

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended May 31, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,456,848	9,650,998	3,805,850
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,456,848	9,650,998	3,805,850
E-APL	Electric Net Rate Base	2,716,885,157	1,833,120,524	883,764,633
	RATE OF RETURN	0.495%	0.526%	0.431%

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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	5-01-2021 thru 05-31-2021	401,276 100.000%	261,955 65.281%	139,321 34.719%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2021 thru 05-31-2021	2,483,567 100.000%	1,525,124 61.409%	958,443 38.591%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	0
		Adjustments		0	0	0	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	0
		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%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 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 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 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 0
		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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended May 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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 500 - 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%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2021 thru 05-31-2021	1,375,522,455	950,984,349	424,538,106	
		Percent		100.000%	69.136%	30.864%	
11		Book Depreciation	5-01-2021 thru 05-31-2021	11,534,360	7,695,015	3,839,345	
		Percent		100.000%	66.714%	33.286%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2021 thru 05-31-2021	3,297,047,512 100.000%	2,226,325,014 67.525%	1,070,722,498 32.475%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2021 thru 05-31-2021	284,711,877 100.000%	194,445,901 68.296%	90,265,976 31.704%
14		Net Allocated Schedule M's - AMA Percent	5-01-2021 thru 05-31-2021	-9,422,400 100.000%	-6,411,399 68.044%	-3,011,001 31.956%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	25,069,501	0	25,069,501	16,800,173	0	16,800,173	8,269,328	0	8,269,328
99	442200	Commercial - Firm & Int.	24,277,435	0	24,277,435	17,568,546	0	17,568,546	6,708,889	0	6,708,889
1	442300	Industrial	9,464,747	0	9,464,747	5,376,267	0	5,376,267	4,088,480	0	4,088,480
99	444000	Public Street & Highway Lighting	624,067	0	624,067	393,436	0	393,436	230,631	0	230,631
99	448000	Interdepartmental Revenue	107,919	0	107,919	87,426	0	87,426	20,493	0	20,493
99	499XXX	Unbilled Revenue	3,910,444	0	3,910,444	2,430,436	0	2,430,436	1,480,008	0	1,480,008
		TOTAL SALES TO ULTIMATE CUSTOMERS	63,454,113	0	63,454,113	42,656,284	0	42,656,284	20,797,829	0	20,797,829
1	447XXX	Sales for Resale	0	9,446,888	9,446,888	0	6,191,490	6,191,490	0	3,255,398	3,255,398
		TOTAL SALES OF ELECTRICITY	63,454,113	9,446,888	72,901,001	42,656,284	6,191,490	48,847,774	20,797,829	3,255,398	24,053,227
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	7,576	0	7,576	2,280	0	2,280	5,296	0	5,296
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812	13,812
1	454000	Rent from Electric Property	226,633	8,279	234,912	136,772	5,426	142,198	89,861	2,853	92,714
1	454100	Rent from Trnsmission Joint Use	1,620	0	1,620	734	0	734	886	0	886
1	456XXX	Other Electric Revenues	(1,597,296)	10,675,694	9,078,398	(749,738)	6,996,850	6,247,112	(847,558)	3,678,844	2,831,286
		TOTAL OTHER OPERATING REVENUE	(1,361,467)	10,724,055	9,362,588	(609,952)	7,028,546	6,418,594	(751,515)	3,695,509	2,943,994
		TOTAL ELECTRIC REVENUE	62,092,646	20,170,943	82,263,589	42,046,332	13,220,036	55,266,368	20,046,314	6,950,907	26,997,221

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	26,878	26,878	0	17,616	17,616	0	9,262	9,262
1	501XXX	Fuel	0	1,412,809	1,412,809	0	925,955	925,955	0	486,854	486,854
1	502000	Steam Expense	0	43,746	43,746	0	28,671	28,671	0	15,075	15,075
1	505000	Electric Expense	0	27,791	27,791	0	18,214	18,214	0	9,577	9,577
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	929,803	929,803	0	609,393	609,393	0	320,410	320,410
1	507000	Rent	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
1	510000	Supervision & Engineering	0	64,200	64,200	0	42,077	42,077	0	22,123	22,123
1	511000	Structures	0	50,832	50,832	0	33,315	33,315	0	17,517	17,517
1	512000	Boiler Plant	0	1,097,992	1,097,992	0	719,624	719,624	0	378,368	378,368
1	513000	Electric Plant	0	447,749	447,749	0	293,455	293,455	0	154,294	154,294
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	613,601	613,601	0	402,154	402,154	0	211,447	211,447
		TOTAL STEAM POWER GENERATION EXP	0	4,715,401	4,715,401	0	3,090,474	3,090,474	0	1,624,927	1,624,927
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	133,342	133,342	0	87,392	87,392	0	45,950	45,950
1	536000	Water for Power	0	96,567	96,567	0	63,290	63,290	0	33,277	33,277
1	537000	Hydraulic Expense	518,976	370,499	889,475	340,604	242,825	583,429	178,372	127,674	306,046
1	538000	Electric Expense	0	469,168	469,168	0	307,493	307,493	0	161,675	161,675
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	92,322	92,322	0	60,508	60,508	0	31,814	31,814
1	540000	Rent	0	134,519	134,519	0	88,164	88,164	0	46,355	46,355
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
		MAINTENANCE									
1	541000	Supervision & Engineering	0	50,578	50,578	0	33,149	33,149	0	17,429	17,429
1	542000	Structures	0	75,192	75,192	0	49,281	49,281	0	25,911	25,911
1	543000	Reservoirs, Dams, & Waterways	0	15,601	15,601	0	10,225	10,225	0	5,376	5,376
1	544000	Electric Plant	0	201,010	201,010	0	131,742	131,742	0	69,268	69,268
1	545000	Miscellaneous Hydraulic Plant	0	82,151	82,151	0	53,842	53,842	0	28,309	28,309
		TOTAL HYDRO POWER GENERATION EXP	949,726	1,720,949	2,670,675	622,918	1,127,911	1,750,829	326,808	593,038	919,846
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	30,145	30,145	0	19,757	19,757	0	10,388	10,388
1	547XXX	Fuel	0	3,691,781	3,691,781	0	2,419,593	2,419,593	0	1,272,188	1,272,188
1	548000	Generation Expense	0	137,402	137,402	0	90,053	90,053	0	47,349	47,349
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	205,522	205,522	0	134,699	134,699	0	70,823	70,823
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188	2,188
		MAINTENANCE									
1	551000	Supervision & Engineering	0	36,405	36,405	0	23,860	23,860	0	12,545	12,545
1	552000	Structures	0	2,644	2,644	0	1,733	1,733	0	911	911
1	553000	Generating & Electric Equipment	0	850,001	850,001	0	557,091	557,091	0	292,910	292,910
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	169,141	169,141	0	110,855	110,855	0	58,286	58,286
		TOTAL OTHER POWER GENERATION EXP	0	5,129,391	5,129,391	0	3,361,803	3,361,803	0	1,767,588	1,767,588

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	595,742	10,284,242	10,879,984	0	6,740,292	6,740,292	595,742	3,543,950	4,139,692
1	556000	System Control & Load Dispatching	0	70,009	70,009	0	45,884	45,884	0	24,125	24,125
E-557	557XXX	Other Expense	(420,620)	8,273,183	7,852,563	(1,071,272)	5,422,244	4,350,972	650,652	2,850,939	3,501,591
TOTAL OTHER POWER SUPPLY EXPENSE			175,122	18,627,434	18,802,556	(1,071,272)	12,208,420	11,137,148	1,246,394	6,419,014	7,665,408
TOTAL PRODUCTION OPERATING EXP			1,124,848	30,193,175	31,318,023	(448,354)	19,788,608	19,340,254	1,573,202	10,404,567	11,977,769
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	146,779	146,779	0	96,199	96,199	0	50,580	50,580
1	561000	Load Dispatching	0	244,910	244,910	0	160,514	160,514	0	84,396	84,396
1	562000	Station Expense	0	20,431	20,431	0	13,390	13,390	0	7,041	7,041
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	125,369	125,369	0	82,167	82,167	0	43,202	43,202
1	565XXX	Transmission of Electricity by Others	0	1,340,017	1,340,017	0	878,247	878,247	0	461,770	461,770
1	566000	Miscellaneous Transmission Expense	0	194,094	194,094	0	127,209	127,209	0	66,885	66,885
1	567000	Rent	0	7,344	7,344	0	4,813	4,813	0	2,531	2,531
MAINTENANCE											
1	568000	Supervision & Engineering	0	35,124	35,124	0	23,020	23,020	0	12,104	12,104
1	569000	Structures	(244)	73,064	72,820	46	47,886	47,932	(290)	25,178	24,888
1	570000	Station Equipment	0	69,861	69,861	0	45,787	45,787	0	24,074	24,074
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	7,190	37,833	45,023	7,321	24,796	32,117	(131)	13,037	12,906
1	572000	Underground Lines	0	2	2	0	1	1	0	1	1
1	573000	Service Miscellaneous	(33)	(2,401)	(2,434)	0	(1,574)	(1,574)	(33)	(827)	(860)
TOTAL TRANSMISSION OPERATING EXP			6,913	2,292,427	2,299,340	7,367	1,502,455	1,509,822	(454)	789,972	789,518

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,324,591	2,336,440	3,661,031	962,559	1,531,303	2,493,862	362,032	805,137	1,167,169
E-DEPX		Depreciation Expense-Transmission	125,835	1,429,806	1,555,641	42,944	937,095	980,039	82,891	492,711	575,602
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,041	97,041	0	63,601	63,601	0	33,440	33,440
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0	10,075
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,201	0	19,201	13,606	0	13,606	5,595	0	5,595
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(314,786)	0	(314,786)	(156,911)	0	(156,911)	(157,875)	0	(157,875)
99	407434	EIM Deferred O&M	(26,713)	0	(26,713)	0	0	0	(26,713)	0	(26,713)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(927,670)	0	(927,670)	(637,008)	0	(637,008)	(290,662)	0	(290,662)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(547,849)	0	(547,849)	0	0	0	(547,849)	0	(547,849)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(7,627)	0	(7,627)	(7,627)	0	(7,627)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,284,007	1,284,007	0	841,538	841,538	0	442,469	442,469
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(423,860)	5,239,659	4,815,799	131,890	3,434,073	3,565,963	(555,750)	1,805,586	1,249,836
		TOTAL PRODUCTION & TRANSMISSION EXPENS	707,901	37,725,261	38,433,162	(309,097)	24,725,136	24,416,039	1,016,998	13,000,125	14,017,123

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended May 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	307,099	248,107	555,206	207,253	152,360	359,613	99,846	95,747	195,593
3	582000	Station Expense	82,835	3,772	86,607	51,493	2,316	53,809	31,342	1,456	32,798
3	583000	Overhead Line Expense	119,317	137,462	256,779	65,716	84,414	150,130	53,601	53,048	106,649
3	584000	Underground Line Expense	155,280	0	155,280	84,332	0	84,332	70,948	0	70,948
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	717	0	717	0	0	0	717	0	717
3	586000	Meter Expense	154,344	6,095	160,439	128,217	3,743	131,960	26,127	2,352	28,479
3	587000	Customer Installations Expense	51,137	13,286	64,423	31,948	8,159	40,107	19,189	5,127	24,316
3	588000	Miscellaneous Distribution Expense	270,996	219,712	490,708	202,122	134,923	337,045	68,874	84,789	153,663
3	589000	Rent	(1)	26,675	26,674	(1)	16,381	16,380	0	10,294	10,294
		MAINTENANCE:									
3	590000	Supervision & Engineering	10,701	60,051	70,752	4,010	36,877	40,887	6,691	23,174	29,865
3	591000	Structures	164,869	(28)	164,841	103,402	(17)	103,385	61,467	(11)	61,456
3	592000	Station Equipment	44,143	5,792	49,935	24,584	3,557	28,141	19,559	2,235	21,794
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,013,756	34	1,013,790	552,487	21	552,508	461,269	13	461,282
3	594000	Underground Lines	57,385	0	57,385	36,868	0	36,868	20,517	0	20,517
3	595000	Line Transformers	24,591	0	24,591	13,260	0	13,260	11,331	0	11,331
3	596000	Street Light & Signal System Maintenance Exp	5,206	0	5,206	5,165	0	5,165	41	0	41
3	597000	Meters	3,188	0	3,188	2,430	0	2,430	758	0	758
3	598000	Miscellaneous Distribution Expense	18,005	32,401	50,406	11,838	19,897	31,735	6,167	12,504	18,671
		TOTAL DISTRIBUTION OPERATING EXP	2,483,568	753,359	3,236,927	1,525,124	462,631	1,987,755	958,444	290,728	1,249,172
E-DEPX		Depreciation Expense-Distribution	4,417,503	6,927	4,424,430	2,902,948	4,254	2,907,202	1,514,555	2,673	1,517,228
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,052	0	10,052	10,052	0	10,052	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,215,317	0	4,215,317	3,661,788	0	3,661,788	553,529	0	553,529
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,642,872	6,927	8,649,799	6,574,788	4,254	6,579,042	2,068,084	2,673	2,070,757
		TOTAL DISTRIBUTION EXPENSES	11,126,440	760,286	11,886,726	8,099,912	466,885	8,566,797	3,026,528	293,401	3,319,929

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	16,000	16,000	0	10,445	10,445	0	5,555	5,555
2	902000	Meter Reading Expenses	39,498	6,668	46,166	24,269	4,353	28,622	15,229	2,315	17,544
2	903XXX	Customer Records & Collection Expenses	42,582	497,042	539,624	19,873	324,474	344,347	22,709	172,568	195,277
2	904000	Uncollectible Accounts	399,783	0	399,783	296,841	0	296,841	102,942	0	102,942
2	905000	Misc Customer Accounts	0	1,112	1,112	0	726	726	0	386	386
		TOTAL CUSTOMER ACCOUNTS EXPENSES	481,863	520,822	1,002,685	340,983	339,998	680,981	140,880	180,824	321,704
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,655,586	5,827	2,661,413	1,837,356	3,804	1,841,160	818,230	2,023	820,253
2	909000	Advertising	9,116	93,057	102,173	9,116	60,749	69,865	0	32,308	32,308
2	910000	Misc Customer Service & Info Exp	0	4,646	4,646	0	3,033	3,033	0	1,613	1,613
		TOTAL CUSTOMER SERVICE & INFO EXP	2,664,702	103,530	2,768,232	1,846,472	67,586	1,914,058	818,230	35,944	854,174
		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	32,423	2,406,541	2,438,964	24,287	1,642,849	1,667,136	8,136	763,692	771,828
4	921000	Office Supplies & Expenses	39	390,575	390,614	39	266,630	266,669	0	123,945	123,945
4	922000	Admin Exp Transferred--Credit	0	(8,117)	(8,117)	0	(5,541)	(5,541)	0	(2,576)	(2,576)
4	923000	Outside Services Employed	27,080	848,676	875,756	15,935	579,357	595,292	11,145	269,319	280,464
4	924000	Property Insurance Premium	0	164,005	164,005	0	111,960	111,960	0	52,045	52,045
4	925XXX	Injuries and Damages	189,785	432,126	621,911	131,468	294,995	426,463	58,317	137,131	195,448
4	926XXX	Employee Pensions and Benefits	339,971	1,529,701	1,869,672	245,146	1,044,266	1,289,412	94,825	485,435	580,260
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	318,341	270,454	588,795	227,944	177,256	405,200	90,397	93,198	183,595
4	930000	Miscellaneous General Expenses	1,750	777,621	779,371	691	530,851	531,542	1,059	246,770	247,829
4	931000	Rents	1,050	58,801	59,851	0	40,141	40,141	1,050	18,660	19,710
4	935000	Maintenance of General Plant	119,741	1,009,633	1,129,374	89,546	689,236	778,782	30,195	320,397	350,592
		TOTAL ADMIN & GEN OPERATING EXP	1,030,280	7,880,016	8,910,296	735,056	5,372,000	6,107,056	295,224	2,508,016	2,803,240

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	303,441	1,581,563	1,885,004	231,597	1,079,670	1,311,267	71,844	501,893	573,737
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	296,653	2,578,672	2,875,325	296,658	1,760,356	2,057,014	(5)	818,316	818,311
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,419	35,419	0	24,179	24,179	0	11,240	11,240
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	407311	Regulatory Debit - AFUDC Amortization	22,424	116,209	138,633	18,092	78,470	96,562	4,332	37,739	42,071
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	64,080	0	64,080	64,080	0	64,080	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	347,169	0	347,169	236,998	0	236,998	110,171	0	110,171
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(821,825)	0	(821,825)	(821,825)	0	(821,825)	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(4,982)	0	(4,982)	0	0	0	(4,982)	0	(4,982)
99	407444	Regulatory Credit - Wild Fire Resiliency	(83,307)	0	(83,307)	0	0	0	(83,307)	0	(83,307)
99	407447	Regulatory Credit - COVID-19 Deferral	(359,120)	0	(359,120)	(369,962)	0	(369,962)	10,842	0	10,842
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,344)	0	(1,344)	(1,344)	0	(1,344)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	84,184	492,159	576,343	57,429	335,977	393,406	26,755	156,182	182,937
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(68,711)	4,828,852	4,760,141	(223,694)	3,295,585	3,071,891	154,983	1,533,267	1,688,250
		TOTAL ADMIN & GENERAL EXPENSES	961,569	12,708,868	13,670,437	511,362	8,667,585	9,178,947	450,207	4,041,283	4,491,490
		TOTAL EXPENSES BEFORE FIT	15,942,475	51,818,767	67,761,242	10,489,632	34,267,190	44,756,822	5,452,843	17,551,577	23,004,420
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,502,347			10,509,546			3,992,801
E-FIT		FEDERAL INCOME TAX			1,333,735			1,087,111			246,624
E-FIT		DEFERRED FEDERAL INCOME TAX			(247,836)			(202,085)			(45,751)
E-FIT		AMORTIZED ITC			(40,400)			(26,478)			(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,456,848			9,650,998			3,805,850

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.281%	34.719%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.409%	38.591%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended May 31, 2021
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	2,500	42,959	45,459	2,400	28,155	30,555	100	14,804	14,904
1	456010	Other Electric Rev-Financial	0	(433,706)	(433,706)	0	(284,251)	(284,251)	0	(149,455)	(149,455)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,998,152	5,998,152	0	3,931,189	3,931,189	0	2,066,963	2,066,963
1	456016	Other Electric Rev-Resource Opt	0	470,697	470,697	0	308,495	308,495	0	162,202	162,202
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,787	3,787	0	1,991	1,991
1	456018	Other Electric Rev-Extraction	0	48,174	48,174	0	31,573	31,573	0	16,601	16,601
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	21,540	21,540	0	14,117	14,117	0	7,423	7,423
1	456030	Other Electric Rev-Clearwater	(10,092)	100,000	89,908	0	65,540	65,540	(10,092)	34,460	24,368
1	456050	Other Electric Rev-Attachment Fees	89,980	0	89,980	86,874	0	86,874	3,106	0	3,106
1	456100	Transmission Revenue of Others	0	1,333,515	1,333,515	0	873,986	873,986	0	459,529	459,529
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	74,164	74,164	0	48,607	48,607	0	25,557	25,557
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(122,750)	0	(122,750)	313,118	0	313,118	(435,868)	0	(435,868)
1	456329	Amortization Res Decoupling Deferral	(408,735)	0	(408,735)	(385,414)	0	(385,414)	(23,321)	0	(23,321)
1	456338	Non-res Decoupling Deferred Rev	(547,570)	0	(547,570)	(155,497)	0	(155,497)	(392,073)	0	(392,073)
1	456339	Amortization Non-res Decoupling	(630,398)	0	(630,398)	(620,742)	0	(620,742)	(9,656)	0	(9,656)
1	456380	Other Electric Revenue-Clearwater	15,014	0	15,014	0	0	0	15,014	0	15,014
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,788,465	2,788,465	0	1,827,560	1,827,560	0	960,905	960,905
TOTAL ACCOUNT 456			(1,597,295)	10,675,696	9,078,401	(749,738)	6,996,851	6,247,113	(847,557)	3,678,845	2,831,288

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	9,586,314	9,586,314	0	6,282,870	6,282,870	0	3,303,444	3,303,444
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	227,684	227,684	0	149,224	149,224	0	78,460	78,460
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	595,742	0	595,742	0	0	0	595,742	0	595,742
1	555550	Non Monetary - Exchange Power	0	17,780	17,780	0	11,653	11,653	0	6,127	6,127
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	378,300	378,300	0	247,938	247,938	0	130,362	130,362
1	555710	Intercompany Purchase	0	74,164	74,164	0	48,607	48,607	0	25,557	25,557
TOTAL ACCOUNT 555			595,742	10,284,242	10,879,984	0	6,740,292	6,740,292	595,742	3,543,950	4,139,692

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,011	383,247	385,258	2,011	251,180	253,191	0	132,067	132,067
1	557010	Other Power Supply Expense - Financial	0	(641,382)	(641,382)	0	(420,362)	(420,362)	0	(221,020)	(221,020)
1	557018	Merchandise Processing Fee	0	5,929	5,929	0	3,886	3,886	0	2,043	2,043
1	557150	Fuel - Economic Dispatch	0	1,389,459	1,389,459	0	910,651	910,651	0	478,808	478,808
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(83,217)	0	(83,217)	(86,873)	0	(86,873)	3,656	0	3,656
1	557165	Other Resource Costs-CAISO Charges	0	(2,263)	(2,263)	0	(1,483)	(1,483)	0	(780)	(780)
1	557170	Broker Fees - Power	0	30,279	30,279	0	19,845	19,845	0	10,434	10,434
1	557171	REC Broker Fees	0	5,209	5,209	0	3,414	3,414	0	1,795	1,795
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,211,876)	0	(1,211,876)	(1,211,876)	0	(1,211,876)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	305,965	0	305,965	305,965	0	305,965	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(121,957)	0	(121,957)	(121,957)	0	(121,957)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	588,038	0	588,038	0	0	0	588,038	0	588,038
99	557390	Idaho PCA Amortization	32,193	0	32,193	0	0	0	32,193	0	32,193
1	557395	Optional Renewable Power Expense Offset	0	87	87	0	57	57	0	30	30
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,102,618	7,102,618	0	4,655,056	4,655,056	0	2,447,562	2,447,562
TOTAL ACCOUNT 557			(420,620)	8,273,183	7,852,563	(1,071,272)	5,422,244	4,350,972	650,652	2,850,939	3,501,591

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,631	5,827	24,458	12,554	3,804	16,358	6,077	2,023	8,100
99	908600	Public Purpose Tariff Rider Expense Offset	2,440,261	0	2,440,261	1,700,709	0	1,700,709	739,552	0	739,552
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	196,694	0	196,694	124,093	0	124,093	72,601	0	72,601
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,655,586	5,827	2,661,413	1,837,356	3,804	1,841,160	818,230	2,023	820,253

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.281%	34.719%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.862%	4.867%
	Total Weighted Cost		2.627%	2.630%
E-APL	Net Rate Base	2,716,885,157	1,833,120,524	883,764,633
	Interest Deduction for FIT Calculation	71,399,086	48,156,076	23,243,010
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,263,589	55,266,368	26,997,221
E-OPS	Less: Operating & Maintenance Expense	49,535,503	31,539,926	17,995,577
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	12,150,072	8,320,164	3,829,908
E-OTX	Less: Taxes Other than FIT	6,075,667	4,896,732	1,178,935
	Net Operating Income Before FIT	14,502,347	10,509,546	3,992,801
E-INT	Less: Monthly Interest Expense	5,949,924	4,013,006	1,936,918
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(2,198,937)	(1,319,821)	(879,116)
	Taxable Net Operating Income	6,351,121	5,176,719	1,174,402
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,333,735	1,087,111	246,624
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,333,735	1,087,111	246,624
E-DTE	Deferred FIT	(247,836)	(202,085)	(45,751)
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	1,045,499	858,548	186,951

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,478,074	8,090,697	14,568,771	4,446,758	5,417,390	9,864,148	2,031,316	2,673,307	4,704,623
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	343,664	343,664	0	165,279	165,279
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	400,160	400,160	0	270,208	270,208	0	129,952	129,952
99	997007 Idaho PCA	620,231	0	620,231	0	0	0	620,231	0	620,231
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,159	28,159	0	13,542	13,542
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	532,106	0	532,106	424,800	0	424,800	107,306	0	107,306
12	997020 FAS87 Current Pension Accrual	0	(913,414)	(913,414)	0	(616,783)	(616,783)	0	(296,631)	(296,631)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	(111,735)	(98,218)	(209,953)	1,061,455	(66,322)	995,133	(1,173,190)	(31,896)	(1,205,086)
99	997031 Decoupling Mechanism	1,709,453	0	1,709,453	848,535	0	848,535	860,918	0	860,918
12	997032 Interest Rate Swaps	0	254,081	254,081	0	171,568	171,568	0	82,513	82,513
99	997033 BPA Residential Exchange	508,453	0	508,453	333,757	0	333,757	174,696	0	174,696
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	30,050	30,050	0	20,514	20,514	0	9,536	9,536
99	997043 Washington Deferred Power Costs	(1,211,876)	0	(1,211,876)	(1,211,876)	0	(1,211,876)	0	0	0
12	997044 Non-Monetary Power Costs	0	17,780	17,780	0	12,006	12,006	0	5,774	5,774
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,771)	(305,771)	0	(206,472)	(206,472)	0	(99,299)	(99,299)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(8,995,280)	(8,995,280)	0	(4,326,127)	(4,326,127)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,508	22,508	0	10,825	10,825
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,748	49,748	0	23,926	23,926
99	997065 Amortization - Unbilled Revenue Add-Ins	55,704	0	55,704	(5,915)	0	(5,915)	61,619	0	61,619
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	40,135	40,135	0	27,101	27,101	0	13,034	13,034
12	997081 Deferred Compensation	0	(16,135)	(16,135)	0	(10,895)	(10,895)	0	(5,240)	(5,240)
4	997082 Meal Disallowances	0	2,137	2,137	0	1,459	1,459	0	678	678
12	997083 Paid Time Off	0	160,013	160,013	0	108,049	108,049	0	51,964	51,964
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(537,774)	0	(537,774)	0	0	0	(537,774)	0	(537,774)
99	997095 WA REC Deferral	184,008	0	184,008	184,008	0	184,008	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,841	1,841	0	885	885
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(8,349)	(8,349)	0	(5,638)	(5,638)	0	(2,711)	(2,711)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,307,104)	(2,307,104)	0	(1,109,563)	(1,109,563)
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	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(757,745)	0	(757,745)	(757,745)	0	(757,745)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(557,258)	0	(557,258)	(352,833)	0	(352,833)	(204,425)	0	(204,425)
99	997119	AFUDC Tax CPI	0	419,153	419,153	0	283,033	283,033	0	136,120	136,120
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,464	5,464	0	2,628	2,628
99	997123	EIM Deferred O&M	(26,713)	0	(26,713)	0	0	0	(26,713)	0	(26,713)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(146,708)	0	(146,708)	(267,721)	0	(267,721)	121,013	0	121,013
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(135,127)	(135,127)	0	(64,987)	(64,987)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(939,723)	(939,723)	0	(451,944)	(451,944)
99	997130	Wild Fire Resiliency Deferral	(88,288)	0	(88,288)	0	0	0	(88,288)	0	(88,288)
		TOTAL SCHEDULE M ADJUSTMENTS	7,223,464	(9,422,401)	(2,198,937)	5,091,578	(6,411,399)	(1,319,821)	2,131,886	(3,011,002)	(879,116)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.525%	32.475%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-1A
For Month Ended May 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	3,694,617	3,694,617	0	2,494,790	2,494,790	0	1,199,827	1,199,827
99	410100	Deferred Federal Income Tax Expense - Washington	264,175	0	264,175	264,175	0	264,175	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(192,987)	0	(192,987)	0	0	0	(192,987)	0	(192,987)
	410100	Total	71,188	3,694,617	3,765,805	264,175	2,494,790	2,758,965	(192,987)	1,199,827	1,006,840
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(4,004,021)	(4,004,021)	0	(2,703,716)	(2,703,716)	0	(1,300,305)	(1,300,305)
99	411100	Deferred Federal Income Tax Expense - Washington	(340,301)	0	(340,301)	(340,301)	0	(340,301)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	203,039	0	203,039	0	0	0	203,039	0	203,039
	411100	Total	(137,262)	(4,004,021)	(4,141,283)	(340,301)	(2,703,716)	(3,044,017)	203,039	(1,300,305)	(1,097,266)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	82,967	0	82,967	82,967	0	82,967	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	44,675	0	44,675	0	0	0	44,675	0	44,675
	410193	Total	127,642	0	127,642	82,967	0	82,967	44,675	0	44,675
Total Deferred Federal Income Tax Expense			61,568	(309,404)	(247,836)	6,841	(208,926)	(202,085)	54,727	(100,478)	(45,751)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.525%	32.475%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	2,718	2,718	0	1,781	1,781	0	937	937
1	408140	State Kwh Generation Tax	0	201,384	201,384	0	131,987	131,987	0	69,397	69,397
1	408150	R&P Property Tax--Production	0	660,740	660,740	0	433,049	433,049	0	227,691	227,691
1	408180	R&P Property Tax--Transmission	0	419,165	419,165	0	274,721	274,721	0	144,444	144,444
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,284,007	1,284,007	0	841,538	841,538	0	442,469	442,469
DISTRIBUTION											
99	408110	State Excise Tax	1,598,966	0	1,598,966	1,598,966	0	1,598,966	0	0	0
99	408120	Municipal Occupation & License Tax	1,623,893	0	1,623,893	1,368,453	0	1,368,453	255,440	0	255,440
99	408160	Miscellaneous State or Local Tax--WA & ID	(22)	0	(22)	0	0	0	(22)	0	(22)
99	408170	R&P Property Tax--Distribution	994,845	0	994,845	694,369	0	694,369	300,476	0	300,476
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
TOTAL DISTRIBUTION			4,215,317	0	4,215,317	3,661,788	0	3,661,788	553,529	0	553,529
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	84,184	492,159	576,343	57,429	335,977	393,406	26,755	156,182	182,937
TOTAL A&G			84,184	492,159	576,343	57,429	335,977	393,406	26,755	156,182	182,937
TOTAL TAXES OTHER THAN FIT			4,299,501	1,776,166	6,075,667	3,719,217	1,177,515	4,896,732	580,284	598,651	1,178,935

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,675,000	7,675,000	0	5,030,195	5,030,195	0	2,644,805	2,644,805
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,800	1,310,800	0	689,200	689,200
1	182333	CDA Settlement Costs	0	1,068,834	1,068,834	0	700,514	700,514	0	368,320	368,320
1	182381	CDA Settlement Past Storage	0	28,880,131	28,880,131	0	18,928,038	18,928,038	0	9,952,093	9,952,093
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,057,206	16,376,922	319,716	10,642,630	10,962,346	0	5,414,576	5,414,576
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,663,617	120,044,860	121,708,477	1,665,547	81,949,824	83,615,371	(1,930)	38,095,036	38,093,106
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	100,574	100,574	0	68,658	68,658	0	31,916	31,916
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,526,494	977,501	16,503,995	15,526,494	667,301	16,193,795	0	310,200	310,200
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,786	16,786	0	11,459	11,459	0	5,327	5,327
TOTAL INTANGIBLE PLANT			20,152,695	311,793,275	331,945,970	20,154,625	210,248,884	230,403,509	(1,930)	101,544,391	101,542,461
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	111,947,626	28,690,388	140,638,014	73,160,322	18,803,680	91,964,002	38,787,304	9,886,708	48,674,012
1	312000	Boiler Plant	149,667,928	46,564,525	196,232,453	97,819,388	30,518,390	128,337,778	51,848,540	16,046,135	67,894,675
1	313000	Generators	129,618	0	129,618	84,610	0	84,610	45,008	0	45,008
1	314000	Turbogenerator Units	40,288,575	18,569,182	58,857,757	26,331,894	12,170,242	38,502,136	13,956,681	6,398,940	20,355,621
1	315000	Accessory Electric Equipment	18,512,140	12,296,997	30,809,137	12,100,290	8,059,452	20,159,742	6,411,850	4,237,545	10,649,395
1	316000	Miscellaneous Power Plant Equipment	14,213,370	2,475,603	16,688,973	9,288,342	1,622,510	10,910,852	4,925,028	853,093	5,778,121
TOTAL STEAM PRODUCTION PLANT			334,759,257	112,454,278	447,213,535	218,784,846	73,702,534	292,487,380	115,974,411	38,751,744	154,726,155
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,952,295	64,952,295	0	42,569,734	42,569,734	0	22,382,561	22,382,561
1	331XXX	Structures & Improvements	0	98,982,940	98,982,940	0	64,873,419	64,873,419	0	34,109,521	34,109,521
1	332XXX	Reservoirs, Dams, & Waterways	0	193,865,429	193,865,429	0	127,059,402	127,059,402	0	66,806,027	66,806,027
1	333000	Waterwheels, Turbines, & Generators	0	234,716,746	234,716,746	0	153,833,355	153,833,355	0	80,883,391	80,883,391
1	334000	Accessory Electric Equipment	0	79,811,616	79,811,616	0	52,308,533	52,308,533	0	27,503,083	27,503,083
1	335XXX	Miscellaneous Power Plant Equipment	0	13,060,975	13,060,975	0	8,560,163	8,560,163	0	4,500,812	4,500,812
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	689,039,925	689,039,925	0	451,596,766	451,596,766	0	237,443,159	237,443,159
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,456,180	17,456,180	0	11,440,780	11,440,780	0	6,015,400	6,015,400
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,544	21,069,544	0	13,808,979	13,808,979	0	7,260,565	7,260,565
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	224,399,378	224,399,378	0	147,071,352	147,071,352	0	77,328,026	77,328,026
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,816,470	23,816,470	0	15,609,314	15,609,314	0	8,207,156	8,207,156
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,796	1,641,796	0	1,076,033	1,076,033	0	565,763	565,763
TOTAL OTHER PRODUCTION PLANT			0	310,937,110	310,937,110	0	203,788,180	203,788,180	0	107,148,930	107,148,930
TOTAL PRODUCTION PLANT			334,759,257	1,112,431,313	1,447,190,570	218,784,846	729,087,480	947,872,326	115,974,411	383,343,833	499,318,244

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,885,241	30,513,599	410,632	19,586,787	19,997,419	217,726	10,298,454	10,516,180	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	23,151	29,352,737	29,375,888	12,090	19,237,784	19,249,874	11,061	10,114,953	10,126,014	
1	353XXX	Station Equipment	12,449,965	307,260,093	319,710,058	8,132,968	201,378,265	209,511,233	4,316,997	105,881,828	110,198,825	
1	354000	Towers & Fixtures	16,025,096	1,167,385	17,192,481	10,472,461	765,104	11,237,565	5,552,635	402,281	5,954,916	
1	355000	Poles & Fixtures	4,595	306,872,870	306,877,465	2,718	201,124,479	201,127,197	1,877	105,748,391	105,750,268	
1	356000	Overhead Conductors & Devices	12,553,295	155,632,388	168,185,683	8,203,038	102,001,467	110,204,505	4,350,257	53,630,921	57,981,178	
1	357000	Underground Conduit	0	3,111,056	3,111,056	0	2,038,986	2,038,986	0	1,072,070	1,072,070	
1	358000	Underground Conductors & Devices	0	4,928,850	4,928,850	0	3,230,368	3,230,368	0	1,698,482	1,698,482	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		TOTAL TRANSMISSION PLANT	41,763,294	840,285,817	882,049,111	27,285,425	550,723,324	578,008,749	14,477,869	289,562,493	304,040,362	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,781,777	0	3,781,777	1,298,148	0	1,298,148	2,483,629	0	2,483,629	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	34,878,065	0	34,878,065	27,757,419	0	27,757,419	7,120,646	0	7,120,646	
3	362000	Station Equipment	155,181,103	3,117,385	158,298,488	103,067,266	1,914,355	104,981,621	52,113,837	1,203,030	53,316,867	
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0	
99	364000	Poles, Towers, & Fixtures	475,531,903	0	475,531,903	310,968,875	0	310,968,875	164,563,028	0	164,563,028	
99	365000	Overhead Conductors & Devices	305,118,162	0	305,118,162	192,983,871	0	192,983,871	112,134,291	0	112,134,291	
99	366000	Underground Conduit	136,550,602	0	136,550,602	90,039,183	0	90,039,183	46,511,419	0	46,511,419	
99	367000	Underground Conductors & Devices	235,775,493	0	235,775,493	156,147,729	0	156,147,729	79,627,764	0	79,627,764	
99	368000	Line Transformers	301,117,959	0	301,117,959	208,719,844	0	208,719,844	92,398,115	0	92,398,115	
99	369XXX	Services	193,872,747	0	193,872,747	127,410,738	0	127,410,738	66,462,009	0	66,462,009	
99	371XXX	Installations on Customers' Premises	3,152,671	0	3,152,671	3,152,671	0	3,152,671	0	0	0	
99	370XXX	Meters	83,794,891	0	83,794,891	59,133,987	0	59,133,987	24,660,904	0	24,660,904	
99	373XXX	Street Light & Signal Systems	71,897,294	0	71,897,294	46,810,764	0	46,810,764	25,086,530	0	25,086,530	
		TOTAL DISTRIBUTION PLANT	2,012,432,855	3,117,385	2,015,550,240	1,337,432,279	1,914,355	1,339,346,634	675,000,576	1,203,030	676,203,606	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	9,072,735	10,580,437	807,811	6,193,593	7,001,404	699,891	2,879,142	3,579,033	
4	390XXX	Structures & Improvements	19,216,742	105,126,422	124,343,164	10,539,287	71,765,603	82,304,890	8,677,455	33,360,819	42,038,274	
4	391XXX	Office Furniture & Equipment	4,508,925	56,252,399	60,761,324	4,493,955	38,401,263	42,895,218	14,970	17,851,136	17,866,106	
4	392XXX	Transportation Equipment	37,372,510	28,141,889	65,514,399	25,903,792	19,211,342	45,115,134	11,468,718	8,930,547	20,399,265	
4	393000	Stores Equipment	458,097	3,967,974	4,426,071	272,618	2,708,777	2,981,395	185,479	1,259,197	1,444,676	
4	394000	Tools, Shop & Garage Equipment	1,966,197	15,397,981	17,364,178	953,229	10,511,586	11,464,815	1,012,968	4,886,395	5,899,363	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	414,598	2,714,924	3,129,522	398,807	1,853,370	2,252,177	15,791	861,554	877,345	
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294	
4	397XXX	Communications Equipment	31,144,015	84,671,489	115,815,504	21,938,298	57,801,839	79,740,137	9,205,717	26,869,650	36,075,367	
4	398000	Miscellaneous Equipment	13,466	745,416	758,882	0	508,866	508,866	13,466	236,550	250,016	
		TOTAL GENERAL PLANT	120,016,156	315,333,151	435,349,307	79,378,172	215,265,329	294,643,501	40,637,984	100,067,822	140,705,806	
		TOTAL PLANT IN SERVICE	2,529,124,257	2,582,960,941	5,112,085,198	1,683,035,347	1,707,239,372	3,390,274,719	846,088,910	875,721,569	1,721,810,479	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(262,659,170)	(73,553,235)	(336,212,405)	(171,623,083)	(48,206,790)	(219,829,873)	(91,036,087)	(25,346,445)	(116,382,532)	
E-ADEP		Hydro Production Plant	0	(163,839,431)	(163,839,431)	0	(107,380,363)	(107,380,363)	0	(56,459,068)	(56,459,068)	
E-ADEP		Other Production Plant	0	(152,770,824)	(152,770,824)	0	(100,125,998)	(100,125,998)	0	(52,644,826)	(52,644,826)	
E-ADEP		Transmission Plant	(25,872,303)	(221,185,160)	(247,057,463)	(15,910,673)	(144,964,754)	(160,875,427)	(9,961,630)	(76,220,406)	(86,182,036)	
E-ADEP		Distribution Plant	(639,673,552)	(354,233)	(640,027,785)	(388,144,754)	(217,531)	(388,362,285)	(251,528,798)	(136,702)	(251,665,500)	
E-ADEP		General Plant	(46,761,532)	(103,875,898)	(150,637,430)	(29,285,680)	(70,911,920)	(100,197,600)	(17,475,852)	(32,963,978)	(50,439,830)	
		TOTAL ACCUMULATED DEPRECIATION	(974,966,557)	(715,578,781)	(1,690,545,338)	(604,964,190)	(471,807,356)	(1,076,771,546)	(370,002,367)	(243,771,425)	(613,773,792)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,552,049)	(16,552,049)	0	(10,848,213)	(10,848,213)	0	(5,703,836)	(5,703,836)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(320,302)	0	(320,302)	(320,302)	0	(320,302)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,154,923)	(3,154,923)	0	(2,151,012)	(2,151,012)	0	(1,003,911)	(1,003,911)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,016,968)	(95,969,263)	(103,986,231)	(8,017,370)	(65,514,377)	(73,531,747)	402	(30,454,886)	(30,454,484)	
E-AAAMT		General Plant - 390200, 396200	0	(478,842)	(478,842)	0	(326,886)	(326,886)	0	(151,956)	(151,956)	
		TOTAL ACCUMULATED AMORTIZATION	(8,337,270)	(116,155,077)	(124,492,347)	(8,337,672)	(78,840,488)	(87,178,160)	402	(37,314,589)	(37,314,187)	
		TOTAL ACCUMULATED DEPR/AMORT	(983,303,827)	(831,733,858)	(1,815,037,685)	(613,301,862)	(550,647,844)	(1,163,949,706)	(370,001,965)	(281,086,014)	(651,087,979)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,545,820,430	1,751,227,083	3,297,047,513	1,069,733,485	1,156,591,528	2,226,325,013	476,086,945	594,635,555	1,070,722,500	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(531,053,720)	(531,053,720)	0	(358,594,024)	(358,594,024)	0	(172,459,696)	(172,459,696)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,759,760)	(58,759,760)	0	(40,112,938)	(40,112,938)	0	(18,646,822)	(18,646,822)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,287,020)	(2,287,020)	0	(1,561,257)	(1,561,257)	0	(725,763)	(725,763)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,064,828)	(6,064,828)	0	(3,974,888)	(3,974,888)	0	(2,089,940)	(2,089,940)	
1		ADFIT - CDA Settlement Costs (283333)	0	265,556	265,556	0	174,045	174,045	0	91,511	91,511	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,004,625)	(1,004,625)	0	(678,373)	(678,373)	0	(326,252)	(326,252)	
		TOTAL ACCUMULATED DFIT	0	(598,772,264)	(598,772,264)	0	(404,657,233)	(404,657,233)	0	(194,115,031)	(194,115,031)	
		NET ELECTRIC UTILITY PLANT	1,545,820,430	1,152,454,819	2,698,275,249	1,069,733,485	751,934,295	1,821,667,780	476,086,945	400,520,524	876,607,469	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.409%	38.591%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.525%	32.475%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,545,820,430	1,152,454,819	2,698,275,249	#####	751,934,295	1,821,667,780	476,086,945	400,520,524	876,607,469
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,320,612	35,154,923	42,475,535	5,735,461	23,998,860	29,734,321	1,585,151	11,156,063	12,741,214
4	Accumulated Amortization - AFUDC (182318)	(1,197,914)	(5,320,466)	(6,518,380)	(934,639)	(3,632,069)	(4,566,708)	(263,275)	(1,688,397)	(1,951,672)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,404,736)	0	(3,404,736)	(1,091,159)	0	(1,091,159)	(2,313,577)	0	(2,313,577)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,033,920	0	2,033,920	0	0	0	2,033,920	0	2,033,920
99	ADFIT - Boulder Park Disallowed (190040)	118,877	0	118,877	0	0	0	118,877	0	118,877
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,540,428)	0	(2,540,428)	(788,638)	0	(788,638)	(1,751,790)	0	(1,751,790)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,429,459)	0	(88,429,459)	(57,479,148)	0	(57,479,148)	(30,950,311)	0	(30,950,311)
99	ADFIT-Customer Tax Credit (190393)	18,570,186	0	18,570,186	12,070,621	0	12,070,621	6,499,565	0	6,499,565
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,313,390)	0	(14,313,390)	(9,430,256)	0	(9,430,256)	(4,883,134)	0	(4,883,134)
99	Colstrip-Regulatory Asset (182327)	8,995,695	0	8,995,695	4,453,516	0	4,453,516	4,542,179	0	4,542,179
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,305,472	0	2,305,472	1,799,974	0	1,799,974	505,498	0	505,498
99	Colstrip Reg Asset ADFIT (283376)	(1,252,228)	0	(1,252,228)	(818,331)	0	(818,331)	(433,897)	0	(433,897)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(2,098,445)	0	(2,098,445)	(1,371,334)	0	(1,371,334)	(727,111)	0	(727,111)
99	Colstrip ARO Liability (230027)	(14,553,893)	0	(14,553,893)	(9,510,970)	0	(9,510,970)	(5,042,923)	0	(5,042,923)
99	Colstrip ARO ADFIT (190376)	3,056,318	0	3,056,318	1,997,304	0	1,997,304	1,059,014	0	1,059,014
99	Colstrip ARO ADFIT (283377)	(2,580,657)	0	(2,580,657)	(1,686,459)	0	(1,686,459)	(894,198)	0	(894,198)
99	Customer Deposits (235199)	(12,067)	0	(12,067)	(12,067)	0	(12,067)	0	0	0
C-WKC	Working Capital	81,813,601	0	81,813,601	58,008,283	0	58,008,283	23,805,318	0	23,805,318
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(11,224,549)	29,834,457	18,609,908	(8,914,047)	20,366,791	11,452,744	(2,310,502)	9,467,666	7,157,164
	NET RATE BASE	1,534,595,881	1,182,289,276	2,716,885,157	#####	772,301,086	1,833,120,524	473,776,443	409,988,190	883,764,633

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	266,770	266,770			266,770	266,770		174,841	174,841		91,929	91,929	
	Steam (ED-ID)	362,032	362,032		362,032		362,032				362,032		362,032	
	Steam (ED-WA)	962,559	962,559		962,559		962,559	962,559		962,559			962,559	
1	Hydro (ED-AN)	1,212,356	1,212,356			1,212,356	1,212,356		794,578	794,578		417,778	417,778	
1	Other (ED-AN)	857,314	857,314			857,314	857,314		561,884	561,884		295,430	295,430	
Total Electric Production		3,661,031	3,661,031		1,324,591	2,336,440	3,661,031		962,559	1,531,303	2,493,862	362,032	805,137	1,167,169
Electric Transmission														
1	ED-AN	1,429,806	1,429,806			1,429,806	1,429,806		937,095	937,095		492,711	492,711	
	ED-ID	82,891	82,891		82,891		82,891				82,891		82,891	
	ED-WA	42,944	42,944		42,944		42,944	42,944		42,944			42,944	
Total Electric Transmissic		1,555,641	1,555,641		125,835	1,429,806	1,555,641		42,944	937,095	980,039	82,891	492,711	575,602
Electric Distribution														
3	ED-AN	6,927	6,927			6,927	6,927		4,254	4,254		2,673	2,673	
	ED-ID	1,514,555	1,514,555		1,514,555		1,514,555				1,514,555		1,514,555	
	ED-WA	2,902,948	2,902,948		2,902,948		2,902,948	2,902,948		2,902,948			2,902,948	
Total Electric Distribution		4,424,430	4,424,430		4,417,503	6,927	4,424,430		2,902,948	4,254	2,907,202	1,514,555	2,673	1,517,228
Gas Underground Storage														
	GD-AN	57,265		57,265										
	GD-OR	10,167			10,167									
Total Gas Underground Si		67,432		57,265	10,167									
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	538,057		538,057										
	GD-WA	1,199,446		1,199,446										
	GD-OR	805,429			805,429									
Total Gas Distribution		2,547,715		1,742,286	805,429									
General Plant														
4	ED-AN	233,891	233,891			233,891	233,891		159,668	159,668		74,223	74,223	
	ED-ID	41,366	41,366		41,366		41,366				41,366		41,366	
	ED-WA	83,087	83,087		83,087		83,087	83,087		83,087			83,087	
7,4	CD-AA	1,868,050	1,307,598	386,593	173,859		1,307,598	1,307,598	892,645	892,645		414,953	414,953	
9,4	CD-AN	51,899	40,074	11,825		40,074	40,074		27,357	27,357		12,717	12,717	
9	CD-ID	39,470	30,478	8,992		30,478	30,478				30,478		30,478	
9	CD-WA	192,328	148,510	43,818		148,510	148,510	148,510		148,510			148,510	
8	GD-AA	30,959		21,310	9,649									
	GD-AN	2,629		2,629										
	GD-ID	3,356		3,356										
	GD-WA	92,514		92,514										
	GD-OR	17,659			17,659									
Total General Plant		2,657,208	1,885,004	571,037	201,167	303,441	1,581,563	1,885,004	231,597	1,079,670	1,311,267	71,844	501,893	573,737
Total Depreciation Expens		14,913,457	11,526,106	2,370,588	1,016,763	6,171,370	5,354,736	11,526,106	4,140,048	3,552,322	7,692,370	2,031,322	1,802,414	3,833,736

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	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expe	38.591%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%
							31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	75,773	75,773		75,773	75,773		49,662	49,662		26,111	26,111	
1	Misc Intangible Plt (303000)	ED-AN	21,268	21,268		21,268	21,268		13,939	13,939		7,329	7,329	
Total Production/Transmission			97,041	97,041		97,041	97,041		63,601	63,601		33,440	33,440	
Distribution														
	Franchises (302000)	ED-WA	9,563	9,563		9,563	9,563		9,563	9,563				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
Total Distribution			10,052	10,052		10,052	10,052		10,052	10,052				
General Plant - 303000														
7,4		CD-AA	34,578	24,204	7,156	3,218				16,523	16,523		7,681	7,681
9,1		CD-AN	811	626	185			24,204	626		410		216	216
		GD-ID	1,225		1,225									
		GD-WA	2,070		2,070									
		GD-OR	617			617								
Total General Plant - 303000			39,301	24,830	10,636	3,835		24,830	24,830		16,933	16,933	7,897	7,897
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	3,231,335	2,261,870	668,725	300,740				1,544,088	1,544,088		717,782	717,782
9,4		CD-AN	11,878	9,172	2,706				9,172	6,261	6,261		2,911	2,911
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)			(2)	(2)	
9,4		CD-WA	313,507	242,081	71,426			242,081	242,081	242,081	242,081		0	0
4		ED-AN	307,630	307,630					307,630	210,007	210,007		97,623	97,623
		ED-ID	(3)	(3)				(3)	(3)			(3)	(3)	
		ED-WA	54,577	54,577				54,577	54,577	54,577	54,577			
8		GD-AA	6,731		4,633	2,098								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			3,925,652	2,875,325	747,489	302,838		296,653	2,578,672	2,875,325		296,658	1,760,356	2,057,014
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0				0	0		0	0
4		ED-AN	35,419	35,419					35,419	35,419	24,179	24,179	11,240	11,240
		GD-OR	0			0								
Total General Plant - 390200, 396200			35,419	35,419	0	0		35,419	35,419		24,179	24,179	11,240	11,240
Total Amortization Expense			4,107,465	3,042,667	758,125	306,673		306,705	2,735,962	3,042,667		306,710	1,865,069	2,171,779

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 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(73,553,235)				(73,553,235)	(73,553,235)		(48,206,790)	(48,206,790)		(25,346,445)	(25,346,445)
	Steam (ED-ID)	(91,036,087)			(91,036,087)						(91,036,087)		(91,036,087)
	Steam (ED-WA)	(171,623,083)			(171,623,083)			(171,623,083)		(171,623,083)			
1	Hydro (ED-AN)	(163,839,431)			(163,839,431)		(163,839,431)		(107,380,363)	(107,380,363)		(56,459,068)	(56,459,068)
1	Other (ED-AN)	(152,770,824)			(152,770,824)		(152,770,824)		(100,125,998)	(100,125,998)		(52,644,826)	(52,644,826)
	Total Electric Production	(652,822,660)			(652,822,660)		(652,822,660)		(427,336,234)	(427,336,234)		(134,450,339)	(225,486,426)
Electric Transmission													
1	ED-AN	(221,185,160)			(221,185,160)		(221,185,160)		(144,964,754)	(144,964,754)		(76,220,406)	(76,220,406)
	ED-ID	(9,961,630)			(9,961,630)		(9,961,630)				(9,961,630)		(9,961,630)
	ED-WA	(15,910,673)			(15,910,673)		(15,910,673)		(15,910,673)	(15,910,673)			
	Total Electric Transmissio	(247,057,463)			(247,057,463)		(247,057,463)		(160,875,427)	(160,875,427)		(76,220,406)	(86,182,036)
Electric Distribution													
3	ED-AN	(354,233)			(354,233)		(354,233)		(217,531)	(217,531)		(136,702)	(136,702)
	ED-ID	(251,528,798)			(251,528,798)		(251,528,798)				(251,528,798)		(251,528,798)
	ED-WA	(388,144,754)			(388,144,754)		(388,144,754)		(388,144,754)	(388,144,754)			
	Total Electric Distribution	(640,027,785)			(640,027,785)		(640,027,785)		(388,144,754)	(388,362,285)		(136,702)	(251,665,500)
Gas Underground Storage													
	GD-AN	(18,050,629)		(18,050,629)									
	GD-OR	(1,440,486)		(1,440,486)									
	Total Gas Underground St	(19,491,115)		(18,050,629)	(1,440,486)								
Gas Distribution													
	GD-AN	(1,929,944)		(1,929,944)									
	GD-ID	(91,777,484)		(91,777,484)									
	GD-WA	(161,529,285)		(161,529,285)									
	GD-OR	(127,470,687)		(127,470,687)									
	Total Gas Distribution	(382,707,400)		(255,236,713)	(127,470,687)								
General Plant													
4	ED-AN	(36,350,453)		(36,350,453)		(36,350,453)	(36,350,453)		(24,815,000)	(24,815,000)		(11,535,453)	(11,535,453)
	ED-ID	(12,199,877)		(12,199,877)		(12,199,877)	(12,199,877)				(12,199,877)		(12,199,877)
	ED-WA	(22,731,176)		(22,731,176)		(22,731,176)	(22,731,176)		(22,731,176)	(22,731,176)			
7.4	CD-AA	(87,829,716)		(87,829,716)	(18,176,360)	(69,653,356)	(69,653,356)		(41,969,284)	(41,969,284)		(19,509,760)	(19,509,760)
9.4	CD-AN	(7,830,401)		(7,830,401)	(1,784,000)	(6,046,401)	(6,046,401)		(4,127,636)	(4,127,636)		(1,918,765)	(1,918,765)
9	CD-ID	(6,832,660)		(6,832,660)	(5,275,975)	(1,556,685)	(1,556,685)				(5,275,975)		(5,275,975)
9	CD-WA	(8,488,421)		(8,488,421)	(1,933,917)	(6,554,504)	(6,554,504)		(6,554,504)	(6,554,504)			
8	GD-AA	(2,054,391)		(2,054,391)	(1,414,099)	(640,292)	(640,292)						
	GD-AN	(3,681,432)		(3,681,432)									
	GD-ID	(2,365,541)		(2,365,541)									
	GD-WA	(11,255,443)		(11,255,443)									
	GD-OR	(5,348,124)		(5,348,124)									
	Total General Plant	(206,967,635)		(150,637,430)	(42,167,477)	(14,162,728)	(150,637,430)		(29,285,680)	(70,911,920)		(17,475,852)	(50,439,830)
	Total Accumulated Depr	(2,149,074,058)		(1,690,545,338)	(315,454,819)	(143,073,901)	(1,690,545,338)		(604,964,190)	(471,807,356)		(370,002,367)	(613,773,792)

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%	34.460%											
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	61.409%	38.591%											
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%											

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(14,159,354)	(14,159,354)			(14,159,354)	(14,159,354)		(9,280,041)	(9,280,041)		(4,879,313)	(4,879,313)	
1	Misc Intangible Plt (3030 ED-AN	(2,392,695)	(2,392,695)			(2,392,695)	(2,392,695)		(1,568,172)	(1,568,172)		(824,523)	(824,523)	
Total Production/Transmission		(16,552,049)	(16,552,049)			(16,552,049)	(16,552,049)		(10,848,213)	(10,848,213)		(5,703,836)	(5,703,836)	
Distribution														
	Franchises (302000) ED-WA	(263,697)	(263,697)			(263,697)	(263,697)	(263,697)		(263,697)				
	Misc Intangible Plt (3030 ED-WA	(56,605)	(56,605)			(56,605)	(56,605)	(56,605)		(56,605)				
Total Distribution		(320,302)	(320,302)			(320,302)	(320,302)	(320,302)		(320,302)				
General Plant - 303000														
7,4	CD-AA	(4,364,191)	(3,054,847)	(903,169)	(406,175)	(3,054,847)	(3,054,847)		(2,085,422)	(2,085,422)		(969,425)	(969,425)	
9,1	CD-AN	(129,604)	(100,076)	(29,528)		(100,076)	(100,076)		(65,590)	(65,590)		(34,486)	(34,486)	
	GD-ID	(135,431)		(135,431)										
	GD-WA	(275,055)		(275,055)										
	GD-OR	(111,454)			(111,454)									
Total General Plant - 303000		(5,015,735)	(3,154,923)	(1,343,183)	(517,629)	(3,154,923)	(3,154,923)		(2,151,012)	(2,151,012)		(1,003,911)	(1,003,911)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(123,939,122)	(86,754,907)	(25,649,202)	(11,535,013)	(86,754,907)	(86,754,907)		(59,224,105)	(59,224,105)		(27,530,802)	(27,530,802)	
9,4	CD-AN	(264,421)	(204,178)	(60,243)		(204,178)	(204,178)		(139,384)	(139,384)		(64,794)	(64,794)	
9	CD-ID	228	176	52		176	176	0			176		176	
9	CD-WA	(9,712,203)	(7,499,472)	(2,212,731)		(7,499,472)	(7,499,472)	(7,499,472)		(7,499,472)		0	0	
4	ED-AN	(9,010,178)	(9,010,178)			(9,010,178)	(9,010,178)		(6,150,888)	(6,150,888)		(2,859,290)	(2,859,290)	
	ED-ID	226	226			226	226				226		226	
	ED-WA	(517,898)	(517,898)			(517,898)	(517,898)	(517,898)		(517,898)				
8	GD-AA	(116,634)		(80,283)	(36,351)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(143,560,002)	(103,986,231)	(28,002,407)	(11,571,364)	(8,016,968)	(95,969,263)	(103,986,231)	(8,017,370)	(65,514,377)	(73,531,747)	402	(30,454,886)	(30,454,484)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		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	
9	CD-WA	0	0	0		0	0	0		0				
4	ED-AN	(478,842)	(478,842)			(478,842)	(478,842)		(326,886)	(326,886)		(151,956)	(151,956)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(478,842)	(478,842)	0	0	0	(478,842)	(478,842)	0	(326,886)	(326,886)	0	(151,956)	(151,956)
Total Accumulated Amortization		(165,926,930)	(124,492,347)	(29,345,590)	(12,088,993)	(8,337,270)	(116,155,077)	(124,492,347)	(8,337,672)	(78,840,488)	(87,178,160)	402	(37,314,589)	(37,314,187)

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	Production/Transmission Ratio	65.540%	34.460%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	696,562	122,313	362,279	211,970	696,562	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
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	18,530,033	807,811	699,891	9,072,736	10,580,438	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	10,646,163	1,143,443	2,746,115	6,756,605	10,646,163	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,916,379	0	0	0	0	25,916,379	0	0	25,916,379	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,171,952	0	0	89,717,803	89,717,803	0	0	26,525,185	26,525,185	0	11,928,964	11,928,964
9	CD-WA / ID / AN	31,054,300	9,395,843	5,931,341	8,652,014	23,979,198	2,772,259	1,750,052	2,552,791	7,075,102	0	0	0
	TOTAL ACCOUNT	199,862,506	10,539,286	8,677,456	105,126,422	124,343,164	28,688,638	1,750,052	29,077,976	59,516,666	4,073,712	11,928,964	16,002,676
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,483,796	99,416	7,798	1,376,582	1,483,796	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	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	78,024,091	0	0	54,615,303	54,615,303	0	0	16,147,086	16,147,086	0	7,261,702	7,261,702
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	86,014,969	4,493,954	14,970	56,252,399	60,761,323	1,435,267	2,116	16,443,185	17,880,568	12,109	7,360,969	7,373,078
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,734,885	24,226,004	10,683,762	19,825,119	54,734,885	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,159,907	0	0	0	0	9,840,925	2,857,150	2,461,832	15,159,907	0	0	0
99	GD-OR / AS	4,547,960	0	0	0	0	0	0	0	4,547,960	0	4,547,960	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,599,385	0	0	5,319,417	5,319,417	0	0	1,572,693	1,572,693	0	707,275	707,275
9	CD-WA / ID / AN	7,071,108	1,677,787	784,957	2,997,353	5,460,097	495,034	231,603	884,374	1,611,011	0	0	0
	TOTAL ACCOUNT	89,210,432	25,903,791	11,468,719	28,141,889	65,514,399	10,335,959	3,088,753	4,985,796	18,410,508	4,547,960	737,565	5,285,525

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	400,625	0	0	400,625	400,625	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	143,413	0	0	0	0	143,413	0	0	143,413	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	6,262	0	0	4,383	4,383	0	0	1,296	1,296	0	583	583	
9		CD-WA / ID / AN	5,207,484	272,618	185,479	3,562,966	4,021,063	80,436	54,726	1,051,259	1,186,421	0	0	0	
		TOTAL ACCOUNT	5,778,576	272,618	185,479	3,967,974	4,426,071	223,849	54,726	1,052,555	1,331,130	20,792	583	21,375	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,905,436	943,337	263,352	5,698,747	6,905,436	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,221,242	0	0	0	0	2,390,440	329,148	501,654	3,221,242	0	0	0	
99		GD-OR / AS	890,494	0	0	0	0	0	0	0	0	890,494	0	890,494	
8		GD-AA	5,470,386	0	0	0	0	0	0	3,765,431	3,765,431	0	1,704,955	1,704,955	
7		CD-AA	13,475,365	0	0	9,432,486	9,432,486	0	0	2,788,727	2,788,727	0	1,254,152	1,254,152	
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	31,291,979	953,229	1,012,968	15,397,982	17,364,179	2,393,359	550,323	7,134,517	10,078,199	890,494	2,959,107	3,849,601	
	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	2,074,098	398,807	15,791	1,659,500	2,074,098	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	4,006,395	398,807	15,791	2,714,924	3,129,522	105,832	0	548,179	654,011	18,586	204,276	222,862	
	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	
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	
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	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,503,411	11,973,618	6,339,985	29,189,808	47,503,411	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	0
99		GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0	940,643	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	77,292,891	0	0	54,103,478	54,103,478	0	0	15,995,764	15,995,764	0	7,193,649	7,193,649	
9		CD-WA/ ID / AN	18,400,890	9,964,680	2,865,732	1,378,203	14,208,615	2,940,095	845,539	406,641	4,192,275	0	0	0	
		TOTAL ACCOUNT	145,462,647	21,938,298	9,205,717	84,671,489	115,815,504	3,640,435	1,199,243	16,589,391	21,429,069	940,643	7,277,431	8,218,074	
	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	
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	680,564	0	0	476,381	476,381	0	0	140,843	140,843	0	63,340	63,340	
9		CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		TOTAL ACCOUNT	967,385	0	13,466	745,416	758,882	0	1,953	140,843	142,796	2,367	63,340	65,707	
		TOTAL GENERAL PLANT	618,640,104	79,378,170	40,637,986	315,333,153	435,349,309	52,776,534	7,761,523	79,665,868	140,203,925	11,395,631	31,691,239	43,086,870	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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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	11,871,355	319,716	0	11,551,639	11,871,355	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	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	20,488,321	319,716	0	16,057,206	16,376,922	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	20,158,846	1,665,547	(1,000)	18,494,299	20,158,846	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	144,328,355	0	0	101,026,962	101,026,962	0	0	29,868,753	29,868,753	0	13,432,640	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	165,548,977	1,665,547	(1,930)	120,044,859	121,708,476	0	(274)	30,288,175	30,287,901	0	13,552,600	13,552,600
	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	143,681	0	0	100,574	100,574	0	0	29,735	29,735	0	13,372	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	143,681	0	0	100,574	100,574	0	0	29,735	29,735	0	13,372	13,372
	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	
9		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	
9		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-1A
For Month Ended May 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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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
9		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	23,981	0	0	16,786	16,786	0	0	4,963	4,963	0	2,232	2,232
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	23,981	0	0	16,786	16,786	0	0	4,963	4,963	0	2,232	2,232
	TOTAL		337,238,495	17,511,757	(1,930)	228,120,090	245,629,917	5,238,541	771,927	58,825,411	64,835,879	406,156	26,366,543	26,772,699

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,016,834)	(58,110,123)	(17,180,334)	(7,726,377)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(841,312)	(649,636)	(191,676)	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	<u>(86,936,642)</u>	<u>(60,914,645)</u>	<u>(18,009,105)</u>	<u>(8,012,892)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended May 31, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric 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	4,789,778	4,789,778	0	0	0	0	4,789,778
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	3,791	3,791	0	0	0	0	3,791
7/4	154550 Supply Chain Average Cost Variance	0	0	42	42	0	0	0	0	42
7/4	154560 Supply Chain Invoice Price Variance	0	0	1,013	1,013	0	0	0	0	1,013
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,485,082	22,641,637	0	79,126,719	58,008,283	23,805,318	(1,523,201)	(1,163,681)	0
TOTAL		56,485,082	22,641,637	4,794,624	83,921,343	58,008,283	23,805,318	(1,523,201)	(1,163,681)	4,794,624

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 Idaho Oregon Gas
 Electric Gas Gas
 31.734% 27.085% 100.000%