

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,788,573	28,875,280	14,913,293
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,788,573	28,875,280	14,913,293
G-APL	Gas Net Adjusted Rate Base	644,302,143	456,555,725	187,746,418
	RATE OF RETURN	6.796%	6.325%	7.943%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	7-01-2021 thru 07-31-2021	264,009 100.000%	173,687 65.788%	90,322 34.212%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2020 thru 07-31-2021	12,567,964 100.000%	9,322,115 74.174%	3,245,849 25.826%
	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	08-01-2020 thru 07-31-2021	283,923,538 100.000%	190,619,468 67.138%	93,304,070 32.862%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
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AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	08-01-2020 thru 07-31-2021	28,120,117 100.000%	20,008,523 71.154%	8,111,594 28.846%	
12	Net Gas Plant (before ADFIT) Percent	7-01-2021 thru 07-31-2021	766,259,155 100.000%	542,715,411 70.827%	223,543,744 29.173%	
13	G-PLT Net Gas General Plant Percent	7-01-2021 thru 07-31-2021	97,416,641 100.000%	78,891,531 80.984%	18,525,110 19.016%	
14	Net Allocated Schedule M's Percent	08-01-2020 thru 07-31-2021	-57,025,081 100.000%	-40,128,781 70.370%	-16,896,300 29.630%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	151,383,761	0	151,383,761	105,992,647	0	105,992,647	45,391,114	0	45,391,114
99 4812XX	Commercial - Firm & Interruptible	67,012,546	0	67,012,546	48,255,020	0	48,255,020	18,757,526	0	18,757,526
99 4813XX	Industrial-Firm	2,548,422	0	2,548,422	1,519,737	0	1,519,737	1,028,685	0	1,028,685
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	273,475	0	273,475	246,209	0	246,209	27,266	0	27,266
99 499XXX	Unbilled Revenue	(361,870)	0	(361,870)	(256,367)	0	(256,367)	(105,503)	0	(105,503)
	TOTAL SALES TO ULTIMATE CUSTOMERS	220,856,334	0	220,856,334	155,757,246	0	155,757,246	65,099,088	0	65,099,088
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	61,389,400	0	61,389,400	40,717,285	0	40,717,285	20,672,115	0	20,672,115
4 488000	Miscellaneous Service Revenues	6,350	0	6,350	2,258	0	2,258	4,092	0	4,092
99 4893XX	Transportation Revenues	5,285,819	0	5,285,819	4,694,191	0	4,694,191	591,628	0	591,628
99 493000	Rent from Gas Property	2,000	0	2,000	2,000	0	2,000	0	0	0
4 495XXX	Other Gas Revenues	10,710,156	485,814	11,195,970	7,939,828	354,231	8,294,059	2,770,328	131,583	2,901,911
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	77,393,725	485,814	77,879,539	53,355,562	354,231	53,709,793	24,038,163	131,583	24,169,746
	TOTAL GAS REVENUES	298,250,059	485,814	298,735,873	209,112,808	354,231	209,467,039	89,137,251	131,583	89,268,834
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	140,754,507	0	140,754,507	95,740,443	0	95,740,443	45,014,064	0	45,014,064
99 808XXX	Net Natural Gas Storage Transactions	(8,628,741)	0	(8,628,741)	(5,271,689)	0	(5,271,689)	(3,357,052)	0	(3,357,052)
99 811000	Gas Used for Products Extraction	(374,349)	0	(374,349)	(248,589)	0	(248,589)	(125,760)	0	(125,760)
10 813000	Other Gas Expenses	105,530	877,875	983,405	105,530	592,592	698,122	0	285,283	285,283
99 813010	Gas Technology Institute (GTI) Expenses	117,366	0	117,366	81,356	0	81,356	36,010	0	36,010
	TOTAL PRODUCTION EXPENSES	131,974,313	877,875	132,852,188	90,407,051	592,592	90,999,643	41,567,262	285,283	41,852,545
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	7,307	7,307	0	5,028	5,028	0	2,279	2,279
1 824000	Other Expenses	0	792,376	792,376	0	545,234	545,234	0	247,142	247,142
1 837000	Other Equipment	0	2,153,446	2,153,446	0	1,481,786	1,481,786	0	671,660	671,660
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,953,129	2,953,129	0	2,032,048	2,032,048	0	921,081	921,081
G-DEPX	Depreciation Expense-Underground Storage	0	670,164	670,164	0	461,140	461,140	0	209,024	209,024
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	282,543	282,543	0	194,418	194,418	0	88,125	88,125
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	952,707	952,707	0	655,558	655,558	0	297,149	297,149
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,905,836	3,905,836	0	2,687,606	2,687,606	0	1,218,230	1,218,230

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended July 31, 2021
Ending Balance Basis

Report ID:
G-OPS-12E

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	353,608	1,341,768	1,695,376	328,203	995,243	1,323,446	25,405	346,525	371,930
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,712,033	1,001,867	4,713,900	2,564,326	743,125	3,307,451	1,147,707	258,742	1,406,449
3	875000	Measuring & Reg Sta Exp-General	102,252	0	102,252	72,536	0	72,536	29,716	0	29,716
3	876000	Measuring & Reg Sta Exp-Industrial	5,407	0	5,407	3,141	0	3,141	2,266	0	2,266
3	877000	Measuring & Reg Sta Exp-City Gate	78,223	0	78,223	57,960	0	57,960	20,263	0	20,263
3	878000	Meter & House Regulator Expenses	567,557	0	567,557	328,929	0	328,929	238,628	0	238,628
3	879000	Customer Installation Expenses	1,401,636	50,588	1,452,224	927,213	37,523	964,736	474,423	13,065	487,488
3	880000	Other Expenses	1,248,824	441,977	1,690,801	1,028,086	327,832	1,355,918	220,738	114,145	334,883
3	881000	Rents	2	33,495	33,497	2	24,845	24,847	0	8,650	8,650
	MAINTENANCE										
3	885000	Supervision & Engineering	55,810	8,064	63,874	13,910	5,981	19,891	41,900	2,083	43,983
3	887000	Mains	1,144,719	0	1,144,719	965,062	0	965,062	179,657	0	179,657
3	889000	Measuring & Reg Sta Exp-General	290,161	43,321	333,482	226,776	32,133	258,909	63,385	11,188	74,573
3	890000	Measuring & Reg Sta Exp-Industrial	20,084	9,778	29,862	8,896	7,253	16,149	11,188	2,525	13,713
3	891000	Measuring & Reg Sta Exp-City Gate	69,442	16,515	85,957	23,772	12,250	36,022	45,670	4,265	49,935
3	892000	Services	1,982,034	12,753	1,994,787	1,680,989	9,459	1,690,448	301,045	3,294	304,339
3	893000	Meters & House Regulators	1,536,229	689,034	2,225,263	1,092,373	511,084	1,603,457	443,856	177,950	621,806
3	894000	Other Equipment	(59)	236,297	236,238	(59)	175,271	175,212	0	61,026	61,026
	TOTAL DISTRIBUTION OPERATING EXP		12,567,962	3,885,457	16,453,419	9,322,115	2,881,999	12,204,114	3,245,847	1,003,458	4,249,305
G-DEPX		Depreciation Expense-Distribution	20,543,292	57,395	20,600,687	14,186,556	38,534	14,225,090	6,356,736	18,861	6,375,597
G-OTX		Taxes Other Than FIT	17,337,773	0	17,337,773	14,566,578	0	14,566,578	2,771,195	0	2,771,195
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,881,065	57,395	37,938,460	28,753,134	38,534	28,791,668	9,127,931	18,861	9,146,792
	TOTAL DISTRIBUTION EXPENSES		50,449,027	3,942,852	54,391,879	38,075,249	2,920,533	40,995,782	12,373,778	1,022,319	13,396,097

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For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	113,990	113,990	0	74,992	74,992	0	38,998	38,998
2	902000	Meter Reading Expenses	427,426	83,168	510,594	309,471	54,715	364,186	117,955	28,453	146,408
2	903XXX	Customer Records & Collection Expenses	329,587	4,400,281	4,729,868	181,205	2,894,857	3,076,062	148,382	1,505,424	1,653,806
2	904000	Uncollectible Accounts	3,640,811	(2,035,357)	1,605,454	3,275,282	(1,339,021)	1,936,261	365,529	(696,336)	(330,807)
2	905000	Misc Customer Accounts	0	73,510	73,510	0	48,361	48,361	0	25,149	25,149
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,397,824	2,635,592	7,033,416	3,765,958	1,733,904	5,499,862	631,866	901,688	1,533,554
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,173,397	51,260	10,224,657	8,687,907	33,723	8,721,630	1,485,490	17,537	1,503,027
2	909000	Advertising	59,425	491,062	550,487	59,425	323,060	382,485	0	168,002	168,002
2	910000	Misc Customer Service & Info Exp	0	164,624	164,624	0	108,303	108,303	0	56,321	56,321
		TOTAL CUSTOMER SERVICE & INFO EXP	10,232,822	706,946	10,939,768	8,747,332	465,086	9,212,418	1,485,490	241,860	1,727,350
		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	92,357	7,720,455	7,812,812	63,904	5,629,370	5,693,274	28,453	2,091,085	2,119,538
4	921000	Office Supplies & Expenses	85	1,300,811	1,300,896	85	948,486	948,571	0	352,325	352,325
4	922000	Admin. Expenses Transferred - Credit	0	(19,532)	(19,532)	0	(14,242)	(14,242)	0	(5,290)	(5,290)
4	923000	Outside Services Employed	55,997	3,110,212	3,166,209	38,038	2,267,811	2,305,849	17,959	842,401	860,360
4	924000	Property Insurance Premium	0	460,062	460,062	0	335,454	335,454	0	124,608	124,608
4	925XXX	Injuries and Damages	18,706	1,165,222	1,183,928	13,629	849,622	863,251	5,077	315,600	320,677
4	926XXX	Employee Pensions and Benefits	2,037,997	6,046,074	8,084,071	1,544,252	4,408,495	5,952,747	493,745	1,637,579	2,131,324
4	928000	Regulatory Commission Expenses	796,868	199,948	996,816	530,497	145,792	676,289	266,371	54,156	320,527
4	930000	Miscellaneous General Expenses	34,814	1,288,046	1,322,860	27,872	939,179	967,051	6,942	348,867	355,809
4	931000	Rents	0	124,541	124,541	0	90,809	90,809	0	33,732	33,732
4	935000	Maintenance of General Plant	658,135	3,011,212	3,669,347	576,654	2,195,625	2,772,279	81,481	815,587	897,068
		TOTAL ADMIN & GEN OPERATING EXP	3,694,959	24,407,051	28,102,010	2,794,931	17,796,401	20,591,332	900,028	6,610,650	7,510,678

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For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,759,807	5,089,460	6,849,267	1,611,314	3,710,980	5,322,294	148,493	1,378,480	1,526,973
G-AMTX	Amortization Expense - General Plant - 303000	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	857,540	7,993,551	8,851,091	857,399	5,828,498	6,685,897	141	2,165,053	2,165,194
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
99 407311	Regulatory Debit - AFUDC Amortization	48,580	142,790	191,370	35,019	101,134	136,153	13,561	41,656	55,217
99 407314	Regulatory Debit - FISERVE Amortization	496,949	0	496,949	496,949	0	496,949	0	0	0
99 407319	AFUDC Equity DFIT Deferral	101,545	0	101,545	0	0	0	101,545	0	101,545
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	223,728	0	223,728	223,728	0	223,728	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	976,437	0	976,437	709,979	0	709,979	266,458	0	266,458
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	(3,256,561)	0	(3,256,561)	(3,256,561)	0	(3,256,561)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,971,665)	0	(1,971,665)	(2,451,717)	0	(2,451,717)	480,052	0	480,052
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(2,932,849)	0	(2,932,849)	(2,932,849)	0	(2,932,849)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	488,511	781,326	1,269,837	365,489	569,704	935,193	123,022	211,622	334,644
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(546,015)	14,095,217	13,549,202	(2,181,769)	10,274,547	8,092,778	1,635,754	3,820,670	5,456,424
	TOTAL ADMIN & GENERAL EXPENSES	3,148,944	38,502,268	41,651,212	613,162	28,070,948	28,684,110	2,535,782	10,431,320	12,967,102
	TOTAL EXPENSES BEFORE FIT	200,202,930	50,571,369	250,774,299	141,608,752	36,470,669	178,079,421	58,594,178	14,100,700	72,694,878
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,961,574			31,387,618			16,573,956
G-FIT	FEDERAL INCOME TAX			(4,651,212)			(3,504,824)			(1,146,388)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,827,171			6,019,691			2,807,480
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,958)			(2,529)			(429)
	GAS NET OPERATING INCOME (LOSS)			43,788,573			28,875,280			14,913,293

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.788%	34.212%
G-ALL 3	Direct Distribution Operating Expense	100.000%	74.174%	25.826%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	89,803	485,814	575,617	89,803	354,231	444,034	0	131,583	131,583
4	495028	Deferred Exchange Reservation	4,875,001	0	4,875,001	3,220,913	0	3,220,913	1,654,088	0	1,654,088
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	3,516,706	0	3,516,706	2,976,835	0	2,976,835	539,871	0	539,871
4	495329	Amortization Res Decoupling Deferral	1,214,453	0	1,214,453	839,414	0	839,414	375,039	0	375,039
4	495338	Non-Res Decoupling Deferred Rev	1,070,013	0	1,070,013	1,034,726	0	1,034,726	35,287	0	35,287
4	495339	Amortization Non-Res Decoupling	(55,819)	0	(55,819)	(221,863)	0	(221,863)	166,044	0	166,044
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	10,710,157	485,814	11,195,971	7,939,828	354,231	8,294,059	2,770,329	131,583	2,901,912

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	120,238,054	0	120,238,054	79,822,669	0	79,822,669	40,415,385	0	40,415,385
1	804001	Pipeline Demand Costs	26,784,950	0	26,784,950	18,422,049	0	18,422,049	8,362,901	0	8,362,901
1	804002	Transport Variable Charges	299,713	0	299,713	206,180	0	206,180	93,533	0	93,533
6	804010	Gas Costs - Fixed Hedge	(14,611)	0	(14,611)	(15,193)	0	(15,193)	582	0	582
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	352,678	0	352,678	233,755	0	233,755	118,923	0	118,923
6	804018	Merchandise Processing Fee	105,194	0	105,194	69,363	0	69,363	35,831	0	35,831
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	(10,374,571)	0	(10,374,571)	(6,913,625)	0	(6,913,625)	(3,460,946)	0	(3,460,946)
6	804700	Gas Costs - Offsystem Bookout	211,029	0	211,029	141,543	0	141,543	69,486	0	69,486
6	804711	Gas Costs - Offsystem Bookout Offset	(211,029)	0	(211,029)	(141,543)	0	(141,543)	(69,486)	0	(69,486)
6	804730	Gas Costs - Intracompany LDC Gas	14,929,187	0	14,929,187	9,880,762	0	9,880,762	5,048,425	0	5,048,425
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,087,076)	0	(4,087,076)	(759,294)	0	(759,294)	(3,327,782)	0	(3,327,782)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(7,479,011)	0	(7,479,011)	(5,206,223)	0	(5,206,223)	(2,272,788)	0	(2,272,788)
		TOTAL PURCHASED GAS COSTS	140,754,507	0	140,754,507	95,740,443	0	95,740,443	45,014,064	0	45,014,064

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	159,868	51,260	211,128	98,866	33,723	132,589	61,002	17,537	78,539
99	908600	Public Purpose Tariff Rider Expense Offset	9,916,889	0	9,916,889	8,490,034	0	8,490,034	1,426,855	0	1,426,855
99	908610	Limited Income Tax Refund Program	108,445	0	108,445	108,445	0	108,445	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(11,805)	0	(11,805)	(9,438)	0	(9,438)	(2,367)	0	(2,367)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,173,397	51,260	10,224,657	8,687,907	33,723	8,721,630	1,485,490	17,537	1,503,027

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.788%	34.212%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.92%	53.92%
2	Cost of Debt		4.863%	4.868%
	Total Cost of Debt		2.622%	2.625%
	Total Weighted Cost		2.622%	2.625%
G-APL	Net Rate Base	644,302,143	456,555,725	187,746,418
	Interest Deduction for FIT Calculation	16,899,234	11,970,891	4,928,343
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	298,735,873	209,467,039	89,268,834
G-OPS	Operating & Maintenance Expense	198,333,930	140,539,417	57,794,513
G-OPS	Book Deprec/Amort and Reg Amortizations	33,550,216	21,843,815	11,706,401
G-OTX	Taxes Other than FIT	18,890,153	15,696,189	3,193,964
	Net Operating Income Before FIT	47,961,574	31,387,618	16,573,956
G-INT	Less: Interest Expense	16,899,234	11,970,891	4,928,343
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,258)	0	(7,258)
G-SCM	Schedule M Adjustments	(53,203,713)	(36,106,366)	(17,097,347)
	Taxable Net Operating Income	(22,148,631)	(16,689,639)	(5,458,992)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,651,212)	(3,504,824)	(1,146,388)
G-DTE	Deferred FIT	8,827,171	6,019,691	2,807,480
99	411400 Amortized Investment Tax Credit	(2,958)	(2,529)	(429)
	Total FIT/Deferred FIT & ITC	4,173,001	2,512,338	1,660,663
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended July 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,200,180	13,898,660	37,098,840	16,680,108	10,103,382	26,783,490	6,520,072	3,795,278	10,315,350
12	997001	Contributions In Aid of Construction	0	842,988	842,988	0	597,063	597,063	0	245,925	245,925
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	769,082	769,082	0	544,718	544,718	0	224,364	224,364
99	997010	Deferred Gas Credit and Refunds	(11,566,087)	0	(11,566,087)	(5,965,517)	0	(5,965,517)	(5,600,570)	0	(5,600,570)
12	997016	Redemption Expense Amortization	0	133,259	133,259	0	94,383	94,383	0	38,876	38,876
99	997018	DSM Tariff Rider	(1,479,209)	(1,830)	(1,481,039)	(355,768)	(1,296)	(357,064)	(1,123,441)	(534)	(1,123,975)
12	997020	FAS87 Current Pension Accrual	0	(6,435,880)	(6,435,880)	0	(4,558,341)	(4,558,341)	0	(1,877,539)	(1,877,539)
12	997027	Customer Uncollectibles	232,897	710,171	943,068	447,234	502,993	950,227	(214,337)	207,178	(7,159)
99	997031	Decoupling Mechanism	(5,745,354)	0	(5,745,354)	(4,629,113)	0	(4,629,113)	(1,116,241)	0	(1,116,241)
12	997032	Interest Rate Swaps	0	865,963	865,963	0	613,336	613,336	0	252,627	252,627
12	997035	Leases	0	(370)	(370)	0	(270)	(270)	0	(100)	(100)
12	997048	AFUDC	0	(289,899)	(289,899)	0	(205,327)	(205,327)	0	(84,572)	(84,572)
12	997049	Tax Depreciation	0	(30,282,021)	(30,282,021)	0	(21,447,847)	(21,447,847)	0	(8,834,174)	(8,834,174)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	63,654	0	63,654	66,021	0	66,021	(2,367)	0	(2,367)
12	997080	Book Transportation Depreciation	0	2,719,316	2,719,316	0	1,926,010	1,926,010	0	793,306	793,306
12	997081	Deferred Compensation	0	253,665	253,665	0	179,663	179,663	0	74,002	74,002
4	997082	Meal Disallowances	0	48,022	48,022	0	35,015	35,015	0	13,007	13,007
12	997083	Paid Time Off	0	378,188	378,188	0	267,859	267,859	0	110,329	110,329
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	(17,616,667)	(17,616,667)	0	(12,477,357)	(12,477,357)	0	(5,139,310)	(5,139,310)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	(3,032,834)	0	(3,032,834)	(3,032,834)	0	(3,032,834)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	786	0	786	786	0	786	0	0	0
99	997109	Tax Reform Amortization	(786)	0	(786)	(786)	0	(786)	0	0	0
99	997110	FISERVE	496,949	0	496,949	496,949	0	496,949	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,732)	(25,732)	0	(10,599)	(10,599)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	147,019	147,019	0	104,129	104,129	0	42,890	42,890
12	997115	AFUDC Equity DFIR Deferral	101,545	0	101,545	0	0	0	101,545	0	101,545
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	1,303,048	1,303,048	0	922,910	922,910	0	380,138	380,138
12	997120	Transportation Tax Disallowance	0	36,428	36,428	0	25,801	25,801	0	10,627	10,627
12	997125	COVID-19	(1,072,798)	0	(1,072,798)	(1,819,308)	0	(1,819,308)	746,510	0	746,510
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,578)	(245,578)	0	(101,151)	(101,151)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,580	660,580	0	272,087	272,087
12	997128	Meters Expensed	0	(16,239,414)	(16,239,414)	0	(11,501,890)	(11,501,890)	0	(4,737,524)	(4,737,524)
12	997129	Mixed Service Costs (IDD#5)	0	(8,814,414)	(8,814,414)	0	(6,242,985)	(6,242,985)	0	(2,571,429)	(2,571,429)
TOTAL SCHEDULE M ADJUSTMENTS			3,821,366	(57,025,079)	(53,203,713)	4,022,415	(40,128,781)	(36,106,366)	(201,049)	(16,896,298)	(17,097,347)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.788%	34.212%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	11	Book Depreciation	100.000%	71.154%	28.846%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.827%	29.173%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,624,630	4,692,027	1,932,603
99	410100	Deferred Federal Income Tax Exp	4,148,986	2,845,676	1,303,310
		SUBTOTAL	10,773,616	7,537,703	3,235,913
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,733,736)	(1,227,953)	(505,783)
99	411100	Deferred Federal Income Tax Exp	(535,905)	(516,296)	(19,609)
		SUBTOTAL	(2,269,641)	(1,744,249)	(525,392)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	323,196	226,237	96,959
		SUBTOTAL	323,196	226,237	96,959
		Total Deferred Federal Income Tax Expense	8,827,171	6,019,691	2,807,480

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.827%	29.173%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	282,543	282,543	0	194,418	194,418	0	88,125	88,125
		TOTAL UNDERGROUND STORAGE TAX	0	282,543	282,543	0	194,418	194,418	0	88,125	88,125
		DISTRIBUTION									
99	408110	State Excise Tax	6,067,742	0	6,067,742	6,067,742	0	6,067,742	0	0	0
99	408120	Municipal Occupation & License Tax	6,678,814	0	6,678,814	5,531,780	0	5,531,780	1,147,034	0	1,147,034
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,599,951	0	4,599,951	2,967,015	0	2,967,015	1,632,936	0	1,632,936
99	409100	State Income Tax	(1,476)	0	(1,476)	41	0	41	(1,517)	0	(1,517)
99	411410	State Income Tax-ITC Deferred	(2,157)	0	(2,157)	0	0	0	(2,157)	0	(2,157)
99	411420	State Income Tax-ITC Amortization	(5,101)	0	(5,101)	0	0	0	(5,101)	0	(5,101)
		TOTAL DISTRIBUTION TAX	17,337,773	0	17,337,773	14,566,578	0	14,566,578	2,771,195	0	2,771,195
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	488,511	781,326	1,269,837	365,489	569,704	935,193	123,022	211,622	334,644
		TOTAL A&G TAX	488,511	781,326	1,269,837	365,489	569,704	935,193	123,022	211,622	334,644
		TOTAL TAXES OTHER THAN FIT	17,826,284	1,063,869	18,890,153	14,932,067	764,122	15,696,189	2,894,217	299,747	3,193,964

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended July 31, 2021
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,987	3,126,102	1,021,914	971,218	1,993,132	772,201	360,769	1,132,970
4	3031XX	Misc Intangible IT Plant (3031XX)	4,216,353	58,848,737	63,065,090	4,216,627	42,909,556	47,126,183	(274)	15,939,181	15,938,907
TOTAL INTANGIBLE PLANT			6,010,468	60,180,724	66,191,192	5,238,541	43,880,774	49,119,315	771,927	16,299,950	17,071,877
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	2,290,888	2,290,888	0	1,576,360	1,576,360	0	714,528	714,528
1	352XXX	Wells	0	22,933,423	22,933,423	0	15,780,488	15,780,488	0	7,152,935	7,152,935
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	14,806,640	14,806,640	0	10,188,449	10,188,449	0	4,618,191	4,618,191
1	355000	Measuring & Regulating Equipment	0	1,415,496	1,415,496	0	974,003	974,003	0	441,493	441,493
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,429,114	2,429,114	0	1,671,473	1,671,473	0	757,641	757,641
TOTAL UNDERGROUND STORAGE PLANT			0	47,772,483	47,772,483	0	32,905,606	32,905,606	0	14,866,877	14,866,877
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	1,517,945	0	1,517,945	873,990	0	873,990	643,955	0	643,955
6	376000	Mains	422,875,966	2,517,882	425,393,848	281,262,668	1,690,456	282,953,124	141,613,298	827,426	142,440,724
6	378000	Measuring & Reg Station Equip-General	7,020,544	0	7,020,544	4,525,063	0	4,525,063	2,495,481	0	2,495,481
6	379000	Measuring & Reg Station Equip-City Gate	6,385,933	0	6,385,933	1,869,055	0	1,869,055	4,516,878	0	4,516,878
6	380000	Services	308,810,687	0	308,810,687	211,964,565	0	211,964,565	96,846,122	0	96,846,122
6	381XXX	Meters	107,861,391	0	107,861,391	75,970,665	0	75,970,665	31,890,726	0	31,890,726
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	4,003,921	0	4,003,921	2,967,633	0	2,967,633	1,036,288	0	1,036,288
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			859,186,293	2,517,882	861,704,175	579,981,408	1,690,456	581,671,864	279,204,885	827,426	280,032,311
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	30,340,527	28,686,894	59,027,421	28,590,475	20,917,049	49,507,524	1,750,052	7,769,845	9,519,897
4	391XXX	Office Furniture & Equipment	1,437,382	15,982,770	17,420,152	1,435,266	11,653,837	13,089,103	2,116	4,328,933	4,331,049
4	392XXX	Transportation Equipment	13,644,083	5,047,286	18,691,369	10,555,021	3,680,229	14,235,250	3,089,062	1,367,057	4,456,119
4	393000	Stores Equipment	378,440	1,057,300	1,435,740	323,714	770,930	1,094,644	54,726	286,370	341,096
4	394000	Tools, Shop & Garage Equipment	3,014,145	7,554,407	10,568,552	2,454,818	5,508,296	7,963,114	559,327	2,046,111	2,605,438
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	4,618,087	17,345,861	21,963,948	3,418,844	12,647,735	16,066,579	1,199,243	4,698,126	5,897,369
4	398000	Miscellaneous Equipment	1,953	143,901	145,854	0	104,925	104,925	1,953	38,976	40,929
TOTAL GENERAL PLANT			60,608,001	80,060,024	140,668,025	52,837,165	58,375,768	111,212,933	7,770,836	21,684,256	29,455,092

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended July 31, 2021		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	925,804,762	190,531,113	1,116,335,875	638,057,114	136,852,604	774,909,718	287,747,648	53,678,509	341,426,157
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,193,979)	(18,193,979)	0	(12,519,277)	(12,519,277)	0	(5,674,702)	(5,674,702)
G-ADEP		Distribution Plant	(256,231,252)	(1,941,902)	(258,173,154)	(163,218,635)	(1,303,754)	(164,522,389)	(93,012,617)	(638,148)	(93,650,765)
G-ADEP		General Plant	(17,661,521)	(25,589,863)	(43,251,384)	(13,662,554)	(18,658,848)	(32,321,402)	(3,998,967)	(6,931,015)	(10,929,982)
		TOTAL ACCUMULATED DEPRECIATION	(273,892,773)	(45,725,744)	(319,618,517)	(176,881,189)	(32,481,879)	(209,363,068)	(97,011,584)	(13,243,865)	(110,255,449)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(418,723)	(951,050)	(1,369,773)	(280,230)	(693,458)	(973,688)	(138,493)	(257,592)	(396,085)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,391,243)	(26,697,185)	(29,088,428)	(2,391,297)	(19,466,253)	(21,857,550)	54	(7,230,932)	(7,230,878)
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	(2,809,966)	(27,648,235)	(30,458,201)	(2,671,527)	(20,159,711)	(22,831,238)	(138,439)	(7,488,524)	(7,626,963)
		TOTAL ACCUMULATED DEPR/AMORT	(276,702,739)	(73,373,979)	(350,076,718)	(179,552,716)	(52,641,590)	(232,194,306)	(97,150,023)	(20,732,389)	(117,882,412)
		NET GAS UTILITY PLANT before DFIT	649,102,023	117,157,134	766,259,157	458,504,398	84,211,014	542,715,412	190,597,625	32,946,120	223,543,745
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,808,812)	(103,808,812)	0	(73,524,667)	(73,524,667)	0	(30,284,145)	(30,284,145)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,214,942)	(17,214,942)	0	(12,548,241)	(12,548,241)	0	(4,666,701)	(4,666,701)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(737,010)	(737,010)	0	(537,391)	(537,391)	0	(199,619)	(199,619)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065	0	28,484	28,484	0	10,581	10,581
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(293,574)	(293,574)	0	(207,930)	(207,930)	0	(85,644)	(85,644)
		TOTAL ACCUMULATED DFIT	0	(122,015,273)	(122,015,273)	0	(86,789,745)	(86,789,745)	0	(35,225,528)	(35,225,528)
		NET GAS UTILITY PLANT	649,102,023	(4,858,139)	644,243,884	458,504,398	(2,578,731)	455,925,667	190,597,625	(2,279,408)	188,318,217

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.827%	29.173%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	649,102,023	(4,858,139)	644,243,884	458,504,398	(2,578,731)	455,925,667	190,597,625	(2,279,408)	188,318,217
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,455,183	2,716,116	4,171,299	1,039,667	1,980,456	3,020,123	415,516	735,660	1,151,176
4	182318	Accumulated Amortization - AFUDC	(237,462)	(481,857)	(719,319)	(163,042)	(351,133)	(514,175)	(74,420)	(130,724)	(205,144)
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	20,627,342	20,627,342	0	14,193,674	14,193,674	0	6,433,668	6,433,668
1	164115	Gas Inventory--Clay Basin	0	64,921	64,921	0	47,337	47,337	0	17,584	17,584
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(40,159,824)	0	(40,159,824)	(28,111,877)	0	(28,111,877)	(12,047,947)	0	(12,047,947)
99	190393	ADFIT-Customer Tax Credit	8,433,563	0	8,433,563	5,903,494	0	5,903,494	2,530,069	0	2,530,069
99	235199	Customer Deposits	(1,537)	0	(1,537)	(1,537)	0	(1,537)	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	7,352,463	0	7,352,463	7,352,463	0	7,352,463	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,544,017)	0	(1,544,017)	(1,544,017)	0	(1,544,017)	0	0	0
C-WKC		Working Capital	209,391	0	209,391	448,115	0	448,115	(238,724)	0	(238,724)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(28,599,327)	28,657,586	58,259	(19,183,821)	19,813,879	630,058	(9,415,506)	8,843,707	(571,799)
		NET RATE BASE	620,502,696	23,799,447	644,302,143	439,320,577	17,235,148	456,555,725	181,182,119	6,564,299	187,746,418

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,207,617	3,207,617												
Steam (ED-ID)	4,310,144	4,310,144												
Steam (ED-WA)	11,463,435	11,463,435												
Hydro (ED-AN)	14,476,485	14,476,485												
Other (ED-AN)	10,418,166	10,418,166												
Total Electric Production	43,875,847	43,875,847												
Electric Transmission														
ED-AN	16,775,394	16,775,394												
ED-ID	993,355	993,355												
ED-WA	513,648	513,648												
Total Electric Transmission	18,282,397	18,282,397												
Electric Distribution														
ED-AN	86,496	86,496												
ED-ID	17,833,348	17,833,348												
ED-WA	34,216,344	34,216,344												
Total Electric Distribution	52,136,188	52,136,188												
Gas Underground Storage														
1 GD-AN	670,164		670,164			670,164	670,164		461,140	461,140		209,024	209,024	
GD-OR	120,099			120,099										
Total Gas Underground Storage	790,263		670,164	120,099		670,164	670,164		461,140	461,140		209,024	209,024	
Gas Distribution														
6 GD-AN	57,395		57,395			57,395	57,395		38,534	38,534		18,861	18,861	
GD-ID	6,356,736		6,356,736			6,356,736	6,356,736				6,356,736		6,356,736	
GD-WA	14,186,556		14,186,556			14,186,556	14,186,556	14,186,556		14,186,556				
GD-OR	9,533,105			9,533,105										
Total Gas Distribution	30,133,792		20,600,687	9,533,105		20,543,292	20,600,687	14,186,556	38,534	14,225,090	6,356,736	18,861	6,375,597	
General Plant														
ED-AN	2,876,195	2,876,195												
ED-ID	489,985	489,985												
ED-WA	987,707	987,707												
7,4 CD-AA	22,515,268	15,760,237	4,659,535	2,095,496		4,659,535	4,659,535		3,397,500	3,397,500		1,262,035	1,262,035	
9,4 CD-AN	623,745	481,637	142,108			142,108	142,108		103,618	103,618		38,490	38,490	
9 CD-ID	477,421	368,650	108,771			108,771	108,771				108,771		108,771	
9 CD-WA	2,248,301	1,736,071	512,230			512,230	512,230	512,230		512,230				
8,4 GD-AA	372,272		256,246	116,026		256,246	256,246		186,842	186,842		69,404	69,404	
4 GD-AN	31,571		31,571			31,571	31,571		23,020	23,020		8,551	8,551	
GD-ID	39,722		39,722			39,722	39,722				39,722		39,722	
GD-WA	1,099,084		1,099,084			1,099,084	1,099,084	1,099,084		1,099,084				
GD-OR	212,210			212,210										
Total General Plant	31,973,481	22,700,482	6,849,267	2,423,732		1,759,807	5,089,460	6,849,267	1,611,314	3,710,980	5,322,294	148,493	1,378,480	1,526,973
Total Depreciation Expense	177,191,968	136,994,914	28,120,118	12,076,936		22,303,099	5,817,019	28,120,118	15,797,870	4,210,654	20,008,524	6,505,229	1,606,365	8,111,594

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.138%	32.862%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	909,280	909,280											
Misc Intangible Plt (303000)	ED-AN	242,510	242,510											
Total Production/Transmission		1,151,790	1,151,790											
Distribution														
Franchises (302000)	ED-WA	89,816	89,816											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		95,682	95,682											
General Plant - 303000														
7,4	CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259
9,4	CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
	GD-ID	14,702		14,702		14,702	14,702	14,702				14,702		14,702
	GD-WA	24,838		24,838		24,838	24,838	24,838	24,838		24,838			
	GD-OR	7,408			7,408									
Total General Plant - 303000		471,625	297,968	127,630	46,027	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	38,203,500	26,741,686	7,906,214	3,555,600		7,906,214	7,906,214		5,764,816	5,764,816		2,141,398	2,141,398
9,4	CD-AN	136,010	105,023	30,987			30,987	30,987		22,594	22,594		8,393	8,393
9,4	CD-ID	620	479	141		141	141	141				141		141
9,4	CD-WA	3,763,329	2,905,930	857,399		857,399	857,399	857,399	857,399		857,399			0
	ED-AN	3,673,463	3,673,463											
	ED-ID	(36)	(36)											
	ED-WA	578,237	578,237											
8,4	GD-AA	81,865		56,350	25,515		56,350	56,350		41,088	41,088		15,262	15,262
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		46,436,988	34,004,782	8,851,091	3,581,115	857,540	7,993,551	8,851,091	857,399	5,828,498	6,685,897	141	2,165,053	2,165,194
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	347,800	347,800											
	GD-OR	0			0									
Total General Plant- 390200, 396200		347,800	347,800	0	0		0	0		0	0		0	0
Total Amortization Expense		48,503,885	35,898,022	8,978,721	3,627,142	897,080	8,081,641	8,978,721	882,237	5,892,729	6,774,966	14,843	2,188,912	2,203,755

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(73,507,569)	(73,507,569)												
Steam (ED-ID)	(91,948,349)	(91,948,349)												
Steam (ED-WA)	(174,047,371)	(174,047,371)												
Hydro (ED-AN)	(166,816,955)	(166,816,955)												
Other (ED-AN)	(154,946,602)	(154,946,602)												
Total Electric Production	(661,266,846)	(661,266,846)												
Electric Transmission														
ED-AN	(220,612,008)	(220,612,008)												
ED-ID	(10,169,246)	(10,169,246)												
ED-WA	(16,018,205)	(16,018,205)												
Total Electric Transmission	(246,799,459)	(246,799,459)												
Electric Distribution														
ED-AN	(371,551)	(371,551)												
ED-ID	(254,852,069)	(254,852,069)												
ED-WA	(393,795,220)	(393,795,220)												
Total Electric Distribution	(649,018,840)	(649,018,840)												
Gas Underground Storage														
1 GD-AN	(18,193,979)		(18,193,979)			(18,193,979)	(18,193,979)		(12,519,277)	(12,519,277)		(5,674,702)	(5,674,702)	
GD-OR	(1,465,921)			(1,465,921)										
Total Gas Underground Storage	(19,659,900)		(18,193,979)	(1,465,921)		(18,193,979)	(18,193,979)		(12,519,277)	(12,519,277)		(5,674,702)	(5,674,702)	
Gas Distribution														
6 GD-AN	(1,941,902)		(1,941,902)			(1,941,902)	(1,941,902)		(1,303,754)	(1,303,754)		(638,148)	(638,148)	
GD-ID	(93,012,617)		(93,012,617)			(93,012,617)	(93,012,617)				(93,012,617)		(93,012,617)	
GD-WA	(163,218,635)		(163,218,635)			(163,218,635)	(163,218,635)	(163,218,635)		(163,218,635)				
GD-OR	(128,280,941)			(128,280,941)										
Total Gas Distribution	(386,454,095)		(258,173,154)	(128,280,941)		(256,231,252)	(1,941,902)	(258,173,154)	(163,218,635)	(1,303,754)	(164,522,389)	(93,012,617)	(638,148)	(93,650,765)
General Plant														
ED-AN	(37,000,318)	(37,000,318)												
ED-ID	(12,360,303)	(12,360,303)												
ED-WA	(22,781,480)	(22,781,480)												
7.4 CD-AA	(89,695,820)	(62,785,280)	(18,562,550)	(8,347,990)		(18,562,550)	(18,562,550)		(13,534,883)	(13,534,883)		(5,027,667)	(5,027,667)	
9.4 CD-AN	(7,894,659)	(6,096,019)	(1,798,640)			(1,798,640)	(1,798,640)		(1,311,478)	(1,311,478)		(487,162)	(487,162)	
9 CD-ID	(6,940,408)	(5,359,175)	(1,581,233)			(1,581,233)	(1,581,233)				(1,581,233)		(1,581,233)	
9 CD-WA	(8,983,496)	(6,936,786)	(2,046,710)			(2,046,710)	(2,046,710)	(2,046,710)		(2,046,710)				
8.4 GD-AA	(2,133,134)		(1,468,300)	(664,834)		(1,468,300)	(1,468,300)		(1,070,611)	(1,070,611)		(397,689)	(397,689)	
4 GD-AN	(3,760,373)		(3,760,373)			(3,760,373)	(3,760,373)		(2,741,876)	(2,741,876)		(1,018,497)	(1,018,497)	
GD-ID	(2,417,734)		(2,417,734)			(2,417,734)	(2,417,734)				(2,417,734)		(2,417,734)	
GD-WA	(11,615,844)		(11,615,844)			(11,615,844)	(11,615,844)	(11,615,844)		(11,615,844)				
GD-OR	(5,231,236)			(5,231,236)										
Total General Plant	(210,814,805)	(153,319,361)	(43,251,384)	(14,244,060)		(17,661,521)	(25,589,863)	(43,251,384)	(13,662,554)	(18,658,848)	(32,321,402)	(3,998,967)	(6,931,015)	(10,929,982)
Total Accumulated Depreciation	(2,174,013,945)	(1,710,404,506)	(319,618,517)	(143,990,922)		(273,892,773)	(45,725,744)	(319,618,517)	(176,881,189)	(32,481,879)	(209,363,068)	(97,011,584)	(13,243,865)	(110,255,449)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.138%	32.862%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended July 31, 2021
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,350,688)	(14,350,688)											
Misc Intangible Plt (303000)	ED-AN	(2,446,163)	(2,446,163)											
Total Production/Transmission		(16,796,851)	(16,796,851)											
Distribution														
Franchises (302000)	ED-WA	(286,059)	(286,059)											
Misc Intangible Plt (303000)	ED-WA	(57,827)	(57,827)											
Total Distribution		(343,886)	(343,886)											
General Plant - 303000														
7,4	CD-AA	(4,450,640)	(3,115,359)	(921,060)	(414,221)		(921,060)	(921,060)		(671,591)	(671,591)		(249,469)	(249,469)
9,4	CD-AN	(131,631)	(101,641)	(29,990)			(29,990)	(29,990)		(21,867)	(21,867)		(8,123)	(8,123)
	GD-ID	(138,493)		(138,493)			(138,493)	(138,493)				(138,493)		(138,493)
	GD-WA	(280,230)		(280,230)			(280,230)	(280,230)	(280,230)		(280,230)			
	GD-OR	(112,997)			(112,997)									
Total General Plant - 303000		(5,113,991)	(3,217,000)	(1,369,773)	(527,218)	(418,723)	(951,050)	(1,369,773)	(280,230)	(693,458)	(973,688)	(138,493)	(257,592)	(396,085)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(128,232,264)	(89,760,021)	(26,537,667)	(11,934,576)		(26,537,667)	(26,537,667)		(19,349,940)	(19,349,940)		(7,187,727)	(7,187,727)
9,4	CD-AN	(294,115)	(227,107)	(67,008)			(67,008)	(67,008)		(48,859)	(48,859)		(18,149)	(18,149)
9	CD-ID	236	182	54		54		54	0		0	54		54
9	CD-WA	(10,495,971)	(8,104,674)	(2,391,297)		(2,391,297)		(2,391,297)	(2,391,297)		(2,391,297)		0	0
	ED-AN	(9,593,621)	(9,593,621)											
	ED-ID	233	233											
	ED-WA	(349,869)	(349,869)											
8,4	GD-AA	(134,398)		(92,510)	(41,888)		(92,510)	(92,510)		(67,454)	(67,454)		(25,056)	(25,056)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 30311		(149,099,769)	(108,034,877)	(29,088,428)	(11,976,464)	(2,391,243)	(26,697,185)	(29,088,428)	(2,391,297)	(19,466,253)	(21,857,550)	54	(7,230,932)	(7,230,878)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0		0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(567,388)	(567,388)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(567,388)	(567,388)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(171,921,885)	(128,960,002)	(30,458,201)	(12,503,682)	(2,809,966)	(27,648,235)	(30,458,201)	(2,671,527)	(20,159,711)	(22,831,238)	(138,439)	(7,488,524)	(7,626,963)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,719,229	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	17,806,673	8,295,117	2,746,115	6,765,441	17,806,673	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	0	25,837,439	0	0	
99		GD-OR / AS	4,073,712	0	0	0	0	0	0	0	0	4,073,712	0	4,073,712	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,008,084	0	0	88,903,119	88,903,119	0	0	26,284,323	26,284,323	0	11,820,642	11,820,642	
9		CD-WA / ID / AN	30,310,580	9,330,693	5,931,341	8,142,886	23,404,920	2,753,036	1,750,052	2,402,572	6,905,660	0	0	0	
		TOTAL ACCOUNT	205,036,488	17,625,810	8,677,456	103,811,446	130,114,712	28,590,475	1,750,052	28,686,895	59,027,422	4,073,712	11,820,642	15,894,354	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,522,591	124,657	7,798	1,390,136	1,522,591	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267	
7		CD-AA	75,799,330	0	0	53,058,015	53,058,015	0	0	15,686,671	15,686,671	0	7,054,644	7,054,644	
9		CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0	
		TOTAL ACCOUNT	83,829,003	4,519,195	14,970	54,708,665	59,242,830	1,435,267	2,116	15,982,770	17,420,153	12,109	7,153,911	7,166,020	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,421,860	23,790,461	10,522,901	20,108,498	54,421,860	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,432,219	0	0	0	0	10,059,987	2,857,459	2,514,773	15,432,219	0	0	0	
99		GD-OR / AS	4,508,352	0	0	0	0	0	0	0	0	4,508,352	0	4,508,352	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,644,368	0	0	5,350,905	5,350,905	0	0	1,582,002	1,582,002	0	711,461	711,461	
9		CD-WA / ID / AN	7,067,773	1,677,787	784,957	2,994,778	5,457,522	495,034	231,603	883,614	1,610,251	0	0	0	
		TOTAL ACCOUNT	89,171,759	25,468,248	11,307,858	28,454,181	65,230,287	10,555,021	3,089,062	5,047,286	18,691,369	4,508,352	741,751	5,250,103	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,717	58,866	0	413,851	472,717	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	5,314,466	343,537	185,479	3,574,655	4,103,671	101,361	54,726	1,054,708	1,210,795	0	0	0	
		TOTAL ACCOUNT	6,042,852	402,403	185,479	3,997,272	4,585,154	323,714	54,726	1,057,300	1,435,740	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,034,371	1,024,174	288,701	5,721,496	7,034,371	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,288,621	0	0	0	0	2,448,816	338,151	501,654	3,288,621	0	0	0	
99		GD-OR / AS	896,830	0	0	0	0	0	0	0	0	896,830	0	896,830	
8		GD-AA	5,512,336	0	0	0	0	0	0	3,794,306	3,794,306	0	1,718,030	1,718,030	
7		CD-AA	14,638,909	0	0	10,246,944	10,246,944	0	0	3,029,522	3,029,522	0	1,362,443	1,362,443	
9		CD-WA / ID / AN	2,001,939	20,344	749,616	775,877	1,545,837	6,003	221,175	228,924	456,102	0	0	0	
		TOTAL ACCOUNT	33,373,006	1,044,518	1,038,317	16,744,317	18,827,152	2,454,819	559,326	7,554,406	10,568,551	896,830	3,080,473	3,977,303	
	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	2,095,684	398,357	15,791	1,681,536	2,095,684	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	4,027,981	398,357	15,791	2,736,960	3,151,108	105,832	0	548,179	654,011	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,778,946	13,664,796	8,953,410	8,160,740	30,778,946	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	37,136,914	13,915,044	9,343,529	9,018,986	32,277,559	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,547,911	12,013,027	6,485,174	30,049,710	48,547,911	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	756,558	0	0	0	0	0	0	0	0	756,558	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	80,982,357	0	0	56,686,030	56,686,030	0	0	16,759,299	16,759,299	0	7,537,028	
9		CD-WA / ID / AN	17,397,267	9,213,658	2,865,732	1,354,257	13,433,647	2,718,505	845,539	399,576	3,963,620	0	0	
		TOTAL ACCOUNT	149,008,905	21,226,685	9,350,906	88,089,997	118,667,588	3,418,845	1,199,243	17,345,861	21,963,949	756,558	7,620,810	8,377,368
	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	691,481	0	0	484,023	484,023	0	0	143,102	143,102	0	64,356	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
		TOTAL ACCOUNT	981,809	0	13,466	755,766	769,232	0	1,953	143,901	145,854	2,367	64,356	66,723
		TOTAL GENERAL PLANT	627,444,750	85,408,071	40,647,663	317,696,326	443,752,060	52,837,168	7,770,835	80,060,024	140,668,027	11,178,274	31,846,389	43,024,663

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,148	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	406,156	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,569,114	319,716	0	16,137,999	16,457,715	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,693,618	2,016,038	(1,000)	20,678,580	22,693,618	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	421,080	0	0	0	0	0	0	289,842	289,842	0	131,238	
7		CD-AA	143,992,653	0	0	100,791,977	100,791,977	0	0	29,799,280	29,799,280	0	13,401,396	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	167,784,233	2,016,038	(1,930)	121,994,155	124,008,263	0	(274)	30,243,610	30,243,336	0	13,532,634	13,532,634
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	362,760	0	0	362,760	362,760	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	2,548,955	0	0	1,784,218	1,784,218	0	0	527,506	527,506	0	237,231	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,911,715	0	0	2,146,978	2,146,978	0	0	527,506	527,506	0	237,231	237,231
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,624,692	0	0	1,624,692	1,624,692	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,624,692	0	0	1,624,692	1,624,692	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,368,235	1,368,235	0	0	1,368,235	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
		TOTAL ACCOUNT	21,272,481	15,659,385	0	977,501	16,636,886	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	4,383,026	0	0	3,068,031	3,068,031	0	0	907,067	907,067	0	407,928	407,928
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,383,026	0	0	3,068,031	3,068,031	0	0	907,067	907,067	0	407,928	407,928
		TOTAL	348,439,206	17,995,139	(1,930)	236,872,520	254,865,729	5,238,541	771,927	60,180,721	66,191,189	406,156	26,976,132	27,382,288

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(82,250,537)	(57,573,731)	(17,021,749)	(7,655,057)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(847,970)	(654,777)	(193,193)	0
7	282919 CD-AA	(3,561,296)	(2,492,836)	(737,010)	(331,450)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(86,471,036)	(60,589,211)	(17,912,887)	(7,968,938)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended July 31, 2021
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,863,547	4,863,547	0	0	0	0	4,863,547
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	388	388	0	0	0	0	388
7/4	154560 Supply Chain Invoice Price Variance	0	0	11	11	0	0	0	0	11
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	53,481,472	22,118,334	0	75,599,806	53,033,357	22,357,058	448,115	(238,724)	0
TOTAL		53,481,472	22,118,334	4,863,946	80,463,752	53,033,357	22,357,058	448,115	(238,724)	4,863,946

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%