

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,456,744	28,493,557	14,963,187
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,456,744	28,493,557	14,963,187
G-APL	Gas Net Adjusted Rate Base	621,155,897	439,711,801	181,444,096
	RATE OF RETURN	6.996%	6.480%	8.247%

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 March 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	3-01-2021 thru 03-31-2021	283,400 100.000%	187,807 66.269%	95,593 33.731%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2020 thru 03-31-2021	12,247,536 100.000%	8,972,893 73.263%	3,274,643 26.737%
	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	04-01-2020 thru 03-31-2021	285,270,280 100.000%	191,210,638 67.028%	94,059,642 32.972%

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

Report ID:
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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 March 31, 2021
 Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2021
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Report ID:
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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	04-01-2020 thru 03-31-2021	27,740,483 100.000%	19,726,193 71.110%	8,014,290 28.890%	
12	Net Gas Plant (before ADFIT) Percent	3-01-2021 thru 03-31-2021	753,746,860 100.000%	533,187,372 70.738%	220,559,488 29.262%	
13	G-PLT Net Gas General Plant Percent	3-01-2021 thru 03-31-2021	97,895,566 100.000%	79,293,818 80.998%	18,601,748 19.002%	
14	Net Allocated Schedule M's Percent	04-01-2020 thru 03-31-2021	-59,829,215 100.000%	-42,053,347 70.289%	-17,775,868 29.711%	
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 March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	154,149,961	0	154,149,961	107,702,440	0	107,702,440	46,447,521	0	46,447,521
99	4812XX Commercial - Firm & Interruptible	67,145,224	0	67,145,224	48,290,738	0	48,290,738	18,854,486	0	18,854,486
99	4813XX Industrial-Firm	2,545,013	0	2,545,013	1,490,380	0	1,490,380	1,054,633	0	1,054,633
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	262,217	0	262,217	234,227	0	234,227	27,990	0	27,990
99	499XXX Unbilled Revenue	(1,921,736)	0	(1,921,736)	(1,478,292)	0	(1,478,292)	(443,444)	0	(443,444)
TOTAL SALES TO ULTIMATE CUSTOMERS		222,180,679	0	222,180,679	156,239,493	0	156,239,493	65,941,186	0	65,941,186
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	61,840,505	0	61,840,505	40,989,771	0	40,989,771	20,850,734	0	20,850,734
4	488000 Miscellaneous Service Revenues	5,416	0	5,416	2,172	0	2,172	3,244	0	3,244
99	4893XX Transportation Revenues	5,149,443	0	5,149,443	4,572,351	0	4,572,351	577,092	0	577,092
99	493000 Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX Other Gas Revenues	8,446,149	330,449	8,776,598	6,677,166	240,947	6,918,113	1,768,983	89,502	1,858,485
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		75,441,513	330,449	75,771,962	52,241,460	240,947	52,482,407	23,200,053	89,502	23,289,555
TOTAL GAS REVENUES		297,622,192	330,449	297,952,641	208,480,953	240,947	208,721,900	89,141,239	89,502	89,230,741
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	131,594,714	0	131,594,714	89,744,441	0	89,744,441	41,850,273	0	41,850,273
99	808XXX Net Natural Gas Storage Transactions	956,094	0	956,094	992,443	0	992,443	(36,349)	0	(36,349)
99	811000 Gas Used for Products Extraction	(252,059)	0	(252,059)	(168,341)	0	(168,341)	(83,718)	0	(83,718)
10	813000 Other Gas Expenses	52,574	942,441	995,015	52,574	636,176	688,750	0	306,265	306,265
99	813010 Gas Technology Institute (GTI) Expenses	118,403	0	118,403	81,972	0	81,972	36,431	0	36,431
TOTAL PRODUCTION EXPENSES		132,469,726	942,441	133,412,167	90,703,089	636,176	91,339,265	41,766,637	306,265	42,072,902
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	7,325	7,325	0	5,040	5,040	0	2,285	2,285
1	824000 Other Expenses	0	722,336	722,336	0	497,039	497,039	0	225,297	225,297
1	837000 Other Equipment	0	1,972,115	1,972,115	0	1,357,012	1,357,012	0	615,103	615,103
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,701,776	2,701,776	0	1,859,091	1,859,091	0	842,685	842,685
G-DEPX	Depreciation Expense-Underground Storage	0	651,429	651,429	0	448,248	448,248	0	203,181	203,181
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	358,468	358,468	0	246,662	246,662	0	111,806	111,806
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	1,009,897	1,009,897	0	694,910	694,910	0	314,987	314,987
TOTAL UNDERGROUND STORAGE EXPENSES		0	3,711,673	3,711,673	0	2,554,001	2,554,001	0	1,157,672	1,157,672

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	367,649	1,316,666	1,684,315	340,353	964,629	1,304,982	27,296	352,037	379,333
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,650,887	1,156,876	4,807,763	2,544,131	847,562	3,391,693	1,106,756	309,314	1,416,070
3	875000	Measuring & Reg Sta Exp-General	105,461	0	105,461	79,748	0	79,748	25,713	0	25,713
3	876000	Measuring & Reg Sta Exp-Industrial	5,912	0	5,912	3,205	0	3,205	2,707	0	2,707
3	877000	Measuring & Reg Sta Exp-City Gate	69,051	0	69,051	45,635	0	45,635	23,416	0	23,416
3	878000	Meter & House Regulator Expenses	682,489	0	682,489	415,948	0	415,948	266,541	0	266,541
3	879000	Customer Installation Expenses	1,401,871	64,230	1,466,101	922,780	47,057	969,837	479,091	17,173	496,264
3	880000	Other Expenses	1,145,123	425,668	1,570,791	938,329	311,857	1,250,186	206,794	113,811	320,605
3	881000	Rents	0	33,320	33,320	0	24,411	24,411	0	8,909	8,909
	MAINTENANCE										
3	885000	Supervision & Engineering	51,540	7,588	59,128	8,547	5,559	14,106	42,993	2,029	45,022
3	887000	Mains	1,204,957	(7)	1,204,950	949,579	(5)	949,574	255,378	(2)	255,376
3	889000	Measuring & Reg Sta Exp-General	347,008	44,185	391,193	277,686	32,371	310,057	69,322	11,814	81,136
3	890000	Measuring & Reg Sta Exp-Industrial	16,898	10,892	27,790	8,227	7,980	16,207	8,671	2,912	11,583
3	891000	Measuring & Reg Sta Exp-City Gate	203,540	16,561	220,101	26,045	12,133	38,178	177,495	4,428	181,923
3	892000	Services	1,543,406	12,780	1,556,186	1,294,260	9,363	1,303,623	249,146	3,417	252,563
3	893000	Meters & House Regulators	1,451,755	649,343	2,101,098	1,118,433	475,728	1,594,161	333,322	173,615	506,937
3	894000	Other Equipment	(13)	225,245	225,232	(13)	165,021	165,008	0	60,224	60,224
	TOTAL DISTRIBUTION OPERATING EXP		12,247,534	3,963,347	16,210,881	8,972,893	2,903,666	11,876,559	3,274,641	1,059,681	4,334,322
G-DEPX		Depreciation Expense-Distribution	20,075,973	57,396	20,133,369	13,845,399	38,471	13,883,870	6,230,574	18,925	6,249,499
G-OTX		Taxes Other Than FIT	17,286,312	0	17,286,312	14,517,556	0	14,517,556	2,768,756	0	2,768,756
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,362,285	57,396	37,419,681	28,362,955	38,471	28,401,426	8,999,330	18,925	9,018,255
	TOTAL DISTRIBUTION EXPENSES		49,609,819	4,020,743	53,630,562	37,335,848	2,942,137	40,277,985	12,273,971	1,078,606	13,352,577

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 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	101,870	101,870	0	67,508	67,508	0	34,362	34,362
2	902000	Meter Reading Expenses	496,827	92,953	589,780	380,360	61,599	441,959	116,467	31,354	147,821
2	903XXX	Customer Records & Collection Expenses	370,894	4,506,038	4,876,932	250,661	2,986,106	3,236,767	120,233	1,519,932	1,640,165
2	904000	Uncollectible Accounts	2,773,207	(947,387)	1,825,820	2,551,027	(627,824)	1,923,203	222,180	(319,563)	(97,383)
2	905000	Misc Customer Accounts	0	71,295	71,295	0	47,246	47,246	0	24,049	24,049
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,640,928	3,824,769	7,465,697	3,182,048	2,534,635	5,716,683	458,880	1,290,134	1,749,014
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	10,175,784	57,815	10,233,599	8,681,984	38,313	8,720,297	1,493,800	19,502	1,513,302
2	909000	Advertising	133,437	516,673	650,110	133,437	342,394	475,831	0	174,279	174,279
2	910000	Misc Customer Service & Info Exp	0	219,664	219,664	0	145,569	145,569	0	74,095	74,095
	TOTAL CUSTOMER SERVICE & INFO EXP		10,309,221	794,152	11,103,373	8,815,421	526,276	9,341,697	1,493,800	267,876	1,761,676
	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	98,575	8,141,218	8,239,793	73,936	5,936,169	6,010,105	24,639	2,205,049	2,229,688
4	921000	Office Supplies & Expenses	103	1,235,003	1,235,106	103	900,502	900,605	0	334,501	334,501
4	922000	Admin. Expenses Transferred - Credit	0	(20,030)	(20,030)	0	(14,605)	(14,605)	0	(5,425)	(5,425)
4	923000	Outside Services Employed	71,698	3,000,342	3,072,040	59,470	2,187,699	2,247,169	12,228	812,643	824,871
4	924000	Property Insurance Premium	0	413,543	413,543	0	301,535	301,535	0	112,008	112,008
4	925XXX	Injuries and Damages	18,432	1,084,706	1,103,138	13,414	790,913	804,327	5,018	293,793	298,811
4	926XXX	Employee Pensions and Benefits	2,081,088	5,906,941	7,988,029	1,591,016	4,307,046	5,898,062	490,072	1,599,895	2,089,967
4	928000	Regulatory Commission Expenses	715,912	215,112	931,024	475,771	156,849	632,620	240,141	58,263	298,404
4	930000	Miscellaneous General Expenses	34,576	1,642,463	1,677,039	27,982	1,197,602	1,225,584	6,594	444,861	451,455
4	931000	Rents	0	119,689	119,689	0	87,271	87,271	0	32,418	32,418
4	935000	Maintenance of General Plant	647,080	2,971,088	3,618,168	572,512	2,166,369	2,738,881	74,568	804,719	879,287
	TOTAL ADMIN & GEN OPERATING EXP		3,667,464	24,710,075	28,377,539	2,814,204	18,017,350	20,831,554	853,260	6,692,725	7,545,985

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For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,737,475	5,218,211	6,955,686	1,589,216	3,804,858	5,394,074	148,259	1,413,353	1,561,612
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	855,790	7,614,072	8,469,862	855,051	5,551,801	6,406,852	739	2,062,271	2,063,010
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	46,737	122,828	169,565	33,465	86,886	120,351	13,272	35,942	49,214
99 407314	Regulatory Debit - FISERVE Amortization	496,949	0	496,949	496,949	0	496,949	0	0	0
99 407319	AFUDC Equity DFIT Deferral	104,451	0	104,451	0	0	0	104,451	0	104,451
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	169,193	0	169,193	169,193	0	169,193	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	758,588	0	758,588	551,134	0	551,134	207,454	0	207,454
99 407368	Project Compass Amortization	(1)	0	(1)	0	0	0	(1)	0	(1)
99 407414	Regulatory Credits-Deferral-FISERVE	(41,154)	0	(41,154)	(41,154)	0	(41,154)	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(3,174,223)	0	(3,174,223)	(3,174,223)	0	(3,174,223)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(2,004,408)	0	(2,004,408)	(1,985,074)	0	(1,985,074)	(19,334)	0	(19,334)
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(3,730,679)	0	(3,730,679)	(3,730,679)	0	(3,730,679)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	467,379	981,565	1,448,944	351,598	715,708	1,067,306	115,781	265,857	381,638
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,651,940)	14,024,766	12,372,826	(2,725,043)	10,223,484	7,498,441	1,073,103	3,801,282	4,874,385
	TOTAL ADMIN & GENERAL EXPENSES	2,015,524	38,734,841	40,750,365	89,161	28,240,834	28,329,995	1,926,363	10,494,007	12,420,370
	TOTAL EXPENSES BEFORE FIT	198,045,218	52,028,619	250,073,837	140,125,567	37,434,059	177,559,626	57,919,651	14,594,560	72,514,211
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,878,804			31,162,274			16,716,530
G-FIT	FEDERAL INCOME TAX			(4,427,986)			(3,364,909)			(1,063,077)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,855,380			6,038,183			2,817,197
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(5,334)			(4,557)			(777)
	GAS NET OPERATING INCOME (LOSS)			43,456,744			28,493,557			14,963,187

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	66.269%	33.731%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.263%	26.737%
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 March 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	89,298	330,449	419,747	89,298	240,947	330,245	0	89,502	89,502
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	2,971,688	0	2,971,688	1,528,313	0	1,528,313
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	1,864,013	0	1,864,013	2,022,089	0	2,022,089	(158,076)	0	(158,076)
4	495329	Amortization Res Decoupling Deferral	835,854	0	835,854	640,509	0	640,509	195,345	0	195,345
4	495338	Non-Res Decoupling Deferred Rev	1,357,749	0	1,357,749	1,312,646	0	1,312,646	45,103	0	45,103
4	495339	Amortization Non-Res Decoupling	(200,764)	0	(200,764)	(359,063)	0	(359,063)	158,299	0	158,299
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	8,446,151	330,449	8,776,600	6,677,167	240,947	6,918,114	1,768,984	89,502	1,858,486

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 March 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	108,030,301	0	108,030,301	71,789,654	0	71,789,654	36,240,647	0	36,240,647
1	804001	Pipeline Demand Costs	26,748,672	0	26,748,672	18,385,572	0	18,385,572	8,363,100	0	8,363,100
1	804002	Transport Variable Charges	315,802	0	315,802	217,123	0	217,123	98,679	0	98,679
6	804010	Gas Costs - Fixed Hedge	(49,772)	0	(49,772)	(39,112)	0	(39,112)	(10,660)	0	(10,660)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	366,020	0	366,020	242,096	0	242,096	123,924	0	123,924
6	804018	Merchandise Processing Fee	106,809	0	106,809	70,251	0	70,251	36,558	0	36,558
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	(7,371,821)	0	(7,371,821)	(4,958,152)	0	(4,958,152)	(2,413,669)	0	(2,413,669)
6	804700	Gas Costs - Offsystem Bookout	193,203	0	193,203	129,893	0	129,893	63,310	0	63,310
6	804711	Gas Costs - Offsystem Bookout Offset	(193,203)	0	(193,203)	(129,893)	0	(129,893)	(63,310)	0	(63,310)
6	804730	Gas Costs - Intracompany LDC Gas	11,980,145	0	11,980,145	7,951,226	0	7,951,226	4,028,919	0	4,028,919
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,797,777)	0	(3,797,777)	(452,087)	0	(452,087)	(3,345,690)	0	(3,345,690)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(4,733,665)	0	(4,733,665)	(3,462,130)	0	(3,462,130)	(1,271,535)	0	(1,271,535)
		TOTAL PURCHASED GAS COSTS	131,594,714	0	131,594,714	89,744,441	0	89,744,441	41,850,273	0	41,850,273

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.028%	32.972%
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 March 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	165,120	57,815	222,935	108,035	38,313	146,348	57,085	19,502	76,587
99	908600	Public Purpose Tariff Rider Expense Offset	9,973,981	0	9,973,981	8,526,624	0	8,526,624	1,447,357	0	1,447,357
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	(71,762)	0	(71,762)	(61,120)	0	(61,120)	(10,642)	0	(10,642)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	10,175,784	57,815	10,233,599	8,681,984	38,313	8,720,297	1,493,800	19,502	1,513,302

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.863%	4.868%
	Total Cost of Debt		2.634%	2.637%
	Total Weighted Cost		2.634%	2.637%
G-APL	Net Rate Base	621,155,897	439,711,801	181,444,096
	Interest Deduction for FIT Calculation	16,366,690	11,582,009	4,784,681
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 March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	297,952,641	208,721,900	89,230,741
G-OPS	Operating & Maintenance Expense	199,271,433	140,964,849	58,306,584
G-OPS	Book Deprec/Amort and Reg Amortizations	31,708,680	20,763,253	10,945,427
G-OTX	Taxes Other than FIT	19,093,724	15,831,524	3,262,200
	Net Operating Income Before FIT	47,878,804	31,162,274	16,716,530
G-INT	Less: Interest Expense	16,366,690	11,582,009	4,784,681
G-OTX	Less: Idaho ITC Deferral & Amortization	(50,138)	0	(50,138)
G-SCM	Schedule M Adjustments	(52,547,623)	(35,603,641)	(16,943,982)
	Taxable Net Operating Income	(21,085,647)	(16,023,376)	(5,062,271)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,427,986)	(3,364,909)	(1,063,077)
G-DTE	Deferred FIT	8,855,380	6,038,183	2,817,197
99	411400 Amortized Investment Tax Credit	(5,334)	(4,557)	(777)
	Total FIT/Deferred FIT & ITC	4,422,060	2,668,717	1,753,343
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 March 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	22,708,776	13,629,198	36,337,974	16,314,503	9,907,610	26,222,113	6,394,273	3,721,588	10,115,861
12	997001	Contributions In Aid of Construction	0	900,205	900,205	0	636,787	636,787	0	263,418	263,418
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	689,872	689,872	0	488,002	488,002	0	201,870	201,870
99	997010	Deferred Gas Credit and Refunds	(8,531,442)	0	(8,531,442)	(3,914,217)	0	(3,914,217)	(4,617,225)	0	(4,617,225)
12	997016	Redemption Expense Amortization	0	176,884	176,884	0	125,124	125,124	0	51,760	51,760
99	997018	DSM Tariff Rider	(990,907)	0	(990,907)	104,220	0	104,220	(1,095,127)	0	(1,095,127)
12	997020	FAS87 Current Pension Accrual	0	(4,433,463)	(4,433,463)	0	(3,136,143)	(3,136,143)	0	(1,297,320)	(1,297,320)
12	997027	Customer Uncollectibles	(550,867)	1,234,411	683,544	(171,796)	873,198	701,402	(379,071)	361,213	(17,858)
99	997031	Decoupling Mechanism	(3,856,852)	0	(3,856,852)	(3,616,181)	0	(3,616,181)	(240,671)	0	(240,671)
12	997032	Interest Rate Swaps	0	(6,206,209)	(6,206,209)	0	(4,390,148)	(4,390,148)	0	(1,816,061)	(1,816,061)
12	997035	Leases	0	12,704	12,704	0	9,263	9,263	0	3,441	3,441
12	997048	AFUDC	0	(303,356)	(303,356)	0	(214,588)	(214,588)	0	(88,768)	(88,768)
12	997049	Tax Depreciation	0	(34,187,485)	(34,187,485)	0	(24,183,543)	(24,183,543)	0	(10,003,942)	(10,003,942)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(428,931)	0	(428,931)	(418,289)	0	(418,289)	(10,642)	0	(10,642)
12	997080	Book Transportation Depreciation	0	2,505,821	2,505,821	0	1,772,568	1,772,568	0	733,253	733,253
12	997081	Deferred Compensation	0	353,365	353,365	0	249,963	249,963	0	103,402	103,402
4	997082	Meal Disallowances	0	81,707	81,707	0	59,577	59,577	0	22,130	22,130
12	997083	Paid Time Off	0	483,658	483,658	0	342,130	342,130	0	141,528	141,528
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(15,150,000)	(15,150,000)	0	(10,716,807)	(10,716,807)	0	(4,433,193)	(4,433,193)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)
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	(3,005,030)	0	(3,005,030)	(3,005,030)	0	(3,005,030)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	786	0	786	786	0	786	0	0	0
99	997109	Tax Reform Amortization	(786)	0	(786)	(786)	0	(786)	0	0	0
99	997110	FISERVE	455,794	0	455,794	455,794	0	455,794	0	0	0
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,700)	(25,700)	0	(10,631)	(10,631)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	147,019	147,019	0	103,998	103,998	0	43,021	43,021
12	997115	AFUDC Equity DFIR Deferral	104,451	0	104,451	0	0	0	104,451	0	104,451
12	997118	Depreciation Study Deferral	487,780	0	487,780	0	0	0	487,780	0	487,780
12	997119	AFUDC Tax CPI	0	996,158	996,158	0	704,662	704,662	0	291,496	291,496
12	997120	Transportation Tax Disallowance	0	32,165	32,165	0	22,753	22,753	0	9,412	9,412
12	997125	COVID-19	(1,245,820)	0	(1,245,820)	(1,433,940)	0	(1,433,940)	188,120	0	188,120
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(245,270)	(245,270)	0	(101,460)	(101,460)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	659,750	659,750	0	272,917	272,917
12	997128	Meters Expensed	0	(14,260,396)	(14,260,396)	0	(10,087,519)	(10,087,519)	0	(4,172,877)	(4,172,877)
12	997129	Mixed Service Costs (IDD#5)	0	(7,081,081)	(7,081,081)	0	(5,009,015)	(5,009,015)	0	(2,072,066)	(2,072,066)
TOTAL SCHEDULE M ADJUSTMENTS			7,281,594	(59,829,217)	(52,547,623)	6,449,707	(42,053,348)	(35,603,641)	831,887	(17,775,869)	(16,943,982)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	66.269%	33.731%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.028%	32.972%
G-ALL	11	Book Depreciation	100.000%	71.110%	28.890%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.738%	29.262%
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 March 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,449,357	4,562,146	1,887,211
99	410100	Deferred Federal Income Tax Exp	3,083,843	1,976,172	1,107,671
		SUBTOTAL	9,533,200	6,538,318	2,994,882
12	411100	Deferred Federal Income Tax Expense - Allocated	(377,217)	(266,836)	(110,381)
99	411100	Deferred Federal Income Tax Exp	(300,603)	(233,299)	(67,304)
		SUBTOTAL	(677,820)	(500,135)	(177,685)
		Total Deferred Federal Income Tax Expense	8,855,380	6,038,183	2,817,197

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.738%	29.262%
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 March 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	358,468	358,468	0	246,662	246,662	0	111,806	111,806
		TOTAL UNDERGROUND STORAGE TAX	0	358,468	358,468	0	246,662	246,662	0	111,806	111,806
		DISTRIBUTION									
99	408110	State Excise Tax	6,118,829	0	6,118,829	6,118,829	0	6,118,829	0	0	0
99	408120	Municipal Occupation & License Tax	6,759,464	0	6,759,464	5,589,275	0	5,589,275	1,170,189	0	1,170,189
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	4,502,360	0	4,502,360	2,809,411	0	2,809,411	1,692,949	0	1,692,949
99	409100	State Income Tax	(44,203)	0	(44,203)	41	0	41	(44,244)	0	(44,244)
99	411410	State Income Tax-ITC Deferred	(44,884)	0	(44,884)	0	0	0	(44,884)	0	(44,884)
99	411420	State Income Tax-ITC Amortization	(5,254)	0	(5,254)	0	0	0	(5,254)	0	(5,254)
		TOTAL DISTRIBUTION TAX	17,286,312	0	17,286,312	14,517,556	0	14,517,556	2,768,756	0	2,768,756
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	467,379	981,565	1,448,944	351,598	715,708	1,067,306	115,781	265,857	381,638
		TOTAL A&G TAX	467,379	981,565	1,448,944	351,598	715,708	1,067,306	115,781	265,857	381,638
		TOTAL TAXES OTHER THAN FIT	17,753,691	1,340,033	19,093,724	14,869,154	962,370	15,831,524	2,884,537	377,663	3,262,200

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 March 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	57,496,227	61,712,580	4,216,627	41,923,373	46,140,000	(274)	15,572,854	15,572,580
TOTAL INTANGIBLE PLANT			6,010,468	58,828,214	64,838,682	5,238,541	42,894,591	48,133,132	771,927	15,933,623	16,705,550
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	2,122,017	2,122,017	0	1,460,160	1,460,160	0	661,857	661,857
1	352XXX	Wells	0	22,764,547	22,764,547	0	15,664,285	15,664,285	0	7,100,262	7,100,262
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	14,637,765	14,637,765	0	10,072,246	10,072,246	0	4,565,519	4,565,519
1	355000	Measuring & Regulating Equipment	0	1,246,620	1,246,620	0	857,799	857,799	0	388,821	388,821
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,260,238	2,260,238	0	1,555,270	1,555,270	0	704,968	704,968
TOTAL UNDERGROUND STORAGE PLANT			0	46,928,109	46,928,109	0	32,324,593	32,324,593	0	14,603,516	14,603,516
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	621,311	0	621,311	483,844	0	483,844	137,467	0	137,467
6	375000	Structures & Improvements	1,504,852	0	1,504,852	860,897	0	860,897	643,955	0	643,955
6	376000	Mains	412,223,356	2,517,882	414,741,238	273,237,251	1,687,686	274,924,937	138,986,105	830,196	139,816,301
6	378000	Measuring & Reg Station Equip-General	6,942,849	0	6,942,849	4,453,481	0	4,453,481	2,489,368	0	2,489,368
6	379000	Measuring & Reg Station Equip-City Gate	6,385,234	0	6,385,234	1,869,055	0	1,869,055	4,516,179	0	4,516,179
6	380000	Services	300,857,921	0	300,857,921	206,267,026	0	206,267,026	94,590,895	0	94,590,895
6	381XXX	Meters	108,658,294	0	108,658,294	76,809,979	0	76,809,979	31,848,315	0	31,848,315
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,960,631	0	3,960,631	2,925,111	0	2,925,111	1,035,520	0	1,035,520
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			841,243,043	2,517,882	843,760,925	566,970,569	1,687,686	568,658,255	274,272,474	830,196	275,102,670
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,388	5,994,643	3,275,642	1,909,927	5,185,569	99,613	709,461	809,074
4	390XXX	Structures & Improvements	30,517,617	29,187,543	59,705,160	28,767,565	21,282,097	50,049,662	1,750,052	7,905,446	9,655,498
4	391XXX	Office Furniture & Equipment	1,437,382	16,759,181	18,196,563	1,435,266	12,219,957	13,655,223	2,116	4,539,224	4,541,340
4	392XXX	Transportation Equipment	13,424,712	4,906,439	18,331,151	10,335,959	3,577,530	13,913,489	3,088,753	1,328,909	4,417,662
4	393000	Stores Equipment	199,635	1,050,837	1,250,472	144,909	766,218	911,127	54,726	284,619	339,345
4	394000	Tools, Shop & Garage Equipment	2,751,367	6,992,666	9,744,033	2,206,640	5,098,702	7,305,342	544,727	1,893,964	2,438,691
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	4,807,354	16,158,494	20,965,848	3,608,111	11,781,966	15,390,077	1,199,243	4,376,528	5,575,771
4	398000	Miscellaneous Equipment	1,953	140,641	142,594	0	102,548	102,548	1,953	38,093	40,046
TOTAL GENERAL PLANT			60,313,404	79,437,406	139,750,810	52,557,477	57,921,785	110,479,262	7,755,927	21,515,621	29,271,548

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended March 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	907,566,915	187,711,611	1,095,278,526	624,766,587	134,828,655	759,595,242	282,800,328	52,882,956	335,683,284
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,965,158)	(17,965,158)	0	(12,361,825)	(12,361,825)	0	(5,603,333)	(5,603,333)
G-ADEP		Distribution Plant	(251,343,634)	(1,922,770)	(253,266,404)	(160,284,652)	(1,288,794)	(161,573,446)	(91,058,982)	(633,976)	(91,692,958)
G-ADEP		General Plant	(16,772,898)	(25,082,346)	(41,855,244)	(12,896,652)	(18,288,792)	(31,185,444)	(3,876,246)	(6,793,554)	(10,669,800)
		TOTAL ACCUMULATED DEPRECIATION	(268,116,532)	(44,970,274)	(313,086,806)	(173,181,304)	(31,939,411)	(205,120,715)	(94,935,228)	(13,030,863)	(107,966,091)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(405,543)	(921,686)	(1,327,229)	(271,950)	(672,047)	(943,997)	(133,593)	(249,639)	(383,232)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,105,541)	(25,012,089)	(27,117,630)	(2,105,592)	(18,237,566)	(20,343,158)	51	(6,774,523)	(6,774,472)
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	(2,511,084)	(25,933,775)	(28,444,859)	(2,377,542)	(18,909,613)	(21,287,155)	(133,542)	(7,024,162)	(7,157,704)
		TOTAL ACCUMULATED DEPR/AMORT	(270,627,616)	(70,904,049)	(341,531,665)	(175,558,846)	(50,849,024)	(226,407,870)	(95,068,770)	(20,055,025)	(115,123,795)
		NET GAS UTILITY PLANT before DFIT	636,939,299	116,807,562	753,746,861	449,207,741	83,979,631	533,187,372	187,731,558	32,827,931	220,559,489
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(134,528,505)	(134,528,505)	0	(95,162,774)	(95,162,774)	0	(39,365,731)	(39,365,731)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,466,251)	(17,466,251)	0	(12,731,364)	(12,731,364)	0	(4,734,887)	(4,734,887)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(676,160)	(676,160)	0	(493,022)	(493,022)	0	(183,138)	(183,138)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065)	0	28,484	28,484)	0	10,581	10,581)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(299,085)	(299,085)	0	(211,567)	(211,567)	0	(87,518)	(87,518)
		TOTAL ACCUMULATED DFIT	0	(152,930,936)	(152,930,936)	0	(108,570,243)	(108,570,243)	0	(44,360,693)	(44,360,693)
		NET GAS UTILITY PLANT	636,939,299	(36,123,374)	600,815,925	449,207,741	(24,590,612)	424,617,129	187,731,558	(11,532,762)	176,198,796

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%	67.028%	32.972%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.738%	29.262%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 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	636,939,299	(36,123,374)	600,815,925	449,207,741	(24,590,612)	424,617,129	187,731,558	(11,532,762)	176,198,796
	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	1,455,958	2,708,234	4,164,192	1,040,455	1,974,709	3,015,164	415,503	733,525	1,149,028
4	182318 Accumulated Amortization - AFUDC	(220,659)	(428,945)	(649,604)	(150,871)	(312,559)	(463,430)	(69,788)	(116,386)	(186,174)
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	1,583,149	1,583,149	0	1,089,365	1,089,365	0	493,784	493,784
1	164115 Gas Inventory--Clay Basin	0	64,901	64,901	0	47,323	47,323	0	17,578	17,578
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	235199 Customer Deposits	(128,267)	0	(128,267)	(128,267)	0	(128,267)	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	8,064,011	0	8,064,011	8,064,011	0	8,064,011	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,693,442)	0	(1,693,442)	(1,693,442)	0	(1,693,442)	0	0	0
C-WKC	Working Capital	7,311,055	0	7,311,055	5,327,490	0	5,327,490	1,983,565	0	1,983,565
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	10,681,569	9,658,403	20,339,972	8,352,289	6,742,383	15,094,672	2,329,280	2,916,020	5,245,300
	NET RATE BASE	647,620,868	(26,464,971)	621,155,897	457,560,030	(17,848,229)	439,711,801	190,060,838	(8,616,742)	181,444,096

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 March 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)	3,206,659	3,206,659												
Steam (ED-ID)	4,270,133	4,270,133												
Steam (ED-WA)	11,361,727	11,361,727												
Hydro (ED-AN)	14,439,207	14,439,207												
Other (ED-AN)	10,446,498	10,446,498												
Total Electric Production	43,724,224	43,724,224												
Electric Transmission														
ED-AN	16,273,188	16,273,188												
ED-ID	990,638	990,638												
ED-WA	511,609	511,609												
Total Electric Transmission	17,775,435	17,775,435												
Electric Distribution														
ED-AN	85,214	85,214												
ED-ID	17,477,186	17,477,186												
ED-WA	33,501,513	33,501,513												
Total Electric Distribution	51,063,913	51,063,913												
Gas Underground Storage														
1 GD-AN	651,429		651,429			651,429	651,429		448,248	448,248		203,181	203,181	
GD-OR	118,086			118,086										
Total Gas Underground Storage	769,515		651,429	118,086		651,429	651,429		448,248	448,248		203,181	203,181	
Gas Distribution														
6 GD-AN	57,396		57,396			57,396	57,396		38,471	38,471		18,925	18,925	
GD-ID	6,230,574		6,230,574			6,230,574	6,230,574				6,230,574		6,230,574	
GD-WA	13,845,399		13,845,399			13,845,399	13,845,399	13,845,399		13,845,399				
GD-OR	9,360,741			9,360,741										
Total Gas Distribution	29,494,110		20,133,369	9,360,741		20,075,973	20,133,369	13,845,399	38,471	13,883,870	6,230,574	18,925	6,249,499	
General Plant														
ED-AN	2,894,381	2,894,381												
ED-ID	481,575	481,575												
ED-WA	970,822	970,822												
7,4 CD-AA	23,148,508	16,203,492	4,790,584	2,154,432		4,790,584	4,790,584		3,493,054	3,493,054		1,297,530	1,297,530	
9,4 CD-AN	616,775	476,255	140,520			140,520	140,520		102,460	102,460		38,060	38,060	
9 CD-ID	478,875	369,773	109,102			109,102	109,102				109,102		109,102	
9 CD-WA	2,185,760	1,687,778	497,982			497,982	497,982	497,982		497,982				
8,4 GD-AA	371,214		255,518	115,696		255,518	255,518		186,311	186,311		69,207	69,207	
4 GD-AN	31,589		31,589			31,589	31,589		23,033	23,033		8,556	8,556	
GD-ID	39,157		39,157			39,157	39,157				39,157		39,157	
GD-WA	1,091,234		1,091,234			1,091,234	1,091,234	1,091,234		1,091,234				
GD-OR	216,817			216,817										
Total General Plant	32,526,707	23,084,076	6,955,686	2,486,945		1,737,475	5,218,211	6,955,686	1,589,216	3,804,858	5,394,074	148,259	1,413,353	1,561,612
Total Depreciation Expense	175,353,904	135,647,648	27,740,484	11,965,772		21,813,448	5,927,036	27,740,484	15,434,615	4,291,577	19,726,192	6,378,833	1,635,459	8,014,292

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	67.028%	32.972%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended March 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	234,768	234,768											
Total Production/Transmission	1,144,048	1,144,048											
Distribution													
Franchises (302000) ED-WA	59,092	59,092											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	64,958	64,958											
General Plant - 303000													
7,4 CD-AA	414,948	290,455	85,874	38,619		85,874	85,874		62,615	62,615		23,259	23,259
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,702		14,702		14,702		14,702				14,702		14,702
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838			
GD-OR	7,408			7,408									
Total General Plant - 303000	471,625	297,968	127,630	46,027	39,540	88,090	127,630	24,838	64,231	89,069	14,702	23,859	38,561
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	36,394,565	25,475,468	7,531,855	3,387,242		7,531,855	7,531,855		5,491,852	5,491,852		2,040,003	2,040,003
9,4 CD-AN	118,593	91,574	27,019			27,019	27,019		19,701	19,701		7,318	7,318
9,4 CD-ID	3,244	2,505	739		739		739				739		739
9,4 CD-WA	3,753,021	2,897,970	855,051		855,051		855,051	855,051		855,051			0
ED-AN	3,391,615	3,391,615											
ED-ID	(36)	(36)											
ED-WA	421,467	421,467											
8,4 GD-AA	80,191		55,198	24,993		55,198	55,198		40,248	40,248		14,950	14,950
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	44,162,660	32,280,563	8,469,862	3,412,235	855,790	7,614,072	8,469,862	855,051	5,551,801	6,406,852	739	2,062,271	2,063,010
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	221,911	221,911											
GD-OR	0			0									
Total General Plant- 390200, 396200	221,911	221,911	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	46,065,202	34,009,448	8,597,492	3,458,262	895,330	7,702,162	8,597,492	879,889	5,616,032	6,495,921	15,441	2,086,130	2,101,571

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 March 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)	(73,164,550)	(73,164,550)												
Steam (ED-ID)	(90,495,413)	(90,495,413)												
Steam (ED-WA)	(170,184,918)	(170,184,918)												
Hydro (ED-AN)	(162,095,560)	(162,095,560)												
Other (ED-AN)	(151,507,705)	(151,507,705)												
Total Electric Production	(647,448,146)	(647,448,146)												
Electric Transmission														
ED-AN	(219,127,896)	(219,127,896)												
ED-ID	(9,837,415)	(9,837,415)												
ED-WA	(15,846,312)	(15,846,312)												
Total Electric Transmission	(244,811,623)	(244,811,623)												
Electric Distribution														
ED-AN	(343,841)	(343,841)												
ED-ID	(249,706,169)	(249,706,169)												
ED-WA	(384,323,362)	(384,323,362)												
Total Electric Distribution	(634,373,372)	(634,373,372)												
Gas Underground Storage														
1 GD-AN	(17,965,158)		(17,965,158)			(17,965,158)	(17,965,158)		(12,361,825)	(12,361,825)		(5,603,333)	(5,603,333)	
GD-OR	(1,425,277)			(1,425,277)										
Total Gas Underground Storage	(19,390,435)		(17,965,158)	(1,425,277)		(17,965,158)	(17,965,158)		(12,361,825)	(12,361,825)		(5,603,333)	(5,603,333)	
Gas Distribution														
6 GD-AN	(1,922,770)		(1,922,770)			(1,922,770)	(1,922,770)		(1,288,794)	(1,288,794)		(633,976)	(633,976)	
GD-ID	(91,058,982)		(91,058,982)			(91,058,982)	(91,058,982)				(91,058,982)		(91,058,982)	
GD-WA	(160,284,652)		(160,284,652)			(160,284,652)	(160,284,652)	(160,284,652)		(160,284,652)				
GD-OR	(126,561,840)			(126,561,840)										
Total Gas Distribution	(379,828,244)		(253,266,404)	(126,561,840)		(251,343,634)	(1,922,770)	(253,266,404)	(160,284,652)	(1,288,794)	(161,573,446)	(91,058,982)	(633,976)	(91,692,958)
General Plant														
ED-AN	(36,170,989)	(36,170,989)												
ED-ID	(12,151,640)	(12,151,640)												
ED-WA	(22,405,018)	(22,405,018)												
7,4 CD-AA	(88,038,304)	(61,625,052)	(18,219,527)	(8,193,725)		(18,219,527)	(18,219,527)		(13,284,768)	(13,284,768)		(4,934,759)	(4,934,759)	
9,4 CD-AN	(7,813,646)	(6,033,463)	(1,780,183)			(1,780,183)	(1,780,183)		(1,298,020)	(1,298,020)		(482,163)	(482,163)	
9 CD-ID	(6,768,012)	(5,226,056)	(1,541,956)			(1,541,956)	(1,541,956)				(1,541,956)		(1,541,956)	
9 CD-WA	(8,190,888)	(6,324,758)	(1,866,130)			(1,866,130)	(1,866,130)	(1,866,130)		(1,866,130)				
8,4 GD-AA	(2,007,711)		(1,381,968)	(625,743)		(1,381,968)	(1,381,968)		(1,007,662)	(1,007,662)		(374,306)	(374,306)	
4 GD-AN	(3,700,668)		(3,700,668)			(3,700,668)	(3,700,668)		(2,698,342)	(2,698,342)		(1,002,326)	(1,002,326)	
GD-ID	(2,334,290)		(2,334,290)			(2,334,290)	(2,334,290)				(2,334,290)		(2,334,290)	
GD-WA	(11,030,522)		(11,030,522)			(11,030,522)	(11,030,522)	(11,030,522)		(11,030,522)				
GD-OR	(5,298,401)			(5,298,401)										
Total General Plant	(205,910,089)	(149,936,976)	(41,855,244)	(14,117,869)		(16,772,898)	(25,082,346)	(41,855,244)	(12,896,652)	(18,288,792)	(31,185,444)	(3,876,246)	(6,793,554)	(10,669,800)
Total Accumulated Depreciation	(2,131,761,909)	(1,676,570,117)	(313,086,806)	(142,104,986)		(268,116,532)	(44,970,274)	(313,086,806)	(173,181,304)	(31,939,411)	(205,120,715)	(94,935,228)	(13,030,863)	(107,966,091)

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	67.028%	32.972%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended March 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	(14,044,554)	(14,044,554)											
Misc Intangible Plt (303000)	ED-AN	(2,361,006)	(2,361,006)											
Total Production/Transmission		(16,405,560)	(16,405,560)											
Distribution														
Franchises (302000)	ED-WA	(250,323)	(250,323)											
Misc Intangible Plt (303000)	ED-WA	(55,872)	(55,872)											
Total Distribution		(306,195)	(306,195)											
General Plant - 303000														
7,4	CD-AA	(4,312,324)	(3,018,541)	(892,435)	(401,348)		(892,435)	(892,435)		(650,719)	(650,719)		(241,716)	(241,716)
9,4	CD-AN	(128,388)	(99,137)	(29,251)			(29,251)	(29,251)		(21,328)	(21,328)		(7,923)	(7,923)
	GD-ID	(133,593)		(133,593)			(133,593)	(133,593)				(133,593)		(133,593)
	GD-WA	(271,950)		(271,950)			(271,950)	(271,950)	(271,950)		(271,950)			
	GD-OR	(110,528)			(110,528)									
Total General Plant - 303000		(4,956,783)	(3,117,678)	(1,327,229)	(511,876)	(405,543)	(921,686)	(1,327,229)	(271,950)	(672,047)	(943,997)	(133,593)	(249,639)	(383,232)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(120,234,706)	(84,161,889)	(24,882,573)	(11,190,244)		(24,882,573)	(24,882,573)		(18,143,129)	(18,143,129)		(6,739,444)	(6,739,444)
9,4	CD-AN	(246,603)	(190,420)	(56,183)			(56,183)	(56,183)		(40,966)	(40,966)		(15,217)	(15,217)
9	CD-ID	224	173	51		51	51	51	0	0	0	51	51	51
9	CD-WA	(9,241,943)	(7,136,351)	(2,105,592)		(2,105,592)	(2,105,592)	(2,105,592)	(2,105,592)		(2,105,592)		0	0
	ED-AN	(8,547,801)	(8,547,801)											
	ED-ID	221	221											
	ED-WA	(237,804)	(237,804)											
8,4	GD-AA	(106,537)		(73,333)	(33,204)		(73,333)	(73,333)		(53,471)	(53,471)		(19,862)	(19,862)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(138,614,949)	(100,273,871)	(27,117,630)	(11,223,448)	(2,105,541)	(25,012,089)	(27,117,630)	(2,105,592)	(18,237,566)	(20,343,158)	51	(6,774,523)	(6,774,472)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
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	(425,715)	(425,715)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(425,715)	(425,715)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(160,709,202)	(120,529,019)	(28,444,859)	(11,735,324)	(2,511,084)	(25,933,775)	(28,444,859)	(2,377,542)	(18,909,613)	(21,287,155)	(133,542)	(7,024,162)	(7,157,704)

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 March 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	507,366	122,313	362,279	22,774	507,366	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	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,636,915	1,143,443	2,745,704	6,747,768	10,636,915	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0	
99		GD-OR / AS	4,075,444	0	0	0	0	0	0	0	0	4,075,444	0	4,075,444	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,676,868	0	0	90,071,234	90,071,234	0	0	26,629,678	26,629,678	0	11,975,956	11,975,956	
9		CD-WA / ID / AN	31,076,515	9,395,796	5,931,341	8,669,215	23,996,352	2,772,245	1,750,052	2,557,866	7,080,163	0	0	0	
		TOTAL ACCOUNT	200,461,062	10,539,239	8,677,045	105,488,217	124,704,501	28,767,565	1,750,052	29,187,544	59,705,161	4,075,444	11,975,956	16,051,400	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,541,767	99,416	7,798	1,434,553	1,541,767	0	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	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	79,551,013	0	0	55,684,118	55,684,118	0	0	16,463,082	16,463,082	0	7,403,813	7,403,813	
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	87,599,862	4,493,954	14,970	57,379,185	61,888,109	1,435,267	2,116	16,759,181	18,196,564	12,109	7,503,080	7,515,189	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,681,447	24,288,422	10,825,672	19,567,353	54,681,447	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,115,265	0	0	0	0	9,840,925	2,857,150	2,417,190	15,115,265	0	0	0	
99		GD-OR / AS	4,578,652	0	0	0	0	0	0	0	0	4,578,652	0	4,578,652	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178	
9		CD-WA / ID / AN	7,114,877	1,677,787	784,957	3,031,150	5,493,894	495,034	231,603	894,346	1,620,983	0	0	0	
		TOTAL ACCOUNT	88,970,884	25,966,209	11,610,629	27,766,775	65,343,613	10,335,959	3,088,753	4,906,439	18,331,151	4,578,652	717,468	5,296,120	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 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	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		TOTAL ACCOUNT	5,678,300	272,618	185,479	3,948,939	4,407,036	144,908	54,726	1,050,838	1,250,472	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,604,865	772,764	238,287	5,593,814	6,604,865	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,028,927	0	0	0	0	2,203,721	323,552	501,654	3,028,927	0	0	0	
99		GD-OR / AS	887,582	0	0	0	0	0	0	0	0	887,582	0	887,582	
8		GD-AA	5,314,673	0	0	0	0	0	0	3,658,249	3,658,249	0	1,656,424	1,656,424	
7		CD-AA	13,307,843	0	0	9,315,224	9,315,224	0	0	2,754,058	2,754,058	0	1,238,561	1,238,561	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		TOTAL ACCOUNT	30,472,946	782,656	987,903	15,175,787	16,946,346	2,206,640	544,727	6,992,666	9,744,033	887,582	2,894,985	3,782,567	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,974,287	397,813	15,791	1,560,683	1,974,287	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,906,584	397,813	15,791	2,616,107	3,029,711	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 March 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	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,299,822	11,892,846	6,316,872	30,090,104	48,299,822	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	
7		CD-AA	75,207,389	0	0	52,643,668	52,643,668	0	0	15,564,169	15,564,169	0	6,999,552	
9		CD-WA / ID / AN	18,262,076	9,855,127	2,865,732	1,380,568	14,101,427	2,907,771	845,539	407,339	4,160,649	0	0	
		TOTAL ACCOUNT	144,034,742	21,747,973	9,182,604	84,114,340	115,044,917	3,608,111	1,199,243	16,158,494	20,965,848	940,643	7,083,334	8,023,977
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	
		TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249	65,616
		TOTAL GENERAL PLANT	617,946,809	79,078,649	40,731,307	315,359,546	435,169,502	52,557,477	7,755,927	79,437,408	139,750,812	11,425,143	31,601,352	43,026,495

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 March 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	11,715,389	319,716	0	11,395,673	11,715,389	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,332,355	319,716	0	15,901,240	16,220,956	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,544,142	2,192,040	(1,000)	18,353,102	20,544,142	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,509,546	0	0	101,153,792	101,153,792	0	0	29,906,251	29,906,251	0	13,449,503	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	166,115,464	2,192,040	(1,930)	120,030,492	122,220,602	0	(274)	30,325,673	30,325,399	0	13,569,463	13,569,463
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 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	694,721	694,721	0	0	694,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	20,598,967	14,985,871	0	977,501	15,963,372	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	TOTAL		336,940,731	17,497,627	(1,930)	227,832,397	245,328,094	5,238,541	771,927	58,828,211	64,838,679	406,156	26,367,802	26,773,958

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 March 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	(83,476,612)	(58,431,959)	(17,275,485)	(7,769,168)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(837,318)	(646,552)	(190,766)	0
7	282919 CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(87,392,426)	(61,233,397)	(18,103,346)	(8,055,683)

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 March 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	4,686,810	4,686,810	0	0	0	0	4,686,810
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	27	27	0	0	0	0	27
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,914,411	28,294,596	0	89,209,007	55,586,921	26,311,031	5,327,490	1,983,565	0
TOTAL		60,914,411	28,294,596	4,686,837	93,895,844	55,586,921	26,311,031	5,327,490	1,983,565	4,686,837

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%