industrial	2,058	264	2,322	(169)	199	30	2,227	65	2,292
3	891000	Measuring & Reg Sta Exp-City Gate	(14,344)	883	(13,461)	1,080	665	1,745	(15,424)	218	(15,206)
3	892000	Services	226,107	0	226,107	190,211	0	190,211	35,896	0	35,896
3	893000	Meters & House Regulators	115,493	67,941	183,434	86,614	51,135	137,749	28,879	16,806	45,685
3	894000	Other Equipment	0	17,254	17,254	0	12,986	12,986	0	4,268	4,268
	TOTAL DISTRIBUTION OPERATING EXP		1,053,563	346,110	1,399,673	792,949	260,498	1,053,447	260,614	85,612	346,226
G-DEPX		Depreciation Expense-Distribution	1,757,261	4,783	1,762,044	1,213,968	3,122	1,217,090	543,293	1,661	544,954
G-OTX		Taxes Other Than FIT	837,369	0	837,369	649,621	0	649,621	187,748	0	187,748
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,594,630	4,783	2,599,413	1,863,589	3,122	1,866,711	731,041	1,661	732,702
	TOTAL DISTRIBUTION EXPENSES		3,648,193	350,893	3,999,086	2,656,538	263,620	2,920,158	991,655	87,273	1,078,928

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For Month Ended July 31, 2021	
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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	6,044	6,044	0	3,976	3,976	0	2,068	2,068
2	902000	Meter Reading Expenses	32,168	4,995	37,163	19,634	3,286	22,920	12,534	1,709	14,243
2	903XXX	Customer Records & Collection Expenses	19,326	340,033	359,359	8,354	223,701	232,055	10,972	116,332	127,304
2	904000	Uncollectible Accounts	219,059	0	219,059	203,486	0	203,486	15,573	0	15,573
2	905000	Misc Customer Accounts	0	3,577	3,577	0	2,353	2,353	0	1,224	1,224
	TOTAL CUSTOMER ACCOUNTS EXPENSES		270,553	354,649	625,202	231,474	233,316	464,790	39,079	121,333	160,412
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	242,882	5,732	248,614	204,042	3,771	207,813	38,840	1,961	40,801
2	909000	Advertising	2,207	25,807	28,014	2,207	16,978	19,185	0	8,829	8,829
2	910000	Misc Customer Service & Info Exp	0	2,499	2,499	0	1,644	1,644	0	855	855
	TOTAL CUSTOMER SERVICE & INFO EXP		245,089	34,038	279,127	206,249	22,393	228,642	38,840	11,645	50,485
	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	8,272	580,073	588,345	5,814	422,960	428,774	2,458	157,113	159,571
4	921000	Office Supplies & Expenses	0	175,589	175,589	0	128,031	128,031	0	47,558	47,558
4	922000	Admin. Expenses Transferred - Credit	0	(1,469)	(1,469)	0	(1,071)	(1,071)	0	(398)	(398)
4	923000	Outside Services Employed	2,103	259,945	262,048	814	189,539	190,353	1,289	70,406	71,695
4	924000	Property Insurance Premium	0	40,028	40,028	0	29,186	29,186	0	10,842	10,842
4	925XXX	Injuries and Damages	1,418	119,520	120,938	1,219	87,148	88,367	199	32,372	32,571
4	926XXX	Employee Pensions and Benefits	129,848	694,728	824,576	98,493	506,561	605,054	31,355	188,167	219,522
4	928000	Regulatory Commission Expenses	68,706	16,942	85,648	50,045	12,353	62,398	18,661	4,589	23,250
4	930000	Miscellaneous General Expenses	1,371	31,772	33,143	533	23,167	23,700	838	8,605	9,443
4	931000	Rents	0	13,426	13,426	0	9,790	9,790	0	3,636	3,636
4	935000	Maintenance of General Plant	46,433	258,947	305,380	39,506	188,811	228,317	6,927	70,136	77,063
	TOTAL ADMIN & GEN OPERATING EXP		258,151	2,189,501	2,447,652	196,424	1,596,475	1,792,899	61,727	593,026	654,753

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For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	148,475	418,733	567,208	136,089	305,319	441,408	12,386	113,414	125,800
G-AMTX	Amortization Expense - General Plant - 303000	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,425	754,534	825,959	71,426	550,169	621,595	(1)	204,365	204,364
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	4,167	14,485	18,652	3,009	10,260	13,269	1,158	4,225	5,383
99 407314	Regulatory Debit - FISERVE Amortization	41,412	0	41,412	41,412	0	41,412	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	13,885	0	13,885	13,885	0	13,885	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
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	(274,763)	0	(274,763)	(274,763)	0	(274,763)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(149,237)	0	(149,237)	(149,237)	0	(149,237)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT--A&G	37,812	25,239	63,051	28,450	18,403	46,853	9,362	6,836	16,198
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	115,006	1,220,332	1,335,338	50,228	889,504	939,732	64,778	330,828	395,606
	TOTAL ADMIN & GENERAL EXPENSES	373,157	3,409,833	3,782,990	246,652	2,485,979	2,732,631	126,505	923,854	1,050,359
	TOTAL EXPENSES BEFORE FIT	10,813,304	4,362,993	15,176,297	7,490,574	3,151,432	10,642,006	3,322,730	1,211,561	4,534,291
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,892,975)			(2,171,429)			(721,546)
G-FIT	FEDERAL INCOME TAX			(1,642,264)			(1,164,404)			(477,860)
G-FIT	DEFERRED FEDERAL INCOME TAX			583,150			396,954			186,196
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(1,833,861)			(1,403,979)			(429,882)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.788%	34.212%
G-ALL 3	Direct Distribution Operating Expense	100.000%	75.264%	24.736%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,947	49,648	54,595	4,947	36,201	41,148	0	13,447	13,447
4	495028	Deferred Exchange Reservation	468,750	0	468,750	306,000	0	306,000	162,750	0	162,750
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	350,508	0	350,508	222,798	0	222,798	127,710	0	127,710
4	495329	Amortization Res Decoupling Deferral	21,478	0	21,478	13,415	0	13,415	8,063	0	8,063
4	495338	Non-Res Decoupling Deferred Rev	146,689	0	146,689	88,503	0	88,503	58,186	0	58,186
4	495339	Amortization Non-Res Decoupling	(99)	0	(99)	(6,773)	0	(6,773)	6,674	0	6,674
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	992,273	49,648	1,041,921	628,890	36,201	665,091	363,383	13,447	376,830

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,590,416	0	8,590,416	5,607,923	0	5,607,923	2,982,493	0	2,982,493
1	804001	Pipeline Demand Costs	2,238,963	0	2,238,963	1,540,630	0	1,540,630	698,333	0	698,333
1	804002	Transport Variable Charges	9,049	0	9,049	6,227	0	6,227	2,822	0	2,822
6	804010	Gas Costs - Fixed Hedge	(85,463)	0	(85,463)	(55,790)	0	(55,790)	(29,673)	0	(29,673)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	24,227	0	24,227	15,815	0	15,815	8,412	0	8,412
6	804018	Merchandise Processing Fee	16,971	0	16,971	11,079	0	11,079	5,892	0	5,892
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	(1,110,498)	0	(1,110,498)	(724,933)	0	(724,933)	(385,565)	0	(385,565)
6	804700	Gas Costs - Offsystem Bookout	21,569	0	21,569	14,080	0	14,080	7,489	0	7,489
6	804711	Gas Costs - Offsystem Bookout Offset	(21,569)	0	(21,569)	(14,080)	0	(14,080)	(7,489)	0	(7,489)
6	804730	Gas Costs - Intracompany LDC Gas	1,505,061	0	1,505,061	982,504	0	982,504	522,557	0	522,557
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(87,971)	0	(87,971)	(14,535)	0	(14,535)	(73,436)	0	(73,436)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,013,618)	0	(2,013,618)	(1,388,022)	0	(1,388,022)	(625,596)	0	(625,596)
		TOTAL PURCHASED GAS COSTS	9,087,137	0	9,087,137	5,980,898	0	5,980,898	3,106,239	0	3,106,239

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended July 31, 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	8,361	5,732	14,093	5,200	3,771	8,971	3,161	1,961	5,122
99	908600	Public Purpose Tariff Rider Expense Offset	243,984	0	243,984	206,501	0	206,501	37,483	0	37,483
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(9,463)	0	(9,463)	(7,659)	0	(7,659)	(1,804)	0	(1,804)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	242,882	5,732	248,614	204,042	3,771	207,813	38,840	1,961	40,801

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended July 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.92%	53.92%
2	Cost of Debt		4.863%	4.868%
	Total Cost of Debt		2.622%	2.625%
	Total Weighted Cost		2.622%	2.625%
G-APL	Net Rate Base	641,400,254	454,539,484	186,860,770
	Interest Deduction for FIT Calculation	16,823,120	11,918,025	4,905,095
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	12,283,322	8,470,577	3,812,745
G-OPS	Operating & Maintenance Expense	11,152,887	7,774,557	3,378,330
G-OPS	Book Deprec/Amort and Reg Amortizations	3,091,836	2,149,538	942,298
G-OTX	Taxes Other than FIT	931,574	717,911	213,663
	Net Operating Income Before FIT	(2,892,975)	(2,171,429)	(721,546)
G-INT	Less: Interest Expense	1,401,927	993,169	408,758
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(3,524,983)	(2,380,181)	(1,144,802)
	Taxable Net Operating Income	(7,820,303)	(5,544,779)	(2,275,524)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,642,264)	(1,164,404)	(477,860)
G-DTE	Deferred FIT	583,150	396,954	186,196
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,059,114)	(767,450)	(291,664)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,980,456	1,242,896	3,223,352	1,423,553	903,532	2,327,085	556,903	339,364	896,267
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,277	34,277	0	14,116	14,116
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	25,149	25,149	0	17,813	17,813	0	7,336	7,336
99	997010	Deferred Gas Credit and Refunds	(2,101,590)	1,406,250	(695,340)	(1,402,557)	996,047	(406,510)	(699,033)	410,203	(288,830)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,647	4,647	0	1,914	1,914
99	997018	DSM Tariff Rider	(401,165)	(1,147)	(402,312)	(281,136)	(812)	(281,948)	(120,029)	(335)	(120,364)
12	997020	FAS87 Current Pension Accrual	0	(274,605)	(274,605)	0	(194,503)	(194,503)	0	(80,102)	(80,102)
12	997027	Customer Uncollectibles	134,022	(28,621)	105,401	118,484	(20,272)	98,212	15,538	(8,349)	7,189
99	997031	Decoupling Mechanism	(518,577)	0	(518,577)	(317,943)	0	(317,943)	(200,634)	0	(200,634)
12	997032	Interest Rate Swaps	0	75,119	75,119	0	53,207	53,207	0	21,912	21,912
12	997035	Leases	0	9,650	9,650	0	7,036	7,036	0	2,614	2,614
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,208)	(13,208)	0	(5,439)	(5,439)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,166,382)	(2,166,382)	0	(892,184)	(892,184)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(9,463)	0	(9,463)	(7,659)	0	(7,659)	(1,804)	0	(1,804)
12	997080	Book Transportation Depreciation	0	61,646	61,646	0	43,664	43,664	0	17,982	17,982
12	997081	Deferred Compensation	0	(4,770)	(4,770)	0	(3,379)	(3,379)	0	(1,391)	(1,391)
4	997082	Meal Disallowances	0	539	539	0	393	393	0	146	146
12	997083	Paid Time Off	0	(30,192)	(30,192)	0	(21,385)	(21,385)	0	(8,807)	(8,807)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(1,083,333)	(1,083,333)	0	(767,325)	(767,325)	0	(316,008)	(316,008)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(260,878)	0	(260,878)	(260,878)	0	(260,878)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	41,412	0	41,412	41,412	0	41,412	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,454	74,454	0	30,662	30,662
12	997120	Transportation Tax Disallowance	0	2,393	2,393	0	1,695	1,695	0	698	698
12	997125	COVID-19	(163,478)	0	(163,478)	(163,478)	0	(163,478)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,755)	(494,755)	0	(350,435)	(350,435)	0	(144,320)	(144,320)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(306,930)	(306,930)	0	(126,403)	(126,403)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,080,726)	(2,444,257)	(3,524,983)	(672,315)	(1,707,866)	(2,380,181)	(408,411)	(736,391)	(1,144,802)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.788%	34.212%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	11	Book Depreciation	100.000%	71.145%	28.855%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.830%	29.170%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended July 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	82,863	58,692	24,171
99	410100	Deferred Federal Income Tax Exp	639,350	450,420	188,930
		SUBTOTAL	722,213	509,112	213,101
12	411100	Deferred Federal Income Tax Expense - Allocated	(250,293)	(177,282)	(73,011)
99	411100	Deferred Federal Income Tax Exp	3,498	(10,288)	13,786
		SUBTOTAL	(246,795)	(187,570)	(59,225)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	107,732	75,412	32,320
		SUBTOTAL	107,732	75,412	32,320
		Total Deferred Federal Income Tax Expense	583,150	396,954	186,196

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.830%	29.170%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended July 31, 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	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		DISTRIBUTION									
99	408110	State Excise Tax	191,429	0	191,429	191,429	0	191,429	0	0	0
99	408120	Municipal Occupation & License Tax	203,731	0	203,731	168,510	0	168,510	35,221	0	35,221
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	442,627	0	442,627	289,682	0	289,682	152,945	0	152,945
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	837,369	0	837,369	649,621	0	649,621	187,748	0	187,748
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	37,812	25,239	63,051	28,450	18,403	46,853	9,362	6,836	16,198
		TOTAL A&G TAX	37,812	25,239	63,051	28,450	18,403	46,853	9,362	6,836	16,198
		TOTAL TAXES OTHER THAN FIT	875,181	56,393	931,574	678,071	39,840	717,911	197,110	16,553	213,663

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 Month Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	59,028,925	63,245,278	4,216,627	43,040,940	47,257,567	(274)	15,987,985	15,987,711
TOTAL INTANGIBLE PLANT			6,010,468	60,360,912	66,371,380	5,238,541	44,012,158	49,250,699	771,927	16,348,754	17,120,681
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	2,244,155	2,244,155	0	1,544,203	1,544,203	0	699,952	699,952
1	352XXX	Wells	0	22,886,690	22,886,690	0	15,748,331	15,748,331	0	7,138,359	7,138,359
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	14,759,907	14,759,907	0	10,156,292	10,156,292	0	4,603,615	4,603,615
1	355000	Measuring & Regulating Equipment	0	1,368,762	1,368,762	0	941,845	941,845	0	426,917	426,917
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,382,380	2,382,380	0	1,639,316	1,639,316	0	743,064	743,064
TOTAL UNDERGROUND STORAGE PLANT			0	47,538,816	47,538,816	0	32,744,820	32,744,820	0	14,793,996	14,793,996
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,511,810	0	1,511,810	867,855	0	867,855	643,955	0	643,955
6	376000	Mains	422,148,906	2,517,883	424,666,789	280,804,319	1,643,674	282,447,993	141,344,587	874,209	142,218,796
6	378000	Measuring & Reg Station Equip-General	6,992,937	0	6,992,937	4,497,457	0	4,497,457	2,495,480	0	2,495,480
6	379000	Measuring & Reg Station Equip-City Gate	6,385,925	0	6,385,925	1,869,055	0	1,869,055	4,516,870	0	4,516,870
6	380000	Services	308,122,386	0	308,122,386	211,437,996	0	211,437,996	96,684,390	0	96,684,390
6	381XXX	Meters	107,925,549	0	107,925,549	76,032,419	0	76,032,419	31,893,130	0	31,893,130
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	3,982,785	0	3,982,785	2,946,506	0	2,946,506	1,036,279	0	1,036,279
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			857,780,204	2,517,883	860,298,087	579,003,376	1,643,674	580,647,050	278,776,828	874,209	279,651,037
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,388	5,994,643	3,275,642	1,909,927	5,185,569	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,350,138	28,691,383	59,041,521	28,600,086	20,920,322	49,520,408	1,750,052	7,771,061	9,521,113
4	391XXX	Office Furniture & Equipment	1,437,382	15,976,102	17,413,484	1,435,266	11,648,975	13,084,241	2,116	4,327,127	4,329,243
4	392XXX	Transportation Equipment	13,652,470	5,054,784	18,707,254	10,563,563	3,685,696	14,249,259	3,088,907	1,369,088	4,457,995
4	393000	Stores Equipment	367,978	1,055,785	1,423,763	313,252	769,826	1,083,078	54,726	285,959	340,685
4	394000	Tools, Shop & Garage Equipment	3,009,961	7,552,641	10,562,602	2,450,634	5,507,008	7,957,642	559,327	2,045,633	2,604,960
4	395XXX	Laboratory Equipment	105,832	548,179	654,011	105,832	399,705	505,537	0	148,474	148,474
4	396XXX	Power Operated Equipment	3,692,297	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,745,082	17,187,514	21,932,596	3,545,839	12,532,276	16,078,115	1,199,243	4,655,238	5,854,481
4	398000	Miscellaneous Equipment	1,953	142,473	144,426	0	103,884	103,884	1,953	38,589	40,542
TOTAL GENERAL PLANT			60,738,348	79,902,287	140,640,635	52,967,667	58,260,754	111,228,421	7,770,681	21,641,533	29,412,214

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	924,529,020	190,319,898	1,114,848,918	637,209,584	136,661,406	773,870,990	287,319,436	53,658,492	340,977,928
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,165,227)	(18,165,227)	0	(12,499,493)	(12,499,493)	0	(5,665,734)	(5,665,734)
G-ADEP		Distribution Plant	(255,543,592)	(1,939,511)	(257,483,103)	(162,786,119)	(1,266,113)	(164,052,232)	(92,757,473)	(673,398)	(93,430,871)
G-ADEP		General Plant	(17,556,600)	(25,373,144)	(42,929,744)	(13,572,987)	(18,500,827)	(32,073,814)	(3,983,613)	(6,872,317)	(10,855,930)
		TOTAL ACCUMULATED DEPRECIATION	(273,100,192)	(45,477,882)	(318,578,074)	(176,359,106)	(32,266,433)	(208,625,539)	(96,741,086)	(13,211,449)	(109,952,535)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(417,076)	(947,379)	(1,364,455)	(279,195)	(690,781)	(969,976)	(137,881)	(256,598)	(394,479)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,355,531)	(26,509,616)	(28,865,147)	(2,355,584)	(19,329,486)	(21,685,070)	53	(7,180,130)	(7,180,077)
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	(2,772,607)	(27,456,995)	(30,229,602)	(2,634,779)	(20,020,267)	(22,655,046)	(137,828)	(7,436,728)	(7,574,556)
		TOTAL ACCUMULATED DEPR/AMORT	(275,872,799)	(72,934,877)	(348,807,676)	(178,993,885)	(52,286,700)	(231,280,585)	(96,878,914)	(20,648,177)	(117,527,091)
		NET GAS UTILITY PLANT before DFIT	648,656,221	117,385,021	766,041,242	458,215,699	84,374,706	542,590,405	190,440,522	33,010,315	223,450,837
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,736,856)	(103,736,856)	0	(73,476,815)	(73,476,815)	0	(30,260,041)	(30,260,041)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,246,355)	(17,246,355)	0	(12,571,158)	(12,571,158)	0	(4,675,197)	(4,675,197)
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	(294,264)	(294,264)	0	(208,427)	(208,427)	0	(85,837)	(85,837)
		TOTAL ACCUMULATED DFIT	0	(121,975,420)	(121,975,420)	0	(86,765,307)	(86,765,307)	0	(35,210,113)	(35,210,113)
		NET GAS UTILITY PLANT	648,656,221	(4,590,399)	644,065,822	458,215,699	(2,390,601)	455,825,098	190,440,522	(2,199,798)	188,240,724

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%	65.280%	34.720%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.830%	29.170%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 31, 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	648,656,221	(4,590,399)	644,065,822	458,215,699	(2,390,601)	455,825,098	190,440,522	(2,199,798)	188,240,724
		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	1,454,079	2,732,785	4,186,864	1,038,563	1,992,610	3,031,173	415,516	740,175	1,155,691
4	182318	Accumulated Amortization - AFUDC	(235,378)	(474,615)	(709,993)	(161,537)	(345,855)	(507,392)	(73,841)	(128,760)	(202,601)
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	19,237,268	19,237,268	0	13,237,164	13,237,164	0	6,000,104	6,000,104
1	164115	Gas Inventory--Clay Basin	0	64,911	64,911	0	47,330	47,330	0	17,581	17,581
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(40,091,640)	0	(40,091,640)	(28,064,148)	0	(28,064,148)	(12,027,492)	0	(12,027,492)
99	190393	ADFIT-Customer Tax Credit	8,419,244	0	8,419,244	5,893,471	0	5,893,471	2,525,773	0	2,525,773
99	235199	Customer Deposits	(2,062)	0	(2,062)	(2,062)	0	(2,062)	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	7,441,406	0	7,441,406	7,441,406	0	7,441,406	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,562,695)	0	(1,562,695)	(1,562,695)	0	(1,562,695)	0	0	0
C-WKC		Working Capital	(1,272,848)	0	(1,272,848)	(636,319)	0	(636,319)	(636,529)	0	(636,529)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(29,956,981)	27,291,413	(2,665,568)	(20,160,408)	18,874,794	(1,285,614)	(9,796,573)	8,416,619	(1,379,954)
		NET RATE BASE	618,699,240	22,701,014	641,400,254	438,055,291	16,484,193	454,539,484	180,643,949	6,216,821	186,860,770

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended July 31, 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)	267,921	267,921												
Steam (ED-ID)	366,381	366,381												
Steam (ED-WA)	973,507	973,507												
Hydro (ED-AN)	1,215,845	1,215,845												
Other (ED-AN)	893,178	893,178												
Total Electric Production	3,716,832	3,716,832												
Electric Transmission														
ED-AN	1,473,662	1,473,662												
ED-ID	83,118	83,118												
ED-WA	43,045	43,045												
Total Electric Transmission	1,599,825	1,599,825												
Electric Distribution														
ED-AN	6,928	6,928												
ED-ID	1,526,217	1,526,217												
ED-WA	2,907,439	2,907,439												
Total Electric Distribution	4,440,584	4,440,584												
Gas Underground Storage														
1 GD-AN	57,505		57,505			57,505	57,505		39,569	39,569		17,936	17,936	
GD-OR	10,190			10,190										
Total Gas Underground Storage	67,695		57,505	10,190		57,505	57,505		39,569	39,569		17,936	17,936	
Gas Distribution														
6 GD-AN	4,783		4,783			4,783	4,783		3,122	3,122		1,661	1,661	
GD-ID	543,293		543,293			543,293	543,293				543,293		543,293	
GD-WA	1,213,968		1,213,968			1,213,968	1,213,968	1,213,968		1,213,968				
GD-OR	811,714			811,714										
Total Gas Distribution	2,573,758		1,762,044	811,714		1,757,261	4,783	1,762,044	1,213,968	3,122	1,217,090	543,293	1,661	544,954
General Plant														
ED-AN	238,252	238,252												
ED-ID	42,239	42,239												
ED-WA	89,368	89,368												
7,4 CD-AA	1,848,341	1,293,802	382,514	172,025		382,514	382,514		278,910	278,910		103,604	103,604	
9,4 CD-AN	53,402	41,236	12,166			12,166	12,166		8,871	8,871		3,295	3,295	
9 CD-ID	39,470	30,478	8,992			8,992	8,992				8,992		8,992	
9 CD-WA	190,125	146,809	43,316			43,316	43,316	43,316		43,316				
8,4 GD-AA	31,125		21,424	9,701		21,424	21,424		15,621	15,621		5,803	5,803	
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712	
GD-ID	3,394		3,394			3,394	3,394				3,394		3,394	
GD-WA	92,773		92,773			92,773	92,773	92,773		92,773				
GD-OR	16,662			16,662										
Total General Plant	2,647,780	1,882,184	567,208	198,388		148,475	418,733	567,208	136,089	305,319	441,408	12,386	113,414	125,800
Total Depreciation Expense	15,046,474	11,639,425	2,386,757	1,020,292		1,905,736	481,021	2,386,757	1,350,057	348,010	1,698,067	555,679	133,011	688,690

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	65.280%	34.720%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	75,773	75,773												
Misc Intangible Plt (303000) ED-AN	21,417	21,417												
Total Production/Transmission	97,190	97,190												
Distribution														
Franchises (302000) ED-WA	9,740	9,740												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	10,229	10,229												
General Plant - 303000														
7,4 CD-AA	34,578	24,204	7,156	3,218		7,156	7,156		5,218	5,218		1,938	1,938	
9,4 CD-AN	811	626	185			185	185		135	135		50	50	
GD-ID	1,225		1,225		1,225		1,225				1,225		1,225	
GD-WA	2,070		2,070		2,070		2,070	2,070		2,070				
GD-OR	617			617										
Total General Plant - 303000	39,301	24,830	10,636	3,835	3,295	7,341	10,636	2,070	5,353	7,423	1,225	1,988	3,213	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,608,453	2,525,845	746,769	335,839		746,769	746,769		544,507	544,507		202,262	202,262	
9,4 CD-AN	11,878	9,172	2,706			2,706	2,706		1,973	1,973		733	733	
9,4 CD-ID	(3)	(2)	(1)		(1)		(1)				(1)		(1)	
9,4 CD-WA	313,507	242,081	71,426		71,426		71,426	71,426		71,426			0	
ED-AN	378,726	378,726												
ED-ID	(3)	(3)												
ED-WA	61,430	61,430												
8,4 GD-AA	7,350		5,059	2,291		5,059	5,059		3,689	3,689		1,370	1,370	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	4,381,338	3,217,249	825,959	338,130	71,425	754,534	825,959	71,426	550,169	621,595	(1)	204,365	204,364	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	35,419	35,419												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,419	35,419	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	4,563,477	3,384,917	836,595	341,965	74,720	761,875	836,595	73,496	555,522	629,018	1,224	206,353	207,577	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(73,598,003)	(73,598,003)												
Steam (ED-ID)	(91,765,158)	(91,765,158)												
Steam (ED-WA)	(173,560,618)	(173,560,618)												
Hydro (ED-AN)	(166,230,876)	(166,230,876)												
Other (ED-AN)	(154,502,002)	(154,502,002)												
Total Electric Production	(659,656,657)	(659,656,657)												
Electric Transmission														
ED-AN	(220,057,124)	(220,057,124)												
ED-ID	(10,127,687)	(10,127,687)												
ED-WA	(15,996,683)	(15,996,683)												
Total Electric Transmission	(246,181,494)	(246,181,494)												
Electric Distribution														
ED-AN	(368,087)	(368,087)												
ED-ID	(254,186,029)	(254,186,029)												
ED-WA	(392,466,838)	(392,466,838)												
Total Electric Distribution	(647,020,954)	(647,020,954)												
Gas Underground Storage														
1 GD-AN	(18,165,227)		(18,165,227)			(18,165,227)	(18,165,227)		(12,499,493)	(12,499,493)		(5,665,734)	(5,665,734)	
GD-OR	(1,460,826)			(1,460,826)										
Total Gas Underground Storage	(19,626,053)		(18,165,227)	(1,460,826)		(18,165,227)	(18,165,227)		(12,499,493)	(12,499,493)		(5,665,734)	(5,665,734)	
Gas Distribution														
6 GD-AN	(1,939,511)		(1,939,511)			(1,939,511)	(1,939,511)		(1,266,113)	(1,266,113)		(673,398)	(673,398)	
GD-ID	(92,757,473)		(92,757,473)			(92,757,473)	(92,757,473)				(92,757,473)		(92,757,473)	
GD-WA	(162,786,119)		(162,786,119)			(162,786,119)	(162,786,119)							
GD-OR	(127,998,812)			(127,998,812)										
Total Gas Distribution	(385,481,915)		(257,483,103)	(127,998,812)		(255,543,592)	(1,939,511)	(257,483,103)	(162,786,119)	(1,266,113)	(164,052,232)	(92,757,473)	(673,398)	(93,430,871)
General Plant														
ED-AN	(36,885,828)	(36,885,828)												
ED-ID	(12,295,285)	(12,295,285)												
ED-WA	(22,852,344)	(22,852,344)												
7.4 CD-AA	(88,781,038)	(62,144,951)	(18,373,236)	(8,262,851)		(18,373,236)	(18,373,236)		(13,396,845)	(13,396,845)		(4,976,391)	(4,976,391)	
9.4 CD-AN	(7,909,666)	(6,107,607)	(1,802,059)			(1,802,059)	(1,802,059)		(1,313,971)	(1,313,971)		(488,088)	(488,088)	
9 CD-ID	(6,918,858)	(5,342,535)	(1,576,323)			(1,576,323)	(1,576,323)				(1,576,323)		(1,576,323)	
9 CD-WA	(8,885,246)	(6,860,920)	(2,024,326)			(2,024,326)	(2,024,326)	(2,024,326)			(2,024,326)			
8.4 GD-AA	(2,117,362)		(1,457,444)	(659,918)		(1,457,444)	(1,457,444)		(1,062,695)	(1,062,695)		(394,749)	(394,749)	
4 GD-AN	(3,740,405)		(3,740,405)			(3,740,405)	(3,740,405)		(2,727,316)	(2,727,316)		(1,013,089)	(1,013,089)	
GD-ID	(2,407,290)		(2,407,290)			(2,407,290)	(2,407,290)				(2,407,290)		(2,407,290)	
GD-WA	(11,548,661)		(11,548,661)			(11,548,661)	(11,548,661)							
GD-OR	(5,210,422)			(5,210,422)										
Total General Plant	(209,552,405)	(152,489,470)	(42,929,744)	(14,133,191)		(17,556,600)	(25,373,144)	(42,929,744)	(13,572,987)	(18,500,827)	(32,073,814)	(3,983,613)	(6,872,317)	(10,855,930)
Total Accumulated Depreciation	(2,167,519,478)	(1,705,348,575)	(318,578,074)	(143,592,829)		(273,100,192)	(45,477,882)	(318,578,074)	(176,359,106)	(32,266,433)	(208,625,539)	(96,741,086)	(13,211,449)	(109,952,535)

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	65.280%	34.720%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,312,421)	(14,312,421)											
Misc Intangible Plt (303000)	ED-AN	(2,435,455)	(2,435,455)											
Total Production/Transmission		(16,747,876)	(16,747,876)											
Distribution														
Franchises (302000)	ED-WA	(281,569)	(281,569)											
Misc Intangible Plt (303000)	ED-WA	(57,583)	(57,583)											
Total Distribution		(339,152)	(339,152)											
General Plant - 303000														
7,4	CD-AA	(4,433,350)	(3,103,256)	(917,482)	(412,612)		(917,482)	(917,482)		(668,982)	(668,982)		(248,500)	(248,500)
9,4	CD-AN	(131,225)	(101,328)	(29,897)			(29,897)	(29,897)		(21,799)	(21,799)		(8,098)	(8,098)
	GD-ID	(137,881)		(137,881)			(137,881)	(137,881)				(137,881)		(137,881)
	GD-WA	(279,195)		(279,195)			(279,195)	(279,195)	(279,195)		(279,195)			
	GD-OR	(112,688)			(112,688)									
Total General Plant - 303000		(5,094,339)	(3,204,584)	(1,364,455)	(525,300)	(417,076)	(947,379)	(1,364,455)	(279,195)	(690,781)	(969,976)	(137,881)	(256,598)	(394,479)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(127,344,675)	(89,138,726)	(26,353,980)	(11,851,969)		(26,353,980)	(26,353,980)		(19,216,004)	(19,216,004)		(7,137,976)	(7,137,976)
9,4	CD-AN	(288,178)	(222,522)	(65,656)			(65,656)	(65,656)		(47,873)	(47,873)		(17,783)	(17,783)
9	CD-ID	234	181	53		53		53	0		0	53		53
9	CD-WA	(10,339,218)	(7,983,634)	(2,355,584)		(2,355,584)		(2,355,584)	(2,355,584)		(2,355,584)		0	0
	ED-AN	(9,405,770)	(9,405,770)											
	ED-ID	232	232											
	ED-WA	(329,902)	(329,902)											
8,4	GD-AA	(130,722)		(89,980)	(40,742)		(89,980)	(89,980)		(65,609)	(65,609)		(24,371)	(24,371)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031		(147,837,999)	(107,080,141)	(28,865,147)	(11,892,711)	(2,355,531)	(26,509,616)	(28,865,147)	(2,355,584)	(19,329,486)	(21,685,070)	53	(7,180,130)	(7,180,077)
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	(549,678)	(549,678)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(549,678)	(549,678)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(170,569,044)	(127,921,431)	(30,229,602)	(12,418,011)	(2,772,607)	(27,456,995)	(30,229,602)	(2,634,779)	(20,020,267)	(22,655,046)	(137,828)	(7,436,728)	(7,574,556)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 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	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	
		TOTAL ACCOUNT	18,719,229	807,811	699,891	9,261,932	10,769,634	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	14,230,836	4,719,280	2,746,115	6,765,441	14,230,836	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	
99		GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,029,776	0	0	88,918,303	88,918,303	0	0	26,288,812	26,288,812	11,822,661	11,822,661	
9		CD-WA / ID / AN	30,352,766	9,363,268	5,931,341	8,142,886	23,437,495	2,762,647	1,750,052	2,402,572	6,915,271	0	0	
		TOTAL ACCOUNT	201,524,529	14,082,548	8,677,456	103,826,630	126,586,634	28,600,086	1,750,052	28,691,384	59,041,522	4,073,712	11,822,661	15,896,373
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,508,284	112,037	7,798	1,388,449	1,508,284	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	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	
7		CD-AA	75,767,111	0	0	53,035,462	53,035,462	0	0	15,680,004	15,680,004	7,051,645	7,051,645	
9		CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	
		TOTAL ACCOUNT	83,782,477	4,506,575	14,970	54,684,425	59,205,970	1,435,267	2,116	15,976,103	17,413,486	12,109	7,150,912	7,163,021
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	54,538,604	23,909,783	10,522,901	20,105,920	54,538,604	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,440,608	0	0	0	0	10,068,530	2,857,305	2,514,773	15,440,608	0	0	
99		GD-OR / AS	4,508,352	0	0	0	0	0	0	0	4,508,352	0	4,508,352	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	
7		CD-AA	7,644,233	0	0	5,350,810	5,350,810	0	0	1,581,974	1,581,974	711,449	711,449	
9		CD-WA / ID / AN	7,100,808	1,677,787	784,957	3,020,287	5,483,031	495,034	231,603	891,140	1,617,777	0	0	
		TOTAL ACCOUNT	89,329,792	25,587,570	11,307,858	28,477,017	65,372,445	10,563,564	3,088,908	5,054,784	18,707,256	4,508,352	741,739	5,250,091

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 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	443,284	29,433	0	413,851	443,284	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	5,261,900	308,078	185,479	3,569,524	4,063,081	90,899	54,726	1,053,194	1,198,819	0	0	0	
		TOTAL ACCOUNT	5,960,853	337,511	185,479	3,992,141	4,515,131	313,252	54,726	1,055,786	1,423,764	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,005,031	998,486	286,461	5,720,084	7,005,031	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,285,978	0	0	0	0	2,446,173	338,151	501,654	3,285,978	0	0	0	
99		GD-OR / AS	896,830	0	0	0	0	0	0	0	0	896,830	0	896,830	
8		GD-AA	5,510,266	0	0	0	0	0	0	3,792,881	3,792,881	0	1,717,385	1,717,385	
7		CD-AA	14,637,264	0	0	10,245,792	10,245,792	0	0	3,029,182	3,029,182	0	1,362,290	1,362,290	
9		CD-WA / ID / AN	1,995,171	15,118	749,616	775,877	1,540,611	4,461	221,175	228,924	454,560	0	0	0	
		TOTAL ACCOUNT	33,330,540	1,013,604	1,036,077	16,741,753	18,791,434	2,450,634	559,326	7,552,641	10,562,601	896,830	3,079,675	3,976,505	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,094,546	398,357	15,791	1,680,398	2,094,546	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,026,843	398,357	15,791	2,735,822	3,149,970	105,832	0	548,179	654,011	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,909,678	13,742,462	8,953,410	8,213,806	30,909,678	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,267,646	13,992,710	9,343,529	9,072,052	32,408,291	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	48,391,562	12,014,282	6,479,640	29,897,640	48,391,562	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	756,558	0	0	0	0	0	0	0	0	756,558	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	80,201,826	0	0	56,139,674	56,139,674	0	0	16,597,768	16,597,768	0	7,464,384	
9		CD-WA / ID / AN	17,968,651	9,644,073	2,865,732	1,365,048	13,874,853	2,845,499	845,539	402,760	4,093,798	0	0	
		TOTAL ACCOUNT	148,643,409	21,658,355	9,345,372	87,402,362	118,406,089	3,545,839	1,199,243	17,187,514	21,932,596	756,558	7,548,166	8,304,724
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	686,509	0	0	480,543	480,543	0	0	142,073	142,073	0	63,893	
9		CD-WA / ID / AN	10,326	0	6,620	1,354	7,974	0	1,953	399	2,352	0	0	
		TOTAL ACCOUNT	975,083	0	13,466	750,932	764,398	0	1,953	142,472	144,425	2,367	63,893	66,260
		TOTAL GENERAL PLANT	623,677,205	82,385,041	40,639,889	317,061,870	440,086,800	52,967,669	7,770,681	79,902,289	140,640,639	11,178,274	31,771,492	42,949,766

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-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,569,114	319,716	0	16,137,999	16,457,715	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	22,677,433	2,010,201	(1,000)	20,668,232	22,677,433	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	421,997	0	0	0	0	0	0	290,473	290,473	0	131,524	
7		CD-AA	145,034,211	0	0	101,521,047	101,521,047	0	0	30,014,830	30,014,830	0	13,498,334	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	168,810,523	2,010,201	(1,930)	122,712,877	124,721,148	0	(274)	30,459,791	30,459,517	0	13,629,858	13,629,858
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	181,380	0	0	181,380	181,380	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	2,435,843	0	0	1,705,041	1,705,041	0	0	504,098	504,098	0	226,704	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,617,223	0	0	1,886,421	1,886,421	0	0	504,098	504,098	0	226,704	226,704
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,619,679	0	0	1,619,679	1,619,679	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	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	1,619,679	0	0	1,619,679	1,619,679	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended July 31, 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	1,301,790	1,301,790	0	0	1,301,790	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	21,206,036	15,592,940	0	977,501	16,570,441	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS Software												
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	4,322,219	0	0	3,025,467	3,025,467	0	0	894,483	894,483	0	402,269	402,269
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,322,219	0	0	3,025,467	3,025,467	0	0	894,483	894,483	0	402,269	402,269
	TOTAL		349,038,739	17,922,857	(1,930)	237,283,108	255,204,035	5,238,541	771,927	60,360,910	66,371,378	406,156	27,057,170	27,463,326

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended July 31, 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	(82,403,796)	(57,681,009)	(17,053,466)	(7,669,321)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(846,639)	(653,749)	(192,890)	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	(86,622,964)	(60,695,461)	(17,944,301)	(7,983,202)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended July 31, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,791,036	4,791,036	0	0	0	0	4,791,036
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	194	194	0	0	0	0	194
7/4	154560 Supply Chain Invoice Price Variance	0	0	14	14	0	0	0	0	14
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,896,978	23,986,248	0	80,883,226	57,533,297	24,622,777	(636,319)	(636,529)	0
TOTAL		56,896,978	23,986,248	4,791,244	85,674,470	57,533,297	24,622,777	(636,319)	(636,529)	4,791,244

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%