

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,454,407	28,685,151	14,769,256
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,454,407	28,685,151	14,769,256
G-APL	Gas Net Adjusted Rate Base	638,498,369	452,540,751	185,957,618
	RATE OF RETURN	6.806%	6.339%	7.942%

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
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	6-01-2021 thru 06-30-2021	264,025 100.000%	173,624 65.760%	90,401 34.240%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2020 thru 06-30-2021	12,832,472 100.000%	9,441,758 73.577%	3,390,714 26.423%
	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	07-01-2020 thru 06-30-2021	283,490,235 100.000%	190,414,406 67.168%	93,075,829 32.832%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 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 June 30, 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 June 30, 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	07-01-2020 thru 06-30-2021	28,041,935 100.000%	19,952,614 71.153%	8,089,321 28.847%	
12	Net Gas Plant (before ADFIT) Percent	6-01-2021 thru 06-30-2021	765,823,332 100.000%	542,487,067 70.837%	223,336,265 29.163%	
13	G-PLT Net Gas General Plant Percent	6-01-2021 thru 06-30-2021	98,005,147 100.000%	79,417,688 81.034%	18,587,459 18.966%	
14	Net Allocated Schedule M's Percent	07-01-2020 thru 06-30-2021	-57,159,044 100.000%	-40,232,578 70.387%	-16,926,466 29.613%	
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 June 30, 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	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)
TOTAL SALES TO ULTIMATE CUSTOMERS		221,495,863	0	221,495,863	156,192,813	0	156,192,813	65,303,050	0	65,303,050
OTHER OPERATING REVENUES:										
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
TOTAL OTHER OPERATING REVENUES		76,212,868	450,688	76,663,556	52,629,799	328,619	52,958,418	23,583,069	122,069	23,705,138
TOTAL GAS REVENUES		297,708,731	450,688	298,159,419	208,822,612	328,619	209,151,231	88,886,119	122,069	89,008,188
PRODUCTION EXPENSES:										
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
TOTAL PRODUCTION EXPENSES		131,586,445	889,295	132,475,740	90,237,249	600,301	90,837,550	41,349,196	288,994	41,638,190
UNDERGROUND STORAGE EXPENSES:										
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
TOTAL UNDERGROUND STORAGE OPER EXP		0	3,001,961	3,001,961	0	2,065,649	2,065,649	0	936,312	936,312
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
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	953,974	953,974	0	656,430	656,430	0	297,544	297,544
TOTAL UNDERGROUND STORAGE EXPENSES		0	3,955,935	3,955,935	0	2,722,079	2,722,079	0	1,233,856	1,233,856

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	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
	MAINTENANCE										
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
	TOTAL DISTRIBUTION OPERATING EXP		12,832,470	4,017,639	16,850,109	9,441,757	2,956,058	12,397,815	3,390,713	1,061,581	4,452,294
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		37,854,570	57,396	37,911,966	28,741,211	38,552	28,779,763	9,113,359	18,844	9,132,203
	TOTAL DISTRIBUTION EXPENSES		50,687,040	4,075,035	54,762,075	38,182,968	2,994,610	41,177,578	12,504,072	1,080,425	13,584,497

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	113,253	113,253	0	74,475	74,475	0	38,778	38,778
2	902000	Meter Reading Expenses	431,580	87,453	519,033	314,377	57,509	371,886	117,203	29,944	147,147
2	903XXX	Customer Records & Collection Expenses	330,531	4,468,095	4,798,626	187,393	2,938,219	3,125,612	143,138	1,529,876	1,673,014
2	904000	Uncollectible Accounts	3,421,753	(1,818,548)	1,603,205	3,071,796	(1,195,877)	1,875,919	349,957	(622,671)	(272,714)
2	905000	Misc Customer Accounts	0	74,042	74,042	0	48,690	48,690	0	25,352	25,352
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,183,864	2,924,295	7,108,159	3,573,566	1,923,016	5,496,582	610,298	1,001,279	1,611,577
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,168,419	49,477	10,217,896	8,683,842	32,536	8,716,378	1,484,577	16,941	1,501,518
2	909000	Advertising	94,147	480,441	574,588	94,147	315,938	410,085	0	164,503	164,503
2	910000	Misc Customer Service & Info Exp	0	165,274	165,274	0	108,684	108,684	0	56,590	56,590
		TOTAL CUSTOMER SERVICE & INFO EXP	10,262,566	695,192	10,957,758	8,777,989	457,158	9,235,147	1,484,577	238,034	1,722,611
		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	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
		TOTAL ADMIN & GEN OPERATING EXP	3,721,352	23,973,023	27,694,375	2,819,642	17,479,930	20,299,572	901,710	6,493,093	7,394,803

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 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	1,754,445	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	97,407	132,124	13,491	40,102	53,593
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
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(534,264)	14,087,975	13,553,711	(2,111,572)	10,269,389	8,157,817	1,577,308	3,818,586	5,395,894
	TOTAL ADMIN & GENERAL EXPENSES	3,187,088	38,060,998	41,248,086	708,070	27,749,319	28,457,389	2,479,018	10,311,679	12,790,697
	TOTAL EXPENSES BEFORE FIT	199,907,003	50,600,750	250,507,753	141,479,842	36,446,483	177,926,325	58,427,161	14,154,267	72,581,428
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,651,666			31,224,906			16,426,760
G-FIT	FEDERAL INCOME TAX			(4,434,341)			(3,330,348)			(1,103,993)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,635,152			5,873,139			2,762,013
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(3,552)			(3,036)			(516)
	GAS NET OPERATING INCOME (LOSS)			43,454,407			28,685,151			14,769,256

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.760%	34.240%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended June 30, 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	89,316	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
		TOTAL OTHER GAS REVENUES	10,067,287	450,688	10,517,975	7,533,882	328,619	7,862,501	2,533,405	122,069	2,655,474

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 June 30, 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	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)
		TOTAL PURCHASED GAS COSTS	137,797,536	0	137,797,536	93,900,149	0	93,900,149	43,897,387	0	43,897,387

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended June 30, 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	165,207	49,477	214,684	102,902	32,536	135,438	62,305	16,941	79,246
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 Unbilled	(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	49,477	10,217,896	8,683,842	32,536	8,716,378	1,484,577	16,941	1,501,518

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2021 Ending Balance 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	638,498,369	452,540,751	185,957,618
	Interest Deduction for FIT Calculation	16,764,302	11,879,195	4,885,107
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 June 30, 2021	
Ending Balance 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	198,088,102	140,332,315	57,755,787
G-OPS	Book Deprec/Amort and Reg Amortizations	33,352,505	21,762,274	11,590,231
G-OTX	Taxes Other than FIT	19,067,146	15,831,736	3,235,410
	Net Operating Income Before FIT	47,651,666	31,224,906	16,426,760
G-INT	Less: Interest Expense	16,764,302	11,879,195	4,885,107
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,296)	0	(7,296)
G-SCM	Schedule M Adjustments	(51,995,977)	(35,204,512)	(16,791,465)
	Taxable Net Operating Income	(21,115,909)	(15,858,801)	(5,257,108)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,434,341)	(3,330,348)	(1,103,993)
G-DTE	Deferred FIT	8,635,152	5,873,139	2,762,013
99	411400 Amortized Investment Tax Credit	(3,552)	(3,036)	(516)
	Total FIT/Deferred FIT & ITC	4,197,259	2,539,755	1,657,504
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 June 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,086,235	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	607,280	607,280	0	250,012	250,012
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	642,997	642,997	0	455,480	455,480	0	187,517	187,517
99	997010	Deferred Gas Credit and Refunds	(10,695,832)	(1,031,250)	(11,727,082)	(5,367,530)	(730,507)	(6,098,037)	(5,328,302)	(300,743)	(5,629,045)
12	997016	Redemption Expense Amortization	0	144,165	144,165	0	102,122	102,122	0	42,043	42,043
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	(5,933,000)	(5,933,000)	0	(4,202,759)	(4,202,759)	0	(1,730,241)	(1,730,241)
12	997027	Customer Uncollectibles	98,875	862,648	961,523	328,750	611,074	939,824	(229,875)	251,574	21,699
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	845,382	845,382	0	598,843	598,843	0	246,539	246,539
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	(207,739)	(207,739)	0	(85,524)	(85,524)
12	997049	Tax Depreciation	0	(31,258,386)	(31,258,386)	0	(22,142,503)	(22,142,503)	0	(9,115,883)	(9,115,883)
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	1,899,394	1,899,394	0	781,965	781,965
12	997081	Deferred Compensation	0	304,030	304,030	0	215,366	215,366	0	88,664	88,664
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	237,576	237,576	0	97,808	97,808
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	(12,042,290)	(12,042,290)	0	(4,957,710)	(4,957,710)
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	(25,736)	(25,736)	0	(10,595)	(10,595)
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	147,018	147,018	0	104,143	104,143	0	42,875	42,875
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	868,692	868,692	0	357,633	357,633
12	997120	Transportation Tax Disallowance	0	35,363	35,363	0	25,050	25,050	0	10,313	10,313
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	(346,730)	(346,730)	0	(245,613)	(245,613)	0	(101,117)	(101,117)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	660,673	660,673	0	271,994	271,994
12	997128	Meters Expensed	0	(15,744,659)	(15,744,659)	0	(11,153,044)	(11,153,044)	0	(4,591,615)	(4,591,615)
12	997129	Mixed Service Costs (IDD#5)	0	(8,381,081)	(8,381,081)	0	(5,936,906)	(5,936,906)	0	(2,444,175)	(2,444,175)
TOTAL SCHEDULE M ADJUSTMENTS			5,163,070	(57,159,047)	(51,995,977)	5,028,069	(40,232,581)	(35,204,512)	135,001	(16,926,466)	(16,791,465)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.760%	34.240%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.168%	32.832%
G-ALL	11	Book Depreciation	100.000%	71.153%	28.847%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.837%	29.163%
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 June 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,589,981	4,668,145	1,921,836
99	410100	Deferred Federal Income Tax Exp	3,853,824	2,606,261	1,247,563
		SUBTOTAL	10,443,805	7,274,406	3,169,399
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,477,690)	(1,046,751)	(430,939)
99	411100	Deferred Federal Income Tax Exp	(546,427)	(505,341)	(41,086)
		SUBTOTAL	(2,024,117)	(1,552,092)	(472,025)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	215,464	150,825	64,639
		SUBTOTAL	215,464	150,825	64,639
		Total Deferred Federal Income Tax Expense	8,635,152	5,873,139	2,762,013

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.837%	29.163%
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 June 30, 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	287,670	287,670	0	197,946	197,946	0	89,724	89,724
		TOTAL UNDERGROUND STORAGE TAX	0	287,670	287,670	0	197,946	197,946	0	89,724	89,724
		DISTRIBUTION									
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)
		TOTAL DISTRIBUTION TAX	17,420,053	0	17,420,053	14,631,628	0	14,631,628	2,788,425	0	2,788,425
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	491,991	867,432	1,359,423	369,674	632,488	1,002,162	122,317	234,944	357,261
		TOTAL A&G TAX	491,991	867,432	1,359,423	369,674	632,488	1,002,162	122,317	234,944	357,261
		TOTAL TAXES OTHER THAN FIT	17,912,044	1,155,102	19,067,146	15,001,302	830,434	15,831,736	2,910,742	324,668	3,235,410

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
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
		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	59,209,113	63,425,466	4,216,627	43,172,324	47,388,951	(274)	16,036,789	16,036,515
		TOTAL INTANGIBLE PLANT	6,010,468	60,541,100	66,551,568	5,238,541	44,143,542	49,382,083	771,927	16,397,558	17,169,485
		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	2,197,423	2,197,423	0	1,512,047	1,512,047	0	685,376	685,376
1	352XXX	Wells	0	22,839,956	22,839,956	0	15,716,174	15,716,174	0	7,123,782	7,123,782
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	14,713,174	14,713,174	0	10,124,135	10,124,135	0	4,589,039	4,589,039
1	355000	Measuring & Regulating Equipment	0	1,322,029	1,322,029	0	909,688	909,688	0	412,341	412,341
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,335,647	2,335,647	0	1,607,159	1,607,159	0	728,488	728,488
		TOTAL UNDERGROUND STORAGE PLANT	0	47,305,151	47,305,151	0	32,584,036	32,584,036	0	14,721,115	14,721,115
		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	1,505,674	0	1,505,674	861,719	0	861,719	643,955	0	643,955
6	376000	Mains	421,421,845	2,517,882	423,939,727	280,345,970	1,691,211	282,037,181	141,075,875	826,671	141,902,546
6	378000	Measuring & Reg Station Equip-General	6,965,329	0	6,965,329	4,469,851	0	4,469,851	2,495,478	0	2,495,478
6	379000	Measuring & Reg Station Equip-City Gate	6,385,917	0	6,385,917	1,869,055	0	1,869,055	4,516,862	0	4,516,862
6	380000	Services	307,434,085	0	307,434,085	210,911,428	0	210,911,428	96,522,657	0	96,522,657
6	381XXX	Meters	107,989,706	0	107,989,706	76,094,172	0	76,094,172	31,895,534	0	31,895,534
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,961,651	0	3,961,651	2,925,380	0	2,925,380	1,036,271	0	1,036,271
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	856,374,113	2,517,882	858,891,995	578,025,344	1,691,211	579,716,555	278,348,769	826,671	279,175,440
		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	30,359,750	28,695,873	59,055,623	28,609,698	20,923,596	49,533,294	1,750,052	7,772,277	9,522,329
4	391XXX	Office Furniture & Equipment	1,437,382	15,969,435	17,406,817	1,435,266	11,644,114	13,079,380	2,116	4,325,321	4,327,437
4	392XXX	Transportation Equipment	13,660,859	5,062,283	18,723,142	10,572,106	3,691,164	14,263,270	3,088,753	1,371,119	4,459,872
4	393000	Stores Equipment	357,516	1,054,271	1,411,787	302,790	768,722	1,071,512	54,726	285,549	340,275
4	394000	Tools, Shop & Garage Equipment	3,005,776	7,550,875	10,556,651	2,446,449	5,505,721	7,952,170	559,327	2,045,154	2,604,481
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	4,872,077	17,029,167	21,901,244	3,672,834	12,416,817	16,089,651	1,199,243	4,612,350	5,811,593
4	398000	Miscellaneous Equipment	1,953	141,045	142,998	0	102,843	102,843	1,953	38,202	40,155
		TOTAL GENERAL PLANT	60,868,697	79,744,554	140,613,251	53,098,170	58,145,744	111,243,914	7,770,527	21,598,810	29,369,337

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 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	923,253,278	190,108,687	1,113,361,965	636,362,055	136,564,533	772,926,588	286,891,223	53,544,154	340,435,377
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,136,476)	(18,136,476)	0	(12,479,709)	(12,479,709)	0	(5,656,767)	(5,656,767)
G-ADEP		Distribution Plant	(254,855,931)	(1,937,119)	(256,793,050)	(162,353,602)	(1,301,124)	(163,654,726)	(92,502,329)	(635,995)	(93,138,324)
G-ADEP		General Plant	(17,451,680)	(25,156,424)	(42,608,104)	(13,483,420)	(18,342,806)	(31,826,226)	(3,968,260)	(6,813,618)	(10,781,878)
		TOTAL ACCUMULATED DEPRECIATION	(272,307,611)	(45,230,019)	(317,537,630)	(175,837,022)	(32,123,639)	(207,960,661)	(96,470,589)	(13,106,380)	(109,576,969)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(415,428)	(943,709)	(1,359,137)	(278,160)	(688,105)	(966,265)	(137,268)	(255,604)	(392,872)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,319,818)	(26,322,048)	(28,641,866)	(2,319,871)	(19,192,722)	(21,512,593)	53	(7,129,326)	(7,129,273)
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	(2,735,246)	(27,265,757)	(30,001,003)	(2,598,031)	(19,880,827)	(22,478,858)	(137,215)	(7,384,930)	(7,522,145)
		TOTAL ACCUMULATED DEPR/AMORT	(275,042,857)	(72,495,776)	(347,538,633)	(178,435,053)	(52,004,466)	(230,439,519)	(96,607,804)	(20,491,310)	(117,099,114)
		NET GAS UTILITY PLANT before DFIT	648,210,421	117,612,911	765,823,332	457,927,002	84,560,067	542,487,069	190,283,419	33,052,844	223,336,263
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,664,901)	(103,664,901)	0	(73,433,106)	(73,433,106)	0	(30,231,795)	(30,231,795)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,277,769)	(17,277,769)	0	(12,594,083)	(12,594,083)	0	(4,683,686)	(4,683,686)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(737,010)	(737,010)	0	(537,391)	(537,391)	0	(199,619)	(199,619)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	39,065	39,065)	0	28,484	28,484)	0	10,581	10,581)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(294,952)	(294,952)	0	(208,935)	(208,935)	0	(86,017)	(86,017)
		TOTAL ACCUMULATED DFIT	0	(121,935,567)	(121,935,567)	0	(86,745,031)	(86,745,031)	0	(35,190,536)	(35,190,536)
		NET GAS UTILITY PLANT	648,210,421	(4,322,656)	643,887,765	457,927,002	(2,184,964)	455,742,038	190,283,419	(2,137,692)	188,145,727

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)	100.000%	70.837%	29.163%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 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	648,210,421	(4,322,656)	643,887,765	457,927,002	(2,184,964)	455,742,038	190,283,419	(2,137,692)	188,145,727
	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	1,452,974	2,749,453	4,202,427	1,037,458	2,004,764	3,042,222	415,516	744,689	1,160,205
4	182318 Accumulated Amortization - AFUDC	(233,295)	(467,374)	(700,669)	(160,033)	(340,578)	(500,611)	(73,262)	(126,796)	(200,058)
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	17,847,195	17,847,195	0	12,280,655	12,280,655	0	5,566,540	5,566,540
1	164115 Gas Inventory--Clay Basin	0	64,901	64,901	0	47,323	47,323	0	17,578	17,578
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(40,023,456)	0	(40,023,456)	(28,016,419)	0	(28,016,419)	(12,007,037)	0	(12,007,037)
99	190393 ADFIT-Customer Tax Credit	8,404,926	0	8,404,926	5,883,448	0	5,883,448	2,521,478	0	2,521,478
99	235199 Customer Deposits	(2,587)	0	(2,587)	(2,587)	0	(2,587)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	7,530,350	0	7,530,350	7,530,350	0	7,530,350	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,581,373)	0	(1,581,373)	(1,581,373)	0	(1,581,373)	0	0	0
C-WKC	Working Capital	(2,755,087)	0	(2,755,087)	(1,720,753)	0	(1,720,753)	(1,034,334)	0	(1,034,334)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(31,314,635)	25,925,239	(5,389,396)	(21,136,996)	17,935,709	(3,201,287)	(10,177,639)	7,989,530	(2,188,109)
	NET RATE BASE	616,895,786	21,602,583	638,498,369	436,790,006	15,750,745	452,540,751	180,105,780	5,851,838	185,957,618

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 June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	3,207,879	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											
Total Electric Production	43,802,408	43,802,408											
Electric Transmission													
ED-AN	16,633,401	16,633,401											
ED-ID	992,702	992,702											
ED-WA	513,150	513,150											
Total Electric Transmission	18,139,253	18,139,253											
Electric Distribution													
ED-AN	86,182	86,182											
ED-ID	17,749,602	17,749,602											
ED-WA	34,058,711	34,058,711											
Total Electric Distribution	51,894,495	51,894,495											
Gas Underground Storage													
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									
Total Gas Underground Storage	785,910		666,304	119,606	666,304	666,304		458,484	458,484		207,820	207,820	
Gas Distribution													
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									
Total Gas Distribution	29,983,677		20,491,913	9,491,764	20,434,517	57,396	20,491,913	14,109,583	38,552	14,148,135	6,324,934	18,844	6,343,778
General Plant													
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		108,954	108,954
9 CD-WA	2,234,978	1,725,783	509,195		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		39,505	39,505
GD-WA	1,096,791		1,096,791		1,096,791	1,096,791	1,096,791		1,096,791	1,096,791			
GD-OR	213,294			213,294									
Total General Plant	32,147,440	22,820,741	6,883,718	2,442,981	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
Total Depreciation Expense	176,753,183	136,656,897	28,041,935	12,054,351	22,188,962	5,852,973	28,041,935	15,715,569	4,237,045	19,952,614	6,473,393	1,615,928	8,089,321

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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended June 30, 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	240,470	240,470												
Total Production/Transmission	1,149,750	1,149,750												
Distribution														
Franchises (302000) ED-WA	82,089	82,089												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	87,955	87,955												
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	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										
Total Miscellaneous IT Intangible Plant - 3031XX	45,674,840	33,427,387	8,723,404	3,524,049	857,733	7,865,671	8,723,404	857,442	5,735,254	6,592,696	291	2,130,417	2,130,708	
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	316,327	316,327												
GD-OR	0			0										
Total General Plant- 390200, 396200	316,327	316,327	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	47,700,497	35,279,387	8,851,034	3,570,076	897,273	7,953,761	8,851,034	882,280	5,799,485	6,681,765	14,993	2,154,276	2,169,269	

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 June 30, 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)	(73,688,436)	(73,688,436)												
Steam (ED-ID)	(91,581,968)	(91,581,968)												
Steam (ED-WA)	(173,073,865)	(173,073,865)												
Hydro (ED-AN)	(165,644,796)	(165,644,796)												
Other (ED-AN)	(154,057,401)	(154,057,401)												
Total Electric Production	(658,046,466)	(658,046,466)												
Electric Transmission														
ED-AN	(219,502,240)	(219,502,240)												
ED-ID	(10,086,128)	(10,086,128)												
ED-WA	(15,975,161)	(15,975,161)												
Total Electric Transmission	(245,563,529)	(245,563,529)												
Electric Distribution														
ED-AN	(364,624)	(364,624)												
ED-ID	(253,519,988)	(253,519,988)												
ED-WA	(391,138,456)	(391,138,456)												
Total Electric Distribution	(645,023,068)	(645,023,068)												
Gas Underground Storage														
1 GD-AN	(18,136,476)		(18,136,476)			(18,136,476)	(18,136,476)		(12,479,709)	(12,479,709)		(5,656,767)	(5,656,767)	
GD-OR	(1,455,731)			(1,455,731)										
Total Gas Underground Storage	(19,592,207)		(18,136,476)	(1,455,731)		(18,136,476)	(18,136,476)		(12,479,709)	(12,479,709)		(5,656,767)	(5,656,767)	
Gas Distribution														
6 GD-AN	(1,937,119)		(1,937,119)			(1,937,119)	(1,937,119)		(1,301,124)	(1,301,124)		(635,995)	(635,995)	
GD-ID	(92,502,329)		(92,502,329)			(92,502,329)	(92,502,329)				(92,502,329)		(92,502,329)	
GD-WA	(162,353,602)		(162,353,602)			(162,353,602)	(162,353,602)	(162,353,602)						
GD-OR	(127,716,683)			(127,716,683)										
Total Gas Distribution	(384,509,733)		(256,793,050)	(127,716,683)		(254,855,931)	(1,937,119)	(256,793,050)	(162,353,602)	(1,301,124)	(163,654,726)	(92,502,329)	(635,995)	(93,138,324)
General Plant														
ED-AN	(36,771,337)	(36,771,337)												
ED-ID	(12,230,267)	(12,230,267)												
ED-WA	(22,923,208)	(22,923,208)												
7.4 CD-AA	(87,866,255)	(61,504,622)	(18,183,921)	(8,177,712)		(18,183,921)	(18,183,921)		(13,258,806)	(13,258,806)		(4,925,115)	(4,925,115)	
9.4 CD-AN	(7,924,672)	(6,119,194)	(1,805,478)			(1,805,478)	(1,805,478)		(1,316,464)	(1,316,464)		(489,014)	(489,014)	
9 CD-ID	(6,897,309)	(5,325,895)	(1,571,414)			(1,571,414)	(1,571,414)				(1,571,414)		(1,571,414)	
9 CD-WA	(8,786,996)	(6,785,055)	(2,001,941)			(2,001,941)	(2,001,941)	(2,001,941)						
8.4 GD-AA	(2,101,592)		(1,446,589)	(655,003)		(1,446,589)	(1,446,589)		(1,054,780)	(1,054,780)		(391,809)	(391,809)	
4 GD-AN	(3,720,436)		(3,720,436)			(3,720,436)	(3,720,436)		(2,712,756)	(2,712,756)		(1,007,680)	(1,007,680)	
GD-ID	(2,396,846)		(2,396,846)			(2,396,846)	(2,396,846)				(2,396,846)		(2,396,846)	
GD-WA	(11,481,479)		(11,481,479)			(11,481,479)	(11,481,479)	(11,481,479)						
GD-OR	(5,189,608)			(5,189,608)										
Total General Plant	(208,290,005)	(151,659,578)	(42,608,104)	(14,022,323)		(17,451,680)	(25,156,424)	(42,608,104)	(13,483,420)	(18,342,806)	(31,826,226)	(3,968,260)	(6,813,618)	(10,781,878)
Total Accumulated Depreciation	(2,161,025,008)	(1,700,292,641)	(317,537,630)	(143,194,737)		(272,307,611)	(45,230,019)	(317,537,630)	(175,837,022)	(32,123,639)	(207,960,661)	(96,470,589)	(13,106,380)	(109,576,969)

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
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended June 30, 2021
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	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	(14,274,155)	(14,274,155)											
Misc Intangible Plt (303000)	ED-AN	(2,424,747)	(2,424,747)											
Total Production/Transmission		(16,698,902)	(16,698,902)											
Distribution														
Franchises (302000)	ED-WA	(277,078)	(277,078)											
Misc Intangible Plt (303000)	ED-WA	(57,339)	(57,339)											
Total Distribution		(334,417)	(334,417)											
General Plant - 303000														
7,4	CD-AA	(4,416,061)	(3,091,154)	(913,904)	(411,003)		(913,904)	(913,904)		(666,373)	(666,373)		(247,531)	(247,531)
9,4	CD-AN	(130,820)	(101,015)	(29,805)			(29,805)	(29,805)		(21,732)	(21,732)		(8,073)	(8,073)
	GD-ID	(137,268)		(137,268)			(137,268)	(137,268)					(137,268)	(137,268)
	GD-WA	(278,160)		(278,160)			(278,160)	(278,160)	(278,160)		(278,160)			
	GD-OR	(112,380)			(112,380)									
Total General Plant - 303000		(5,074,689)	(3,192,169)	(1,359,137)	(523,383)	(415,428)	(943,709)	(1,359,137)	(278,160)	(688,105)	(966,265)	(137,268)	(255,604)	(392,872)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(126,457,089)	(88,517,433)	(26,170,295)	(11,769,361)		(26,170,295)	(26,170,295)		(19,082,071)	(19,082,071)		(7,088,224)	(7,088,224)
9,4	CD-AN	(282,238)	(217,936)	(64,302)			(64,302)	(64,302)		(46,886)	(46,886)		(17,416)	(17,416)
9	CD-ID	233	180	53		53		53	0		0	53		53
9	CD-WA	(10,182,464)	(7,862,593)	(2,319,871)		(2,319,871)		(2,319,871)	(2,319,871)		(2,319,871)		0	0
	ED-AN	(9,217,918)	(9,217,918)											
	ED-ID	230	230											
	ED-WA	(309,935)	(309,935)											
8,4	GD-AA	(127,048)		(87,451)	(39,597)		(87,451)	(87,451)		(63,765)	(63,765)		(23,686)	(23,686)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 30311		(146,576,229)	(106,125,405)	(28,641,866)	(11,808,958)	(2,319,818)	(26,322,048)	(28,641,866)	(2,319,871)	(19,192,722)	(21,512,593)	53	(7,129,326)	(7,129,273)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(531,969)	(531,969)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(531,969)	(531,969)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(169,216,206)	(126,882,862)	(30,001,003)	(12,332,341)	(2,735,246)	(27,265,757)	(30,001,003)	(2,598,031)	(19,880,827)	(22,478,858)	(137,215)	(7,384,930)	(7,522,145)

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 June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,719,229	807,811	699,891	9,261,932	10,769,634	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	10,654,999	1,143,443	2,746,115	6,765,441	10,654,999	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	0	25,837,439	0	0	
99		GD-OR / AS	4,073,712	0	0	0	0	0	0	0	0	4,073,712	0	4,073,712	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,051,468	0	0	88,933,487	88,933,487	0	0	26,293,301	26,293,301	0	11,824,680	11,824,680	
9		CD-WA / ID / AN	30,394,953	9,395,843	5,931,341	8,142,886	23,470,070	2,772,259	1,750,052	2,402,572	6,924,883	0	0	0	
		TOTAL ACCOUNT	198,012,571	10,539,286	8,677,456	103,841,814	123,058,556	28,609,698	1,750,052	28,695,873	59,055,623	4,073,712	11,824,680	15,898,392	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,493,975	99,416	7,798	1,386,761	1,493,975	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267	
7		CD-AA	75,734,892	0	0	53,012,910	53,012,910	0	0	15,673,336	15,673,336	0	7,048,646	7,048,646	
9		CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0	
		TOTAL ACCOUNT	83,735,949	4,493,954	14,970	54,660,185	59,169,109	1,435,267	2,116	15,969,435	17,406,818	12,109	7,147,913	7,160,022	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,655,347	24,029,104	10,522,901	20,103,342	54,655,347	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,448,995	0	0	0	0	10,077,072	2,857,150	2,514,773	15,448,995	0	0	0	
99		GD-OR / AS	4,508,352	0	0	0	0	0	0	0	0	4,508,352	0	4,508,352	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,644,098	0	0	5,350,716	5,350,716	0	0	1,581,946	1,581,946	0	711,436	711,436	
9		CD-WA / ID / AN	7,133,843	1,677,787	784,957	3,045,795	5,508,539	495,034	231,603	898,667	1,625,304	0	0	0	
		TOTAL ACCOUNT	89,487,822	25,706,891	11,307,858	28,499,853	65,514,602	10,572,106	3,088,753	5,062,283	18,723,142	4,508,352	741,726	5,250,078	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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	413,851	0	0	413,851	413,851	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,209,332	272,618	185,479	3,564,393	4,022,490	80,436	54,726	1,051,680	1,186,842	0	0	0	
		TOTAL ACCOUNT	5,878,852	272,618	185,479	3,987,010	4,445,107	302,789	54,726	1,054,272	1,411,787	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,975,691	972,798	284,222	5,718,671	6,975,691	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,283,336	0	0	0	0	2,443,531	338,151	501,654	3,283,336	0	0	0	
99		GD-OR / AS	896,830	0	0	0	0	0	0	0	0	896,830	0	896,830	
8		GD-AA	5,508,195	0	0	0	0	0	0	3,791,456	3,791,456	0	1,716,739	1,716,739	
7		CD-AA	14,635,617	0	0	10,244,639	10,244,639	0	0	3,028,841	3,028,841	0	1,362,137	1,362,137	
9		CD-WA / ID / AN	1,988,403	9,892	749,616	775,877	1,535,385	2,919	221,175	228,924	453,018	0	0	0	
		TOTAL ACCOUNT	33,288,072	982,690	1,033,838	16,739,187	18,755,715	2,446,450	559,326	7,550,875	10,556,651	896,830	3,078,876	3,975,706	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,093,407	398,357	15,791	1,679,259	2,093,407	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,025,704	398,357	15,791	2,734,683	3,148,831	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 June 30, 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	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	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	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	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	48,235,214	12,015,538	6,474,107	29,745,569	48,235,214	0	0	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	0	
99		GD-OR / AS	756,558	0	0	0	0	0	0	0	0	756,558	0	756,558	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	79,421,294	0	0	55,593,317	55,593,317	0	0	16,436,237	16,436,237	0	7,391,740	7,391,740	
9		CD-WA / ID / AN	18,540,036	10,074,489	2,865,732	1,375,839	14,316,060	2,972,494	845,539	405,943	4,223,976	0	0	0	
		TOTAL ACCOUNT	148,277,914	22,090,027	9,339,839	86,714,725	118,144,591	3,672,834	1,199,243	17,029,166	21,901,243	756,558	7,475,522	8,232,080	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	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	681,538	0	0	477,063	477,063	0	0	141,044	141,044	0	63,431	63,431	
9		CD-WA / ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		TOTAL ACCOUNT	968,359	0	13,466	746,098	759,564	0	1,953	141,044	142,997	2,367	63,431	65,798	
		TOTAL GENERAL PLANT	619,909,654	79,362,010	40,632,117	316,427,409	436,421,536	53,098,171	7,770,526	79,744,553	140,613,250	11,178,274	31,696,594	42,874,868	

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 June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	406,156	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,569,114	319,716	0	16,137,999	16,457,715	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,661,248	2,004,364	(1,000)	20,657,884	22,661,248	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	422,912	0	0	0	0	0	0	291,103	291,103	0	131,809	
7		CD-AA	146,075,769	0	0	102,250,117	102,250,117	0	0	30,230,380	30,230,380	0	13,595,272	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	169,836,811	2,004,364	(1,930)	123,431,599	125,434,033	0	(274)	30,675,971	30,675,697	0	13,727,081	13,727,081
	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	2,322,730	0	0	1,625,865	1,625,865	0	0	480,689	480,689	0	216,176	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,322,730	0	0	1,625,865	1,625,865	0	0	480,689	480,689	0	216,176	216,176
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,614,665	0	0	1,614,665	1,614,665	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,614,665	0	0	1,614,665	1,614,665	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 June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,235,344	1,235,344	0	0	1,235,344	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	21,139,590	15,526,494	0	977,501	16,503,995	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	4,261,412	0	0	2,982,903	2,982,903	0	0	881,899	881,899	0	396,610	396,610
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,261,412	0	0	2,982,903	2,982,903	0	0	881,899	881,899	0	396,610	396,610
		TOTAL	349,638,267	17,850,574	(1,930)	237,693,696	255,542,340	5,238,541	771,927	60,541,097	66,551,565	406,156	27,138,206	27,544,362

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 June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(82,557,056)	(57,788,288)	(17,085,183)	(7,683,585)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(845,307)	(652,721)	(192,586)	0
7	282919 CD-AA	(3,561,296)	(2,492,836)	(737,010)	(331,450)
7	283750 CD-AA	188,767	132,133	39,065	17,569
	Total	(86,774,892)	(60,801,712)	(17,975,714)	(7,997,466)

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
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	4,718,524	4,718,524	0	0	0	0	4,718,524
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	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,312,483	25,854,161	0	86,166,644	62,033,236	26,888,495	(1,720,753)	(1,034,334)	0
TOTAL		60,312,483	25,854,161	4,718,540	90,885,184	62,033,236	26,888,495	(1,720,753)	(1,034,334)	4,718,540

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%