

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,265,165	28,164,350	15,100,815
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,265,165	28,164,350	15,100,815
G-APL	Gas Net Adjusted Rate Base	620,302,211	439,377,581	180,924,630
	RATE OF RETURN	6.975%	6.410%	8.346%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	4-01-2021 thru 04-30-2021	263,497 100.000%	173,538 65.860%	89,959 34.140%
3	G-OPS	Direct Distribution Operating Expense Percent	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
 Ending Balance Basis

Report ID:
G-ALL-12E

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
 Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2021
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020				
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	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) Percent	4-01-2021 thru 04-30-2021	755,265,594 100.000%	534,045,020 70.710%	221,220,574 29.290%	
13	G-PLT Net Gas General Plant Percent	4-01-2021 thru 04-30-2021	98,087,556 100.000%	79,455,875 81.005%	18,631,681 18.995%	
14	Net Allocated Schedule M's Percent	05-01-2020 thru 04-30-2021	-60,741,939 100.000%	-42,677,186 70.260%	-18,064,753 29.740%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	111,532	111,532	0	73,455	73,455	0	38,077	38,077
2	902000	Meter Reading Expenses	464,683	88,204	552,887	344,720	58,091	402,811	119,963	30,113	150,076
2	903XXX	Customer Records & Collection Expenses	336,090	4,570,319	4,906,409	218,630	3,010,012	3,228,642	117,460	1,560,307	1,677,767
2	904000	Uncollectible Accounts	2,863,666	(1,164,197)	1,699,469	2,619,531	(766,740)	1,852,791	244,135	(397,457)	(153,322)
2	905000	Misc Customer Accounts	0	76,503	76,503	0	50,385	50,385	0	26,118	26,118
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,664,439	3,682,361	7,346,800	3,182,881	2,425,203	5,608,084	481,558	1,257,158	1,738,716
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,230,108	52,429	10,282,537	8,734,379	34,530	8,768,909	1,495,729	17,899	1,513,628
2	909000	Advertising	137,052	526,389	663,441	137,052	346,680	483,732	0	179,709	179,709
2	910000	Misc Customer Service & Info Exp	0	179,519	179,519	0	118,231	118,231	0	61,288	61,288
TOTAL CUSTOMER SERVICE & INFO EXP			10,367,160	758,337	11,125,497	8,871,431	499,441	9,370,872	1,495,729	258,896	1,754,625
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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,742,776	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	90,071	123,975	13,347	37,310	50,657
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)	10,201,364	8,680,218	1,088,389	3,793,249	4,881,638
	TOTAL ADMIN & GENERAL EXPENSES	3,360,363	37,682,192	41,042,555	1,354,122	27,473,161	28,827,283	2,006,241	10,209,031	12,215,272
	TOTAL EXPENSES BEFORE FIT	199,346,004	50,875,490	250,221,494	141,573,989	36,577,721	178,151,710	57,772,015	14,297,769	72,069,784
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,568,027			30,699,570			16,868,457
G-FIT	FEDERAL INCOME TAX			(4,474,211)			(3,360,863)			(1,113,348)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,781,813			5,900,133			2,881,680
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(4,740)			(4,050)			(690)
	GAS NET OPERATING INCOME (LOSS)			43,265,165			28,164,350			15,100,815

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.860%	34.140%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	168,699	52,429	221,128	106,218	34,530	140,748	62,481	17,899	80,380
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	52,429	10,282,537	8,734,379	34,530	8,768,909	1,495,729	17,899	1,513,628

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.12%	54.12%
2	Cost of Debt		4.859%	4.863%
	Total Cost of Debt		2.630%	2.632%
	Total Weighted Cost		2.630%	2.632%
G-APL	Net Rate Base	620,302,211	439,377,581	180,924,630
	Interest Deduction for FIT Calculation	16,317,566	11,555,630	4,761,936
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended April 30, 2021	
Ending Balance 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	198,043,975	140,196,661	57,847,314
G-OPS	Book Deprec/Amort and Reg Amortizations	33,107,396	22,098,643	11,008,753
G-OTX	Taxes Other than FIT	19,070,123	15,856,406	3,213,717
	Net Operating Income Before FIT	47,568,027	30,699,570	16,868,457
G-INT	Less: Interest Expense	16,317,566	11,555,630	4,761,936
G-OTX	Less: Idaho ITC Deferral & Amortization	(45,899)	0	(45,899)
G-SCM	Schedule M Adjustments	(52,510,328)	(35,148,049)	(17,362,279)
	Taxable Net Operating Income	(21,305,766)	(16,004,109)	(5,301,657)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,474,211)	(3,360,863)	(1,113,348)
G-DTE	Deferred FIT	8,781,813	5,900,133	2,881,680
99	411400 Amortized Investment Tax Credit	(4,740)	(4,050)	(690)
	Total FIT/Deferred FIT & ITC	4,302,862	2,535,220	1,767,642
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	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	885,900	885,900	0	626,420	626,420	0	259,480	259,480
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	429,122	429,122	0	177,754	177,754
99	997010	Deferred Gas Credit and Refunds	(9,321,970)	(93,750)	(9,415,720)	(4,428,792)	(66,291)	(4,495,083)	(4,893,178)	(27,459)	(4,920,637)
12	997016	Redemption Expense Amortization	0	165,978	165,978	0	117,363	117,363	0	48,615	48,615
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	(4,931,790)	(4,931,790)	0	(3,487,269)	(3,487,269)	0	(1,444,521)	(1,444,521)
12	997027	Customer Uncollectibles	272,645	1,184,729	1,457,374	191,759	837,722	1,029,481	80,886	347,007	427,893
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	(4,375,147)	(4,375,147)	0	(1,812,305)	(1,812,305)
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	(212,124)	(212,124)	0	(87,867)	(87,867)
12	997049	Tax Depreciation	0	(33,211,119)	(33,211,119)	0	(23,483,582)	(23,483,582)	0	(9,727,537)	(9,727,537)
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	1,802,740	1,802,740	0	746,744	746,744
12	997081	Deferred Compensation	0	722,338	722,338	0	510,765	510,765	0	211,573	211,573
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	228,966	228,966	0	94,844	94,844
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	(11,148,610)	(11,148,610)	0	(4,618,057)	(4,618,057)
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	(25,690)	(25,690)	0	(10,641)	(10,641)
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	147,019	147,019	0	103,957	103,957	0	43,062	43,062
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	758,634	758,634	0	314,247	314,247
12	997120	Transportation Tax Disallowance	0	33,231	33,231	0	23,498	23,498	0	9,733	9,733
12	997125	COVID-19	(561,957)	0	(561,957)	(760,965)	0	(760,965)	199,008	0	199,008
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,172)	(245,172)	0	(101,557)	(101,557)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	659,488	659,488	0	273,178	273,178
12	997128	Meters Expensed	0	(14,755,151)	(14,755,151)	0	(10,433,367)	(10,433,367)	0	(4,321,784)	(4,321,784)
12	997129	Mixed Service Costs (IDD#5)	0	(7,514,414)	(7,514,414)	0	(5,313,442)	(5,313,442)	0	(2,200,972)	(2,200,972)
TOTAL SCHEDULE M ADJUSTMENTS			8,231,612	(60,741,940)	(52,510,328)	7,529,138	(42,677,187)	(35,148,049)	702,474	(18,064,753)	(17,362,279)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.860%	34.140%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.141%	32.859%
G-ALL	11	Book Depreciation	100.000%	71.127%	28.873%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.710%	29.290%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,604,002	4,669,690	1,934,312
99	410100	Deferred Federal Income Tax Exp	3,281,011	2,046,988	1,234,023
		SUBTOTAL	9,885,013	6,716,678	3,168,335
12	411100	Deferred Federal Income Tax Expense - Allocated	(432,411)	(305,758)	(126,653)
99	411100	Deferred Federal Income Tax Exp	(670,789)	(510,787)	(160,002)
		SUBTOTAL	(1,103,200)	(816,545)	(286,655)
		Total Deferred Federal Income Tax Expense	8,781,813	5,900,133	2,881,680

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.710%	29.290%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	57,593,884	61,810,237	4,216,627	41,994,580	46,211,207	(274)	15,599,304	15,599,030
TOTAL INTANGIBLE PLANT			6,010,468	58,925,871	64,936,339	5,238,541	42,965,798	48,204,339	771,927	15,960,073	16,732,000
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	2,209,398	2,209,398	0	1,520,287	1,520,287	0	689,111	689,111
1	352XXX	Wells	0	22,851,931	22,851,931	0	15,724,414	15,724,414	0	7,127,517	7,127,517
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	14,725,149	14,725,149	0	10,132,375	10,132,375	0	4,592,774	4,592,774
1	355000	Measuring & Regulating Equipment	0	1,334,004	1,334,004	0	917,928	917,928	0	416,076	416,076
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,347,622	2,347,622	0	1,615,399	1,615,399	0	732,223	732,223
TOTAL UNDERGROUND STORAGE PLANT			0	47,365,026	47,365,026	0	32,625,236	32,625,236	0	14,739,790	14,739,790
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,504,852	0	1,504,852	860,897	0	860,897	643,955	0	643,955
6	376000	Mains	413,582,166	2,517,882	416,100,048	274,172,028	1,690,531	275,862,559	139,410,138	827,351	140,237,489
6	378000	Measuring & Reg Station Equip-General	6,950,957	0	6,950,957	4,455,600	0	4,455,600	2,495,357	0	2,495,357
6	379000	Measuring & Reg Station Equip-City Gate	6,385,312	0	6,385,312	1,869,055	0	1,869,055	4,516,257	0	4,516,257
6	380000	Services	302,673,779	0	302,673,779	207,391,412	0	207,391,412	95,282,367	0	95,282,367
6	381XXX	Meters	108,542,147	0	108,542,147	76,690,490	0	76,690,490	31,851,657	0	31,851,657
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,960,918	0	3,960,918	2,925,313	0	2,925,313	1,035,605	0	1,035,605
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			844,310,037	2,517,882	846,827,919	568,912,564	1,690,531	570,603,095	275,397,473	827,351	276,224,824
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,388	5,994,643	3,275,642	1,909,927	5,185,569	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,517,631	29,103,269	59,620,900	28,767,579	21,220,649	49,988,228	1,750,052	7,882,620	9,632,672
4	391XXX	Office Furniture & Equipment	1,437,382	16,979,292	18,416,674	1,435,266	12,380,451	13,815,717	2,116	4,598,841	4,600,957
4	392XXX	Transportation Equipment	13,424,712	4,976,585	18,401,297	10,335,959	3,628,677	13,964,636	3,088,753	1,347,908	4,436,661
4	393000	Stores Equipment	199,635	1,050,837	1,250,472	144,909	766,218	911,127	54,726	284,619	339,345
4	394000	Tools, Shop & Garage Equipment	2,923,325	7,088,393	10,011,718	2,378,598	5,168,502	7,547,100	544,727	1,919,891	2,464,618
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	4,829,303	16,385,768	21,215,071	3,630,060	11,947,683	15,577,743	1,199,243	4,438,085	5,637,328
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
TOTAL GENERAL PLANT			60,507,325	79,966,390	140,473,715	52,751,398	58,307,495	111,058,893	7,755,927	21,658,895	29,414,822

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	910,827,830	188,775,169	1,099,602,999	626,902,503	135,589,060	762,491,563	283,925,327	53,186,109	337,111,436
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,021,996)	(18,021,996)	0	(12,400,935)	(12,400,935)	0	(5,621,061)	(5,621,061)
G-ADEP		Distribution Plant	(252,838,903)	(1,927,553)	(254,766,456)	(161,318,760)	(1,294,178)	(162,612,938)	(91,520,143)	(633,375)	(92,153,518)
G-ADEP		General Plant	(16,998,495)	(25,387,664)	(42,386,159)	(13,091,603)	(18,511,415)	(31,603,018)	(3,906,892)	(6,876,249)	(10,783,141)
		TOTAL ACCUMULATED DEPRECIATION	(269,837,398)	(45,337,213)	(315,174,611)	(174,410,363)	(32,206,528)	(206,616,891)	(95,427,035)	(13,130,685)	(108,557,720)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(408,838)	(929,027)	(1,337,865)	(274,020)	(677,400)	(951,420)	(134,818)	(251,627)	(386,445)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,176,966)	(25,647,961)	(27,824,927)	(2,177,018)	(18,701,211)	(20,878,229)	52	(6,946,750)	(6,946,698)
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	(2,585,804)	(26,576,988)	(29,162,792)	(2,451,038)	(19,378,611)	(21,829,649)	(134,766)	(7,198,377)	(7,333,143)
		TOTAL ACCUMULATED DEPR/AMORT	(272,423,202)	(71,914,201)	(344,337,403)	(176,861,401)	(51,585,139)	(228,446,540)	(95,561,801)	(20,329,062)	(115,890,863)
		NET GAS UTILITY PLANT before DFIT	638,404,628	116,860,968	755,265,596	450,041,102	84,003,921	534,045,023	188,363,526	32,857,047	221,220,573
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,377,081)	(103,377,081)	0	(73,097,934)	(73,097,934)	0	(30,279,147)	(30,279,147)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,403,424)	(17,403,424)	0	(12,685,487)	(12,685,487)	0	(4,717,937)	(4,717,937)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(676,160)	(676,160)	0	(493,022)	(493,022)	0	(183,138)	(183,138)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065	0	28,484	28,484	0	10,581	10,581
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(297,708)	(297,708)	0	(210,509)	(210,509)	0	(87,199)	(87,199)
		TOTAL ACCUMULATED DFIT	0	(121,715,308)	(121,715,308)	0	(86,458,468)	(86,458,468)	0	(35,256,840)	(35,256,840)
		NET GAS UTILITY PLANT	638,404,628	(4,854,340)	633,550,288	450,041,102	(2,454,547)	447,586,555	188,363,526	(2,399,793)	185,963,733

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)	100.000%	70.710%	29.290%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	638,404,628	(4,854,340)	633,550,288	450,041,102	(2,454,547)	447,586,555	188,363,526	(2,399,793)	185,963,733
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,455,971	2,713,342	4,169,313	1,040,455	1,978,433	3,018,888	415,516	734,909	1,150,425
4	182318	Accumulated Amortization - AFUDC	(224,874)	(441,847)	(666,721)	(153,928)	(321,960)	(475,888)	(70,946)	(119,887)	(190,833)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	3,484,887	3,484,887	0	2,397,951	2,397,951	0	1,086,936	1,086,936
1	164115	Gas Inventory--Clay Basin	0	64,901	64,901	0	47,323	47,323	0	17,578	17,578
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(39,750,716)	0	(39,750,716)	(27,825,501)	0	(27,825,501)	(11,925,215)	0	(11,925,215)
99	190393	ADFIT-Customer Tax Credit	8,347,650	0	8,347,650	5,843,355	0	5,843,355	2,504,295	0	2,504,295
99	235199	Customer Deposits	(4,245)	0	(4,245)	(4,245)	0	(4,245)	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	7,886,124	0	7,886,124	7,886,124	0	7,886,124	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,656,086)	0	(1,656,086)	(1,656,086)	0	(1,656,086)	0	0	0
C-WKC		Working Capital	3,252,839	0	3,252,839	2,722,647	0	2,722,647	530,192	0	530,192
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(24,800,424)	11,552,347	(13,248,077)	(16,254,266)	8,045,292	(8,208,974)	(8,546,158)	3,507,055	(5,039,103)
		NET RATE BASE	613,604,204	6,698,007	620,302,211	433,786,836	5,590,745	439,377,581	179,817,368	1,107,262	180,924,630

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,207,273	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-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	909,280	909,280											
Misc Intangible Plt (303000) ED-AN	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-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(73,419,850)	(73,419,850)												
Steam (ED-ID)	(90,855,071)	(90,855,071)												
Steam (ED-WA)	(171,141,803)	(171,141,803)												
Hydro (ED-AN)	(163,227,110)	(163,227,110)												
Other (ED-AN)	(152,344,059)	(152,344,059)												
Total Electric Production	(650,987,893)	(650,987,893)												
Electric Transmission														
ED-AN	(220,483,325)	(220,483,325)												
ED-ID	(9,920,184)	(9,920,184)												
ED-WA	(15,889,202)	(15,889,202)												
Total Electric Transmission	(246,292,711)	(246,292,711)												
Electric Distribution														
ED-AN	(350,769)	(350,769)												
ED-ID	(250,882,477)	(250,882,477)												
ED-WA	(386,853,141)	(386,853,141)												
Total Electric Distribution	(638,086,387)	(638,086,387)												
Gas Underground Storage														
1 GD-AN	(18,021,996)		(18,021,996)			(18,021,996)	(18,021,996)		(12,400,935)	(12,400,935)		(5,621,061)	(5,621,061)	
GD-OR	(1,435,403)			(1,435,403)										
Total Gas Underground Storage	(19,457,399)		(18,021,996)	(1,435,403)		(18,021,996)	(18,021,996)		(12,400,935)	(12,400,935)		(5,621,061)	(5,621,061)	
Gas Distribution														
6 GD-AN	(1,927,553)		(1,927,553)			(1,927,553)	(1,927,553)		(1,294,178)	(1,294,178)		(633,375)	(633,375)	
GD-ID	(91,520,143)		(91,520,143)			(91,520,143)	(91,520,143)				(91,520,143)		(91,520,143)	
GD-WA	(161,318,760)		(161,318,760)			(161,318,760)	(161,318,760)	(161,318,760)						
GD-OR	(127,193,726)			(127,193,726)										
Total Gas Distribution	(381,960,182)		(254,766,456)	(127,193,726)		(252,838,903)	(1,927,553)	(254,766,456)	(161,318,760)	(1,294,178)	(162,612,938)	(91,520,143)	(633,375)	(92,153,518)
General Plant														
ED-AN	(36,150,849)	(36,150,849)												
ED-ID	(12,134,929)	(12,134,929)												
ED-WA	(22,601,475)	(22,601,475)												
7.4 CD-AA	(89,650,570)	(62,753,606)	(18,553,185)	(8,343,779)		(18,553,185)	(18,553,185)		(13,528,055)	(13,528,055)		(5,025,130)	(5,025,130)	
9.4 CD-AN	(7,801,305)	(6,023,934)	(1,777,371)			(1,777,371)	(1,777,371)		(1,295,970)	(1,295,970)		(481,401)	(481,401)	
9 CD-ID	(6,811,111)	(5,259,336)	(1,551,775)			(1,551,775)	(1,551,775)				(1,551,775)		(1,551,775)	
9 CD-WA	(8,389,070)	(6,477,788)	(1,911,282)			(1,911,282)	(1,911,282)	(1,911,282)						
8.4 GD-AA	(2,038,704)		(1,403,301)	(635,403)		(1,403,301)	(1,403,301)		(1,023,217)	(1,023,217)		(380,084)	(380,084)	
4 GD-AN	(3,653,807)		(3,653,807)			(3,653,807)	(3,653,807)		(2,664,173)	(2,664,173)		(989,634)	(989,634)	
GD-ID	(2,355,117)		(2,355,117)			(2,355,117)	(2,355,117)				(2,355,117)		(2,355,117)	
GD-WA	(11,180,321)		(11,180,321)			(11,180,321)	(11,180,321)	(11,180,321)						
GD-OR	(5,325,161)			(5,325,161)										
Total General Plant	(208,092,419)	(151,401,917)	(42,386,159)	(14,304,343)		(16,998,495)	(25,387,664)	(42,386,159)	(13,091,603)	(18,511,415)	(31,603,018)	(3,906,892)	(6,876,249)	(10,783,141)
Total Accumulated Depreciation	(2,144,876,991)	(1,686,768,908)	(315,174,611)	(142,933,472)		(269,837,398)	(45,337,213)	(315,174,611)	(174,410,363)	(32,206,528)	(206,616,891)	(95,427,035)	(13,130,685)	(108,557,720)

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
Ending Balance Basis

Report ID:
G-AAAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,121,088)	(14,121,088)											
Misc Intangible Plt (303000)	ED-AN	(2,382,061)	(2,382,061)											
Total Production/Transmission		(16,503,149)	(16,503,149)											
Distribution														
Franchises (302000)	ED-WA	(259,295)	(259,295)											
Misc Intangible Plt (303000)	ED-WA	(56,361)	(56,361)											
Total Distribution		(315,656)	(315,656)											
General Plant - 303000														
7,4	CD-AA	(4,346,902)	(3,042,745)	(899,591)	(404,566)		(899,591)	(899,591)		(655,937)	(655,937)		(243,654)	(243,654)
9,4	CD-AN	(129,199)	(99,763)	(29,436)			(29,436)	(29,436)		(21,463)	(21,463)		(7,973)	(7,973)
	GD-ID	(134,818)		(134,818)			(134,818)	(134,818)					(134,818)	(134,818)
	GD-WA	(274,020)		(274,020)			(274,020)	(274,020)	(274,020)		(274,020)			
	GD-OR	(111,145)			(111,145)						(274,020)			
Total General Plant - 303000		(4,996,084)	(3,142,508)	(1,337,865)	(515,711)	(408,838)	(929,027)	(1,337,865)	(274,020)	(677,400)	(951,420)	(134,818)	(251,627)	(386,445)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(123,271,839)	(86,287,823)	(25,511,106)	(11,472,910)		(25,511,106)	(25,511,106)		(18,601,423)	(18,601,423)		(6,909,683)	(6,909,683)
9,4	CD-AN	(258,480)	(199,591)	(58,889)			(58,889)	(58,889)		(42,939)	(42,939)		(15,950)	(15,950)
9	CD-ID	227	175	52		52		52	0		0	52		52
9	CD-WA	(9,555,450)	(7,378,432)	(2,177,018)		(2,177,018)		(2,177,018)	(2,177,018)		(2,177,018)		0	0
	ED-AN	(8,856,362)	(8,856,362)											
	ED-ID	224	224											
	ED-WA	(238,730)	(238,730)											
8,4	GD-AA	(113,268)		(77,966)	(35,302)		(77,966)	(77,966)		(56,849)	(56,849)		(21,117)	(21,117)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 30311		(142,293,678)	(102,960,539)	(27,824,927)	(11,508,212)	(2,176,966)	(25,647,961)	(27,824,927)	(2,177,018)	(18,701,211)	(20,878,229)	52	(6,946,750)	(6,946,698)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0	0		0		0	0
4	ED-AN	(461,133)	(461,133)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(461,133)	(461,133)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(164,569,700)	(123,382,985)	(29,162,792)	(12,023,923)	(2,585,804)	(26,576,988)	(29,162,792)	(2,451,038)	(19,378,611)	(21,829,649)	(134,766)	(7,198,377)	(7,333,143)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,637,326	1,143,443	2,746,115	6,747,768	10,637,326	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	0	25,995,320	0	0
99	GD-OR / AS	4,073,712	0	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	0
7	CD-AA	128,294,170	0	0	89,803,353	89,803,353	0	0	26,550,479	26,550,479	0	11,940,338	11,940,338
9	CD-WA / ID / AN	31,054,300	9,395,843	5,931,341	8,652,014	23,979,198	2,772,259	1,750,052	2,552,791	7,075,102	0	0	0
	TOTAL ACCOUNT	200,054,828	10,539,286	8,677,456	105,203,135	124,419,877	28,767,579	1,750,052	29,103,270	59,620,901	4,073,712	11,940,338	16,014,050
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,479,993	99,416	7,798	1,372,779	1,479,993	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	80,614,606	0	0	56,428,612	56,428,612	0	0	16,683,193	16,683,193	0	7,502,801	7,502,801
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	88,601,681	4,493,954	14,970	58,061,905	62,570,829	1,435,267	2,116	16,979,292	18,416,675	12,109	7,602,068	7,614,177
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,490,365	24,226,004	10,680,030	19,584,331	54,490,365	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,159,839	0	0	0	0	9,840,925	2,857,150	2,461,764	15,159,839	0	0	0
99	GD-OR / AS	4,547,960	0	0	0	0	0	0	0	0	4,547,960	0	4,547,960
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,555,208	0	0	5,288,495	5,288,495	0	0	1,563,550	1,563,550	0	703,163	703,163
9	CD-WA / ID / AN	7,071,108	1,677,787	784,957	2,997,353	5,460,097	495,034	231,603	884,374	1,611,011	0	0	0
	TOTAL ACCOUNT	88,921,667	25,903,791	11,464,987	27,870,179	65,238,957	10,335,959	3,088,753	4,976,585	18,401,297	4,547,960	733,453	5,281,413

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		TOTAL ACCOUNT	5,678,300	272,618	185,479	3,948,939	4,407,036	144,908	54,726	1,050,838	1,250,472	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,848,885	923,546	246,495	5,678,844	6,848,885	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,200,885	0	0	0	0	2,375,679	323,552	501,654	3,200,885	0	0	0	
99		GD-OR / AS	887,582	0	0	0	0	0	0	0	0	887,582	0	887,582	
8		GD-AA	5,442,305	0	0	0	0	0	0	3,746,102	3,746,102	0	1,696,203	1,696,203	
7		CD-AA	13,345,894	0	0	9,341,859	9,341,859	0	0	2,761,933	2,761,933	0	1,242,102	1,242,102	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		TOTAL ACCOUNT	31,054,607	933,438	996,111	15,287,452	17,217,001	2,378,598	544,727	7,088,394	10,011,719	887,582	2,938,305	3,825,887	
	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	2,055,181	399,649	15,791	1,639,741	2,055,181	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,987,478	399,649	15,791	2,695,165	3,110,605	105,832	0	548,179	654,011	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	47,636,375	11,935,919	6,323,556	29,376,900	47,636,375	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0
99		GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782
7		CD-AA	76,305,596	0	0	53,412,391	53,412,391	0	0	15,791,443	15,791,443	0	7,101,762
9		CD-WA / ID / AN	18,358,418	9,929,519	2,865,732	1,380,568	14,175,819	2,929,721	845,539	407,339	4,182,599	0	0
		TOTAL ACCOUNT	144,565,844	21,865,438	9,189,288	84,169,859	115,224,585	3,630,061	1,199,243	16,385,768	21,215,072	940,643	7,185,544
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0
		TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249
		TOTAL GENERAL PLANT	619,686,834	79,286,361	40,600,968	316,106,830	435,994,159	52,751,399	7,755,927	79,966,393	140,473,719	11,392,719	31,826,237

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,790,561	319,716	0	11,470,845	11,790,561	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	20,407,527	319,716	0	15,976,412	16,296,128	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,131,823	1,664,758	(1,000)	18,468,065	20,131,823	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,981,437	0	0	101,484,107	101,484,107	0	0	30,003,908	30,003,908	0	13,493,422	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	166,175,036	1,664,758	(1,930)	120,475,770	122,138,598	0	(274)	30,423,330	30,423,056	0	13,613,382	13,613,382
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,235,344	1,235,344	0	0	1,235,344	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	21,139,590	15,526,494	0	977,501	16,503,995	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	TOTAL		337,616,098	17,510,968	(1,930)	228,352,847	245,861,885	5,238,541	771,927	58,925,868	64,936,336	406,156	26,411,721	26,817,877

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(83,170,094)	(58,217,402)	(17,212,051)	(7,740,641)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(839,981)	(648,608)	(191,373)	0
7	282919 CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(87,088,571)	(61,020,896)	(18,040,519)	(8,027,156)

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
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,782,001	4,782,001	0	0	0	0	4,782,001
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	7,583	7,583	0	0	0	0	7,583
7/4	154550 Supply Chain Average Cost Variance	0	0	41	41	0	0	0	0	41
7/4	154560 Supply Chain Invoice Price Variance	0	0	5,533	5,533	0	0	0	0	5,533
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,007,344	24,793,688	0	86,801,032	59,284,697	24,263,496	2,722,647	530,192	0
TOTAL		62,007,344	24,793,688	4,795,158	91,596,190	59,284,697	24,263,496	2,722,647	530,192	4,795,158

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%