

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	43,370,204	28,618,157	14,752,047
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>43,370,204</u>	<u>28,618,157</u>	<u>14,752,047</u>
G-APL	Gas Net Adjusted Rate Base	<u>623,226,477</u>	<u>441,529,117</u>	<u>181,697,360</u>
	<b>RATE OF RETURN</b>	<u>6.959%</u>	<u>6.482%</u>	<u>8.119%</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 Twelve Months Ended June 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

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 - AMA Percent	07-01-2020 thru 06-30-2021	261,781 <b>100.000%</b>	172,652 <b>65.953%</b>	89,129 <b>34.047%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2020 thru 06-30-2021	12,832,472 <b>100.000%</b>	9,441,758 <b>73.577%</b>	3,390,714 <b>26.423%</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 Percent		400.000%	291.660%	108.340%
				<b>100.000%</b>	<b>72.915%</b>	<b>27.085%</b>
6	Input	Actual Therms Purchased Percent	07-01-2020 thru 06-30-2021	283,490,235 <b>100.000%</b>	190,414,406 <b>67.168%</b>	93,075,829 <b>32.832%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

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			
	<b>Total</b>		<b>148,865,669</b>	<b>116,982,280</b>	<b>22,335,689</b>	<b>9,547,700</b>
	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
	<b>Total</b>		<b>90,496,215</b>	<b>67,307,985</b>	<b>15,280,414</b>	<b>7,907,816</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>279.990%</b>	<b>82.781%</b>	<b>37.229%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>69.998%</b>	<b>20.695%</b>	<b>9.307%</b>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2021  
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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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.833%</b>	<b>31.167%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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**G-ALL-12A**

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	07-01-2020 thru 06-30-2021	28,041,935 <b>100.000%</b>	19,952,614 <b>71.153%</b>	8,089,321 <b>28.847%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2020 thru 06-30-2021	747,199,606 <b>100.000%</b>	529,236,274 <b>70.829%</b>	217,963,332 <b>29.171%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2020 thru 06-30-2021	97,875,321 <b>100.000%</b>	79,278,913 <b>81.000%</b>	18,596,408 <b>19.000%</b>	
14	Net Allocated Schedule M's - AMA Percent	07-01-2020 thru 06-30-2021	-57,159,044 <b>100.000%</b>	-40,226,897 <b>70.377%</b>	-16,932,147 <b>29.623%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	152,132,621	0	152,132,621	106,481,215	0	106,481,215	45,651,406	0	45,651,406
99 4812XX	Commercial - Firm & Interruptible	67,103,944	0	67,103,944	48,323,093	0	48,323,093	18,780,851	0	18,780,851
99 4813XX	Industrial-Firm	2,571,124	0	2,571,124	1,527,607	0	1,527,607	1,043,517	0	1,043,517
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	270,648	0	270,648	243,330	0	243,330	27,318	0	27,318
99 499XXX	Unbilled Revenue	(582,474)	0	(582,474)	(382,432)	0	(382,432)	(200,042)	0	(200,042)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>221,495,863</b>	<b>0</b>	<b>221,495,863</b>	<b>156,192,813</b>	<b>0</b>	<b>156,192,813</b>	<b>65,303,050</b>	<b>0</b>	<b>65,303,050</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	60,893,169	0	60,893,169	40,441,910	0	40,441,910	20,451,259	0	20,451,259
4 488000	Miscellaneous Service Revenues	6,412	0	6,412	2,336	0	2,336	4,076	0	4,076
99 4893XX	Transportation Revenues	5,245,999	0	5,245,999	4,651,670	0	4,651,670	594,329	0	594,329
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	10,067,288	450,688	10,517,976	7,533,883	328,619	7,862,502	2,533,405	122,069	2,655,474
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>76,212,868</b>	<b>450,688</b>	<b>76,663,556</b>	<b>52,629,799</b>	<b>328,619</b>	<b>52,958,418</b>	<b>23,583,069</b>	<b>122,069</b>	<b>23,705,138</b>
	<b>TOTAL GAS REVENUES</b>	<b>297,708,731</b>	<b>450,688</b>	<b>298,159,419</b>	<b>208,822,612</b>	<b>328,619</b>	<b>209,151,231</b>	<b>88,886,119</b>	<b>122,069</b>	<b>89,008,188</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	137,797,536	0	137,797,536	93,900,149	0	93,900,149	43,897,387	0	43,897,387
99 808XXX	Net Natural Gas Storage Transactions	(6,073,738)	0	(6,073,738)	(3,606,575)	0	(3,606,575)	(2,467,163)	0	(2,467,163)
99 811000	Gas Used for Products Extraction	(350,192)	0	(350,192)	(233,060)	0	(233,060)	(117,132)	0	(117,132)
10 813000	Other Gas Expenses	95,068	889,295	984,363	95,068	600,301	695,369	0	288,994	288,994
99 813010	Gas Technology Institute (GTI) Expenses	117,771	0	117,771	81,667	0	81,667	36,104	0	36,104
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>131,586,445</b>	<b>889,295</b>	<b>132,475,740</b>	<b>90,237,249</b>	<b>600,301</b>	<b>90,837,550</b>	<b>41,349,196</b>	<b>288,994</b>	<b>41,638,190</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	6,957	6,957	0	4,787	4,787	0	2,170	2,170
1 824000	Other Expenses	0	824,633	824,633	0	567,430	567,430	0	257,203	257,203
1 837000	Other Equipment	0	2,170,371	2,170,371	0	1,493,432	1,493,432	0	676,939	676,939
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>3,001,961</b>	<b>3,001,961</b>	<b>0</b>	<b>2,065,649</b>	<b>2,065,649</b>	<b>0</b>	<b>936,312</b>	<b>936,312</b>
G-DEPX	Depreciation Expense-Underground Storage	0	666,304	666,304	0	458,484	458,484	0	207,820	207,820
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	287,670	287,670	0	197,946	197,946	0	89,724	89,724
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>953,974</b>	<b>953,974</b>	<b>0</b>	<b>656,430</b>	<b>656,430</b>	<b>0</b>	<b>297,544</b>	<b>297,544</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,955,935</b>	<b>3,955,935</b>	<b>0</b>	<b>2,722,079</b>	<b>2,722,079</b>	<b>0</b>	<b>1,233,856</b>	<b>1,233,856</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	359,942	1,299,270	1,659,212	334,273	955,964	1,290,237	25,669	343,306	368,975
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,767,377	1,168,766	4,936,143	2,633,885	859,943	3,493,828	1,133,492	308,823	1,442,315
3	875000	Measuring & Reg Sta Exp-General	105,898	0	105,898	77,639	0	77,639	28,259	0	28,259
3	876000	Measuring & Reg Sta Exp-Industrial	5,176	0	5,176	2,577	0	2,577	2,599	0	2,599
3	877000	Measuring & Reg Sta Exp-City Gate	71,451	0	71,451	51,894	0	51,894	19,557	0	19,557
3	878000	Meter & House Regulator Expenses	638,816	0	638,816	372,275	0	372,275	266,541	0	266,541
3	879000	Customer Installation Expenses	1,391,524	54,367	1,445,891	926,391	40,002	966,393	465,133	14,365	479,498
3	880000	Other Expenses	1,286,181	436,738	1,722,919	1,065,500	321,339	1,386,839	220,681	115,399	336,080
3	881000	Rents	0	39,616	39,616	0	29,148	29,148	0	10,468	10,468
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	55,390	8,075	63,465	11,687	5,941	17,628	43,703	2,134	45,837
3	887000	Mains	1,154,102	(1)	1,154,101	948,755	(1)	948,754	205,347	0	205,347
3	889000	Measuring & Reg Sta Exp-General	315,204	44,686	359,890	243,642	32,879	276,521	71,562	11,807	83,369
3	890000	Measuring & Reg Sta Exp-Industrial	18,030	10,143	28,173	9,143	7,463	16,606	8,887	2,680	11,567
3	891000	Measuring & Reg Sta Exp-City Gate	209,877	16,345	226,222	29,191	12,026	41,217	180,686	4,319	185,005
3	892000	Services	1,910,396	12,753	1,923,149	1,622,734	9,383	1,632,117	287,662	3,370	291,032
3	893000	Meters & House Regulators	1,543,134	688,698	2,231,832	1,112,199	506,723	1,618,922	430,935	181,975	612,910
3	894000	Other Equipment	(28)	238,183	238,155	(28)	175,248	175,220	0	62,935	62,935
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>12,832,470</b>	<b>4,017,639</b>	<b>16,850,109</b>	<b>9,441,757</b>	<b>2,956,058</b>	<b>12,397,815</b>	<b>3,390,713</b>	<b>1,061,581</b>	<b>4,452,294</b>
G-DEPX		Depreciation Expense-Distribution	20,434,517	57,396	20,491,913	14,109,583	38,552	14,148,135	6,324,934	18,844	6,343,778
G-OTX		Taxes Other Than FIT	17,420,053	0	17,420,053	14,631,628	0	14,631,628	2,788,425	0	2,788,425
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>37,854,570</b>	<b>57,396</b>	<b>37,911,966</b>	<b>28,741,211</b>	<b>38,552</b>	<b>28,779,763</b>	<b>9,113,359</b>	<b>18,844</b>	<b>9,132,203</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>50,687,040</b>	<b>4,075,035</b>	<b>54,762,075</b>	<b>38,182,968</b>	<b>2,994,610</b>	<b>41,177,578</b>	<b>12,504,072</b>	<b>1,080,425</b>	<b>13,584,497</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	113,252	113,252	0	74,693	74,693	0	38,559	38,559
2	902000	Meter Reading Expenses	431,580	87,453	519,033	314,377	57,678	372,055	117,203	29,775	146,978
2	903XXX	Customer Records & Collection Expenses	330,531	4,468,094	4,798,625	187,393	2,946,842	3,134,235	143,138	1,521,252	1,664,390
2	904000	Uncollectible Accounts	3,421,753	(1,818,548)	1,603,205	3,071,796	(1,199,387)	1,872,409	349,957	(619,161)	(269,204)
2	905000	Misc Customer Accounts	0	74,042	74,042	0	48,833	48,833	0	25,209	25,209
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,183,864</b>	<b>2,924,293</b>	<b>7,108,157</b>	<b>3,573,566</b>	<b>1,928,659</b>	<b>5,502,225</b>	<b>610,298</b>	<b>995,634</b>	<b>1,605,932</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,168,419	49,478	10,217,897	8,683,842	32,632	8,716,474	1,484,577	16,846	1,501,423
2	909000	Advertising	94,147	480,441	574,588	94,147	316,865	411,012	0	163,576	163,576
2	910000	Misc Customer Service & Info Exp	0	165,274	165,274	0	109,003	109,003	0	56,271	56,271
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,262,566</b>	<b>695,193</b>	<b>10,957,759</b>	<b>8,777,989</b>	<b>458,500</b>	<b>9,236,489</b>	<b>1,484,577</b>	<b>236,693</b>	<b>1,721,270</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	95,948	7,763,254	7,859,202	67,476	5,660,577	5,728,053	28,472	2,102,677	2,131,149
4	921000	Office Supplies & Expenses	112	1,231,406	1,231,518	112	897,880	897,992	0	333,526	333,526
4	922000	Admin. Expenses Transferred - Credit	0	(19,883)	(19,883)	0	(14,498)	(14,498)	0	(5,385)	(5,385)
4	923000	Outside Services Employed	56,146	3,081,573	3,137,719	38,540	2,246,929	2,285,469	17,606	834,644	852,250
4	924000	Property Insurance Premium	0	443,330	443,330	0	323,254	323,254	0	120,076	120,076
4	925XXX	Injuries and Damages	18,852	1,140,706	1,159,558	13,553	831,746	845,299	5,299	308,960	314,259
4	926XXX	Employee Pensions and Benefits	2,080,337	5,702,504	7,782,841	1,582,093	4,157,981	5,740,074	498,244	1,544,523	2,042,767
4	928000	Regulatory Commission Expenses	779,589	198,372	977,961	514,138	144,643	658,781	265,451	53,729	319,180
4	930000	Miscellaneous General Expenses	34,409	1,324,618	1,359,027	27,500	965,845	993,345	6,909	358,773	365,682
4	931000	Rents	0	124,658	124,658	0	90,894	90,894	0	33,764	33,764
4	935000	Maintenance of General Plant	655,959	2,982,485	3,638,444	576,230	2,174,679	2,750,909	79,729	807,806	887,535
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,721,352</b>	<b>23,973,023</b>	<b>27,694,375</b>	<b>2,819,642</b>	<b>17,479,930</b>	<b>20,299,572</b>	<b>901,710</b>	<b>6,493,093</b>	<b>7,394,803</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	1,754,445	5,129,273	6,883,718	1,605,986	3,740,009	5,345,995	148,459	1,389,264	1,537,723
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	857,733	7,865,671	8,723,404	857,442	5,735,254	6,592,696	291	2,130,417	2,130,708
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	48,208	137,509	185,717	34,717	97,396	132,113	13,491	40,113	53,604
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	210,011	0	210,011	210,011	0	210,011	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	(3,241,749)	0	(3,241,749)	(3,241,749)	0	(3,241,749)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(1,880,215)	0	(1,880,215)	(2,302,480)	0	(2,302,480)	422,265	0	422,265
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(3,011,582)	0	(3,011,582)	(3,011,582)	0	(3,011,582)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	491,991	867,432	1,359,423	369,674	632,488	1,002,162	122,317	234,944	357,261
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(534,264)</b>	<b>14,087,975</b>	<b>13,553,711</b>	<b>(2,111,572)</b>	<b>10,269,378</b>	<b>8,157,806</b>	<b>1,577,308</b>	<b>3,818,597</b>	<b>5,395,905</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>3,187,088</b>	<b>38,060,998</b>	<b>41,248,086</b>	<b>708,070</b>	<b>27,749,308</b>	<b>28,457,378</b>	<b>2,479,018</b>	<b>10,311,690</b>	<b>12,790,708</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>199,907,003</b>	<b>50,600,749</b>	<b>250,507,752</b>	<b>141,479,842</b>	<b>36,453,457</b>	<b>177,933,299</b>	<b>58,427,161</b>	<b>14,147,292</b>	<b>72,574,453</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>47,651,667</b>			<b>31,217,932</b>			<b>16,433,735</b>
G-FIT	FEDERAL INCOME TAX			(4,350,136)			(3,269,918)			(1,080,218)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,635,151			5,872,729			2,762,422
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(3,552)			(3,036)			(516)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>43,370,204</b>			<b>28,618,157</b>			<b>14,752,047</b>

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers - AMA	100.000%	65.953%	34.047%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.577%	26.423%
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-495-12A</b>
For Twelve Months 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	89,316	450,688	540,004	89,316	328,619	417,935	0	122,069	122,069
4	495028	Deferred Exchange Reservation	4,781,251	0	4,781,251	3,164,363	0	3,164,363	1,616,888	0	1,616,888
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	3,064,948	0	3,064,948	2,699,402	0	2,699,402	365,546	0	365,546
4	495329	Amortization Res Decoupling Deferral	1,169,220	0	1,169,220	815,444	0	815,444	353,776	0	353,776
4	495338	Non-Res Decoupling Deferred Rev	1,044,918	0	1,044,918	1,011,777	0	1,011,777	33,141	0	33,141
4	495339	Amortization Non-Res Decoupling	(82,366)	0	(82,366)	(246,420)	0	(246,420)	164,054	0	164,054
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>10,067,287</b>	<b>450,688</b>	<b>10,517,975</b>	<b>7,533,882</b>	<b>328,619</b>	<b>7,862,501</b>	<b>2,533,405</b>	<b>122,069</b>	<b>2,655,474</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-804-12A</b>
For Twelve Months 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	115,720,221	0	115,720,221	76,923,763	0	76,923,763	38,796,458	0	38,796,458
1	804001	Pipeline Demand Costs	26,777,654	0	26,777,654	18,414,128	0	18,414,128	8,363,526	0	8,363,526
1	804002	Transport Variable Charges	298,259	0	298,259	205,170	0	205,170	93,089	0	93,089
6	804010	Gas Costs - Fixed Hedge	32,150	0	32,150	14,853	0	14,853	17,297	0	17,297
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	353,067	0	353,067	234,314	0	234,314	118,753	0	118,753
6	804018	Merchandise Processing Fee	102,860	0	102,860	68,021	0	68,021	34,839	0	34,839
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	(9,236,996)	0	(9,236,996)	(6,170,680)	0	(6,170,680)	(3,066,316)	0	(3,066,316)
6	804700	Gas Costs - Offsystem Bookout	189,460	0	189,460	127,463	0	127,463	61,997	0	61,997
6	804711	Gas Costs - Offsystem Bookout Offset	(189,460)	0	(189,460)	(127,463)	0	(127,463)	(61,997)	0	(61,997)
6	804730	Gas Costs - Intracompany LDC Gas	14,446,153	0	14,446,153	9,578,110	0	9,578,110	4,868,043	0	4,868,043
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,048,909)	0	(4,048,909)	(715,928)	0	(715,928)	(3,332,981)	0	(3,332,981)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(6,646,923)	0	(6,646,923)	(4,651,602)	0	(4,651,602)	(1,995,321)	0	(1,995,321)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>137,797,536</b>	<b>0</b>	<b>137,797,536</b>	<b>93,900,149</b>	<b>0</b>	<b>93,900,149</b>	<b>43,897,387</b>	<b>0</b>	<b>43,897,387</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.168%	32.832%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	165,207	49,478	214,685	102,902	32,632	135,534	62,305	16,846	79,151
99	908600	Public Purpose Tariff Rider Expense Offset	9,916,887	0	9,916,887	8,490,033	0	8,490,033	1,426,854	0	1,426,854
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 Unbillec	(22,120)	0	(22,120)	(17,538)	0	(17,538)	(4,582)	0	(4,582)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,168,419	49,478	10,217,897	8,683,842	32,632	8,716,474	1,484,577	16,846	1,501,423

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.953%	34.047%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	623,226,477	441,529,117	181,697,360
	Interest Deduction for FIT Calculation	16,363,329	11,590,139	4,773,190
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months 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	298,159,419	209,151,231	89,008,188
G-OPS	Operating & Maintenance Expense	198,088,101	140,339,300	57,748,801
G-OPS	Book Deprec/Amort and Reg Amortizations	33,352,505	21,762,263	11,590,242
G-OTX	Taxes Other than FIT	19,067,146	15,831,736	3,235,410
	Net Operating Income Before FIT	47,651,667	31,217,932	16,433,735
G-INT	Less: Interest Expense	16,363,329	11,590,139	4,773,190
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,296)	0	(7,296)
G-SCM	Schedule M Adjustments	(51,995,976)	(35,198,830)	(16,797,146)
	Taxable Net Operating Income	(20,714,934)	(15,571,037)	(5,143,897)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,350,136)	(3,269,918)	(1,080,218)
G-DTE	Deferred FIT	8,635,151	5,872,729	2,762,422
99	411400 Amortized Investment Tax Credit	(3,552)	(3,036)	(516)
	Total FIT/Deferred FIT & ITC	4,281,463	2,599,775	1,681,688
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended June 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,086,235	13,806,733	36,892,968	16,597,850	10,036,529	26,634,379	6,488,385	3,770,204	10,258,589
12	997001	Contributions In Aid of Construction	0	857,292	857,292	0	607,211	607,211	0	250,081	250,081
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	642,998	642,998	0	455,429	455,429	0	187,569	187,569
99	997010	Deferred Gas Credit and Refunds	(10,695,832)	(1,031,250)	(11,727,082)	(5,367,530)	(730,424)	(6,097,954)	(5,328,302)	(300,826)	(5,629,128)
12	997016	Redemption Expense Amortization	0	144,165	144,165	0	102,111	102,111	0	42,054	42,054
99	997018	DSM Tariff Rider	(1,417,482)	0	(1,417,482)	(265,326)	0	(265,326)	(1,152,156)	0	(1,152,156)
12	997020	FAS87 Current Pension Accrual	0	(5,932,999)	(5,932,999)	0	(4,202,284)	(4,202,284)	0	(1,730,715)	(1,730,715)
12	997027	Customer Uncollectibles	98,875	862,648	961,523	328,750	611,005	939,755	(229,875)	251,643	21,768
99	997031	Decoupling Mechanism	(5,196,721)	0	(5,196,721)	(4,280,204)	0	(4,280,204)	(916,517)	0	(916,517)
12	997032	Interest Rate Swaps	0	845,381	845,381	0	598,775	598,775	0	246,606	246,606
12	997035	Leases	0	(7,104)	(7,104)	0	(5,180)	(5,180)	0	(1,924)	(1,924)
12	997048	AFUDC	0	(293,263)	(293,263)	0	(207,715)	(207,715)	0	(85,548)	(85,548)
12	997049	Tax Depreciation	0	(31,258,387)	(31,258,387)	0	(22,140,003)	(22,140,003)	0	(9,118,384)	(9,118,384)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	65,924	0	65,924	70,506	0	70,506	(4,582)	0	(4,582)
12	997080	Book Transportation Depreciation	0	2,681,359	2,681,359	0	1,899,180	1,899,180	0	782,179	782,179
12	997081	Deferred Compensation	0	304,031	304,031	0	215,342	215,342	0	88,689	88,689
4	997082	Meal Disallowances	0	51,394	51,394	0	37,474	37,474	0	13,920	13,920
12	997083	Paid Time Off	0	335,384	335,384	0	237,549	237,549	0	97,835	97,835
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	(17,000,000)	(17,000,000)	0	(12,040,930)	(12,040,930)	0	(4,959,070)	(4,959,070)
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	(3,031,738)	0	(3,031,738)	(3,031,738)	0	(3,031,738)	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	(25,733)	(25,733)	0	(10,598)	(10,598)
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	104,132	104,132	0	42,887	42,887
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	1,226,325	1,226,325	0	868,594	868,594	0	357,731	357,731
12	997120	Transportation Tax Disallowance	0	35,363	35,363	0	25,047	25,047	0	10,316	10,316
12	997125	COVID-19	(967,108)	0	(967,108)	(1,655,831)	0	(1,655,831)	688,723	0	688,723
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,585)	(245,585)	0	(101,144)	(101,144)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,598	660,598	0	272,068	272,068
12	997128	Meters Expensed	0	(15,744,660)	(15,744,660)	0	(11,151,785)	(11,151,785)	0	(4,592,875)	(4,592,875)
12	997129	Mixed Service Costs (IDD#5)	0	(8,381,081)	(8,381,081)	0	(5,936,236)	(5,936,236)	0	(2,444,845)	(2,444,845)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>5,163,070</b>	<b>(57,159,046)</b>	<b>(51,995,976)</b>	<b>5,028,069</b>	<b>(40,226,899)</b>	<b>(35,198,830)</b>	<b>135,001</b>	<b>(16,932,147)</b>	<b>(16,797,146)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	65.953%	34.047%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.168%	32.832%
G-ALL	11	Book Depreciation	100.000%	71.153%	28.847%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.829%	29.171%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	6,589,980	4,667,617	1,922,363
99	410100	Deferred Federal Income Tax Exp	3,853,824	2,606,261	1,247,563
		<b>SUBTOTAL</b>	<b>10,443,804</b>	<b>7,273,878</b>	<b>3,169,926</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,477,690)	(1,046,633)	(431,057)
99	411100	Deferred Federal Income Tax Exp	(546,427)	(505,341)	(41,086)
		<b>SUBTOTAL</b>	<b>(2,024,117)</b>	<b>(1,551,974)</b>	<b>(472,143)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	215,464	150,825	64,639
		<b>SUBTOTAL</b>	<b>215,464</b>	<b>150,825</b>	<b>64,639</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>8,635,151</b>	<b>5,872,729</b>	<b>2,762,422</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.829%	29.171%
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-12A</b>
For Twelve Months 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>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	287,670	287,670	0	197,946	197,946	0	89,724	89,724
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>287,670</b>	<b>287,670</b>	<b>0</b>	<b>197,946</b>	<b>197,946</b>	<b>0</b>	<b>89,724</b>	<b>89,724</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	6,089,303	0	6,089,303	6,089,303	0	6,089,303	0	0	0
99	408120	Municipal Occupation & License Tax	6,704,715	0	6,704,715	5,551,002	0	5,551,002	1,153,713	0	1,153,713
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	4,634,807	0	4,634,807	2,991,282	0	2,991,282	1,643,525	0	1,643,525
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	(5,139)	0	(5,139)	0	0	0	(5,139)	0	(5,139)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>17,420,053</b>	<b>0</b>	<b>17,420,053</b>	<b>14,631,628</b>	<b>0</b>	<b>14,631,628</b>	<b>2,788,425</b>	<b>0</b>	<b>2,788,425</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	491,991	867,432	1,359,423	369,674	632,488	1,002,162	122,317	234,944	357,261
		<b>TOTAL A&amp;G TAX</b>	<b>491,991</b>	<b>867,432</b>	<b>1,359,423</b>	<b>369,674</b>	<b>632,488</b>	<b>1,002,162</b>	<b>122,317</b>	<b>234,944</b>	<b>357,261</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>17,912,044</b>	<b>1,155,102</b>	<b>19,067,146</b>	<b>15,001,302</b>	<b>830,434</b>	<b>15,831,736</b>	<b>2,910,742</b>	<b>324,668</b>	<b>3,235,410</b>

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 June 30, 2021  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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)	4,219,759	56,544,322	60,764,081	4,217,240	41,229,291	45,446,531	2,519	15,315,031	15,317,550
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,013,874</b>	<b>57,876,309</b>	<b>63,890,183</b>	<b>5,239,154</b>	<b>42,200,509</b>	<b>47,439,663</b>	<b>774,720</b>	<b>15,675,800</b>	<b>16,450,520</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	2,011,141	2,011,141	0	1,383,866	1,383,866	0	627,275	627,275
1	352XXX	Wells	0	22,653,669	22,653,669	0	15,587,990	15,587,990	0	7,065,679	7,065,679
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	14,526,886	14,526,886	0	9,995,950	9,995,950	0	4,530,936	4,530,936
1	355000	Measuring & Regulating Equipment	0	1,135,742	1,135,742	0	781,504	781,504	0	354,238	354,238
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,149,359	2,149,359	0	1,478,974	1,478,974	0	670,385	670,385
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>46,373,719</b>	<b>46,373,719</b>	<b>0</b>	<b>31,943,117</b>	<b>31,943,117</b>	<b>0</b>	<b>14,430,602</b>	<b>14,430,602</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	620,530	0	620,530	483,063	0	483,063	137,467	0	137,467
6	375000	Structures & Improvements	1,488,470	0	1,488,470	844,808	0	844,808	643,662	0	643,662
6	376000	Mains	408,505,205	2,517,882	411,023,087	271,161,716	1,691,211	272,852,927	137,343,489	826,671	138,170,160
6	378000	Measuring & Reg Station Equip-General	6,812,670	0	6,812,670	4,326,372	0	4,326,372	2,486,298	0	2,486,298
6	379000	Measuring & Reg Station Equip-City Gate	6,362,694	0	6,362,694	1,869,055	0	1,869,055	4,493,639	0	4,493,639
6	380000	Services	296,359,025	0	296,359,025	203,351,568	0	203,351,568	93,007,457	0	93,007,457
6	381XXX	Meters	106,521,595	0	106,521,595	75,181,823	0	75,181,823	31,339,772	0	31,339,772
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	3,921,929	0	3,921,929	2,917,691	0	2,917,691	1,004,238	0	1,004,238
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>830,680,713</b>	<b>2,517,882</b>	<b>833,198,595</b>	<b>560,200,021</b>	<b>1,691,211</b>	<b>561,891,232</b>	<b>270,480,692</b>	<b>826,671</b>	<b>271,307,363</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,375,255	2,619,407	5,994,662	3,275,642	1,909,941	5,185,583	99,613	709,466	809,079
4	390XXX	Structures & Improvements	30,467,314	29,073,783	59,541,097	28,713,531	21,199,149	49,912,680	1,753,783	7,874,634	9,628,417
4	391XXX	Office Furniture & Equipment	1,440,975	17,114,082	18,555,057	1,435,266	12,478,733	13,913,999	5,709	4,635,349	4,641,058
4	392XXX	Transportation Equipment	13,113,965	4,828,555	17,942,520	10,061,319	3,520,741	13,582,060	3,052,646	1,307,814	4,360,460
4	393000	Stores Equipment	221,584	1,015,647	1,237,231	165,177	740,559	905,736	56,407	275,088	331,495
4	394000	Tools, Shop & Garage Equipment	2,706,758	7,005,051	9,711,809	2,171,893	5,107,733	7,279,626	534,865	1,897,318	2,432,183
4	395XXX	Laboratory Equipment	88,956	555,710	644,666	88,956	405,196	494,152	0	150,514	150,514
4	396XXX	Power Operated Equipment	3,682,653	1,070,545	4,753,198	2,677,553	780,588	3,458,141	1,005,100	289,957	1,295,057
4	397XXX	Communications Equipment	4,596,909	15,582,067	20,178,976	3,394,220	11,361,664	14,755,884	1,202,689	4,220,403	5,423,092
4	398000	Miscellaneous Equipment	1,953	141,236	143,189	0	102,982	102,982	1,953	38,254	40,207
<b>TOTAL GENERAL PLANT</b>			<b>59,696,322</b>	<b>79,006,083</b>	<b>138,702,405</b>	<b>51,983,557</b>	<b>57,607,286</b>	<b>109,590,843</b>	<b>7,712,765</b>	<b>21,398,797</b>	<b>29,111,562</b>

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended June 30, 2021		
Average of Monthly Averages Basis		

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	896,390,909	185,773,993	1,082,164,902	617,422,732	133,442,123	750,864,855	278,968,177	52,331,870	331,300,047
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,799,087)	(17,799,087)	0	(12,247,552)	(12,247,552)	0	(5,551,535)	(5,551,535)
G-ADEP		Distribution Plant	(247,033,055)	(1,908,421)	(248,941,476)	(157,322,757)	(1,281,848)	(158,604,605)	(89,710,298)	(626,573)	(90,336,871)
G-ADEP		General Plant	(16,221,134)	(24,605,950)	(40,827,084)	(12,370,502)	(17,941,428)	(30,311,930)	(3,850,632)	(6,664,522)	(10,515,154)
		TOTAL ACCUMULATED DEPRECIATION	(263,254,189)	(44,313,458)	(307,567,647)	(169,693,259)	(31,470,828)	(201,164,087)	(93,560,930)	(12,842,630)	(106,403,560)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(395,658)	(899,663)	(1,295,321)	(265,741)	(655,990)	(921,731)	(129,917)	(243,673)	(373,590)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,893,933)	(24,208,393)	(26,102,326)	(1,891,214)	(17,651,550)	(19,542,764)	(2,719)	(6,556,843)	(6,559,562)
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	(2,289,591)	(25,108,056)	(27,397,647)	(2,156,955)	(18,307,540)	(20,464,495)	(132,636)	(6,800,516)	(6,933,152)
		TOTAL ACCUMULATED DEPR/AMORT	(265,543,780)	(69,421,514)	(334,965,294)	(171,850,214)	(49,778,368)	(221,628,582)	(93,693,566)	(19,643,146)	(113,336,712)
		NET GAS UTILITY PLANT before DFIT	630,847,129	116,352,479	747,199,608	445,572,518	83,663,755	529,236,273	185,274,611	32,688,724	217,963,335
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(121,200,337)	(121,200,337)	0	(85,844,987)	(85,844,987)	0	(35,355,350)	(35,355,350)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,587,032)	(17,587,032)	0	(12,819,643)	(12,819,643)	0	(4,767,389)	(4,767,389)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(631,455)	(631,455)	0	(460,425)	(460,425)	0	(171,030)	(171,030)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	21,762	21,762	0	15,868	15,868	0	5,894	5,894
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(306,605)	(306,605)	0	(217,165)	(217,165)	0	(89,440)	(89,440)
		TOTAL ACCUMULATED DFIT	0	(139,703,667)	(139,703,667)	0	(99,326,352)	(99,326,352)	0	(40,377,315)	(40,377,315)
		NET GAS UTILITY PLANT	630,847,129	(23,351,188)	607,495,941	445,572,518	(15,662,597)	429,909,921	185,274,611	(7,688,591)	177,586,020

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%	67.168%	32.832%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.829%	29.171%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	630,847,129	(23,351,188)	607,495,941	445,572,518	(15,662,597)	429,909,921	185,274,611	(7,688,591)	177,586,020
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(4,165,790)	0	(4,165,790)	(4,165,790)	0	(4,165,790)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,419,870	2,603,353	4,023,223	1,009,795	1,898,235	2,908,030	410,075	705,118	1,115,193
4	182318 Accumulated Amortization - AFUDC	(208,583)	(394,761)	(603,344)	(142,170)	(287,653)	(429,823)	(66,413)	(107,108)	(173,521)
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	9,011,665	9,011,665	0	6,200,927	6,200,927	0	2,810,738	2,810,738
1	164115 Gas Inventory--Clay Basin	0	48,817	48,817	0	35,595	35,595	0	13,222	13,222
4	252000 Customer Advances	(1,581)	(75)	(1,656)	(1,581)	(55)	(1,636)	0	(20)	(20)
99	254393 Regulatory Liability-Customer Tax Credit	(8,304,127)	0	(8,304,127)	(5,812,889)	0	(5,812,889)	(2,491,238)	0	(2,491,238)
99	190393 ADFIT-Customer Tax Credit	1,743,867	0	1,743,867	1,220,707	0	1,220,707	523,160	0	523,160
99	235199 Customer Deposits	(284,022)	0	(284,022)	(284,022)	0	(284,022)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	8,597,671	0	8,597,671	8,597,671	0	8,597,671	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,805,511)	0	(1,805,511)	(1,805,511)	0	(1,805,511)	0	0	0
C-WKC	Working Capital	1,738,679	0	1,738,679	1,212,392	0	1,212,392	526,287	0	526,287
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(1,269,527)	17,000,063	15,730,536	(171,398)	11,790,594	11,619,196	(1,098,129)	5,209,469	4,111,340
	NET RATE BASE	629,577,602	(6,351,125)	623,226,477	445,401,120	(3,872,003)	441,529,117	184,176,482	(2,479,122)	181,697,360

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-12A</b>
For Twelve Months 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)	3,207,879	3,207,879												
Steam (ED-ID)	4,297,829	4,297,829												
Steam (ED-WA)	11,432,187	11,432,187												
Hydro (ED-AN)	14,465,151	14,465,151												
Other (ED-AN)	10,399,362	10,399,362												
<b>Total Electric Production</b>	<b>43,802,408</b>	<b>43,802,408</b>												
<b>Electric Transmission</b>														
ED-AN	16,633,401	16,633,401												
ED-ID	992,702	992,702												
ED-WA	513,150	513,150												
<b>Total Electric Transmission</b>	<b>18,139,253</b>	<b>18,139,253</b>												
<b>Electric Distribution</b>														
ED-AN	86,182	86,182												
ED-ID	17,749,602	17,749,602												
ED-WA	34,058,711	34,058,711												
<b>Total Electric Distribution</b>	<b>51,894,495</b>	<b>51,894,495</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	666,304		666,304			666,304	666,304		458,484	458,484		207,820	207,820	
GD-OR	119,606			119,606										
<b>Total Gas Underground Storage</b>	<b>785,910</b>		<b>666,304</b>	<b>119,606</b>		<b>666,304</b>	<b>666,304</b>		<b>458,484</b>	<b>458,484</b>		<b>207,820</b>	<b>207,820</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,396		57,396			57,396	57,396		38,552	38,552		18,844	18,844	
GD-ID	6,324,934		6,324,934			6,324,934	6,324,934				6,324,934		6,324,934	
GD-WA	14,109,583		14,109,583			14,109,583	14,109,583	14,109,583		14,109,583				
GD-OR	9,491,764			9,491,764										
<b>Total Gas Distribution</b>	<b>29,983,677</b>		<b>20,491,913</b>	<b>9,491,764</b>		<b>20,434,517</b>	<b>57,396</b>	<b>20,491,913</b>	<b>14,109,583</b>	<b>38,552</b>	<b>14,148,135</b>	<b>6,324,934</b>	<b>18,844</b>	<b>6,343,778</b>
<b>General Plant</b>														
ED-AN	2,879,769	2,879,769												
ED-ID	487,567	487,567												
ED-WA	980,986	980,986												
7,4 CD-AA	22,711,661	15,897,709	4,700,178	2,113,774		4,700,178	4,700,178		3,427,135	3,427,135		1,273,043	1,273,043	
9,4 CD-AN	621,178	479,655	141,523			141,523	141,523		103,191	103,191		38,332	38,332	
9 CD-ID	478,226	369,272	108,954			108,954	108,954				108,954		108,954	
9 CD-WA	2,234,978	1,725,783	509,195			509,195	509,195	509,195		509,195				
8,4 GD-AA	371,910		255,997	115,913		255,997	255,997		186,660	186,660		69,337	69,337	
4 GD-AN	31,575		31,575			31,575	31,575		23,023	23,023		8,552	8,552	
GD-ID	39,505		39,505			39,505	39,505				39,505		39,505	
GD-WA	1,096,791		1,096,791			1,096,791	1,096,791	1,096,791		1,096,791				
GD-OR	213,294			213,294										
<b>Total General Plant</b>	<b>32,147,440</b>	<b>22,820,741</b>	<b>6,883,718</b>	<b>2,442,981</b>		<b>1,754,445</b>	<b>5,129,273</b>	<b>6,883,718</b>	<b>1,605,986</b>	<b>3,740,009</b>	<b>5,345,995</b>	<b>148,459</b>	<b>1,389,264</b>	<b>1,537,723</b>
<b>Total Depreciation Expense</b>	<b>176,753,183</b>	<b>136,656,897</b>	<b>28,041,935</b>	<b>12,054,351</b>		<b>22,188,962</b>	<b>5,852,973</b>	<b>28,041,935</b>	<b>15,715,569</b>	<b>4,237,045</b>	<b>19,952,614</b>	<b>6,473,393</b>	<b>1,615,928</b>	<b>8,089,321</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	67.168%	32.832%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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	909,280	909,280												
Misc Intangible Plt (303000) ED-AN	240,470	240,470												
<b>Total Production/Transmission</b>	<b>1,149,750</b>	<b>1,149,750</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	82,089	82,089												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>87,955</b>	<b>87,955</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259	
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600	
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702	
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838				
GD-OR	7,408			7,408										
<b>Total General Plant - 303000</b>	<b>471,625</b>	<b>297,968</b>	<b>127,630</b>	<b>46,027</b>	<b>39,540</b>	<b>88,090</b>	<b>127,630</b>	<b>24,838</b>	<b>64,231</b>	<b>89,069</b>	<b>14,702</b>	<b>23,859</b>	<b>38,561</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	37,592,305	26,313,862	7,779,727	3,498,716		7,779,727	7,779,727		5,672,588	5,672,588		2,107,139	2,107,139	
9,4 CD-AN	131,656	101,661	29,995			29,995	29,995		21,871	21,871		8,124	8,124	
9,4 CD-ID	1,276	985	291		291		291				291		291	
9,4 CD-WA	3,763,518	2,906,076	857,442		857,442		857,442	857,442		857,442			0	
ED-AN	3,571,828	3,571,828												
ED-ID	(36)	(36)												
ED-WA	533,011	533,011												
8,4 GD-AA	81,282		55,949	25,333		55,949	55,949		40,795	40,795		15,154	15,154	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>45,674,840</b>	<b>33,427,387</b>	<b>8,723,404</b>	<b>3,524,049</b>	<b>857,733</b>	<b>7,865,671</b>	<b>8,723,404</b>	<b>857,442</b>	<b>5,735,254</b>	<b>6,592,696</b>	<b>291</b>	<b>2,130,417</b>	<b>2,130,708</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	316,327	316,327												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>316,327</b>	<b>316,327</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>47,700,497</b>	<b>35,279,387</b>	<b>8,851,034</b>	<b>3,570,076</b>	<b>897,273</b>	<b>7,953,761</b>	<b>8,851,034</b>	<b>882,280</b>	<b>5,799,485</b>	<b>6,681,765</b>	<b>14,993</b>	<b>2,154,276</b>	<b>2,169,269</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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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)	(73,033,962)	(73,033,962)												
Steam (ED-ID)	(89,422,910)	(89,422,910)												
Steam (ED-WA)	(167,331,783)	(167,331,783)												
Hydro (ED-AN)	(158,350,104)	(158,350,104)												
Other (ED-AN)	(149,028,149)	(149,028,149)												
<b>Total Electric Production</b>	<b>(637,166,908)</b>	<b>(637,166,908)</b>												
<b>Electric Transmission</b>														
ED-AN	(216,306,015)	(216,306,015)												
ED-ID	(9,592,672)	(9,592,672)												
ED-WA	(15,724,301)	(15,724,301)												
<b>Total Electric Transmission</b>	<b>(241,622,988)</b>	<b>(241,622,988)</b>												
<b>Electric Distribution</b>														
ED-AN	(324,830)	(324,830)												
ED-ID	(246,572,461)	(246,572,461)												
ED-WA	(377,186,624)	(377,186,624)												
<b>Total Electric Distribution</b>	<b>(624,083,915)</b>	<b>(624,083,915)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(17,799,087)		(17,799,087)			(17,799,087)	(17,799,087)		(12,247,552)	(12,247,552)		(5,551,535)	(5,551,535)	
GD-OR	(1,395,379)			(1,395,379)										
<b>Total Gas Underground Storage</b>	<b>(19,194,466)</b>		<b>(17,799,087)</b>	<b>(1,395,379)</b>		<b>(17,799,087)</b>	<b>(17,799,087)</b>		<b>(12,247,552)</b>	<b>(12,247,552)</b>		<b>(5,551,535)</b>	<b>(5,551,535)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,908,421)		(1,908,421)			(1,908,421)	(1,908,421)		(1,281,848)	(1,281,848)		(626,573)	(626,573)	
GD-ID	(89,710,298)		(89,710,298)			(89,710,298)	(89,710,298)				(89,710,298)		(89,710,298)	
GD-WA	(157,322,757)		(157,322,757)			(157,322,757)	(157,322,757)		(157,322,757)	(157,322,757)				
GD-OR	(124,969,003)			(124,969,003)										
<b>Total Gas Distribution</b>	<b>(373,910,479)</b>		<b>(248,941,476)</b>	<b>(124,969,003)</b>		<b>(247,033,055)</b>	<b>(1,908,421)</b>	<b>(248,941,476)</b>	<b>(157,322,757)</b>	<b>(1,281,848)</b>	<b>(158,604,605)</b>	<b>(89,710,298)</b>	<b>(626,573)</b>	<b>(90,336,871)</b>
<b>General Plant</b>														
ED-AN	(36,420,817)	(36,420,817)												
ED-ID	(11,956,875)	(11,956,875)												
ED-WA	(21,969,035)	(21,969,035)												
7.4 CD-AA	(85,949,501)	(60,162,932)	(17,787,249)	(7,999,320)		(17,787,249)	(17,787,249)		(12,969,573)	(12,969,573)		(4,817,676)	(4,817,676)	
9.4 CD-AN	(7,878,454)	(6,083,506)	(1,794,948)			(1,794,948)	(1,794,948)		(1,308,786)	(1,308,786)		(486,162)	(486,162)	
9 CD-ID	(6,749,668)	(5,211,891)	(1,537,777)			(1,537,777)	(1,537,777)				(1,537,777)		(1,537,777)	
9 CD-WA	(7,726,863)	(5,966,452)	(1,760,411)			(1,760,411)	(1,760,411)	(1,760,411)		(1,760,411)				
8.4 GD-AA	(2,046,211)		(1,408,469)	(637,742)		(1,408,469)	(1,408,469)		(1,026,985)	(1,026,985)		(381,484)	(381,484)	
4 GD-AN	(3,615,284)		(3,615,284)			(3,615,284)	(3,615,284)		(2,636,084)	(2,636,084)		(979,200)	(979,200)	
GD-ID	(2,312,855)		(2,312,855)			(2,312,855)	(2,312,855)				(2,312,855)		(2,312,855)	
GD-WA	(10,610,091)		(10,610,091)			(10,610,091)	(10,610,091)		(10,610,091)	(10,610,091)				
GD-OR	(5,284,796)			(5,284,796)										
<b>Total General Plant</b>	<b>(202,520,450)</b>	<b>(147,771,508)</b>	<b>(40,827,084)</b>	<b>(13,921,858)</b>		<b>(16,221,134)</b>	<b>(24,605,950)</b>	<b>(40,827,084)</b>	<b>(12,370,502)</b>	<b>(17,941,428)</b>	<b>(30,311,930)</b>	<b>(3,850,632)</b>	<b>(6,664,522)</b>	<b>(10,515,154)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,098,499,206)</b>	<b>(1,650,645,319)</b>	<b>(307,567,647)</b>	<b>(140,286,240)</b>		<b>(263,254,189)</b>	<b>(44,313,458)</b>	<b>(307,567,647)</b>	<b>(169,693,259)</b>	<b>(31,470,828)</b>	<b>(201,164,087)</b>	<b>(93,560,930)</b>	<b>(12,842,630)</b>	<b>(106,403,560)</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	67.168%	32.832%

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

Report ID:
<b>G-AAMT-12A</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	(13,814,954)	(13,814,954)												
Misc Intangible Plt (303000)	ED-AN	(2,301,914)	(2,301,914)												
<b>Total Production/Transmission</b>		<b>(16,116,868)</b>	<b>(16,116,868)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(229,892)	(229,892)												
Misc Intangible Plt (303000)	ED-WA	(54,405)	(54,405)												
<b>Total Distribution</b>		<b>(284,297)</b>	<b>(284,297)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(4,208,586)	(2,945,926)	(870,967)	(391,693)		(870,967)	(870,967)		(635,066)	(635,066)		(235,901)	(235,901)	
9,4	CD-AN	(125,954)	(97,258)	(28,696)			(28,696)	(28,696)		(20,924)	(20,924)		(7,772)	(7,772)	
	GD-ID	(129,917)		(129,917)			(129,917)	(129,917)				(129,917)		(129,917)	
	GD-WA	(265,741)		(265,741)			(265,741)	(265,741)	(265,741)		(265,741)				
	GD-OR	(108,676)			(108,676)										
<b>Total General Plant - 303000</b>		<b>(4,838,874)</b>	<b>(3,043,184)</b>	<b>(1,295,321)</b>	<b>(500,369)</b>		<b>(395,658)</b>	<b>(899,663)</b>	<b>(1,295,321)</b>	<b>(265,741)</b>	<b>(655,990)</b>	<b>(921,731)</b>	<b>(129,917)</b>	<b>(243,673)</b>	<b>(373,590)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(116,456,381)	(81,517,137)	(24,100,649)	(10,838,595)		(24,100,649)	(24,100,649)		(17,572,988)	(17,572,988)		(6,527,661)	(6,527,661)	
9,4	CD-AN	(212,147)	(163,814)	(48,333)			(48,333)	(48,333)		(35,242)	(35,242)		(13,091)	(13,091)	
9	CD-ID	(11,936)	(9,217)	(2,719)			(2,719)	(2,719)	0	0	0	(2,719)	0	(2,719)	
9	CD-WA	(8,300,987)	(6,409,773)	(1,891,214)			(1,891,214)	(1,891,214)	(1,891,214)		(1,891,214)	0	0	0	
	ED-AN	(8,218,479)	(8,218,479)												
	ED-ID	212	212												
	ED-WA	(107,710)	(107,710)												
8,4	GD-AA	(86,312)		(59,411)	(26,901)		(59,411)	(59,411)		(43,320)	(43,320)		(16,091)	(16,091)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(133,393,740)</b>	<b>(96,425,918)</b>	<b>(26,102,326)</b>	<b>(10,865,496)</b>		<b>(1,893,933)</b>	<b>(24,208,393)</b>	<b>(26,102,326)</b>	<b>(1,891,214)</b>	<b>(17,651,550)</b>	<b>(19,542,764)</b>	<b>(2,719)</b>	<b>(6,556,843)</b>	<b>(6,559,562)</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	(335,488)	(335,488)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(335,488)</b>	<b>(335,488)</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>(154,969,267)</b>	<b>(116,205,755)</b>	<b>(27,397,647)</b>	<b>(11,365,865)</b>		<b>(2,289,591)</b>	<b>(25,108,056)</b>	<b>(27,397,647)</b>	<b>(2,156,955)</b>	<b>(18,307,540)</b>	<b>(20,464,495)</b>	<b>(132,636)</b>	<b>(6,800,516)</b>	<b>(6,933,152)</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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	554,665	122,313	362,279	70,073	554,665	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	11,924,644	0	0	8,347,012	8,347,012	0	0	2,467,805	2,467,805	0	1,109,827	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,388,227</b>	<b>807,811</b>	<b>699,891</b>	<b>8,930,902</b>	<b>10,438,604</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,407</b>	<b>5,994,662</b>	<b>845,134</b>	<b>1,109,827</b>	<b>1,954,961</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	9,992,603	1,152,696	2,721,981	6,117,926	9,992,603	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,946,803	0	0	0	0	25,946,803	0	0	25,946,803	0	0	
99		GD-OR / AS	3,937,095	0	0	0	0	0	0	0	3,937,095	0	3,937,095	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,376,158	0	0	89,860,743	89,860,743	0	0	26,567,446	26,567,446	0	11,947,969	
9		CD-WA / ID / AN	30,842,506	9,377,098	5,943,988	8,494,572	23,815,658	2,766,728	1,753,783	2,506,337	7,026,848	0	0	
		<b>TOTAL ACCOUNT</b>	<b>199,095,165</b>	<b>10,529,794</b>	<b>8,665,969</b>	<b>104,473,241</b>	<b>123,669,004</b>	<b>28,713,531</b>	<b>1,753,783</b>	<b>29,073,783</b>	<b>59,541,097</b>	<b>3,937,095</b>	<b>11,947,969</b>	<b>15,885,064</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,468,389	99,639	7,798	1,360,952	1,468,389	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	318,644	0	0	0	0	0	0	219,332	219,332	0	99,312	
7		CD-AA	81,283,193	0	0	56,896,609	56,896,609	0	0	16,821,557	16,821,557	0	7,565,027	
9		CD-WA / ID / AN	6,037,474	4,394,538	19,350	248,068	4,661,956	1,296,616	5,709	73,193	1,375,518	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,258,460</b>	<b>4,494,177</b>	<b>27,148</b>	<b>58,505,629</b>	<b>63,026,954</b>	<b>1,435,267</b>	<b>5,709</b>	<b>17,114,082</b>	<b>18,555,058</b>	<b>12,109</b>	<b>7,664,339</b>	<b>7,676,448</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	53,035,769	24,135,488	10,578,124	18,322,157	53,035,769	0	0	0	0	0	0	
99		GD-WA / ID / AN	14,694,550	0	0	0	0	9,537,788	2,809,222	2,347,540	14,694,550	0	0	
99		GD-OR / AS	4,380,321	0	0	0	0	0	0	0	4,380,321	0	4,380,321	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	
7		CD-AA	7,434,424	0	0	5,203,948	5,203,948	0	0	1,538,554	1,538,554	0	691,922	
9		CD-WA / ID / AN	7,209,411	1,774,373	825,022	2,967,496	5,566,891	523,532	243,424	875,564	1,642,520	0	0	
		<b>TOTAL ACCOUNT</b>	<b>86,851,662</b>	<b>25,909,861</b>	<b>11,403,146</b>	<b>26,493,601</b>	<b>63,806,608</b>	<b>10,061,320</b>	<b>3,052,646</b>	<b>4,828,555</b>	<b>17,942,521</b>	<b>4,380,321</b>	<b>722,212</b>	<b>5,102,533</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	390,706	0	0	390,706	390,706	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,207	0	0	0	0	84,207	0	0	84,207	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,566	0	0	1,096	1,096	0	0	324	324	0	146	146	
9		CD-WA / ID / AN	5,059,474	274,425	191,175	3,441,173	3,906,773	80,970	56,407	1,015,324	1,152,701	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,556,745</b>	<b>274,425</b>	<b>191,175</b>	<b>3,832,975</b>	<b>4,298,575</b>	<b>165,177</b>	<b>56,407</b>	<b>1,015,648</b>	<b>1,237,232</b>	<b>20,792</b>	<b>146</b>	<b>20,938</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,482,040	797,455	223,540	5,461,045	6,482,040	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,984,819	0	0	0	0	2,168,778	313,765	502,276	2,984,819	0	0	0	
99		GD-OR / AS	923,364	0	0	0	0	0	0	0	923,364	0	0	923,364	
8		GD-AA	5,301,233	0	0	0	0	0	0	3,648,998	3,648,998	0	1,652,235	1,652,235	
7		CD-AA	13,373,761	0	0	9,361,365	9,361,365	0	0	2,767,700	2,767,700	0	1,244,696	1,244,696	
9		CD-WA / ID / AN	1,361,951	10,559	749,360	291,738	1,051,657	3,116	221,100	86,078	310,294	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,427,168</b>	<b>808,014</b>	<b>972,900</b>	<b>15,114,148</b>	<b>16,895,062</b>	<b>2,171,894</b>	<b>534,865</b>	<b>7,005,052</b>	<b>9,711,811</b>	<b>923,364</b>	<b>2,896,931</b>	<b>3,820,295</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,942,028	363,859	14,593	1,563,576	1,942,028	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,873	0	0	0	0	88,956	0	94,917	183,873	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	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	1,544,175	0	0	1,080,892	1,080,892	0	0	319,567	319,567	0	143,716	143,716	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,893,833</b>	<b>363,859</b>	<b>14,593</b>	<b>2,644,468</b>	<b>3,022,920</b>	<b>88,956</b>	<b>0</b>	<b>555,709</b>	<b>644,665</b>	<b>18,586</b>	<b>207,662</b>	<b>226,248</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	31,196,317	13,860,659	9,034,287	8,301,371	31,196,317	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,313,121	0	0	0	0	2,603,717	888,815	820,589	4,313,121	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	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	49,186	
9		CD-WA / ID / AN	1,451,558	250,248	394,119	476,483	1,120,850	73,836	116,285	140,587	330,708	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,533,309</b>	<b>14,110,907</b>	<b>9,428,406</b>	<b>9,147,778</b>	<b>32,687,091</b>	<b>2,677,553</b>	<b>1,005,100</b>	<b>1,070,545</b>	<b>4,753,198</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,816,563	11,918,011	6,245,532	30,653,020	48,816,563	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,057,660	0	0	0	0	702,003	353,704	1,953	1,057,660	0	0	0	
99		GD-OR / AS	987,056	0	0	0	0	0	0	0	0	987,056	0	987,056	
8		GD-AA	401,310	0	0	0	0	0	0	276,234	276,234	0	125,076	125,076	
7		CD-AA	71,810,591	0	0	50,265,977	50,265,977	0	0	14,861,202	14,861,202	0	6,683,412	6,683,412	
9		CD-WA / ID / AN	17,486,193	9,124,562	2,877,411	1,500,340	13,502,313	2,692,217	848,985	442,678	3,983,880	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>140,559,373</b>	<b>21,042,573</b>	<b>9,122,943</b>	<b>82,419,337</b>	<b>112,584,853</b>	<b>3,394,220</b>	<b>1,202,689</b>	<b>15,582,067</b>	<b>20,178,976</b>	<b>987,056</b>	<b>6,808,488</b>	<b>7,795,544</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	277,294	0	6,846	270,448	277,294	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	682,461	0	0	477,709	477,709	0	0	141,235	141,235	0	63,517	63,517	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>970,695</b>	<b>0</b>	<b>13,466</b>	<b>748,157</b>	<b>761,623</b>	<b>0</b>	<b>1,953</b>	<b>141,235</b>	<b>143,188</b>	<b>2,367</b>	<b>63,517</b>	<b>65,884</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>612,651,441</b>	<b>78,341,421</b>	<b>40,539,637</b>	<b>312,427,040</b>	<b>431,308,098</b>	<b>51,983,560</b>	<b>7,712,765</b>	<b>79,006,083</b>	<b>138,702,408</b>	<b>11,170,658</b>	<b>31,470,277</b>	<b>42,640,935</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>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	11,153,369	319,716	0	10,833,653	11,153,369	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	
		<b>TOTAL ACCOUNT</b>	<b>19,770,335</b>	<b>319,716</b>	<b>0</b>	<b>15,339,220</b>	<b>15,658,936</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	18,881,303	1,090,633	(1,000)	17,791,670	18,881,303	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	387,075	0	0	0	0	0	0	266,435	266,435	0	120,640	
7		CD-AA	139,653,079	0	0	97,754,362	97,754,362	0	0	28,901,205	28,901,205	0	12,997,512	
9		CD-WA / ID / AN	634,715	0	8,537	481,571	490,108	0	2,519	142,088	144,607	0	0	
		<b>TOTAL ACCOUNT</b>	<b>159,556,172</b>	<b>1,090,633</b>	<b>7,537</b>	<b>116,027,603</b>	<b>117,125,773</b>	<b>0</b>	<b>2,519</b>	<b>29,309,728</b>	<b>29,312,247</b>	<b>0</b>	<b>13,118,152</b>	<b>13,118,152</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	120,728	0	0	84,507	84,507	0	0	24,985	24,985	0	11,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>120,728</b>	<b>0</b>	<b>0</b>	<b>84,507</b>	<b>84,507</b>	<b>0</b>	<b>0</b>	<b>24,985</b>	<b>24,985</b>	<b>0</b>	<b>11,236</b>	<b>11,236</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	67,278	0	0	67,278	67,278	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	7,490	0	0	5,243	5,243	0	0	1,550	1,550	0	697	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>74,768</b>	<b>0</b>	<b>0</b>	<b>72,521</b>	<b>72,521</b>	<b>0</b>	<b>0</b>	<b>1,550</b>	<b>1,550</b>	<b>0</b>	<b>697</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>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	1,210,902	1,210,902	0	0	1,210,902	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	1,396,153	0	0	977,279	977,279	0	0	288,934	288,934	0	129,940	129,940
9		CD-WA / ID / AN	18,510,467	14,293,227	0	0	14,293,227	4,217,240	0	0	4,217,240	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,117,522</b>	<b>15,504,129</b>	<b>0</b>	<b>977,279</b>	<b>16,481,408</b>	<b>4,217,240</b>	<b>0</b>	<b>288,934</b>	<b>4,506,174</b>	<b>0</b>	<b>129,940</b>	<b>129,940</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	181,555	0	0	127,085	127,085	0	0	37,573	37,573	0	16,897	16,897
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>181,555</b>	<b>0</b>	<b>0</b>	<b>127,085</b>	<b>127,085</b>	<b>0</b>	<b>0</b>	<b>37,573</b>	<b>37,573</b>	<b>0</b>	<b>16,897</b>	<b>16,897</b>
	<b>TOTAL</b>		<b>330,715,025</b>	<b>16,914,478</b>	<b>7,537</b>	<b>223,551,379</b>	<b>240,473,394</b>	<b>5,239,154</b>	<b>774,720</b>	<b>57,876,309</b>	<b>63,890,183</b>	<b>406,156</b>	<b>25,945,292</b>	<b>26,351,448</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>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(84,069,031)	(58,846,640)	(17,398,086)	(7,824,305)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(640,383)	(188,946)	0
7	282919 CD-AA	(3,051,244)	(2,135,810)	(631,455)	(283,979)
7	283750 CD-AA	105,157	73,608	21,762	9,787
	Total	(87,844,447)	(61,549,225)	(18,196,725)	(8,098,497)

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 June 30, 2021  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

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	4,382,024	4,382,024	0	0	0	0	4,382,024
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	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	15	15	0	0	0	0	15
7/4	154560 Supply Chain Invoice Price Variance	0	0	143	143	0	0	0	0	143
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,203,426	22,706,401	0	69,909,827	45,991,034	22,180,114	1,212,392	526,287	0
<b>TOTAL</b>		47,203,426	22,706,401	4,383,219	74,293,046	45,991,034	22,180,114	1,212,392	526,287	4,383,219

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%