

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,284,404)	(870,722)	(413,682)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,284,404)</u>	<u>(870,722)</u>	<u>(413,682)</u>
G-APL	Gas Net Adjusted Rate Base	<u>629,395,617</u>	<u>446,083,842</u>	<u>183,311,775</u>
	<b>RATE OF RETURN</b>	<u><u>-0.204%</u></u>	<u><u>-0.195%</u></u>	<u><u>-0.226%</u></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 June 30, 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	<b>100.000%</b>	<b>68.810%</b>	<b>31.190%</b>
2	Input	Number of Customers Percent	6-01-2021 thru 06-30-2021	264,025 <b>100.000%</b>	173,624 <b>65.760%</b>	90,401 <b>34.240%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2021 thru 06-30-2021	1,246,806 <b>100.000%</b>	1,012,621 <b>81.217%</b>	234,185 <b>18.783%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators		400.000%	291.660%	108.340%
		Percent		<b>100.000%</b>	<b>72.915%</b>	<b>27.085%</b>
6	Input	Actual Therms Purchased Percent	6-01-2021 thru 06-30-2021	7,524,109 <b>100.000%</b>	4,840,259 <b>64.330%</b>	2,683,850 <b>35.670%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2021

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

01-01-2020 thru 12-31-2020

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

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.833%</b>	<b>31.167%</b>

8

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2021

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 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
	<b>Total</b>		<b>133,984,159</b>	<b>113,315,724</b>	<b>20,668,435</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>84.574%</b>	<b>15.426%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>76,385,731</b>	<b>62,624,128</b>	<b>13,761,603</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.984%</b>	<b>18.016%</b>	<b>0.000%</b>
	Number of Customers at		662,276	400,172	262,104	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.424%</b>	<b>39.576%</b>	<b>0.000%</b>
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.885%</b>	<b>18.115%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.867%</b>	<b>91.133%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.218%</b>	<b>22.782%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 182,423,301 <b>67.503%</b>	Idaho 87,820,282 <b>32.497%</b>	
11	Book Depreciation Percent	6-01-2021 thru 06-30-2021	2,375,208 <b>100.000%</b>	1,689,887 <b>71.147%</b>	685,321 <b>28.853%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2021 thru 06-30-2021	762,917,874 <b>100.000%</b>	540,249,019 <b>70.814%</b>	222,668,855 <b>29.186%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2021 thru 06-30-2021	97,995,240 <b>100.000%</b>	79,386,943 <b>81.011%</b>	18,608,297 <b>18.989%</b>	
14	Net Allocated Schedule M's - AMA Percent	6-01-2021 thru 06-30-2021	-4,262,281 <b>100.000%</b>	-2,996,564 <b>70.304%</b>	-1,265,717 <b>29.696%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
99	480000 Residential	6,114,601	0	6,114,601	4,288,495	0	4,288,495	1,826,106	0	1,826,106
99	4812XX Commercial - Firm & Interruptible	2,705,949	0	2,705,949	1,890,004	0	1,890,004	815,945	0	815,945
99	4813XX Industrial-Firm	152,563	0	152,563	94,227	0	94,227	58,336	0	58,336
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	11,138	0	11,138	10,182	0	10,182	956	0	956
99	499XXX Unbilled Revenue	(1,405,610)	0	(1,405,610)	(963,607)	0	(963,607)	(442,003)	0	(442,003)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>7,578,641</b>	<b>0</b>	<b>7,578,641</b>	<b>5,319,301</b>	<b>0</b>	<b>5,319,301</b>	<b>2,259,340</b>	<b>0</b>	<b>2,259,340</b>
<b>OTHER OPERATING REVENUES:</b>										
99	483XXX Sales for Resale	2,325,733	0	2,325,733	1,496,144	0	1,496,144	829,589	0	829,589
4	488000 Miscellaneous Service Revenues	814	0	814	270	0	270	544	0	544
99	4893XX Transportation Revenues	409,480	0	409,480	370,265	0	370,265	39,215	0	39,215
99	493000 Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX Other Gas Revenues	1,085,504	33,506	1,119,010	771,497	24,431	795,928	314,007	9,075	323,082
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
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>3,821,531</b>	<b>33,506</b>	<b>3,855,037</b>	<b>2,638,176</b>	<b>24,431</b>	<b>2,662,607</b>	<b>1,183,355</b>	<b>9,075</b>	<b>1,192,430</b>
<b>TOTAL GAS REVENUES</b>		<b>11,400,172</b>	<b>33,506</b>	<b>11,433,678</b>	<b>7,957,477</b>	<b>24,431</b>	<b>7,981,908</b>	<b>3,442,695</b>	<b>9,075</b>	<b>3,451,770</b>
<b>PRODUCTION EXPENSES:</b>										
G-804	804/805 City Gate Purchases	11,507,670	0	11,507,670	7,467,326	0	7,467,326	4,040,344	0	4,040,344
99	808XXX Net Natural Gas Storage Transactions	(6,918,431)	0	(6,918,431)	(4,450,627)	0	(4,450,627)	(2,467,804)	0	(2,467,804)
99	811000 Gas Used for Products Extraction	(29,069)	0	(29,069)	(18,700)	0	(18,700)	(10,369)	0	(10,369)
10	813000 Other Gas Expenses	8,747	66,684	75,431	8,747	45,014	53,761	0	21,670	21,670
99	813010 Gas Technology Institute (GTI) Expenses	3,112	0	3,112	2,054	0	2,054	1,058	0	1,058
<b>TOTAL PRODUCTION EXPENSES</b>		<b>4,572,029</b>	<b>66,684</b>	<b>4,638,713</b>	<b>3,008,800</b>	<b>45,014</b>	<b>3,053,814</b>	<b>1,563,229</b>	<b>21,670</b>	<b>1,584,899</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
1	814000 Supervision & Engineering	0	690	690	0	475	475	0	215	215
1	824000 Other Expenses	0	72,434	72,434	0	49,842	49,842	0	22,592	22,592
1	837000 Other Equipment	0	343,696	343,696	0	236,497	236,497	0	107,199	107,199
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>416,820</b>	<b>416,820</b>	<b>0</b>	<b>286,814</b>	<b>286,814</b>	<b>0</b>	<b>130,006</b>	<b>130,006</b>
G-DEPX	Depreciation Expense-Underground Storage	0	57,214	57,214	0	39,369	39,369	0	17,845	17,845
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
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>		<b>0</b>	<b>88,368</b>	<b>88,368</b>	<b>0</b>	<b>60,806</b>	<b>60,806</b>	<b>0</b>	<b>27,562</b>	<b>27,562</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>		<b>0</b>	<b>505,188</b>	<b>505,188</b>	<b>0</b>	<b>347,620</b>	<b>347,620</b>	<b>0</b>	<b>157,568</b>	<b>157,568</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	21,583	118,439	140,022	19,275	96,193	115,468	2,308	22,246	24,554
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	451,586	103,415	555,001	373,463	83,991	457,454	78,123	19,424	97,547
3	875000	Measuring & Reg Sta Exp-General	11,109	0	11,109	8,027	0	8,027	3,082	0	3,082
3	876000	Measuring & Reg Sta Exp-Industrial	68	0	68	68	0	68	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	8,088	0	8,088	5,658	0	5,658	2,430	0	2,430
3	878000	Meter & House Regulator Expenses	86,949	0	86,949	52,936	0	52,936	34,013	0	34,013
3	879000	Customer Installation Expenses	100,050	2,625	102,675	72,483	2,132	74,615	27,567	493	28,060
3	880000	Other Expenses	107,885	29,068	136,953	92,567	23,608	116,175	15,318	5,460	20,778
3	881000	Rents	0	10,730	10,730	0	8,715	8,715	0	2,015	2,015
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	1,319	490	1,809	34	398	432	1,285	92	1,377
3	887000	Mains	95,389	0	95,389	62,179	0	62,179	33,210	0	33,210
3	889000	Measuring & Reg Sta Exp-General	24,488	1,772	26,260	18,004	1,439	19,443	6,484	333	6,817
3	890000	Measuring & Reg Sta Exp-Industrial	2,152	9	2,161	1,832	7	1,839	320	2	322
3	891000	Measuring & Reg Sta Exp-City Gate	11,091	21	11,112	8,199	17	8,216	2,892	4	2,896
3	892000	Services	222,314	0	222,314	207,225	0	207,225	15,089	0	15,089
3	893000	Meters & House Regulators	102,733	47,431	150,164	90,671	38,522	129,193	12,062	8,909	20,971
3	894000	Other Equipment	0	19,593	19,593	0	15,913	15,913	0	3,680	3,680
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>1,246,804</b>	<b>333,593</b>	<b>1,580,397</b>	<b>1,012,621</b>	<b>270,935</b>	<b>1,283,556</b>	<b>234,183</b>	<b>62,658</b>	<b>296,841</b>
G-DEPX		Depreciation Expense-Distribution	1,749,060	4,783	1,753,843	1,208,114	3,077	1,211,191	540,946	1,706	542,652
G-OTX		Taxes Other Than FIT	964,814	0	964,814	764,421	0	764,421	200,393	0	200,393
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>2,713,874</b>	<b>4,783</b>	<b>2,718,657</b>	<b>1,972,535</b>	<b>3,077</b>	<b>1,975,612</b>	<b>741,339</b>	<b>1,706</b>	<b>743,045</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>3,960,678</b>	<b>338,376</b>	<b>4,299,054</b>	<b>2,985,156</b>	<b>274,012</b>	<b>3,259,168</b>	<b>975,522</b>	<b>64,364</b>	<b>1,039,886</b>

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For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	7,591	7,591	0	4,992	4,992	0	2,599	2,599
2	902000	Meter Reading Expenses	36,486	5,633	42,119	26,846	3,704	30,550	9,640	1,929	11,569
2	903XXX	Customer Records & Collection Expenses	32,848	351,055	383,903	15,069	230,854	245,923	17,779	120,201	137,980
2	904000	Uncollectible Accounts	505,178	0	505,178	386,831	0	386,831	118,347	0	118,347
2	905000	Misc Customer Accounts	0	2,772	2,772	0	1,823	1,823	0	949	949
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>574,512</b>	<b>367,051</b>	<b>941,563</b>	<b>428,746</b>	<b>241,373</b>	<b>670,119</b>	<b>145,766</b>	<b>125,678</b>	<b>271,444</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	Customer Assistance Expenses	257,953	3,704	261,657	215,372	2,436	217,808	42,581	1,268	43,849
2	909000	Advertising	1,376	36,816	38,192	1,376	24,210	25,586	0	12,606	12,606
2	910000	Misc Customer Service & Info Exp	0	3,545	3,545	0	2,331	2,331	0	1,214	1,214
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>259,329</b>	<b>44,065</b>	<b>303,394</b>	<b>216,748</b>	<b>28,977</b>	<b>245,725</b>	<b>42,581</b>	<b>15,088</b>	<b>57,669</b>
	<b>SALES EXPENSES:</b>										
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
	<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	8,201	539,011	547,212	5,560	393,020	398,580	2,641	145,991	148,632
4	921000	Office Supplies & Expenses	0	84,269	84,269	0	61,445	61,445	0	22,824	22,824
4	922000	Admin. Expenses Transferred - Credit	0	(1,609)	(1,609)	0	(1,173)	(1,173)	0	(436)	(436)
4	923000	Outside Services Employed	4,207	284,703	288,910	1,168	207,591	208,759	3,039	77,112	80,151
4	924000	Property Insurance Premium	0	43,568	43,568	0	31,768	31,768	0	11,800	11,800
4	925XXX	Injuries and Damages	1,504	106,314	107,818	1,026	77,519	78,545	478	28,795	29,273
4	926XXX	Employee Pensions and Benefits	167,657	442,000	609,657	122,245	322,284	444,529	45,412	119,716	165,128
4	928000	Regulatory Commission Expenses	69,971	20,248	90,219	44,368	14,764	59,132	25,603	5,484	31,087
4	930000	Miscellaneous General Expenses	4,919	136,880	141,799	4,639	99,806	104,445	280	37,074	37,354
4	931000	Rents	0	11,125	11,125	0	8,112	8,112	0	3,013	3,013
4	935000	Maintenance of General Plant	61,712	247,265	308,977	55,961	180,293	236,254	5,751	66,972	72,723
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>318,171</b>	<b>1,913,774</b>	<b>2,231,945</b>	<b>234,967</b>	<b>1,395,429</b>	<b>1,630,396</b>	<b>83,204</b>	<b>518,345</b>	<b>601,549</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	148,998	415,153	564,151	136,619	302,709	439,328	12,379	112,444	124,823
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	694,702	766,127	71,426	506,542	577,968	(1)	188,160	188,159
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	4,198	14,644	18,842	3,040	10,370	13,410	1,158	4,274	5,432
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	22,202	0	22,202	0	0	0	22,202	0	22,202
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	13,882	0	13,882	13,882	0	13,882	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	63,996	0	63,996	46,663	0	46,663	17,333	0	17,333
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(274,262)	0	(274,262)	(274,262)	0	(274,262)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(874,361)	0	(874,361)	(874,361)	0	(874,361)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT--A&G	44,002	95,255	139,257	32,405	69,455	101,860	11,597	25,800	37,397
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(516,678)	1,227,095	710,417	(623,219)	894,429	271,210	106,541	332,666	439,207
	TOTAL ADMIN & GENERAL EXPENSES	(198,507)	3,140,869	2,942,362	(388,252)	2,289,858	1,901,606	189,745	851,011	1,040,756
	TOTAL EXPENSES BEFORE FIT	9,168,041	4,462,233	13,630,274	6,251,198	3,226,854	9,478,052	2,916,843	1,235,379	4,152,222
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,196,596)			(1,496,144)			(700,452)
G-FIT	FEDERAL INCOME TAX			(1,962,572)			(1,450,895)			(511,677)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,050,380			825,473			224,907
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(1,284,404)			(870,722)			(413,682)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.760%	34.240%
G-ALL 3	Direct Distribution Operating Expense	100.000%	81.217%	18.783%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	33,506	37,966	4,460	24,431	28,891	0	9,075	9,075
4	495028	Deferred Exchange Reservation	468,750	0	468,750	301,547	0	301,547	167,203	0	167,203
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	409,458	0	409,458	305,876	0	305,876	103,582	0	103,582
4	495329	Amortization Res Decoupling Deferral	29,691	0	29,691	17,986	0	17,986	11,705	0	11,705
4	495338	Non-Res Decoupling Deferred Rev	173,190	0	173,190	149,529	0	149,529	23,661	0	23,661
4	495339	Amortization Non-Res Decoupling	(46)	0	(46)	(7,901)	0	(7,901)	7,855	0	7,855
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>1,085,503</b>	<b>33,506</b>	<b>1,119,009</b>	<b>771,497</b>	<b>24,431</b>	<b>795,928</b>	<b>314,006</b>	<b>9,075</b>	<b>323,081</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,643,264	0	9,643,264	6,202,971	0	6,202,971	3,440,293	0	3,440,293
1	804001	Pipeline Demand Costs	2,197,743	0	2,197,743	1,512,267	0	1,512,267	685,476	0	685,476
1	804002	Transport Variable Charges	23,484	0	23,484	16,159	0	16,159	7,325	0	7,325
6	804010	Gas Costs - Fixed Hedge	76,041	0	76,041	48,917	0	48,917	27,124	0	27,124
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,837	0	27,837	17,908	0	17,908	9,929	0	9,929
6	804018	Merchandise Processing Fee	14,252	0	14,252	9,168	0	9,168	5,084	0	5,084
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	(751,049)	0	(751,049)	(483,150)	0	(483,150)	(267,899)	0	(267,899)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,822,489	0	1,822,489	1,172,407	0	1,172,407	650,082	0	650,082
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(116,627)	0	(116,627)	(19,443)	0	(19,443)	(97,184)	0	(97,184)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,429,764)	0	(1,429,764)	(1,009,878)	0	(1,009,878)	(419,886)	0	(419,886)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>11,507,670</b>	<b>0</b>	<b>11,507,670</b>	<b>7,467,326</b>	<b>0</b>	<b>7,467,326</b>	<b>4,040,344</b>	<b>0</b>	<b>4,040,344</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	64.330%	35.670%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	11,824	3,704	15,528	7,366	2,436	9,802	4,458	1,268	5,726
99	908600	Public Purpose Tariff Rider Expense Offset	326,648	0	326,648	276,899	0	276,899	49,749	0	49,749
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(80,519)	0	(80,519)	(68,893)	0	(68,893)	(11,626)	0	(11,626)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			257,953	3,704	261,657	215,372	2,436	217,808	42,581	1,268	43,849

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.760%	34.240%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.97%	53.97%
2	Cost of Debt		4.864%	4.868%
	Total Cost of Debt		2.625%	2.627%
	Total Weighted Cost		2.625%	2.627%
G-APL	Net Rate Base	629,395,617	446,083,842	183,311,775
	Interest Deduction for FIT Calculation	16,525,301	11,709,701	4,815,600
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	11,433,678	7,981,908	3,451,770
G-OPS	Operating & Maintenance Expense	10,112,832	7,170,424	2,942,408
G-OPS	Book Deprec/Amort and Reg Amortizations	2,382,217	1,419,910	962,307
G-OTX	Taxes Other than FIT	1,135,225	887,718	247,507
	Net Operating Income Before FIT	(2,196,596)	(1,496,144)	(700,452)
G-INT	Less: Interest Expense	1,377,108	975,808	401,300
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(5,771,463)	(4,437,074)	(1,334,389)
	Taxable Net Operating Income	(9,345,585)	(6,909,026)	(2,436,559)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,962,572)	(1,450,895)	(511,677)
G-DTE	Deferred FIT	1,050,380	825,473	224,907
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(912,192)	(625,422)	(286,770)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended June 30, 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	1,972,779	1,179,193	3,151,972	1,418,229	857,049	2,275,278	554,550	322,144	876,694
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,269	34,269	0	14,124	14,124
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	92,939	92,939	0	65,814	65,814	0	27,125	27,125
99	997010	Deferred Gas Credit and Refunds	(1,546,392)	(468,750)	(2,015,142)	(1,029,322)	(331,941)	(1,361,263)	(517,070)	(136,809)	(653,879)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,646	4,646	0	1,915	1,915
99	997018	DSM Tariff Rider	(411,408)	0	(411,408)	(264,468)	0	(264,468)	(146,940)	0	(146,940)
12	997020	FAS87 Current Pension Accrual	0	(274,605)	(274,605)	0	(194,459)	(194,459)	0	(80,146)	(80,146)
12	997027	Customer Uncollectibles	(19,530)	(25,537)	(45,067)	(138,565)	(18,084)	(156,649)	119,035	(7,453)	111,582
99	997031	Decoupling Mechanism	(612,294)	0	(612,294)	(465,490)	0	(465,490)	(146,804)	0	(146,804)
12	997032	Interest Rate Swaps	0	75,119	75,119	0	53,195	53,195	0	21,924	21,924
12	997035	Leases	0	(13,769)	(13,769)	0	(10,040)	(10,040)	0	(3,729)	(3,729)
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,205)	(13,205)	0	(5,442)	(5,442)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,165,893)	(2,165,893)	0	(892,673)	(892,673)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(80,519)	0	(80,519)	(68,893)	0	(68,893)	(11,626)	0	(11,626)
12	997080	Book Transportation Depreciation	0	133,026	133,026	0	94,201	94,201	0	38,825	38,825
12	997081	Deferred Compensation	0	(54,748)	(54,748)	0	(38,769)	(38,769)	0	(15,979)	(15,979)
4	997082	Meal Disallowances	0	73	73	0	53	53	0	20	20
12	997083	Paid Time Off	0	20,948	20,948	0	14,834	14,834	0	6,114	6,114
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	(1,083,334)	(1,083,334)	0	(767,152)	(767,152)	0	(316,182)	(316,182)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(260,380)	0	(260,380)	(260,380)	0	(260,380)	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	22,202	0	22,202	0	0	0	22,202	0	22,202
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	74,437	74,437	0	30,679	30,679
12	997120	Transportation Tax Disallowance	0	2,392	2,392	0	1,694	1,694	0	698	698
12	997125	COVID-19	(833,583)	0	(833,583)	(850,916)	0	(850,916)	17,333	0	17,333
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	(350,356)	(350,356)	0	(144,399)	(144,399)
12	997129	Mixed Service Costs (IDD#5)	0	(433,334)	(433,334)	0	(306,861)	(306,861)	0	(126,473)	(126,473)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>(1,509,178)</b>	<b>(4,262,285)</b>	<b>(5,771,463)</b>	<b>(1,440,506)</b>	<b>(2,996,568)</b>	<b>(4,437,074)</b>	<b>(68,672)</b>	<b>(1,265,717)</b>	<b>(1,334,389)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.760%	34.240%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	64.330%	35.670%
G-ALL	11	Book Depreciation	100.000%	71.147%	28.853%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.814%	29.186%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	483,820	342,612	141,208
99	410100	Deferred Federal Income Tax Exp	683,057	547,283	135,774
		<b>SUBTOTAL</b>	<b>1,166,877</b>	<b>889,895</b>	<b>276,982</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(272,383)	(192,885)	(79,498)
99	411100	Deferred Federal Income Tax Exp	48,154	53,051	(4,897)
		<b>SUBTOTAL</b>	<b>(224,229)</b>	<b>(139,834)</b>	<b>(84,395)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	107,732	75,412	32,320
		<b>SUBTOTAL</b>	<b>107,732</b>	<b>75,412</b>	<b>32,320</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,050,380</b>	<b>825,473</b>	<b>224,907</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.814%	29.186%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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	255,435	0	255,435	255,435	0	255,435	0	0	0
99	408120	Municipal Occupation & License Tax	267,170	0	267,170	219,304	0	219,304	47,866	0	47,866
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	964,814	0	964,814	764,421	0	764,421	200,393	0	200,393
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	44,002	95,255	139,257	32,405	69,455	101,860	11,597	25,800	37,397
		TOTAL A&G TAX	44,002	95,255	139,257	32,405	69,455	101,860	11,597	25,800	37,397
		TOTAL TAXES OTHER THAN FIT	1,008,816	126,409	1,135,225	796,826	90,892	887,718	211,990	35,517	247,507

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 June 30, 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
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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	58,301,040	62,517,393	4,216,627	42,510,203	46,726,830	(274)	15,790,837	15,790,563
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,010,468</b>	<b>59,633,027</b>	<b>65,643,495</b>	<b>5,238,541</b>	<b>43,481,421</b>	<b>48,719,962</b>	<b>771,927</b>	<b>16,151,606</b>	<b>16,923,533</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,210,025	2,210,025	0	1,520,718	1,520,718	0	689,307	689,307
1	352XXX	Wells	0	22,852,558	22,852,558	0	15,724,845	15,724,845	0	7,127,713	7,127,713
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	14,725,774	14,725,774	0	10,132,805	10,132,805	0	4,592,969	4,592,969
1	355000	Measuring & Regulating Equipment	0	1,334,630	1,334,630	0	918,359	918,359	0	416,271	416,271
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,348,247	2,348,247	0	1,615,829	1,615,829	0	732,418	732,418
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>47,368,156</b>	<b>47,368,156</b>	<b>0</b>	<b>32,627,389</b>	<b>32,627,389</b>	<b>0</b>	<b>14,740,767</b>	<b>14,740,767</b>
<b>DISTRIBUTION PLANT:</b>											
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	1,504,896	0	1,504,896	860,941	0	860,941	643,955	0	643,955
6	376000	Mains	419,665,894	2,517,883	422,183,777	279,106,177	1,619,754	280,725,931	140,559,717	898,129	141,457,846
6	378000	Measuring & Reg Station Equip-General	6,961,825	0	6,961,825	4,466,347	0	4,466,347	2,495,478	0	2,495,478
6	379000	Measuring & Reg Station Equip-City Gate	6,385,917	0	6,385,917	1,869,055	0	1,869,055	4,516,862	0	4,516,862
6	380000	Services	306,218,866	0	306,218,866	209,946,498	0	209,946,498	96,272,368	0	96,272,368
6	381XXX	Meters	108,106,721	0	108,106,721	76,221,192	0	76,221,192	31,885,529	0	31,885,529
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	3,961,651	0	3,961,651	2,925,380	0	2,925,380	1,036,271	0	1,036,271
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>853,515,676</b>	<b>2,517,883</b>	<b>856,033,559</b>	<b>575,943,359</b>	<b>1,619,754</b>	<b>577,563,113</b>	<b>277,572,317</b>	<b>898,129</b>	<b>278,470,446</b>
<b>GENERAL PLANT</b>											
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	30,359,750	28,874,278	59,234,028	28,609,698	21,053,680	49,663,378	1,750,052	7,820,598	9,570,650
4	391XXX	Office Furniture & Equipment	1,437,382	15,938,257	17,375,639	1,435,266	11,621,380	13,056,646	2,116	4,316,877	4,318,993
4	392XXX	Transportation Equipment	13,542,786	5,028,644	18,571,430	10,454,033	3,666,636	14,120,669	3,088,753	1,362,008	4,450,761
4	393000	Stores Equipment	357,516	1,054,271	1,411,787	302,790	768,722	1,071,512	54,726	285,549	340,275
4	394000	Tools, Shop & Garage Equipment	2,984,907	7,365,757	10,350,664	2,427,284	5,370,742	7,798,026	557,623	1,995,015	2,552,638
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	4,861,064	16,911,091	21,772,155	3,661,821	12,330,722	15,992,543	1,199,243	4,580,369	5,779,612
4	398000	Miscellaneous Equipment	1,953	141,045	142,998	0	102,843	102,843	1,953	38,202	40,155
<b>TOTAL GENERAL PLANT</b>			<b>60,718,742</b>	<b>79,554,948</b>	<b>140,273,690</b>	<b>52,949,919</b>	<b>58,007,492</b>	<b>110,957,411</b>	<b>7,768,823</b>	<b>21,547,456</b>	<b>29,316,279</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended June 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	920,244,886	189,074,014	1,109,318,900	634,131,819	135,736,056	769,867,875	286,113,067	53,337,958	339,451,025
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,107,868)	(18,107,868)	0	(12,460,024)	(12,460,024)	0	(5,647,844)	(5,647,844)
G-ADEP		Distribution Plant	(254,315,283)	(1,934,727)	(256,250,010)	(162,046,706)	(1,244,610)	(163,291,316)	(92,268,577)	(690,117)	(92,958,694)
G-ADEP		General Plant	(17,338,179)	(24,940,271)	(42,278,450)	(13,385,269)	(18,185,199)	(31,570,468)	(3,952,910)	(6,755,072)	(10,707,982)
		TOTAL ACCUMULATED DEPRECIATION	(271,653,462)	(44,982,866)	(316,636,328)	(175,431,975)	(31,889,833)	(207,321,808)	(96,221,487)	(13,093,033)	(109,314,520)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(413,781)	(940,039)	(1,353,820)	(277,125)	(685,429)	(962,554)	(136,656)	(254,610)	(391,266)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,284,105)	(26,126,768)	(28,410,873)	(2,284,158)	(19,050,333)	(21,334,491)	53	(7,076,435)	(7,076,382)
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	(2,697,886)	(27,066,807)	(29,764,693)	(2,561,283)	(19,735,762)	(22,297,045)	(136,603)	(7,331,045)	(7,467,648)
		TOTAL ACCUMULATED DEPR/AMORT	(274,351,348)	(72,049,673)	(346,401,021)	(177,993,258)	(51,625,595)	(229,618,853)	(96,358,090)	(20,424,078)	(116,782,168)
		NET GAS UTILITY PLANT before DFIT	645,893,538	117,024,341	762,917,879	456,138,561	84,110,461	540,249,022	189,754,977	32,913,880	222,668,857
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,592,946)	(103,592,946)	0	(73,358,309)	(73,358,309)	0	(30,234,637)	(30,234,637)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,309,183)	(17,309,183)	0	(12,616,951)	(12,616,951)	0	(4,692,232)	(4,692,232)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(706,586)	(706,586)	0	(515,207)	(515,207)	0	(191,379)	(191,379)
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	(295,641)	(295,641)	0	(209,355)	(209,355)	0	(86,286)	(86,286)
		TOTAL ACCUMULATED DFIT	0	(121,865,291)	(121,865,291)	0	(86,671,338)	(86,671,338)	0	(35,193,953)	(35,193,953)
		NET GAS UTILITY PLANT	645,893,538	(4,840,950)	641,052,588	456,138,561	(2,560,877)	453,577,684	189,754,977	(2,280,073)	187,474,904

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%	64.330%	35.670%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.814%	29.186%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	645,893,538	(4,840,950)	641,052,588	456,138,561	(2,560,877)	453,577,684	189,754,977	(2,280,073)	187,474,904
	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	1,458,789	2,738,708	4,197,497	1,043,273	1,996,929	3,040,202	415,516	741,779	1,157,295
4	182318 Accumulated Amortization - AFUDC	(231,196)	(461,130)	(692,326)	(158,513)	(336,024)	(494,537)	(72,683)	(125,106)	(197,789)
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	14,387,979	14,387,979	0	9,900,368	9,900,368	0	4,487,611	4,487,611
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	(39,955,270)	0	(39,955,270)	(27,968,689)	0	(27,968,689)	(11,986,581)	0	(11,986,581)
99	190393 ADFIT-Customer Tax Credit	8,390,607	0	8,390,607	5,873,425	0	5,873,425	2,517,182	0	2,517,182
99	235199 Customer Deposits	(2,732)	0	(2,732)	(2,732)	0	(2,732)	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	7,619,293	0	7,619,293	7,619,293	0	7,619,293	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,600,052)	0	(1,600,052)	(1,600,052)	0	(1,600,052)	0	0	0
C-WKC	Working Capital	(5,690,845)	0	(5,690,845)	(3,744,901)	0	(3,744,901)	(1,945,944)	0	(1,945,944)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(34,118,493)	22,461,522	(11,656,971)	(23,045,983)	15,552,141	(7,493,842)	(11,072,510)	6,909,381	(4,163,129)
	NET RATE BASE	611,775,045	17,620,572	629,395,617	433,092,578	12,991,264	446,083,842	178,682,467	4,629,308	183,311,775

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	267,300	267,300											
Steam (ED-ID)	364,865	364,865											
Steam (ED-WA)	969,502	969,502											
Hydro (ED-AN)	1,215,188	1,215,188											
Other (ED-AN)	860,334	860,334											
<b>Total Electric Production</b>	<b>3,677,189</b>	<b>3,677,189</b>											
<b>Electric Transmission</b>													
ED-AN	1,459,889	1,459,889											
ED-ID	83,053	83,053											
ED-WA	43,016	43,016											
<b>Total Electric Transmission</b>	<b>1,585,958</b>	<b>1,585,958</b>											
<b>Electric Distribution</b>													
ED-AN	6,927	6,927											
ED-ID	1,520,247	1,520,247											
ED-WA	2,907,786	2,907,786											
<b>Total Electric Distribution</b>	<b>4,434,960</b>	<b>4,434,960</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	57,214		57,214			57,214	57,214		39,369	39,369		17,845	17,845
GD-OR	10,162			10,162									
<b>Total Gas Underground Storage</b>	<b>67,376</b>		<b>57,214</b>	<b>10,162</b>		<b>57,214</b>	<b>57,214</b>		<b>39,369</b>	<b>39,369</b>		<b>17,845</b>	<b>17,845</b>
<b>Gas Distribution</b>													
6 GD-AN	4,783		4,783			4,783	4,783		3,077	3,077		1,706	1,706
GD-ID	540,946		540,946			540,946	540,946				540,946		540,946
GD-WA	1,208,114		1,208,114			1,208,114	1,208,114	1,208,114		1,208,114			
GD-OR	809,097			809,097									
<b>Total Gas Distribution</b>	<b>2,562,940</b>		<b>1,753,843</b>	<b>809,097</b>		<b>1,749,060</b>	<b>1,753,843</b>	<b>1,208,114</b>	<b>3,077</b>	<b>1,211,191</b>		<b>540,946</b>	<b>1,706</b>
<b>General Plant</b>													
ED-AN	235,248	235,248											
ED-ID	41,863	41,863											
ED-WA	83,403	83,403											
7,4 CD-AA	1,831,945	1,282,325	379,121	170,499		379,121	379,121		276,436	276,436		102,685	102,685
9,4 CD-AN	52,666	40,667	11,999			11,999	11,999		8,749	8,749		3,250	3,250
9 CD-ID	39,470	30,478	8,992			8,992	8,992				8,992		8,992
9 CD-WA	192,850	148,913	43,937			43,937	43,937	43,937		43,937			
8,4 GD-AA	31,096		21,404	9,692		21,404	21,404		15,607	15,607		5,797	5,797
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712
GD-ID	3,387		3,387			3,387	3,387				3,387		3,387
GD-WA	92,682		92,682			92,682	92,682	92,682		92,682			
GD-OR	17,166			17,166									
<b>Total General Plant</b>	<b>2,624,405</b>	<b>1,862,897</b>	<b>564,151</b>	<b>197,357</b>		<b>148,998</b>	<b>415,153</b>	<b>564,151</b>	<b>136,619</b>	<b>302,709</b>	<b>439,328</b>	<b>12,379</b>	<b>112,444</b>
<b>Total Depreciation Expense</b>	<b>14,952,828</b>	<b>11,561,004</b>	<b>2,375,208</b>	<b>1,016,616</b>		<b>1,898,058</b>	<b>477,150</b>	<b>2,375,208</b>	<b>1,344,733</b>	<b>345,155</b>	<b>1,689,888</b>	<b>553,325</b>	<b>131,995</b>

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	64.330%	35.670%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	75,773	75,773												
Misc Intangible Plt (303000) ED-AN	21,417	21,417												
<b>Total Production/Transmission</b>	<b>97,190</b>	<b>97,190</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	9,740	9,740												
Misc Intangible Plt (303000) ED-WA	489	489												
<b>Total Distribution</b>	<b>10,229</b>	<b>10,229</b>												
<b>General Plant - 303000</b>														
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										
<b>Total General Plant - 303000</b>	<b>39,301</b>	<b>24,830</b>	<b>10,636</b>	<b>3,835</b>	<b>3,295</b>	<b>7,341</b>	<b>10,636</b>	<b>2,070</b>	<b>5,353</b>	<b>7,423</b>	<b>1,225</b>	<b>1,988</b>	<b>3,213</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	3,320,342	2,324,173	687,145	309,024		687,145	687,145		501,032	501,032		186,113	186,113	
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	341,839	341,839												
ED-ID	(3)	(3)												
ED-WA	57,407	57,407												
8,4 GD-AA	7,048		4,851	2,197		4,851	4,851		3,537	3,537		1,314	1,314	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>4,052,015</b>	<b>2,974,667</b>	<b>766,127</b>	<b>311,221</b>	<b>71,425</b>	<b>694,702</b>	<b>766,127</b>	<b>71,426</b>	<b>506,542</b>	<b>577,968</b>	<b>(1)</b>	<b>188,160</b>	<b>188,159</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
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										
<b>Total General Plant- 390200, 396200</b>	<b>35,419</b>	<b>35,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>	<b>4,234,154</b>	<b>3,142,335</b>	<b>776,763</b>	<b>315,056</b>	<b>74,720</b>	<b>702,043</b>	<b>776,763</b>	<b>73,496</b>	<b>511,895</b>	<b>585,391</b>	<b>1,224</b>	<b>190,148</b>	<b>191,372</b>	

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(73,687,528)	(73,687,528)												
Steam (ED-ID)	(91,399,535)	(91,399,535)												
Steam (ED-WA)	(172,589,113)	(172,589,113)												
Hydro (ED-AN)	(165,048,274)	(165,048,274)												
Other (ED-AN)	(153,627,495)	(153,627,495)												
<b>Total Electric Production</b>	<b>(656,351,945)</b>	<b>(656,351,945)</b>												
<b>Electric Transmission</b>														
ED-AN	(220,694,619)	(220,694,619)												
ED-ID	(10,044,602)	(10,044,602)												
ED-WA	(15,953,653)	(15,953,653)												
<b>Total Electric Transmission</b>	<b>(246,692,874)</b>	<b>(246,692,874)</b>												
<b>Electric Distribution</b>														
ED-AN	(361,160)	(361,160)												
ED-ID	(252,847,554)	(252,847,554)												
ED-WA	(390,287,411)	(390,287,411)												
<b>Total Electric Distribution</b>	<b>(643,496,125)</b>	<b>(643,496,125)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,107,868)		(18,107,868)			(18,107,868)	(18,107,868)		(12,460,024)	(12,460,024)		(5,647,844)	(5,647,844)	
GD-OR	(1,450,650)			(1,450,650)										
<b>Total Gas Underground Storage</b>	<b>(19,558,518)</b>		<b>(18,107,868)</b>	<b>(1,450,650)</b>		<b>(18,107,868)</b>	<b>(18,107,868)</b>		<b>(12,460,024)</b>	<b>(12,460,024)</b>		<b>(5,647,844)</b>	<b>(5,647,844)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,934,727)		(1,934,727)			(1,934,727)	(1,934,727)		(1,244,610)	(1,244,610)		(690,117)	(690,117)	
GD-ID	(92,268,577)		(92,268,577)			(92,268,577)	(92,268,577)				(92,268,577)		(92,268,577)	
GD-WA	(162,046,706)		(162,046,706)			(162,046,706)	(162,046,706)	(162,046,706)						
GD-OR	(127,732,165)			(127,732,165)										
<b>Total Gas Distribution</b>	<b>(383,982,175)</b>		<b>(256,250,010)</b>	<b>(127,732,165)</b>		<b>(254,315,283)</b>	<b>(1,934,727)</b>	<b>(256,250,010)</b>	<b>(162,046,706)</b>	<b>(1,244,610)</b>	<b>(163,291,316)</b>	<b>(92,268,577)</b>	<b>(690,117)</b>	<b>(92,958,694)</b>
<b>General Plant</b>														
ED-AN	(36,660,697)	(36,660,697)												
ED-ID	(12,247,546)	(12,247,546)												
ED-WA	(22,892,042)	(22,892,042)												
7,4 CD-AA	(86,937,557)	(60,854,551)	(17,991,727)	(8,091,279)		(17,991,727)	(17,991,727)		(13,118,668)	(13,118,668)		(4,873,059)	(4,873,059)	
9,4 CD-AN	(7,892,085)	(6,094,031)	(1,798,054)			(1,798,054)	(1,798,054)		(1,311,051)	(1,311,051)		(487,003)	(487,003)	
9 CD-ID	(6,875,759)	(5,309,255)	(1,566,504)			(1,566,504)	(1,566,504)				(1,566,504)		(1,566,504)	
9 CD-WA	(8,687,384)	(6,708,137)	(1,979,247)			(1,979,247)	(1,979,247)	(1,979,247)			(1,979,247)			
8,4 GD-AA	(2,085,835)		(1,435,743)	(650,092)		(1,435,743)	(1,435,743)		(1,046,872)	(1,046,872)		(388,871)	(388,871)	
4 GD-AN	(3,714,747)		(3,714,747)			(3,714,747)	(3,714,747)		(2,708,608)	(2,708,608)		(1,006,139)	(1,006,139)	
GD-ID	(2,386,406)		(2,386,406)			(2,386,406)	(2,386,406)				(2,386,406)		(2,386,406)	
GD-WA	(11,406,022)		(11,406,022)			(11,406,022)	(11,406,022)	(11,406,022)			(11,406,022)			
GD-OR	(5,280,348)			(5,280,348)										
<b>Total General Plant</b>	<b>(207,066,428)</b>	<b>(150,766,259)</b>	<b>(42,278,450)</b>	<b>(14,021,719)</b>		<b>(17,338,179)</b>	<b>(24,940,271)</b>	<b>(42,278,450)</b>	<b>(13,385,269)</b>	<b>(18,185,199)</b>	<b>(31,570,468)</b>	<b>(3,952,910)</b>	<b>(6,755,072)</b>	<b>(10,707,982)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,157,148,065)</b>	<b>(1,697,307,203)</b>	<b>(316,636,328)</b>	<b>(143,204,534)</b>		<b>(271,653,462)</b>	<b>(44,982,866)</b>	<b>(316,636,328)</b>	<b>(175,431,975)</b>	<b>(31,889,833)</b>	<b>(207,321,808)</b>	<b>(96,221,487)</b>	<b>(13,093,033)</b>	<b>(109,314,520)</b>

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	64.330%	35.670%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended June 30, 2021
Average of Monthly Averages Basis

Report ID:
<b>G-AAAMT-1A</b>

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,235,888)	(14,235,888)											
Misc Intangible Plt (303000)	ED-AN	(2,414,037)	(2,414,037)											
<b>Total Production/Transmission</b>		<b>(16,649,925)</b>	<b>(16,649,925)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(272,588)	(272,588)											
Misc Intangible Plt (303000)	ED-WA	(57,094)	(57,094)											
<b>Total Distribution</b>		<b>(329,682)</b>	<b>(329,682)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,398,771)	(3,079,051)	(910,326)	(409,394)		(910,326)	(910,326)		(663,764)	(663,764)		(246,562)	(246,562)
9,4	CD-AN	(130,415)	(100,702)	(29,713)			(29,713)	(29,713)		(21,665)	(21,665)		(8,048)	(8,048)
	GD-ID	(136,656)		(136,656)			(136,656)	(136,656)				(136,656)		(136,656)
	GD-WA	(277,125)		(277,125)			(277,125)	(277,125)	(277,125)		(277,125)			
	GD-OR	(112,071)			(112,071)									
<b>Total General Plant - 303000</b>		<b>(5,055,038)</b>	<b>(3,179,753)</b>	<b>(1,353,820)</b>	<b>(521,465)</b>	<b>(413,781)</b>	<b>(940,039)</b>	<b>(1,353,820)</b>	<b>(277,125)</b>	<b>(685,429)</b>	<b>(962,554)</b>	<b>(136,656)</b>	<b>(254,610)</b>	<b>(391,266)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(125,531,745)	(87,869,711)	(25,978,794)	(11,683,240)		(25,978,794)	(25,978,794)		(18,942,438)	(18,942,438)		(7,036,356)	(7,036,356)
9,4	CD-AN	(276,298)	(213,349)	(62,949)			(62,949)	(62,949)		(45,899)	(45,899)		(17,050)	(17,050)
9	CD-ID	232	179	53		53		53	0		0	53		53
9	CD-WA	(10,025,711)	(7,741,553)	(2,284,158)		(2,284,158)		(2,284,158)	(2,284,158)		(2,284,158)		0	0
	ED-AN	(9,190,956)	(9,190,956)											
	ED-ID	229	229											
	ED-WA	(291,426)	(291,426)											
8,4	GD-AA	(123,524)		(85,025)	(38,499)		(85,025)	(85,025)		(61,996)	(61,996)		(23,029)	(23,029)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(145,439,199)</b>	<b>(105,306,587)</b>	<b>(28,410,873)</b>	<b>(11,721,739)</b>	<b>(2,284,105)</b>	<b>(26,126,768)</b>	<b>(28,410,873)</b>	<b>(2,284,158)</b>	<b>(19,050,333)</b>	<b>(21,334,491)</b>	<b>53</b>	<b>(7,076,435)</b>	<b>(7,076,382)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	0
4	ED-AN	(514,260)	(514,260)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(514,260)</b>	<b>(514,260)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(167,988,104)</b>	<b>(125,980,207)</b>	<b>(29,764,693)</b>	<b>(12,243,204)</b>	<b>(2,697,886)</b>	<b>(27,066,807)</b>	<b>(29,764,693)</b>	<b>(2,561,283)</b>	<b>(19,735,762)</b>	<b>(22,297,045)</b>	<b>(136,603)</b>	<b>(7,331,045)</b>	<b>(7,467,648)</b>

**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 June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	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	2,467,786	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	
		TOTAL ACCOUNT	18,719,229	807,811	699,891	9,261,932	10,769,634	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	10,654,999	1,143,443	2,746,115	6,765,441	10,654,999	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	
99		GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,550,600	0	0	89,282,869	89,282,869	0	0	26,396,597	26,396,597	11,871,134	11,871,134	
9		CD-WA / ID / AN	30,724,626	9,395,843	5,931,341	8,397,450	23,724,634	2,772,259	1,750,052	2,477,681	6,999,992	0	0	
		TOTAL ACCOUNT	198,841,376	10,539,286	8,677,456	104,445,760	123,662,502	28,609,698	1,750,052	28,874,278	59,234,028	4,073,712	11,871,134	15,944,846
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,490,787	99,416	7,798	1,383,573	1,490,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	99,267	99,267	
7		CD-AA	75,584,234	0	0	52,907,452	52,907,452	0	0	15,642,157	15,642,157	7,034,625	7,034,625	
9		CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	
		TOTAL ACCOUNT	83,582,103	4,493,954	14,970	54,551,539	59,060,463	1,435,267	2,116	15,938,256	17,375,639	12,109	7,133,892	7,146,001
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	54,817,375	24,127,554	10,605,197	20,084,624	54,817,375	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,304,485	0	0	0	0	9,958,999	2,857,150	2,488,336	15,304,485	0	0	
99		GD-OR / AS	4,528,156	0	0	0	0	0	0	0	4,528,156	0	4,528,156	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	30,290	30,290	
7		CD-AA	7,643,828	0	0	5,350,527	5,350,527	0	0	1,581,890	1,581,890	711,411	711,411	
9		CD-WA / ID / AN	7,102,475	1,677,787	784,957	3,021,574	5,484,318	495,034	231,603	891,520	1,618,157	0	0	
		TOTAL ACCOUNT	89,493,506	25,805,341	11,390,154	28,456,725	65,652,220	10,454,033	3,088,753	5,028,643	18,571,429	4,528,156	741,701	5,269,857

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	413,851	0	0	413,851	413,851	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,209,332	272,618	185,479	3,564,393	4,022,490	80,436	54,726	1,051,680	1,186,842	0	0	0	
		TOTAL ACCOUNT	5,878,852	272,618	185,479	3,987,010	4,445,107	302,789	54,726	1,054,272	1,411,787	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,968,839	967,963	282,215	5,718,661	6,968,839	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,262,468	0	0	0	0	2,424,366	336,448	501,654	3,262,468	0	0	0	
99		GD-OR / AS	895,118	0	0	0	0	0	0	0	0	895,118	0	895,118	
8		GD-AA	5,503,331	0	0	0	0	0	0	3,788,108	3,788,108	0	1,715,223	1,715,223	
7		CD-AA	14,120,225	0	0	9,883,875	9,883,875	0	0	2,922,181	2,922,181	0	1,314,169	1,314,169	
9		CD-WA / ID / AN	1,658,729	9,892	749,616	521,313	1,280,821	2,919	221,175	153,814	377,908	0	0	0	
		TOTAL ACCOUNT	32,408,710	977,855	1,031,831	16,123,849	18,133,535	2,427,285	557,623	7,365,757	10,350,665	895,118	3,029,392	3,924,510	
	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	2,093,211	398,161	15,791	1,679,259	2,093,211	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,025,508	398,161	15,791	2,734,683	3,148,635	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 June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,802,830	12,013,427	6,415,260	29,374,143	47,802,830	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	848,601	0	0	0	0	0	0	0	0	848,601	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	78,850,740	0	0	55,193,941	55,193,941	0	0	16,318,161	16,318,161	0	7,338,638	
9		CD-WA / ID / AN	18,491,700	10,037,165	2,865,732	1,375,839	14,278,736	2,961,482	845,539	405,943	4,212,964	0	0	
		TOTAL ACCOUNT	147,318,683	22,050,592	9,280,992	85,943,923	117,275,507	3,661,822	1,199,243	16,911,090	21,772,155	848,601	7,422,420	8,271,021
	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	681,538	0	0	477,063	477,063	0	0	141,044	141,044	0	63,431	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	
		TOTAL ACCOUNT	968,359	0	13,466	746,098	759,564	0	1,953	141,044	142,997	2,367	63,431	65,798
		TOTAL GENERAL PLANT	618,751,508	79,415,994	40,653,559	315,493,441	435,562,994	52,949,921	7,768,823	79,554,945	140,273,689	11,288,409	31,626,416	42,914,825

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,569,114</b>	<b>319,716</b>	<b>0</b>	<b>16,137,999</b>	<b>16,457,715</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,423,559	1,835,350	(1,000)	19,589,209	21,423,559	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	403,903	0	0	0	0	0	0	278,019	278,019	0	125,884	
7		CD-AA	144,875,521	0	0	101,409,967	101,409,967	0	0	29,981,989	29,981,989	0	13,483,565	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>167,379,865</b>	<b>1,835,350</b>	<b>(1,930)</b>	<b>121,522,774</b>	<b>123,356,194</b>	<b>0</b>	<b>(274)</b>	<b>30,414,496</b>	<b>30,414,222</b>	<b>0</b>	<b>13,609,449</b>	<b>13,609,449</b>
	30310X	Misc Intangible Plant--Term On-Premise 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	1,305,046	0	0	913,506	913,506	0	0	270,079	270,079	0	121,461	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,305,046</b>	<b>0</b>	<b>0</b>	<b>913,506</b>	<b>913,506</b>	<b>0</b>	<b>0</b>	<b>270,079</b>	<b>270,079</b>	<b>0</b>	<b>121,461</b>	<b>121,461</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	807,333	0	0	807,333	807,333	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	
		<b>TOTAL ACCOUNT</b>	<b>807,333</b>	<b>0</b>	<b>0</b>	<b>807,333</b>	<b>807,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	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	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	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
		<b>TOTAL ACCOUNT</b>	<b>21,139,590</b>	<b>15,526,494</b>	<b>0</b>	<b>977,501</b>	<b>16,503,995</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,154,687	0	0	1,508,238	1,508,238	0	0	445,912	445,912	0	200,537	200,537
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,154,687</b>	<b>0</b>	<b>0</b>	<b>1,508,238</b>	<b>1,508,238</b>	<b>0</b>	<b>0</b>	<b>445,912</b>	<b>445,912</b>	<b>0</b>	<b>200,537</b>	<b>200,537</b>
	<b>TOTAL</b>		<b>343,249,580</b>	<b>17,681,560</b>	<b>(1,930)</b>	<b>232,790,515</b>	<b>250,470,145</b>	<b>5,238,541</b>	<b>771,927</b>	<b>59,633,025</b>	<b>65,643,493</b>	<b>406,156</b>	<b>26,729,786</b>	<b>27,135,942</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(82,710,315)	(57,895,566)	(17,116,900)	(7,697,849)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(843,975)	(651,692)	(192,283)	0
7	282919 CD-AA	(3,414,280)	(2,389,928)	(706,585)	(317,767)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(86,779,803)	(60,805,053)	(17,976,703)	(7,998,047)

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 June 30, 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	4,758,040	4,758,040	0	0	0	0	4,758,040
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	21	21	0	0	0	0	21
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1,745)	(1,745)	0	0	0	0	(1,745)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	55,637,652	23,171,874	0	78,809,526	59,382,553	25,117,818	(3,744,901)	(1,945,944)	0
<b>TOTAL</b>		<b>55,637,652</b>	<b>23,171,874</b>	<b>4,756,316</b>	<b>83,565,842</b>	<b>59,382,553</b>	<b>25,117,818</b>	<b>(3,744,901)</b>	<b>(1,945,944)</b>	<b>4,756,316</b>

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%