

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	5,848,625	3,989,870	1,858,755
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>5,848,625</u>	<u>3,989,870</u>	<u>1,858,755</u>
G-APL	Gas Net Adjusted Rate Base	<u>625,056,068</u>	<u>442,554,427</u>	<u>182,501,641</u>
	RATE OF RETURN	<u>0.936%</u>	<u>0.902%</u>	<u>1.018%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended March 31, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	3-01-2021 thru 03-31-2021	283,400 100.000%	187,807 66.269%	95,593 33.731%
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2021 thru 03-31-2021	1,115,808 100.000%	843,238 75.572%	272,570 24.428%
	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	3-01-2021 thru 03-31-2021	31,617,012 100.000%	21,724,049 68.710%	9,892,963 31.290%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2021

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2021

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 894			81,838,442	71,831,775	10,006,667	0
Direct O & M Accts 901 - 935			52,145,717	41,483,949	10,661,768	0
Adjustments			0	0	0	0
Total			133,984,159	113,315,724	20,668,435	0
Percentage			100.000%	84.574%	15.426%	0.000%
Direct Labor Accts 580 - 894			53,666,504	43,787,244	9,879,260	0
Direct Labor Accts 901 - 935			22,719,227	18,836,884	3,882,343	0
Total			76,385,731	62,624,128	13,761,603	0
Percentage			100.000%	81.984%	18.016%	0.000%
Number of Customers at			662,276	400,172	262,104	0
Percentage			100.000%	60.424%	39.576%	0.000%
Net Direct Plant			3,605,436,980	2,952,324,527	653,112,453	0
Percentage			100.000%	81.885%	18.115%	0.000%
Total Percentages			400.000%	308.867%	91.133%	0.000%
Average (CD AN/ID/WA)			100.000%	77.218%	22.782%	0.000%
9						
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System	Washington	Idaho	
			270,243,583	182,423,301	87,820,282	
			100.000%	67.503%	32.497%	
11	Book Depreciation Percent	3-01-2021 thru 03-31-2021	2,355,084	1,675,957	679,127	
			100.000%	71.163%	28.837%	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2021 thru 03-31-2021	753,002,635	532,903,058	220,099,577	
			100.000%	70.770%	29.230%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2021 thru 03-31-2021	97,900,529	79,267,964	18,632,565	
			100.000%	80.968%	19.032%	
14	Net Allocated Schedule M's - AMA Percent	3-01-2021 thru 03-31-2021	-4,005,885	-2,812,286	-1,193,599	
			100.000%	70.204%	29.796%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	21,334,197	0	21,334,197	15,053,726	0	15,053,726	6,280,471	0	6,280,471
99	4812XX Commercial - Firm & Interruptible	10,304,063	0	10,304,063	7,466,072	0	7,466,072	2,837,991	0	2,837,991
99	4813XX Industrial-Firm	331,583	0	331,583	210,684	0	210,684	120,899	0	120,899
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	44,103	0	44,103	39,645	0	39,645	4,458	0	4,458
99	499XXX Unbilled Revenue	(6,922,837)	0	(6,922,837)	(4,791,343)	0	(4,791,343)	(2,131,494)	0	(2,131,494)
	TOTAL SALES TO ULTIMATE CUSTOMERS	25,091,109	0	25,091,109	17,978,784	0	17,978,784	7,112,325	0	7,112,325
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	5,636,028	0	5,636,028	3,872,515	0	3,872,515	1,763,513	0	1,763,513
4	488000 Miscellaneous Service Revenues	906	0	906	150	0	150	756	0	756
99	4893XX Transportation Revenues	508,379	0	508,379	460,110	0	460,110	48,269	0	48,269
99	493000 Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX Other Gas Revenues	910,597	37,195	947,792	798,778	27,121	825,899	111,819	10,074	121,893
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	7,055,910	37,195	7,093,105	5,131,553	27,121	5,158,674	1,924,357	10,074	1,934,431
	TOTAL GAS REVENUES	32,147,019	37,195	32,184,214	23,110,337	27,121	23,137,458	9,036,682	10,074	9,046,756
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	11,344,348	0	11,344,348	8,064,656	0	8,064,656	3,279,692	0	3,279,692
99	808XXX Net Natural Gas Storage Transactions	2,398,543	0	2,398,543	1,648,039	0	1,648,039	750,504	0	750,504
99	811000 Gas Used for Products Extraction	(41,462)	0	(41,462)	(28,489)	0	(28,489)	(12,973)	0	(12,973)
10	813000 Other Gas Expenses	8,847	78,645	87,492	8,847	53,088	61,935	0	25,557	25,557
99	813010 Gas Technology Institute (GTI) Expenses	13,647	0	13,647	9,649	0	9,649	3,998	0	3,998
	TOTAL PRODUCTION EXPENSES	13,723,923	78,645	13,802,568	9,702,702	53,088	9,755,790	4,021,221	25,557	4,046,778
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	766	766	0	527	527	0	239	239
1	824000 Other Expenses	0	137,628	137,628	0	94,702	94,702	0	42,926	42,926
1	837000 Other Equipment	0	289,993	289,993	0	199,544	199,544	0	90,449	90,449
	TOTAL UNDERGROUND STORAGE OPER EXP	0	428,387	428,387	0	294,773	294,773	0	133,614	133,614
G-DEPX	Depreciation Expense-Underground Storage	0	56,393	56,393	0	38,804	38,804	0	17,589	17,589
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	87,547	87,547	0	60,241	60,241	0	27,306	27,306
	TOTAL UNDERGROUND STORAGE EXPENSES	0	515,934	515,934	0	355,014	355,014	0	160,920	160,920

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For Month Ended March 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	30,219	126,425	156,644	28,720	95,542	124,262	1,499	30,883	32,382
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	275,985	99,013	374,998	197,643	74,826	272,469	78,342	24,187	102,529
3	875000	Measuring & Reg Sta Exp-General	14,051	0	14,051	10,215	0	10,215	3,836	0	3,836
3	876000	Measuring & Reg Sta Exp-Industrial	276	0	276	80	0	80	196	0	196
3	877000	Measuring & Reg Sta Exp-City Gate	2,188	0	2,188	1,427	0	1,427	761	0	761
3	878000	Meter & House Regulator Expenses	77,830	0	77,830	43,733	0	43,733	34,097	0	34,097
3	879000	Customer Installation Expenses	98,038	6,705	104,743	63,045	5,067	68,112	34,993	1,638	36,631
3	880000	Other Expenses	115,583	63,872	179,455	107,100	48,269	155,369	8,483	15,603	24,086
3	881000	Rents	0	6,186	6,186	0	4,675	4,675	0	1,511	1,511
	MAINTENANCE										
3	885000	Supervision & Engineering	4,300	1,250	5,550	42	945	987	4,258	305	4,563
3	887000	Mains	133,404	(1)	133,403	125,069	(1)	125,068	8,335	0	8,335
3	889000	Measuring & Reg Sta Exp-General	22,483	3,628	26,111	16,220	2,742	18,962	6,263	886	7,149
3	890000	Measuring & Reg Sta Exp-Industrial	528	156	684	(214)	118	(96)	742	38	780
3	891000	Measuring & Reg Sta Exp-City Gate	34,549	3,697	38,246	3,566	2,794	6,360	30,983	903	31,886
3	892000	Services	188,300	28	188,328	177,720	21	177,741	10,580	7	10,587
3	893000	Meters & House Regulators	118,114	65,844	183,958	68,889	49,760	118,649	49,225	16,084	65,309
3	894000	Other Equipment	(39)	14,405	14,366	(17)	10,886	10,869	(22)	3,519	3,497
	TOTAL DISTRIBUTION OPERATING EXP		1,115,809	391,208	1,507,017	843,238	295,644	1,138,882	272,571	95,564	368,135
G-DEPX		Depreciation Expense-Distribution	1,722,537	4,783	1,727,320	1,189,636	3,286	1,192,922	532,901	1,497	534,398
G-OTX		Taxes Other Than FIT	2,326,115	0	2,326,115	2,004,871	0	2,004,871	321,244	0	321,244
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		4,048,652	4,783	4,053,435	3,194,507	3,286	3,197,793	854,145	1,497	855,642
	TOTAL DISTRIBUTION EXPENSES		5,164,461	395,991	5,560,452	4,037,745	298,930	4,336,675	1,126,716	97,061	1,223,777

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For Month Ended March 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	12,532	12,532	0	8,305	8,305	0	4,227	4,227
2	902000	Meter Reading Expenses	26,186	8,645	34,831	15,851	5,729	21,580	10,335	2,916	13,251
2	903XXX	Customer Records & Collection Expenses	37,449	466,981	504,430	18,642	309,464	328,106	18,807	157,517	176,324
2	904000	Uncollectible Accounts	396,496	0	396,496	832,651	0	832,651	(436,155)	0	(436,155)
2	905000	Misc Customer Accounts	0	6,527	6,527	0	4,325	4,325	0	2,202	2,202
		TOTAL CUSTOMER ACCOUNTS EXPENSES	460,131	494,685	954,816	867,144	327,823	1,194,967	(407,013)	166,862	(240,151)
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	1,156,019	4,019	1,160,038	995,358	2,663	998,021	160,661	1,356	162,017
2	909000	Advertising	1,593	33,979	35,572	1,593	22,518	24,111	0	11,461	11,461
2	910000	Misc Customer Service & Info Exp	0	8,106	8,106	0	5,372	5,372	0	2,734	2,734
		TOTAL CUSTOMER SERVICE & INFO EXP	1,157,612	46,104	1,203,716	996,951	30,553	1,027,504	160,661	15,551	176,212
		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	8,321	753,901	762,222	5,714	549,707	555,421	2,607	204,194	206,801
4	921000	Office Supplies & Expenses	42	130,954	130,996	42	95,485	95,527	0	35,469	35,469
4	922000	Admin. Expenses Transferred - Credit	0	(1,528)	(1,528)	0	(1,114)	(1,114)	0	(414)	(414)
4	923000	Outside Services Employed	20,001	257,954	277,955	18,646	188,087	206,733	1,355	69,867	71,222
4	924000	Property Insurance Premium	0	34,982	34,982	0	25,507	25,507	0	9,475	9,475
4	925XXX	Injuries and Damages	1,953	98,291	100,244	1,531	71,669	73,200	422	26,622	27,044
4	926XXX	Employee Pensions and Benefits	199,426	283,024	482,450	156,115	206,367	362,482	43,311	76,657	119,968
4	928000	Regulatory Commission Expenses	70,079	17,534	87,613	49,048	12,785	61,833	21,031	4,749	25,780
4	930000	Miscellaneous General Expenses	9,400	123,603	133,003	8,652	90,125	98,777	748	33,478	34,226
4	931000	Rents	0	15,780	15,780	0	11,506	11,506	0	4,274	4,274
4	935000	Maintenance of General Plant	69,038	239,065	308,103	62,011	174,314	236,325	7,027	64,751	71,778
		TOTAL ADMIN & GEN OPERATING EXP	378,260	1,953,560	2,331,820	301,759	1,424,438	1,726,197	76,501	529,122	605,623

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For Month Ended March 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	147,464	423,908	571,372	135,138	309,092	444,230	12,326	114,816	127,142
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	671,516	742,941	71,426	489,636	561,062	(1)	181,880	181,879
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	4,215	13,397	17,612	3,057	9,481	12,538	1,158	3,916	5,074
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	25,076	0	25,076	0	0	0	25,076	0	25,076
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	11,578	0	11,578	11,578	0	11,578	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	35,921	0	35,921	26,192	0	26,192	9,729	0	9,729
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(273,731)	0	(273,731)	(273,731)	0	(273,731)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(346,339)	0	(346,339)	(796,923)	0	(796,923)	450,584	0	450,584
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(286,310)	0	(286,310)	(286,310)	0	(286,310)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	42,313	162,892	205,205	32,745	118,773	151,518	9,568	44,119	53,687
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(305,146)	1,279,054	973,908	(855,459)	932,335	76,876	550,313	346,719	897,032
	TOTAL ADMIN & GENERAL EXPENSES	73,114	3,232,614	3,305,728	(553,700)	2,356,773	1,803,073	626,814	875,841	1,502,655
	TOTAL EXPENSES BEFORE FIT	20,579,241	4,763,973	25,343,214	15,050,842	3,422,181	18,473,023	5,528,399	1,341,792	6,870,191
	NET OPERATING INCOME (LOSS) BEFORE FIT			6,841,000			4,664,435			2,176,565
G-FIT	FEDERAL INCOME TAX			589,687			346,738			242,949
G-FIT	DEFERRED FEDERAL INCOME TAX			402,688			327,827			74,861
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			5,848,625			3,989,870			1,858,755

ALLOCATION RATIOS:

Account	Description	SYSTEM	WASHINGTON	IDAHO
G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	66.269%	33.731%
G-ALL 3	Direct Distribution Operating Expense	100.000%	75.572%	24.428%
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 March 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	33,338	37,195	70,533	33,338	27,121	60,459	0	10,074	10,074
4	495028	Deferred Exchange Reservation	375,001	0	375,001	257,663	0	257,663	117,338	0	117,338
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	986,430	0	986,430	776,709	0	776,709	209,721	0	209,721
4	495329	Amortization Res Decoupling Deferral	152,443	0	152,443	96,755	0	96,755	55,688	0	55,688
4	495338	Non-Res Decoupling Deferred Rev	(627,988)	0	(627,988)	(337,649)	0	(337,649)	(290,339)	0	(290,339)
4	495339	Amortization Non-Res Decoupling	(8,625)	0	(8,625)	(28,037)	0	(28,037)	19,412	0	19,412
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	910,599	37,195	947,794	798,779	27,121	825,900	111,820	10,074	121,894

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 March 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	9,260,741	0	9,260,741	6,357,229	0	6,357,229	2,903,512	0	2,903,512
1	804001	Pipeline Demand Costs	2,255,714	0	2,255,714	1,552,157	0	1,552,157	703,557	0	703,557
1	804002	Transport Variable Charges	30,945	0	30,945	21,293	0	21,293	9,652	0	9,652
6	804010	Gas Costs - Fixed Hedge	(65,395)	0	(65,395)	(44,933)	0	(44,933)	(20,462)	0	(20,462)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	29,394	0	29,394	20,197	0	20,197	9,197	0	9,197
6	804018	Merchandise Processing Fee	6,466	0	6,466	4,443	0	4,443	2,023	0	2,023
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	(1,628,313)	0	(1,628,313)	(1,118,814)	0	(1,118,814)	(509,499)	0	(509,499)
6	804700	Gas Costs - Offsystem Bookout	10,647	0	10,647	7,316	0	7,316	3,331	0	3,331
6	804711	Gas Costs - Offsystem Bookout Offset	(10,647)	0	(10,647)	(7,316)	0	(7,316)	(3,331)	0	(3,331)
6	804730	Gas Costs - Intracompany LDC Gas	541,665	0	541,665	372,178	0	372,178	169,487	0	169,487
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(477,096)	0	(477,096)	(104,107)	0	(104,107)	(372,989)	0	(372,989)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,390,227	0	1,390,227	1,005,013	0	1,005,013	385,214	0	385,214
		TOTAL PURCHASED GAS COSTS	11,344,348	0	11,344,348	8,064,656	0	8,064,656	3,279,692	0	3,279,692

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	68.710%	31.290%
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 March 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	14,646	4,019	18,665	10,575	2,663	13,238	4,071	1,356	5,427
99	908600	Public Purpose Tariff Rider Expense Offset	1,525,162	0	1,525,162	1,313,160	0	1,313,160	212,002	0	212,002
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(383,789)	0	(383,789)	(328,377)	0	(328,377)	(55,412)	0	(55,412)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,156,019	4,019	1,160,038	995,358	2,663	998,021	160,661	1,356	162,017

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.269%	33.731%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.863%	4.868%
	Total Cost of Debt		2.634%	2.637%
	Total Weighted Cost		2.634%	2.637%
G-APL	Net Rate Base	625,056,068	442,554,427	182,501,641
	Interest Deduction for FIT Calculation	16,469,452	11,656,884	4,812,568
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 March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	32,184,214	23,137,458	9,046,756
G-OPS	Operating & Maintenance Expense	20,228,324	15,138,113	5,090,211
G-OPS	Book Deprec/Amort and Reg Amortizations	2,552,416	1,157,084	1,395,332
G-OTX	Taxes Other than FIT	2,562,474	2,177,826	384,648
	Net Operating Income Before FIT	6,841,000	4,664,435	2,176,565
G-INT	Less: Interest Expense	1,372,454	971,407	401,047
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(2,660,095)	(2,041,897)	(618,198)
	Taxable Net Operating Income	2,808,033	1,651,131	1,156,902
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	589,687	346,738	242,949
G-DTE	Deferred FIT	402,688	327,827	74,861
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	992,375	674,565	317,810
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Month Ended March 31, 2021
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,944,722	1,163,942	3,108,664	1,398,271	846,172	2,244,443	546,451	317,770	864,221
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,248	34,248	0	14,145	14,145
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	14,564	14,564	0	10,307	10,307	0	4,257	4,257
99	997010	Deferred Gas Credit and Refunds	913,131	(375,001)	538,130	900,906	(265,388)	635,518	12,225	(109,613)	(97,388)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,643	4,643	0	1,918	1,918
99	997018	DSM Tariff Rider	149,503	0	149,503	173,870	0	173,870	(24,367)	0	(24,367)
12	997020	FAS87 Current Pension Accrual	0	(270,052)	(270,052)	0	(191,116)	(191,116)	0	(78,936)	(78,936)
12	997027	Customer Uncollectibles	(744,494)	(9,871)	(754,365)	(309,443)	(6,986)	(316,429)	(435,051)	(2,885)	(437,936)
99	997031	Decoupling Mechanism	(502,260)	0	(502,260)	(507,778)	0	(507,778)	5,518	0	5,518
12	997032	Interest Rate Swaps	0	75,119	75,119	0	53,162	53,162	0	21,957	21,957
12	997035	Leases	0	4,749	4,749	0	3,463	3,463	0	1,286	1,286
12	997048	AFUDC	0	(18,648)	(18,648)	0	(13,197)	(13,197)	0	(5,451)	(5,451)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,164,547)	(2,164,547)	0	(894,019)	(894,019)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(127,263)	0	(127,263)	(71,851)	0	(71,851)	(55,412)	0	(55,412)
12	997080	Book Transportation Depreciation	0	176,335	176,335	0	124,792	124,792	0	51,543	51,543
12	997081	Deferred Compensation	0	(3,983)	(3,983)	0	(2,819)	(2,819)	0	(1,164)	(1,164)
4	997082	Meal Disallowances	0	5,902	5,902	0	4,303	4,303	0	1,599	1,599
12	997083	Paid Time Off	0	138,583	138,583	0	98,075	98,075	0	40,508	40,508
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	(766,675)	(766,675)	0	(316,658)	(316,658)
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	(262,153)	0	(262,153)	(262,153)	0	(262,153)	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	25,076	0	25,076	0	0	0	25,076	0	25,076
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	74,391	74,391	0	30,725	30,725
12	997120	Transportation Tax Disallowance	0	2,392	2,392	0	1,693	1,693	0	699	699
12	997125	COVID-19	(310,418)	0	(310,418)	(770,731)	0	(770,731)	460,313	0	460,313
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	(350,138)	(350,138)	0	(144,617)	(144,617)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(306,670)	(306,670)	0	(126,663)	(126,663)
TOTAL SCHEDULE M ADJUSTMENTS			1,345,791	(4,005,886)	(2,660,095)	770,390	(2,812,287)	(2,041,897)	575,401	(1,193,599)	(618,198)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	66.269%	33.731%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	68.710%	31.290%
G-ALL	11	Book Depreciation	100.000%	71.163%	28.837%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.770%	29.230%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	314,154	222,327	91,827
99	410100	Deferred Federal Income Tax Exp	33,957	134,349	(100,392)
		SUBTOTAL	348,111	356,676	(8,565)
12	411100	Deferred Federal Income Tax Expense - Allocated	(37,241)	(26,355)	(10,886)
99	411100	Deferred Federal Income Tax Exp	91,818	(2,494)	94,312
		SUBTOTAL	54,577	(28,849)	83,426
		Total Deferred Federal Income Tax Expense	402,688	327,827	74,861

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.770%	29.230%
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 March 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	893,219	0	893,219	893,219	0	893,219	0	0	0
99	408120	Municipal Occupation & License Tax	990,687	0	990,687	821,970	0	821,970	168,717	0	168,717
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	2,326,115	0	2,326,115	2,004,871	0	2,004,871	321,244	0	321,244
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	42,313	162,892	205,205	32,745	118,773	151,518	9,568	44,119	53,687
		TOTAL A&G TAX	42,313	162,892	205,205	32,745	118,773	151,518	9,568	44,119	53,687
		TOTAL TAXES OTHER THAN FIT	2,368,428	194,046	2,562,474	2,037,616	140,210	2,177,826	330,812	53,836	384,648

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 March 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	57,338,957	61,555,310	4,216,627	41,808,700	46,025,327	(274)	15,530,257	15,529,983
TOTAL INTANGIBLE PLANT			6,010,468	58,670,944	64,681,412	5,238,541	42,779,918	48,018,459	771,927	15,891,026	16,662,953
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	2,113,302	2,113,302	0	1,454,163	1,454,163	0	659,139	659,139
1	352XXX	Wells	0	22,755,833	22,755,833	0	15,658,289	15,658,289	0	7,097,544	7,097,544
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	14,629,050	14,629,050	0	10,066,249	10,066,249	0	4,562,801	4,562,801
1	355000	Measuring & Regulating Equipment	0	1,237,906	1,237,906	0	851,803	851,803	0	386,103	386,103
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,251,523	2,251,523	0	1,549,273	1,549,273	0	702,250	702,250
TOTAL UNDERGROUND STORAGE PLANT			0	46,884,536	46,884,536	0	32,294,610	32,294,610	0	14,589,926	14,589,926
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	1,494,616	0	1,494,616	850,661	0	850,661	643,955	0	643,955
6	376000	Mains	411,745,560	2,517,882	414,263,442	272,942,201	1,730,037	274,672,238	138,803,359	787,845	139,591,204
6	378000	Measuring & Reg Station Equip-General	6,965,179	0	6,965,179	4,475,817	0	4,475,817	2,489,362	0	2,489,362
6	379000	Measuring & Reg Station Equip-City Gate	6,385,204	0	6,385,204	1,869,055	0	1,869,055	4,516,149	0	4,516,149
6	380000	Services	299,819,730	0	299,819,730	205,807,924	0	205,807,924	94,011,806	0	94,011,806
6	381XXX	Meters	108,436,309	0	108,436,309	76,590,960	0	76,590,960	31,845,349	0	31,845,349
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	3,960,575	0	3,960,575	2,925,088	0	2,925,088	1,035,487	0	1,035,487
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			839,517,079	2,517,882	842,034,961	566,009,475	1,730,037	567,739,512	273,507,604	787,845	274,295,449
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	30,518,439	29,192,004	59,710,443	28,768,333	21,285,350	50,053,683	1,750,106	7,906,654	9,656,760
4	391XXX	Office Furniture & Equipment	1,437,382	16,734,201	18,171,583	1,435,266	12,201,743	13,637,009	2,116	4,532,458	4,534,574
4	392XXX	Transportation Equipment	13,307,955	4,906,439	18,214,394	10,219,202	3,577,530	13,796,732	3,088,753	1,328,909	4,417,662
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	2,737,853	6,986,509	9,724,362	2,193,126	5,094,213	7,287,339	544,727	1,892,296	2,437,023
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	1,069,832	4,762,129	2,677,553	780,068	3,457,621	1,014,744	289,764	1,304,508
4	397XXX	Communications Equipment	4,779,632	16,030,795	20,810,427	3,580,389	11,688,854	15,269,243	1,199,243	4,341,941	5,541,184
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
TOTAL GENERAL PLANT			60,156,233	79,278,825	139,435,058	52,400,252	57,806,156	110,206,408	7,755,981	21,472,669	29,228,650

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended March 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	905,683,780	187,352,187	1,093,035,967	623,648,268	134,610,721	758,258,989	282,035,512	52,741,466	334,776,978
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,936,961)	(17,936,961)	0	(12,342,423)	(12,342,423)	0	(5,594,538)	(5,594,538)
G-ADEP		Distribution Plant	(250,573,393)	(1,920,378)	(252,493,771)	(159,752,659)	(1,319,492)	(161,072,151)	(90,820,734)	(600,886)	(91,421,620)
G-ADEP		General Plant	(16,667,773)	(24,866,756)	(41,534,529)	(12,806,849)	(18,131,595)	(30,938,444)	(3,860,924)	(6,735,161)	(10,596,085)
		TOTAL ACCUMULATED DEPRECIATION	(267,241,166)	(44,724,095)	(311,965,261)	(172,559,508)	(31,793,510)	(204,353,018)	(94,681,658)	(12,930,585)	(107,612,243)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(403,895)	(918,015)	(1,321,910)	(270,915)	(669,371)	(940,286)	(132,980)	(248,644)	(381,624)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,069,828)	(24,676,331)	(26,746,159)	(2,069,879)	(17,992,746)	(20,062,625)	51	(6,683,585)	(6,683,534)
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	(2,473,723)	(25,594,346)	(28,068,069)	(2,340,794)	(18,662,117)	(21,002,911)	(132,929)	(6,932,229)	(7,065,158)
		TOTAL ACCUMULATED DEPR/AMORT	(269,714,889)	(70,318,441)	(340,033,330)	(174,900,302)	(50,455,627)	(225,355,929)	(94,814,587)	(19,862,814)	(114,677,401)
		NET GAS UTILITY PLANT before DFIT	635,968,891	117,033,746	753,002,637	448,747,966	84,155,094	532,903,060	187,220,925	32,878,652	220,099,577
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(134,402,685)	(134,402,685)	0	(95,116,780)	(95,116,780)	0	(39,285,905)	(39,285,905)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,497,665)	(17,497,665)	0	(12,754,337)	(12,754,337)	0	(4,743,328)	(4,743,328)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(645,735)	(645,735)	0	(470,838)	(470,838)	0	(174,897)	(174,897)
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	(299,774)	(299,774)	0	(212,150)	(212,150)	0	(87,624)	(87,624)
		TOTAL ACCUMULATED DFIT	0	(152,806,794)	(152,806,794)	0	(108,525,621)	(108,525,621)	0	(44,281,173)	(44,281,173)
		NET GAS UTILITY PLANT	635,968,891	(35,773,048)	600,195,843	448,747,966	(24,370,527)	424,377,439	187,220,925	(11,402,521)	175,818,404

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%	68.710%	31.290%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.770%	29.230%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 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	635,968,891	(35,773,048)	600,195,843	448,747,966	(24,370,527)	424,377,439	187,220,925	(11,402,521)	175,818,404
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(3,845,248)	0	(3,845,248)	(3,845,248)	0	(3,845,248)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,455,958	2,702,454	4,158,412	1,040,455	1,970,494	3,010,949	415,503	731,960	1,147,463
4	182318	Accumulated Amortization - AFUDC	(218,552)	(422,248)	(640,800)	(149,343)	(307,681)	(457,024)	(69,209)	(114,567)	(183,776)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	2,782,244	2,782,244	0	1,914,462	1,914,462	0	867,782	867,782
1	164115	Gas Inventory--Clay Basin	0	65,065	65,065	0	47,442	47,442	0	17,623	17,623
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(150,439)	0	(150,439)	(150,439)	0	(150,439)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	8,152,954	0	8,152,954	8,152,954	0	8,152,954	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,712,120)	0	(1,712,120)	(1,712,120)	0	(1,712,120)	0	0	0
C-WKC		Working Capital	10,319,093	0	10,319,093	7,272,467	0	7,272,467	3,046,626	0	3,046,626
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	14,001,646	10,858,579	24,860,225	10,608,726	7,568,262	18,176,988	3,392,920	3,290,317	6,683,237
		NET RATE BASE	649,970,537	(24,914,469)	625,056,068	459,356,692	(16,802,265)	442,554,427	190,613,845	(8,112,204)	182,501,641

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 March 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)	266,774	266,774												
Steam (ED-ID)	359,167	359,167												
Steam (ED-WA)	955,622	955,622												
Hydro (ED-AN)	1,202,461	1,202,461												
Other (ED-AN)	855,633	855,633												
Total Electric Production	3,639,657	3,639,657												
Electric Transmission														
ED-AN	1,414,622	1,414,622												
ED-ID	82,713	82,713												
ED-WA	42,865	42,865												
Total Electric Transmission	1,540,200	1,540,200												
Electric Distribution														
ED-AN	6,928	6,928												
ED-ID	1,501,680	1,501,680												
ED-WA	2,875,857	2,875,857												
Total Electric Distribution	4,384,465	4,384,465												
Gas Underground Storage														
1 GD-AN	56,393		56,393			56,393	56,393		38,804	38,804		17,589	17,589	
GD-OR	10,082			10,082										
Total Gas Underground Storage	66,475		56,393	10,082		56,393	56,393		38,804	38,804		17,589	17,589	
Gas Distribution														
6 GD-AN	4,783		4,783			4,783	4,783		3,286	3,286		1,497	1,497	
GD-ID	532,901		532,901			532,901	532,901				532,901		532,901	
GD-WA	1,189,636		1,189,636			1,189,636	1,189,636	1,189,636		1,189,636				
GD-OR	799,761			799,761										
Total Gas Distribution	2,527,081		1,727,320	799,761		1,722,537	4,783	1,727,320	1,189,636	3,286	1,192,922	532,901	1,497	534,398
General Plant														
ED-AN	238,932	238,932												
ED-ID	41,144	41,144												
ED-WA	81,504	81,504												
7,4 CD-AA	1,878,025	1,314,580	388,657	174,788		388,657	388,657		283,389	283,389		105,268	105,268	
9,4 CD-AN	51,723	39,939	11,784			11,784	11,784		8,592	8,592		3,192	3,192	
9 CD-ID	39,471	30,478	8,993			8,993	8,993				8,993		8,993	
9 CD-WA	190,869	147,383	43,486			43,486	43,486	43,486		43,486				
8,4 GD-AA	30,273		20,838	9,435		20,838	20,838		15,194	15,194		5,644	5,644	
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712	
GD-ID	3,333		3,333			3,333	3,333				3,333		3,333	
GD-WA	91,652		91,652			91,652	91,652	91,652		91,652				
GD-OR	17,478			17,478										
Total General Plant	2,667,033	1,893,960	571,372	201,701		147,464	423,908	571,372	135,138	309,092	444,230	12,326	114,816	127,142
Total Depreciation Expense	14,824,911	11,458,282	2,355,085	1,011,544		1,870,001	485,084	2,355,085	1,324,774	351,182	1,675,956	545,227	133,902	679,129

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	68.710%	31.290%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended March 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	75,774	75,774											
Misc Intangible Plt (303000) ED-AN	20,993	20,993											
Total Production/Transmission	96,767	96,767											
Distribution													
Franchises (302000) ED-WA	9,738	9,738											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,227	10,227											
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	3,209,361	2,246,489	664,177	298,695		664,177	664,177		484,285	484,285		179,892	179,892
9,4 CD-AN	11,878	9,172	2,706			2,706	2,706		1,973	1,973		733	733
9,4 CD-ID	(3)	(2)	(1)		(1)		(1)				(1)		(1)
9,4 CD-WA	313,507	242,081	71,426		71,426		71,426	71,426		71,426			0
ED-AN	308,902	308,902											
ED-ID	(3)	(3)											
ED-WA	54,538	54,538											
8,4 GD-AA	6,731		4,633	2,098		4,633	4,633		3,378	3,378		1,255	1,255
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0								0	0
Total Miscellaneous IT Intangible Plant - 3031XX	3,904,911	2,861,177	742,941	300,793	71,425	671,516	742,941	71,426	489,636	561,062	(1)	181,880	181,879
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
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
Total Amortization Expense	4,086,625	3,028,420	753,577	304,628	74,720	678,857	753,577	73,496	494,989	568,485	1,224	183,868	185,092

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 March 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)	(73,031,489)	(73,031,489)												
Steam (ED-ID)	(90,315,829)	(90,315,829)												
Steam (ED-WA)	(169,707,107)	(169,707,107)												
Hydro (ED-AN)	(161,523,329)	(161,523,329)												
Other (ED-AN)	(151,079,887)	(151,079,887)												
Total Electric Production	(645,657,641)	(645,657,641)												
Electric Transmission														
ED-AN	(218,612,223)	(218,612,223)												
ED-ID	(9,796,059)	(9,796,059)												
ED-WA	(15,824,880)	(15,824,880)												
Total Electric Transmission	(244,233,162)	(244,233,162)												
Electric Distribution														
ED-AN	(340,377)	(340,377)												
ED-ID	(249,560,771)	(249,560,771)												
ED-WA	(382,671,697)	(382,671,697)												
Total Electric Distribution	(632,572,845)	(632,572,845)												
Gas Underground Storage														
1 GD-AN	(17,936,961)		(17,936,961)			(17,936,961)	(17,936,961)		(12,342,423)	(12,342,423)		(5,594,538)	(5,594,538)	
GD-OR	(1,420,236)			(1,420,236)										
Total Gas Underground Storage	(19,357,197)		(17,936,961)	(1,420,236)		(17,936,961)	(17,936,961)		(12,342,423)	(12,342,423)		(5,594,538)	(5,594,538)	
Gas Distribution														
6 GD-AN	(1,920,378)		(1,920,378)			(1,920,378)	(1,920,378)		(1,319,492)	(1,319,492)		(600,886)	(600,886)	
GD-ID	(90,820,734)		(90,820,734)			(90,820,734)	(90,820,734)				(90,820,734)		(90,820,734)	
GD-WA	(159,752,659)		(159,752,659)			(159,752,659)	(159,752,659)	(159,752,659)		(159,752,659)				
GD-OR	(126,279,268)			(126,279,268)										
Total Gas Distribution	(378,773,039)		(252,493,771)	(126,279,268)		(250,573,393)	(1,920,378)	(252,493,771)	(159,752,659)	(1,319,492)	(161,072,151)	(90,820,734)	(600,886)	(91,421,620)
General Plant														
ED-AN	(36,035,649)	(36,035,649)												
ED-ID	(12,104,973)	(12,104,973)												
ED-WA	(22,275,907)	(22,275,907)												
7.4 CD-AA	(87,108,950)	(60,974,523)	(18,027,197)	(8,107,230)		(18,027,197)	(18,027,197)		(13,144,531)	(13,144,531)		(4,882,666)	(4,882,666)	
9.4 CD-AN	(7,781,528)	(6,008,662)	(1,772,866)			(1,772,866)	(1,772,866)		(1,292,685)	(1,292,685)		(480,181)	(480,181)	
9 CD-ID	(6,746,463)	(5,209,416)	(1,537,047)			(1,537,047)	(1,537,047)				(1,537,047)		(1,537,047)	
9 CD-WA	(8,123,367)	(6,272,620)	(1,850,747)			(1,850,747)	(1,850,747)	(1,850,747)		(1,850,747)				
8.4 GD-AA	(1,992,366)		(1,371,405)	(620,961)		(1,371,405)	(1,371,405)		(999,960)	(999,960)		(371,445)	(371,445)	
4 GD-AN	(3,695,288)		(3,695,288)			(3,695,288)	(3,695,288)		(2,694,419)	(2,694,419)		(1,000,869)	(1,000,869)	
GD-ID	(2,323,877)		(2,323,877)			(2,323,877)	(2,323,877)				(2,323,877)		(2,323,877)	
GD-WA	(10,956,102)		(10,956,102)			(10,956,102)	(10,956,102)	(10,956,102)		(10,956,102)				
GD-OR	(5,278,004)			(5,278,004)										
Total General Plant	(204,422,474)	(148,881,750)	(41,534,529)	(14,006,195)		(16,667,773)	(24,866,756)	(41,534,529)	(12,806,849)	(18,131,595)	(30,938,444)	(3,860,924)	(6,735,161)	(10,596,085)
Total Accumulated Depreciation	(2,125,016,358)	(1,671,345,398)	(311,965,261)	(141,705,699)		(267,241,166)	(44,724,095)	(311,965,261)	(172,559,508)	(31,793,510)	(204,353,018)	(94,681,658)	(12,930,585)	(107,612,243)

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	68.710%	31.290%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended March 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	(14,006,288)	(14,006,288)											
Misc Intangible Plt (303000)	ED-AN	(2,350,510)	(2,350,510)											
Total Production/Transmission		(16,356,798)	(16,356,798)											
Distribution														
Franchises (302000)	ED-WA	(245,834)	(245,834)											
Misc Intangible Plt (303000)	ED-WA	(55,628)	(55,628)											
Total Distribution		(301,462)	(301,462)											
General Plant - 303000														
7,4	CD-AA	(4,295,034)	(3,006,438)	(888,857)	(399,739)		(888,857)	(888,857)		(648,110)	(648,110)		(240,747)	(240,747)
9,4	CD-AN	(127,982)	(98,824)	(29,158)			(29,158)	(29,158)		(21,261)	(21,261)		(7,897)	(7,897)
	GD-ID	(132,980)		(132,980)			(132,980)	(132,980)				(132,980)		(132,980)
	GD-WA	(270,915)		(270,915)			(270,915)	(270,915)	(270,915)		(270,915)			
	GD-OR	(110,219)			(110,219)									
Total General Plant - 303000		(4,937,130)	(3,105,262)	(1,321,910)	(509,958)	(403,895)	(918,015)	(1,321,910)	(270,915)	(669,371)	(940,286)	(132,980)	(248,644)	(381,624)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(118,630,025)	(83,038,646)	(24,550,484)	(11,040,895)		(24,550,484)	(24,550,484)		(17,900,985)	(17,900,985)		(6,649,499)	(6,649,499)
9,4	CD-AN	(240,664)	(185,833)	(54,831)			(54,831)	(54,831)		(39,980)	(39,980)		(14,851)	(14,851)
9	CD-ID	223	172	51		51		51	0		0	51		51
9	CD-WA	(9,085,190)	(7,015,311)	(2,069,879)		(2,069,879)		(2,069,879)	(2,069,879)		(2,069,879)		0	0
	ED-AN	(8,393,350)	(8,393,350)											
	ED-ID	220	220											
	ED-WA	(216,233)	(216,233)											
8,4	GD-AA	(103,171)		(71,016)	(32,155)		(71,016)	(71,016)		(51,781)	(51,781)		(19,235)	(19,235)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 30311		(136,668,190)	(98,848,981)	(26,746,159)	(11,073,050)	(2,069,828)	(24,676,331)	(26,746,159)	(2,069,879)	(17,992,746)	(20,062,625)	51	(6,683,585)	(6,683,534)
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			
4	ED-AN	(408,006)	(408,006)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(408,006)	(408,006)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(158,671,586)	(119,020,509)	(28,068,069)	(11,583,008)	(2,473,723)	(25,594,346)	(28,068,069)	(2,340,794)	(18,662,117)	(21,002,911)	(132,929)	(6,932,229)	(7,065,158)

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 March 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	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	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	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	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	10,618,798	1,143,443	2,728,789	6,746,566	10,618,798	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	0	0	0	
99		GD-OR / AS	3,988,479	0	0	0	0	0	0	0	3,988,479	0	3,988,479	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,698,847	0	0	90,086,619	90,086,619	0	0	26,634,226	0	11,978,002	11,978,002	
9		CD-WA / ID / AN	31,079,740	9,398,399	5,931,526	8,668,918	23,998,843	2,773,013	1,750,106	2,557,778	0	0	0	
		TOTAL ACCOUNT	200,381,184	10,541,842	8,660,315	105,502,103	124,704,260	28,768,333	1,750,106	29,192,004	59,710,443	3,988,479	11,978,002	15,966,481
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,583,057	99,416	7,798	1,475,843	1,583,057	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	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	0	99,267	99,267	
7		CD-AA	79,430,307	0	0	55,599,626	55,599,626	0	0	16,438,102	0	7,392,579	7,392,579	
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	0	0	0	
		TOTAL ACCOUNT	87,520,446	4,493,954	14,970	57,335,983	61,844,907	1,435,267	2,116	16,734,201	18,171,584	12,109	7,491,846	7,503,955
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	54,501,702	24,288,422	10,744,449	19,468,831	54,501,702	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,991,221	0	0	0	0	9,716,881	2,857,150	2,417,190	14,991,221	0	0	
99		GD-OR / AS	4,502,272	0	0	0	0	0	0	0	4,502,272	0	4,502,272	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	0	30,290	30,290	
7		CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	0	687,178	687,178	
9		CD-WA / ID / AN	7,146,863	1,702,486	784,957	3,031,150	5,518,593	502,321	231,603	894,346	0	0	0	
		TOTAL ACCOUNT	88,622,701	25,990,908	11,529,406	27,668,253	65,188,567	10,219,202	3,088,753	4,906,439	18,214,394	4,502,272	717,468	5,219,740

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 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	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	6,587,555	772,764	227,578	5,587,213	6,587,555	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,015,413	0	0	0	0	2,190,207	323,552	501,654	3,015,413	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	5,305,829	0	0	0	0	0	0	3,652,161	3,652,161	0	1,653,668	1,653,668	
7		CD-AA	13,307,512	0	0	9,314,992	9,314,992	0	0	2,753,990	2,753,990	0	1,238,530	1,238,530	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		TOTAL ACCOUNT	30,432,947	782,656	977,194	15,168,954	16,928,804	2,193,126	544,727	6,986,510	9,724,363	887,582	2,892,198	3,779,780	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,968,871	397,678	15,791	1,555,402	1,968,871	0	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	3,901,168	397,678	15,791	2,610,826	3,024,295	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 March 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	31,009,272	13,820,128	8,922,272	8,266,872	31,009,272	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	1,443,247	250,248	390,119	474,065	1,114,432	73,836	115,105	139,874	328,815	0	0	
		TOTAL ACCOUNT	37,348,777	14,070,376	9,312,391	9,110,861	32,493,628	2,677,553	1,014,744	1,069,832	4,762,129	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,154,685	11,819,095	6,331,801	30,003,789	48,154,685	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	941,584	0	0	0	0	0	0	0	0	941,584	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	74,635,064	0	0	52,243,052	52,243,052	0	0	15,445,727	15,445,727	0	6,946,285	
9		CD-WA / ID / AN	18,099,768	9,761,172	2,865,732	1,349,194	13,976,098	2,880,049	845,539	398,082	4,123,670	0	0	
		TOTAL ACCOUNT	143,155,913	21,580,267	9,197,533	83,596,035	114,373,835	3,580,389	1,199,243	16,030,795	20,810,427	941,584	7,030,067	7,971,651
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	
		TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249	65,616
		TOTAL GENERAL PLANT	616,465,487	78,938,110	40,606,436	314,687,032	434,231,578	52,400,252	7,755,981	79,278,827	139,435,060	11,262,739	31,536,110	42,798,849

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 March 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	11,715,389	319,716	0	11,395,673	11,715,389	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	20,332,355	319,716	0	15,901,240	16,220,956	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	20,487,541	2,203,848	(1,000)	18,284,693	20,487,541	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	143,749,607	0	0	100,621,850	100,621,850	0	0	29,748,981	29,748,981	0	13,378,776	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	165,298,924	2,203,848	(1,930)	119,430,141	121,632,059	0	(274)	30,168,403	30,168,129	0	13,498,736	13,498,736
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 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	694,721	694,721	0	0	694,721	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	20,598,967	14,985,871	0	977,501	15,963,372	4,216,627	0	288,999	4,505,626	0	129,969	129,969
		TOTAL	336,124,191	17,509,435	(1,930)	227,232,046	244,739,551	5,238,541	771,927	58,670,941	64,681,409	406,156	26,297,075	26,703,231

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 March 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	(83,629,872)	(58,539,238)	(17,307,202)	(7,783,432)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(835,987)	(645,524)	(190,463)	0
7	282919 CD-AA	(3,120,247)	(2,184,111)	(645,735)	(290,401)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(87,397,339)	(61,236,740)	(18,104,335)	(8,056,264)

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 March 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	4,597,112	4,597,112	0	0	0	0	4,597,112
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	(66)	(66)	0	0	0	0	(66)
7/4	154560 Supply Chain Invoice Price Variance	0	0	17	17	0	0	0	0	17
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	68,102,356	33,148,996	0	101,251,352	60,829,889	30,102,370	7,272,467	3,046,626	0
TOTAL		68,102,356	33,148,996	4,597,063	105,848,415	60,829,889	30,102,370	7,272,467	3,046,626	4,597,063

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%