

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,516,420	9,722,993	4,793,427
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,516,420	9,722,993	4,793,427
E-APL	Electric Net Rate Base	2,713,479,483	1,826,250,485	887,228,998
	RATE OF RETURN	0.535%	0.532%	0.540%

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 February 28, 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	2-01-2021 thru 02-28-2021	380,744 100.000%	246,736 64.804%	134,008 35.196%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2021 thru 02-28-2021	2,242,923 100.000%	1,538,892 68.611%	704,031 31.389%
	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 February 28, 2021
Average of Monthly Averages Basis

Report ID:
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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		99.999%	52.162%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
		Percentage		99.999%	74.867%	16.727%	8.405%
		Total Percentages		399.998%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		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 Percentage		366,991	0	262,104 104,887
				100.000%	0.000%	71.420% 28.580%
		Net Direct Plant Percentage		988,383,327	0	653,112,453 335,270,874
				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 February 28, 2021
Average of Monthly Averages Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	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	01-01-2021 thru 02-28-2021	1,358,489,622	941,620,007	416,869,615	
		Percent		100.000%	69.314%	30.686%	
11		Book Depreciation	2-01-2021 thru 02-28-2021	11,427,981	7,627,606	3,800,375	
		Percent		100.000%	66.745%	33.255%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended February 28, 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	01-01-2021 thru 02-28-2021	3,284,325,058 100.000%	2,220,476,340 67.608%	1,063,848,718 32.392%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2021 thru 02-28-2021	285,181,396 100.000%	194,826,783 68.317%	90,354,613 31.683%
14		Net Allocated Schedule M's - AMA Percent	2-01-2021 thru 02-28-2021	-8,826,970 100.000%	-6,022,442 68.228%	-2,804,528 31.772%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	39,139,275	0	39,139,275	26,163,312	0	26,163,312	12,975,963	0
99	442200	Commercial - Firm & Int.	25,191,068	0	25,191,068	17,846,082	0	17,846,082	7,344,986	0
1	442300	Industrial	9,168,366	0	9,168,366	4,646,414	0	4,646,414	4,521,952	0
99	444000	Public Street & Highway Lighting	538,695	0	538,695	340,063	0	340,063	198,632	0
99	448000	Interdepartmental Revenue	136,446	0	136,446	109,588	0	109,588	26,858	0
99	499XXX	Unbilled Revenue	(2,307,786)	0	(2,307,786)	(1,522,103)	0	(1,522,103)	(785,683)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			71,866,064	0	71,866,064	47,583,356	0	47,583,356	24,282,708	0
1	447XXX	Sales for Resale	0	10,700,488	10,700,488	0	7,013,100	7,013,100	0	3,687,388
TOTAL SALES OF ELECTRICITY			71,866,064	10,700,488	82,566,552	47,583,356	7,013,100	54,596,456	24,282,708	3,687,388
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	7,204	0	7,204	2,760	0	2,760	4,444	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	250,668	35,630	286,298	160,807	23,352	184,159	89,861	12,278
1	454100	Rent from Trnsmission Joint Use	1,620	0	1,620	734	0	734	886	0
1	456XXX	Other Electric Revenues	(2,329,073)	7,771,961	5,442,888	(1,853,012)	5,093,743	3,240,731	(476,061)	2,678,218
TOTAL OTHER OPERATING REVENUE			(2,069,581)	7,847,673	5,778,092	(1,688,711)	5,143,365	3,454,654	(380,870)	2,704,308
TOTAL ELECTRIC REVENUE			69,796,483	18,548,161	88,344,644	45,894,645	12,156,465	58,051,110	23,901,838	6,391,696

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	29,861	29,861	0	19,571	19,571	0	10,290
1	501XXX	Fuel	0	2,633,938	2,633,938	0	1,726,283	1,726,283	0	907,655
1	502000	Steam Expense	0	294,077	294,077	0	192,738	192,738	0	101,339
1	505000	Electric Expense	0	52,327	52,327	0	34,295	34,295	0	18,032
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	297,597	297,597	0	195,045	195,045	0	102,552
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	52,429	52,429	0	34,362	34,362	0	18,067
1	511000	Structures	0	76,009	76,009	0	49,816	49,816	0	26,193
1	512000	Boiler Plant	0	326,543	326,543	0	214,016	214,016	0	112,527
1	513000	Electric Plant	0	37,308	37,308	0	24,452	24,452	0	12,856
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	120,883	120,883	0	79,227	79,227	0	41,656
TOTAL STEAM POWER GENERATION EXP			0	3,920,972	3,920,972	0	2,569,805	2,569,805	0	1,351,167
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	118,676	118,676	0	77,780	77,780	0	40,896
1	536000	Water for Power	0	96,735	96,735	0	63,400	63,400	0	33,335
1	537000	Hydraulic Expense	343,215	369,473	712,688	225,252	242,153	467,405	117,963	127,320
1	538000	Electric Expense	0	434,245	434,245	0	284,604	284,604	0	149,641
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	132,722	132,722	0	86,986	86,986	0	45,736
1	540000	Rent	0	134,524	134,524	0	88,167	88,167	0	46,357
1	540100	MT Trust Funds Land Settlement Rents	434,667	0	434,667	284,881	0	284,881	149,786	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	38,910	38,910	0	25,502	25,502	0	13,408
1	542000	Structures	0	43,014	43,014	0	28,191	28,191	0	14,823
1	543000	Reservoirs, Dams, & Waterways	0	3,967	3,967	0	2,600	2,600	0	1,367
1	544000	Electric Plant	0	335,270	335,270	0	219,736	219,736	0	115,534
1	545000	Miscellaneous Hydraulic Plant	0	50,053	50,053	0	32,805	32,805	0	17,248
TOTAL HYDRO POWER GENERATION EXP			777,882	1,757,589	2,535,471	510,133	1,151,924	1,662,057	267,749	605,665
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	31,248	31,248	0	20,480	20,480	0	10,768
1	547XXX	Fuel	0	9,662,516	9,662,516	0	6,332,813	6,332,813	0	3,329,703
1	548000	Generation Expense	0	270,610	270,610	0	177,358	177,358	0	93,252
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(447,441)	(447,441)	0	(293,253)	(293,253)	0	(154,188)
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
MAINTENANCE										
1	551000	Supervision & Engineering	0	53,512	53,512	0	35,072	35,072	0	18,440
1	552000	Structures	0	16,182	16,182	0	10,606	10,606	0	5,576
1	553000	Generating & Electric Equipment	0	220,409	220,409	0	144,456	144,456	0	75,953
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(4,072)	(4,072)	0	(2,669)	(2,669)	0	(1,403)
TOTAL OTHER POWER GENERATION EXP			0	9,809,314	9,809,314	0	6,429,025	6,429,025	0	3,380,289

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	810,387	11,276,186	12,086,573	0	7,390,412	7,390,412	810,387	3,885,774
1	556000	System Control & Load Dispatching	0	62,113	62,113	0	40,709	40,709	0	21,404
E-557	557XXX	Other Expense	(843,619)	6,023,524	5,179,905	(1,433,582)	3,947,818	2,514,236	589,963	2,075,706
TOTAL OTHER POWER SUPPLY EXPENSE			(33,232)	17,361,823	17,328,591	(1,433,582)	11,378,939	9,945,357	1,400,350	5,982,884
TOTAL PRODUCTION OPERATING EXP			744,650	32,849,698	33,594,348	(923,449)	21,529,693	20,606,244	1,668,099	11,320,005
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	222,736	222,736	0	145,981	145,981	0	76,755
1	561000	Load Dispatching	0	230,392	230,392	0	150,999	150,999	0	79,393
1	562000	Station Expense	0	14,467	14,467	0	9,482	9,482	0	4,985
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	20,874	20,874	0	13,681	13,681	0	7,193
1	565XXX	Transmission of Electricity by Others	0	1,395,908	1,395,908	0	914,878	914,878	0	481,030
1	566000	Miscellaneous Transmission Expense	0	202,557	202,557	0	132,756	132,756	0	69,801
1	567000	Rent	0	10,769	10,769	0	7,058	7,058	0	3,711
MAINTENANCE										
1	568000	Supervision & Engineering	0	33,966	33,966	0	22,261	22,261	0	11,705
1	569000	Structures	1,942	53,378	55,320	0	34,984	34,984	1,942	18,394
1	570000	Station Equipment	4,932	80,551	85,483	0	52,793	52,793	4,932	27,758
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(3,653)	57,975	54,322	(616)	37,997	37,381	(3,037)	19,978
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,809	5,809	0	3,807	3,807	0	2,002
TOTAL TRANSMISSION OPERATING EXP			3,221	2,329,382	2,332,603	(616)	1,526,677	1,526,061	3,837	802,705

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For Month Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,312,482	2,323,054	3,635,536	953,960	1,522,530	2,476,490	358,522	800,524
E-DEPX		Depreciation Expense-Transmission	125,476	1,414,385	1,539,861	42,833	926,988	969,821	82,643	487,397
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,968	95,968	0	62,898	62,898	0	33,070
99		Colstrip 3 AFUDC Reallocation Adj	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
99	405930	Amortization of Investment in WNP3 Exch Power	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
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	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
99	407326	Amortization of Spokane River TDG	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
99	407331	Amortization of BPA Parallel Capacity Support	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
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	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
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	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
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,302	0	18,302	12,756	0	12,756	5,546	0
99	407403	Amortization of Dissallowed K.F. Plant	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
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(277,834)	0	(277,834)	(148,065)	0	(148,065)	(129,769)	0
99	407434	EIM Deferred O&M	(15,559)	0	(15,559)	0	0	0	(15,559)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,352,326)	0	(1,352,326)	(928,926)	0	(928,926)	(423,400)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	250,417	0	250,417	0	0	0	250,417	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	5,867	0	5,867	5,867	0	5,867	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,225,794	2,225,794	0	1,458,785	1,458,785	0	767,009
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(121,054)	6,151,566	6,030,512	(266,285)	4,031,737	3,765,452	145,231	2,119,829
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	626,817	41,330,646	41,957,463	(1,190,350)	27,088,107	25,897,757	1,817,167	14,242,539

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	46,996	212,179	259,175	35,048	145,578	180,626	11,948	66,601
3	582000	Station Expense	78,831	976	79,807	52,737	670	53,407	26,094	306
3	583000	Overhead Line Expense	175,648	96,793	272,441	124,858	66,411	191,269	50,790	30,382
3	584000	Underground Line Expense	88,990	0	88,990	41,877	0	41,877	47,113	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	121,761	1,892	123,653	108,092	1,298	109,390	13,669	594
3	587000	Customer Installations Expense	56,372	8,054	64,426	33,268	5,526	38,794	23,104	2,528
3	588000	Miscellaneous Distribution Expense	237,633	283,962	521,595	145,731	194,829	340,560	91,902	89,133
3	589000	Rent	0	70,659	70,659	0	48,480	48,480	0	22,179
		MAINTENANCE:								
3	590000	Supervision & Engineering	79,744	90,252	169,996	35,195	61,923	97,118	44,549	28,329
3	591000	Structures	17,892	1,097	18,989	11,284	753	12,037	6,608	344
3	592000	Station Equipment	40,559	6,494	47,053	31,558	4,456	36,014	9,001	2,038
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,213,235	2	1,213,237	867,947	1	867,948	345,288	1
3	594000	Underground Lines	43,716	0	43,716	27,874	0	27,874	15,842	0
3	595000	Line Transformers	11,135	0	11,135	6,662	0	6,662	4,473	0
3	596000	Street Light & Signal System Maintenance Exp	18,510	0	18,510	17,172	0	17,172	1,338	0
3	597000	Meters	3,247	0	3,247	2,978	0	2,978	269	0
3	598000	Miscellaneous Distribution Expense	8,655	374,009	382,664	(3,388)	256,611	253,223	12,043	117,398
		TOTAL DISTRIBUTION OPERATING EXP	2,242,924	1,146,369	3,389,293	1,538,893	786,536	2,325,429	704,031	359,833
E-DEPX		Depreciation Expense-Distribution	4,353,261	6,927	4,360,188	2,864,270	4,753	2,869,023	1,488,991	2,174
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,227	0	10,227	10,227	0	10,227	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,921,686	0	4,921,686	4,302,657	0	4,302,657	619,029	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,285,174	6,927	9,292,101	7,177,154	4,753	7,181,907	2,108,020	2,174
		TOTAL DISTRIBUTION EXPENSES	11,528,098	1,153,296	12,681,394	8,716,047	791,289	9,507,336	2,812,051	362,007

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	16,309	16,309	0	10,569	10,569	0	5,740
2	902000	Meter Reading Expenses	181,803	13,175	194,978	162,969	8,538	171,507	18,834	4,637
2	903XXX	Customer Records & Collection Expenses	69,432	577,366	646,798	41,989	374,156	416,145	27,443	203,210
2	904000	Uncollectible Accounts	494,421	0	494,421	371,417	0	371,417	123,004	0
2	905000	Misc Customer Accounts	0	3,634	3,634	0	2,355	2,355	0	1,279
TOTAL CUSTOMER ACCOUNTS EXPENSES			745,656	610,484	1,356,140	576,375	395,618	971,993	169,281	214,866
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,027,931	6,401	3,034,332	2,078,842	4,148	2,082,990	949,089	2,253
2	909000	Advertising	5,141	15,621	20,762	5,141	10,123	15,264	0	5,498
2	910000	Misc Customer Service & Info Exp	0	69,589	69,589	0	45,096	45,096	0	24,493
TOTAL CUSTOMER SERVICE & INFO EXP			3,033,072	91,611	3,124,683	2,083,983	59,367	2,143,350	949,089	32,244
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	30,261	1,876,978	1,907,239	22,235	1,281,338	1,303,573	8,026	595,640
4	921000	Office Supplies & Expenses	2,127	305,136	307,263	2,127	208,304	210,431	0	96,832
4	922000	Admin Exp Transferred--Credit	0	(6,888)	(6,888)	0	(4,702)	(4,702)	0	(2,186)
4	923000	Outside Services Employed	19,323	1,013,551	1,032,874	14,925	691,911	706,836	4,398	321,640
4	924000	Property Insurance Premium	0	152,377	152,377	0	104,022	104,022	0	48,355
4	925XXX	Injuries and Damages	189,051	406,707	595,758	131,180	277,643	408,823	57,871	129,064
4	926XXX	Employee Pensions and Benefits	320,935	2,951,834	3,272,769	228,970	2,015,099	2,244,069	91,965	936,735
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	274,721	301,849	576,570	209,797	197,832	407,629	64,924	104,017
4	930000	Miscellaneous General Expenses	10,922	309,082	320,004	5,898	210,998	216,896	5,024	98,084
4	931000	Rents	0	52,423	52,423	0	35,787	35,787	0	16,636
4	935000	Maintenance of General Plant	130,242	1,114,999	1,245,241	92,975	761,165	854,140	37,267	353,834
TOTAL ADMIN & GEN OPERATING EXP			977,682	8,478,048	9,455,730	708,107	5,779,397	6,487,504	269,575	2,698,651

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	299,556	1,584,586	1,884,142	227,894	1,081,733	1,309,627	71,662	502,853
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	296,704	2,564,288	2,860,992	296,709	1,750,536	2,047,245	(5)	813,752
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,419	35,419	0	24,179	24,179	0	11,240
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	21,830	114,044	135,874	17,648	77,103	94,751	4,182	36,941
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	62,665	0	62,665	62,665	0	62,665	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	182,264	0	182,264	124,424	0	124,424	57,840	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(806,468)	0	(806,468)	(806,468)	0	(806,468)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(31)	0	(31)	0	0	0	(31)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(31,330)	0	(31,330)	0	0	0	(31,330)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(317,147)	0	(317,147)	(229,685)	0	(229,685)	(87,462)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(425,608)	0	(425,608)	(425,608)	0	(425,608)	0	0
E-OTX		Taxes Other Than FIT--A&G	100,093	134,477	234,570	65,567	91,802	157,369	34,526	42,675
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(533,556)	4,457,644	3,924,088	(602,271)	3,042,286	2,440,015	68,715	1,415,358
		TOTAL ADMIN & GENERAL EXPENSES	444,126	12,935,692	13,379,818	105,836	8,821,683	8,927,519	338,290	4,114,009
		TOTAL EXPENSES BEFORE FIT	16,377,769	56,121,729	72,499,498	10,291,891	37,156,064	47,447,955	6,085,878	18,965,665
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,845,146			10,603,155		
E-FIT		FEDERAL INCOME TAX			2,010,279			1,124,033		
E-FIT		DEFERRED FEDERAL INCOME TAX			(641,153)			(217,393)		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,516,420			9,722,993		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	64.804%	35.196%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.611%	31.389%
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:
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For Month Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	12,975,963
99	442200	Commercial - Firm & Int.	7,344,986
1	442300	Industrial	4,521,952
99	444000	Public Street & Highway Lighting	198,632
99	448000	Interdepartmental Revenue	26,858
99	499XXX	Unbilled Revenue	(785,683)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,282,708</u>
1	447XXX	Sales for Resale	3,687,388
		TOTAL SALES OF ELECTRICITY	<u>27,970,096</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	4,444
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	102,139
1	454100	Rent from Trnsmission Joint Use	886
1	456XXX	Other Electric Revenues	2,202,157
		TOTAL OTHER OPERATING REVENUE	<u>2,323,438</u>
		TOTAL ELECTRIC REVENUE	<u>30,293,534</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	10,290
1	501XXX	Fuel	907,655
1	502000	Steam Expense	101,339
1	505000	Electric Expense	18,032
1	506XXX	Miscellaneous Steam Power Generation Op Exp	102,552
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	18,067
1	511000	Structures	26,193
1	512000	Boiler Plant	112,527
1	513000	Electric Plant	12,856
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	41,656
		TOTAL STEAM POWER GENERATION EXP	<u>1,351,167</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	40,896
1	536000	Water for Power	33,335
1	537000	Hydraulic Expense	245,283
1	538000	Electric Expense	149,641
1	539000	Miscellaneous Hydraulic Power Generation Exp	45,736
1	540000	Rent	46,357
1	540100	MT Trust Funds Land Settlement Rents	149,786
		MAINTENANCE	
1	541000	Supervision & Engineering	13,408
1	542000	Structures	14,823
1	543000	Reservoirs, Dams, & Waterways	1,367
1	544000	Electric Plant	115,534
1	545000	Miscellaneous Hydraulic Plant	17,248
		TOTAL HYDRO POWER GENERATION EXP	<u>873,414</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,768
1	547XXX	Fuel	3,329,703
1	548000	Generation Expense	93,252
1	549XXX	Miscellaneous Other Power Generation Op Exp	(154,188)
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	18,440
1	552000	Structures	5,576
1	553000	Generating & Electric Equipment	75,953
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(1,403)
		TOTAL OTHER POWER GENERATION EXP	<u>3,380,289</u>

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For Month Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,696,161
1	556000	System Control & Load Dispatching	21,404
E-557	557XXX	Other Expense	2,665,669
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>7,383,234</u>
		TOTAL PRODUCTION OPERATING EXP	<u>12,988,104</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	76,755
1	561000	Load Dispatching	79,393
1	562000	Station Expense	4,985
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	7,193
1	565XXX	Transmission of Electricity by Others	481,030
1	566000	Miscellaneous Transmission Expense	69,801
1	567000	Rent	3,711
		MAINTENANCE	
1	568000	Supervision & Engineering	11,705
1	569000	Structures	20,336
1	570000	Station Equipment	32,690
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	16,941
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,002
		TOTAL TRANSMISSION OPERATING EXP	<u>806,542</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
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Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,159,046
E-DEPX		Depreciation Expense-Transmission	570,040
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,070
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,546
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(129,769)
99	407434	EIM Deferred O&M	(15,559)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(423,400)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	250,417
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	767,009
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,265,060
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	16,059,706

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	78,549
3	582000	Station Expense	26,400
3	583000	Overhead Line Expense	81,172
3	584000	Underground Line Expense	47,113
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	14,263
3	587000	Customer Installations Expense	25,632
3	588000	Miscellaneous Distribution Expense	181,035
3	589000	Rent	22,179
		MAINTENANCE:	
3	590000	Supervision & Engineering	72,878
3	591000	Structures	6,952
3	592000	Station Equipment	11,039
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	345,289
3	594000	Underground Lines	15,842
3	595000	Line Transformers	4,473
3	596000	Street Light & Signal System Maintenance Exp	1,338
3	597000	Meters	269
3	598000	Miscellaneous Distribution Expense	129,441
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,063,864</u>
E-DEPX		Depreciation Expense-Distribution	1,491,165
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	619,029
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,110,194</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,174,058</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	5,740
2	902000	Meter Reading Expenses	23,471
2	903XXX	Customer Records & Collection Expenses	230,653
2	904000	Uncollectible Accounts	123,004
2	905000	Misc Customer Accounts	1,279
		TOTAL CUSTOMER ACCOUNTS EXPENSES	384,147
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	951,342
2	909000	Advertising	5,498
2	910000	Misc Customer Service & Info Exp	24,493
		TOTAL CUSTOMER SERVICE & INFO EXP	981,333
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	603,666
4	921000	Office Supplies & Expenses	96,832
4	922000	Admin Exp Transferred--Credit	(2,186)
4	923000	Outside Services Employed	326,038
4	924000	Property Insurance Premium	48,355
4	925XXX	Injuries and Damages	186,935
4	926XXX	Employee Pensions and Benefits	1,028,700
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	168,941
4	930000	Miscellaneous General Expenses	103,108
4	931000	Rents	16,636
4	935000	Maintenance of General Plant	391,101
		TOTAL ADMIN & GEN OPERATING EXP	2,968,226

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	574,515
E-AMTX		Amortization Expense-General Plant - 303000	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	813,747
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,240
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	41,123
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	57,840
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(31)
99	407444	Regulatory Credit - Wild Fire Resiliency	(31,330)
99	407447	Regulatory Credit - COVID-19 Deferral	(87,462)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	77,201
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,484,073
		TOTAL ADMIN & GENERAL EXPENSES	4,452,299
		TOTAL EXPENSES BEFORE FIT	25,051,543
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,241,991
E-FIT		FEDERAL INCOME TAX	886,246
E-FIT		DEFERRED FEDERAL INCOME TAX	(423,760)
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	4,793,427

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended February 28, 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	14,193	25,410	39,603	13,793	16,654	30,447	400	8,756	9,156
1	456010	Other Electric Rev-Financial	0	(293,860)	(293,860)	0	(192,596)	(192,596)	0	(101,264)	(101,264)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,249,977	2,249,977	0	1,474,635	1,474,635	0	775,342	775,342
1	456016	Other Electric Rev-Resource Opt	0	266,329	266,329	0	174,552	174,552	0	91,777	91,777
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	63,628	63,628	0	41,702	41,702	0	21,926	21,926
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,148)	102,585	92,437	0	67,234	67,234	(10,148)	35,351	25,203
1	456050	Other Electric Rev-Attachment Fees	60,772	0	60,772	37,461	0	37,461	23,311	0	23,311
1	456100	Transmission Revenue of Others	0	845,855	845,855	0	554,373	554,373	0	291,482	291,482
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	269,939	269,939	0	176,918	176,918	0	93,021	93,021
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	(3,181,363)	0	(3,181,363)	(2,292,074)	0	(2,292,074)	(889,289)	0	(889,289)
1	456329	Amortization Res Decoupling Deferral	(601,482)	0	(601,482)	(567,378)	0	(567,378)	(34,104)	0	(34,104)
1	456338	Non-res Decoupling Deferred Rev	1,907,682	0	1,907,682	1,496,347	0	1,496,347	411,335	0	411,335
1	456339	Amortization Non-res Decoupling	(560,365)	0	(560,365)	(550,684)	0	(550,684)	(9,681)	0	(9,681)
1	456380	Other Electric Revenue-Clearwater	26,883	0	26,883	0	0	0	26,883	0	26,883
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	(177,322)	(177,322)	0	(116,217)	(116,217)	0	(61,105)	(61,105)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	177,322	177,322	0	116,217	116,217	0	61,105	61,105
1	456730	Other Elec Rev-Intraco Thermal	0	4,010,362	4,010,362	0	2,628,391	2,628,391	0	1,381,971	1,381,971
TOTAL ACCOUNT 456			(2,329,072)	7,771,961	5,442,889	(1,853,012)	5,093,743	3,240,731	(476,060)	2,678,218	2,202,158

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 February 28, 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	10,646,826	10,646,826	0	6,977,930	6,977,930	0	3,668,896	3,668,896
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	74,506	74,506	0	48,831	48,831	0	25,675	25,675
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	810,387	0	810,387	0	0	0	810,387	0	810,387
1	555550	Non Monetary - Exchange Power	0	(20,294)	(20,294)	0	(13,301)	(13,301)	0	(6,993)	(6,993)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	307,440	307,440	0	201,496	201,496	0	105,944	105,944
1	555710	Intercompany Purchase	0	267,708	267,708	0	175,456	175,456	0	92,252	92,252
TOTAL ACCOUNT 555			810,387	11,276,186	12,086,573	0	7,390,412	7,390,412	810,387	3,885,774	4,696,161

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 February 28, 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	1,594	467,820	469,414	1,594	306,609	308,203	0	161,211	161,211
1	557010	Other Power Supply Expense - Financial	0	(364,175)	(364,175)	0	(238,680)	(238,680)	0	(125,495)	(125,495)
1	557018	Merchandise Processing Fee	0	3,756	3,756	0	2,462	2,462	0	1,294	1,294
1	557150	Fuel - Economic Dispatch	0	(577,904)	(577,904)	0	(378,758)	(378,758)	0	(199,146)	(199,146)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	58,615	0	58,615	60,133	0	60,133	(1,518)	0	(1,518)
1	557165	Other Resource Costs-CAISO Charges	0	20,824	20,824	0	13,648	13,648	0	7,176	7,176
1	557170	Broker Fees - Power	0	20,273	20,273	0	13,287	13,287	0	6,986	6,986
1	557171	REC Broker Fees	0	5,792	5,792	0	3,796	3,796	0	1,996	1,996
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	439,502	0	439,502	439,502	0	439,502	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	(1,995,077)	0	(1,995,077)	(1,995,077)	0	(1,995,077)	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	171,252	0	171,252	171,252	0	171,252	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(152,444)	0	(152,444)	(152,444)	0	(152,444)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	523,218	0	523,218	0	0	0	523,218	0	523,218
99	557390	Idaho PCA Amortization	41,498	0	41,498	0	0	0	41,498	0	41,498
1	557395	Optional Renewable Power Expense Offset	0	41	41	0	27	27	0	14	14
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	6,447,097	6,447,097	0	4,225,427	4,225,427	0	2,221,670	2,221,670
TOTAL ACCOUNT 557			(843,619)	6,023,524	5,179,905	(1,433,582)	3,947,818	2,514,236	589,963	2,075,706	2,665,669

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 February 28, 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	15,974	6,401	22,375	10,482	4,148	14,630	5,492	2,253	7,745
99	908600	Public Purpose Tariff Rider Expense Offset	3,127,412	0	3,127,412	2,151,059	0	2,151,059	976,353	0	976,353
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(115,455)	0	(115,455)	(82,699)	0	(82,699)	(32,756)	0	(32,756)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,027,931	6,401	3,034,332	2,078,842	4,148	2,082,990	949,089	2,253	951,342

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.804%	35.196%
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 February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.18%	54.18%
2	Cost of Debt		4.875%	4.880%
	Total Weighted Cost		2.641%	2.644%
E-APL	Net Rate Base	2,713,479,483	1,826,250,485	887,228,998
	Interest Deduction for FIT Calculation	71,689,610	48,231,275	23,458,335
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 February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	88,344,644	58,051,110	30,293,534
E-OPS	Less: Operating & Maintenance Expense	53,252,797	34,060,581	19,192,216
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,864,651	7,468,563	4,396,088
E-OTX	Less: Taxes Other than FIT	7,382,050	5,918,811	1,463,239
	Net Operating Income Before FIT	15,845,146	10,603,155	5,241,991
E-INT	Less: Monthly Interest Expense	5,974,134	4,019,273	1,954,861
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	(295,889)	(1,231,345)	935,456
	Taxable Net Operating Income	9,572,758	5,352,537	4,220,221
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,010,279	1,124,033	886,246
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,010,279	1,124,033	886,246
E-DTE	Deferred FIT	(641,153)	(217,393)	(423,760)
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	1,328,726	880,162	448,564

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 February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,397,706	8,049,456	14,447,162	4,395,893	5,390,550	9,786,443	2,001,813	2,658,906	4,660,719	
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	344,086	344,086	0	164,857	164,857	
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	296,268	296,268	0	200,301	200,301	0	95,967	95,967	
99	997007 Idaho PCA	564,716	0	564,716	0	0	0	564,716	0	564,716	
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	28,193	28,193	0	13,508	13,508	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	1,169,291	0	1,169,291	795,432	0	795,432	373,859	0	373,859	
12	997020 FAS87 Current Pension Accrual	0	(898,321)	(898,321)	0	(607,337)	(607,337)	0	(290,984)	(290,984)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	422,765	422,765	0	285,823	285,823	0	136,942	136,942	
99	997031 Decoupling Mechanism	2,435,530	0	2,435,530	1,913,790	0	1,913,790	521,740	0	521,740	
12	997032 Interest Rate Swaps	0	254,081	254,081	0	171,779	171,779	0	82,302	82,302	
99	997033 BPA Residential Exchange	87,442	0	87,442	29,628	0	29,628	57,814	0	57,814	
99	997034 Montana Hydro Settlement	434,667	0	434,667	284,881	0	284,881	149,786	0	149,786	
99	997035 Leases	0	8,580	8,580	0	5,857	5,857	0	2,723	2,723	
99	997043 Washington Deferred Power Costs	(1,555,575)	0	(1,555,575)	(1,555,575)	0	(1,555,575)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(20,294)	(20,294)	0	(13,720)	(13,720)	0	(6,574)	(6,574)	
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	(305,772)	(305,772)	0	(206,726)	(206,726)	0	(99,046)	(99,046)	
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(9,006,337)	(9,006,337)	0	(4,315,070)	(4,315,070)	
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	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	22,536	22,536	0	10,797	10,797	
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,809	49,809	0	23,864	23,864	
99	997065 Amortization - Unbilled Revenue Add-Ins	14,074	0	14,074	31,881	0	31,881	(17,807)	0	(17,807)	
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	161,744	161,744	0	109,352	109,352	0	52,392	52,392	
12	997081 Deferred Compensation	0	19,229	19,229	0	13,000	13,000	0	6,229	6,229	
4	997082 Meal Disallowances	0	32,243	32,243	0	22,011	22,011	0	10,232	10,232	
12	997083 Paid Time Off	0	252,970	252,970	0	171,028	171,028	0	81,942	81,942	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	260,492	0	260,492	0	0	0	260,492	0	260,492	
99	997095 WA REC Deferral	18,808	0	18,808	18,808	0	18,808	0	0	0	
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,843	1,843	0	883	883	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(24,354)	(24,354)	0	(16,465)	(16,465)	0	(7,889)	(7,889)	
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	(2,309,940)	(2,309,940)	0	(1,106,727)	(1,106,727)	
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	(743,803)	0	(743,803)	(743,803)	0	(743,803)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(394,206)	0	(394,206)	(261,580)	0	(261,580)	(132,626)	0	(132,626)
99	997119	AFUDC Tax CPI	0	419,153	419,153	0	283,381	283,381	0	135,772	135,772
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,471	5,471	0	2,621	2,621
99	997123	EIM Deferred O&M	(15,559)	0	(15,559)	0	0	0	(15,559)	0	(15,559)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(134,883)	0	(134,883)	(105,261)	0	(105,261)	(29,622)	0	(29,622)
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	(135,293)	(135,293)	0	(64,821)	(64,821)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(940,878)	(940,878)	0	(450,789)	(450,789)
99	997130	Wild Fire Resiliency Deferral	(31,361)	0	(31,361)	0	0	0	(31,361)	0	(31,361)
		TOTAL SCHEDULE M ADJUSTMENTS	8,531,084	(8,826,973)	(295,889)	4,791,098	(6,022,443)	(1,231,345)	3,739,986	(2,804,530)	935,456

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%	67.608%	32.392%
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 February 28, 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 - Allocate	0	10,447	10,447	0	7,063	7,063	0	3,384	3,384
99	410100	Deferred Federal Income Tax Expense - Washin	179,998	0	179,998	179,998	0	179,998	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(250,933)	0	(250,933)	0	0	0	(250,933)	0	(250,933)
	410100	Total	(70,935)	10,447	(60,488)	179,998	7,063	187,061	(250,933)	3,384	(247,549)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(196,209)	(196,209)	0	(132,653)	(132,653)	0	(63,556)	(63,556)
99	411100	Deferred Federal Income Tax Expense - Washin	(271,801)	0	(271,801)	(271,801)	0	(271,801)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(112,655)	0	(112,655)	0	0	0	(112,655)	0	(112,655)
	411100	Total	(384,456)	(196,209)	(580,665)	(271,801)	(132,653)	(404,454)	(112,655)	(63,556)	(176,211)
Total Deferred Federal Income Tax Expense			(455,391)	(185,762)	(641,153)	(91,803)	(125,590)	(217,393)	(363,588)	(60,172)	(423,760)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.608%	32.392%
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 February 28, 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	100,948	100,948	0	66,161	66,161	0	34,787	34,787
1	408150	R&P Property Tax--Production	0	1,558,512	1,558,512	0	1,021,449	1,021,449	0	537,063	537,063
1	408180	R&P Property Tax--Transmission	0	563,616	563,616	0	369,394	369,394	0	194,222	194,222
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,225,794	2,225,794	0	1,458,785	1,458,785	0	767,009	767,009
DISTRIBUTION											
99	408110	State Excise Tax	1,942,106	0	1,942,106	1,942,106	0	1,942,106	0	0	0
99	408120	Municipal Occupation & License Tax	1,996,068	0	1,996,068	1,669,970	0	1,669,970	326,098	0	326,098
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	985,877	0	985,877	690,581	0	690,581	295,296	0	295,296
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			4,921,686	0	4,921,686	4,302,657	0	4,302,657	619,029	0	619,029
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	100,093	134,477	234,570	65,567	91,802	157,369	34,526	42,675	77,201
TOTAL A&G			100,093	134,477	234,570	65,567	91,802	157,369	34,526	42,675	77,201
TOTAL TAXES OTHER THAN FIT			5,021,779	2,360,271	7,382,050	4,368,224	1,550,587	5,918,811	653,555	809,684	1,463,239

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 February 28, 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	7,725,000	7,725,000	0	5,062,965	5,062,965	0	2,662,035	2,662,035
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	1,077,014	1,077,014	0	705,875	705,875	0	371,139	371,139
1	182381	CDA Settlement Past Storage	0	29,101,152	29,101,152	0	19,072,895	19,072,895	0	10,028,257	10,028,257
1	302000	Franchises & Consents	2,642,454	44,049,219	46,691,673	2,642,454	28,869,858	31,512,312	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,432,364	15,752,080	319,716	10,233,108	10,552,824	0	5,199,256	5,199,256
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,207,095	119,770,167	121,977,262	2,209,025	81,762,302	83,971,327	(1,930)	38,007,865	38,005,935
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	14,985,871	977,501	15,963,372	14,985,871	667,301	15,653,172	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,155,136	311,055,581	331,210,717	20,157,066	209,754,711	229,911,777	(1,930)	101,300,870	101,298,940
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,860,459	3,860,459	0	2,530,145	2,530,145	0	1,330,314	1,330,314
1	311XXX	Structures & Improvements	111,707,109	28,695,987	140,403,096	73,002,687	18,807,350	91,810,037	38,704,422	9,888,637	48,593,059
1	312000	Boiler Plant	149,427,411	46,655,362	196,082,773	97,661,753	30,577,924	128,239,677	51,765,658	16,077,438	67,843,096
1	313000	Generators	(110,901)	0	(110,901)	(73,026)	0	(73,026)	(37,875)	0	(37,875)
1	314000	Turbogenerator Units	39,406,037	18,569,182	57,975,219	25,754,138	12,170,242	37,924,380	13,651,899	6,398,940	20,050,839
1	315000	Accessory Electric Equipment	18,271,622	12,280,792	30,552,414	11,942,655	8,048,831	19,991,486	6,328,967	4,231,961	10,560,928
1	316000	Miscellaneous Power Plant Equipment	13,972,852	2,475,603	16,448,455	9,130,707	1,622,510	10,753,217	4,842,145	853,093	5,695,238
TOTAL STEAM PRODUCTION PLANT			332,674,130	112,537,385	445,211,515	217,418,914	73,757,002	291,175,916	115,255,216	38,780,383	154,035,599
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,899,355	64,899,355	0	42,535,037	42,535,037	0	22,364,318	22,364,318
1	331XXX	Structures & Improvements	0	98,367,820	98,367,820	0	64,470,269	64,470,269	0	33,897,551	33,897,551
1	332XXX	Reservoirs, Dams, & Waterways	0	194,082,538	194,082,538	0	127,201,695	127,201,695	0	66,880,843	66,880,843
1	333000	Waterwheels, Turbines, & Generators	0	233,941,307	233,941,307	0	153,325,133	153,325,133	0	80,616,174	80,616,174
1	334000	Accessory Electric Equipment	0	75,826,090	75,826,090	0	49,696,419	49,696,419	0	26,129,671	26,129,671
1	335XXX	Miscellaneous Power Plant Equipment	0	13,040,217	13,040,217	0	8,546,558	8,546,558	0	4,493,659	4,493,659
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	683,807,251	683,807,251	0	448,167,271	448,167,271	0	235,639,980	235,639,980
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	17,439,716	17,439,716	0	11,429,990	11,429,990	0	6,009,726	6,009,726
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,478	21,069,478	0	13,808,936	13,808,936	0	7,260,542	7,260,542
1	343000	Prime Movers	0	23,491,582	23,491,582	0	15,396,383	15,396,383	0	8,095,199	8,095,199
1	344000	Generators	0	222,631,301	222,631,301	0	145,912,555	145,912,555	0	76,718,746	76,718,746
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	23,097,005	23,097,005	0	15,137,777	15,137,777	0	7,959,228	7,959,228
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	1,641,764	1,641,764	0	1,076,012	1,076,012	0	565,752	565,752
TOTAL OTHER PRODUCTION PLANT			0	310,481,374	310,481,374	0	203,489,493	203,489,493	0	106,991,881	106,991,881
TOTAL PRODUCTION PLANT			332,674,130	1,106,826,010	1,439,500,140	217,418,914	725,413,766	942,832,680	115,255,216	381,412,244	496,667,460

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 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	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	30,402,927	31,031,285	410,632	19,926,078	20,336,710	217,726	10,476,849	10,694,575	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	(3,943)	28,573,727	28,569,784	(5,668)	18,727,221	18,721,553	1,725	9,846,506	9,848,231	
1	353XXX	Station Equipment	12,422,871	307,050,996	319,473,867	8,115,211	201,241,223	209,356,434	4,307,660	105,809,773	110,117,433	
1	354000	Towers & Fixtures	15,998,003	1,167,385	17,165,388	10,454,704	765,104	11,219,808	5,543,299	402,281	5,945,580	
1	355000	Poles & Fixtures	4,595	302,344,042	302,348,637	2,718	198,156,285	198,159,003	1,877	104,187,757	104,189,634	
1	356000	Overhead Conductors & Devices	12,526,201	154,045,891	166,572,092	8,185,280	100,961,677	109,146,957	4,340,921	53,084,214	57,425,135	
1	357000	Underground Conduit	0	3,140,676	3,140,676	0	2,058,399	2,058,399	0	1,082,277	1,082,277	
1	358000	Underground Conductors & Devices	0	2,489,338	2,489,338	0	1,631,512	1,631,512	0	857,826	857,826	
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	41,654,919	831,290,179	872,945,098	27,214,395	544,827,583	572,041,978	14,440,524	286,462,596	300,903,120	
		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	3,776,574	0	3,776,574	1,292,945	0	1,292,945	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	34,873,161	0	34,873,161	27,749,856	0	27,749,856	7,123,305	0	7,123,305	
3	362000	Station Equipment	154,283,623	3,117,385	157,401,008	102,453,547	2,138,869	104,592,416	51,830,076	978,516	52,808,592	
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	466,020,214	0	466,020,214	304,750,390	0	304,750,390	161,269,824	0	161,269,824	
99	365000	Overhead Conductors & Devices	301,371,532	0	301,371,532	191,350,046	0	191,350,046	110,021,486	0	110,021,486	
99	366000	Underground Conduit	134,758,740	0	134,758,740	88,826,681	0	88,826,681	45,932,059	0	45,932,059	
99	367000	Underground Conductors & Devices	233,453,510	0	233,453,510	154,868,697	0	154,868,697	78,584,813	0	78,584,813	
99	368000	Line Transformers	296,267,336	0	296,267,336	204,646,964	0	204,646,964	91,620,372	0	91,620,372	
99	369XXX	Services	191,438,242	0	191,438,242	125,957,233	0	125,957,233	65,481,009	0	65,481,009	
99	371XXX	Installations on Customers' Premises	3,133,505	0	3,133,505	3,133,505	0	3,133,505	0	0	0	
99	370XXX	Meters	82,658,313	0	82,658,313	58,772,875	0	58,772,875	23,885,438	0	23,885,438	
99	373XXX	Street Light & Signal Systems	70,496,187	0	70,496,187	45,826,568	0	45,826,568	24,669,619	0	24,669,619	
		TOTAL DISTRIBUTION PLANT	1,984,311,125	3,117,385	1,987,428,510	1,319,571,091	2,138,869	1,321,709,960	664,740,034	978,516	665,718,550	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993	
4	390XXX	Structures & Improvements	19,187,837	105,505,593	124,693,430	10,544,252	72,024,448	82,568,700	8,643,585	33,481,145	42,124,730	
4	391XXX	Office Furniture & Equipment	4,508,925	57,200,568	61,709,493	4,493,955	39,048,540	43,542,495	14,970	18,152,028	18,166,998	
4	392XXX	Transportation Equipment	37,228,119	27,310,487	64,538,606	25,843,984	18,643,777	44,487,761	11,384,135	8,666,710	20,050,845	
4	393000	Stores Equipment	458,097	3,865,980	4,324,077	272,618	2,639,150	2,911,768	185,479	1,226,830	1,412,309	
4	394000	Tools, Shop & Garage Equipment	1,737,747	15,159,389	16,897,136	773,479	10,348,708	11,122,187	964,268	4,810,681	5,774,949	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	413,250	2,604,769	3,018,019	397,459	1,778,172	2,175,631	15,791	826,597	842,388	
4	396XXX	Power Operated Equipment	23,351,629	9,096,605	32,448,234	14,070,375	6,209,888	20,280,263	9,281,254	2,886,717	12,167,971	
4	397XXX	Communications Equipment	30,627,365	82,405,414	113,032,779	21,408,145	56,254,880	77,663,025	9,219,220	26,150,534	35,369,754	
4	398000	Miscellaneous Equipment	13,466	744,734	758,200	0	508,400	508,400	13,466	236,334	249,800	
		TOTAL GENERAL PLANT	119,034,137	312,893,882	431,928,019	78,612,078	213,600,137	292,212,215	40,422,059	99,293,745	139,715,804	
		TOTAL PLANT IN SERVICE	2,497,829,447	2,565,183,037	5,063,012,484	1,662,973,544	1,695,735,066	3,358,708,610	834,855,903	869,447,971	1,704,303,874	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 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	(258,709,301)	(72,848,006)	(331,557,307)	(168,752,316)	(47,744,583)	(216,496,899)	(89,956,985)	(25,103,423)	(115,060,408)	
E-ADEP		Hydro Production Plant	0	(160,356,291)	(160,356,291)	0	(105,097,513)	(105,097,513)	0	(55,258,778)	(55,258,778)	
E-ADEP		Other Production Plant	0	(150,272,638)	(150,272,638)	0	(98,488,687)	(98,488,687)	0	(51,783,951)	(51,783,951)	
E-ADEP		Transmission Plant	(25,495,412)	(217,426,511)	(242,921,923)	(15,782,031)	(142,501,335)	(158,283,366)	(9,713,381)	(74,925,176)	(84,638,557)	
E-ADEP		Distribution Plant	(628,604,348)	(334,540)	(628,938,888)	(379,860,422)	(229,531)	(380,089,953)	(248,743,926)	(105,009)	(248,848,935)	
E-ADEP		General Plant	(45,335,240)	(101,411,383)	(146,746,623)	(28,155,937)	(69,229,495)	(97,385,432)	(17,179,303)	(32,181,888)	(49,361,191)	
TOTAL ACCUMULATED DEPRECIATION			(958,144,301)	(702,649,369)	(1,660,793,670)	(592,550,706)	(463,291,144)	(1,055,841,850)	(365,593,595)	(239,358,225)	(604,951,820)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,259,669)	(16,259,669)	0	(10,656,587)	(10,656,587)	0	(5,603,082)	(5,603,082)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(291,995)	0	(291,995)	(291,995)	0	(291,995)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,080,431)	(3,080,431)	0	(2,100,210)	(2,100,210)	0	(980,221)	(980,221)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,127,810)	(90,761,262)	(97,889,072)	(7,128,196)	(61,959,082)	(69,087,278)	386	(28,802,180)	(28,801,794)	
E-AAAMT		General Plant - 390200, 396200	0	(372,588)	(372,588)	0	(254,351)	(254,351)	0	(118,237)	(118,237)	
TOTAL ACCUMULATED AMORTIZATION			(7,419,805)	(110,473,950)	(117,893,755)	(7,420,191)	(74,970,230)	(82,390,421)	386	(35,503,720)	(35,503,334)	
TOTAL ACCUMULATED DEPR/AMORT			(965,564,106)	(813,123,319)	(1,778,687,425)	(599,970,897)	(538,261,374)	(1,138,232,271)	(365,593,209)	(274,861,945)	(640,455,154)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,532,265,341	1,752,059,718	3,284,325,059	1,063,002,647	1,157,473,692	2,220,476,339	469,262,694	594,586,026	1,063,848,720	
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	84,315	84,315	0	55,260	55,260	0	29,055	29,055	
12		ADFIT - Electric Plant In Service (282900)	0	(600,472,292)	(600,472,292)	0	(405,967,307)	(405,967,307)	0	(194,504,985)	(194,504,985)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,397,262)	(59,397,262)	0	(40,548,135)	(40,548,135)	0	(18,849,127)	(18,849,127)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,081,203)	(2,081,203)	0	(1,420,754)	(1,420,754)	0	(660,449)	(660,449)	
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	(6,111,242)	(6,111,242)	0	(4,005,308)	(4,005,308)	0	(2,105,934)	(2,105,934)	
1		ADFIT - CDA Settlement Costs (283333)	0	263,838	263,838	0	172,919	172,919	0	90,919	90,919	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,018,604)	(1,018,604)	0	(688,658)	(688,658)	0	(329,946)	(329,946)	
TOTAL ACCUMULATED DFIT			0	(668,600,317)	(668,600,317)	0	(452,311,781)	(452,311,781)	0	(216,288,536)	(216,288,536)	
NET ELECTRIC UTILITY PLANT			1,532,265,341	1,083,459,401	2,615,724,742	1,063,002,647	705,161,911	1,768,164,558	469,262,694	378,297,490	847,560,184	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.611%	31.389%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.608%	32.392%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended February 28, 2021
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,532,265,341	1,083,459,401	2,615,724,742	#####	705,161,911	1,768,164,558	469,262,694	378,297,490	847,560,184
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,226,836	34,650,461	41,877,297	5,684,324	23,654,484	29,338,808	1,542,512	10,995,977	12,538,489
4	Accumulated Amortization - AFUDC (182318)	(1,131,724)	(4,973,483)	(6,105,207)	(881,117)	(3,395,198)	(4,276,315)	(250,607)	(1,578,285)	(1,828,892)
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)	(3,379,975)	0	(3,379,975)	(1,083,224)	0	(1,083,224)	(2,296,751)	0	(2,296,751)
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)	2,005,850	0	2,005,850	0	0	0	2,005,850	0	2,005,850
99	ADFIT - Boulder Park Disallowed (190040)	124,771	0	124,771	0	0	0	124,771	0	124,771
99	Investment in WNP3 Exchange Power (124900, 12493C)	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)	(21,908,408)	0	(21,908,408)	(21,908,408)	0	(21,908,408)	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)	(2,438,597)	0	(2,438,597)	(817,541)	0	(817,541)	(1,621,056)	0	(1,621,056)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,007,403)	0	(15,007,403)	(9,940,000)	0	(9,940,000)	(5,067,403)	0	(5,067,403)
99	Colstrip-Regulatory Asset (182327)	8,330,324	0	8,330,324	4,135,071	0	4,135,071	4,195,253	0	4,195,253
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,546,159	0	2,546,159	1,950,793	0	1,950,793	595,366	0	595,366
99	Colstrip Reg Asset ADFIT (283376)	(1,189,651)	0	(1,189,651)	(777,437)	0	(777,437)	(412,214)	0	(412,214)
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)	(1,941,899)	0	(1,941,899)	(1,269,031)	0	(1,269,031)	(672,868)	0	(672,868)
99	Colstrip ARO Liability (230027)	(14,721,456)	0	(14,721,456)	(9,620,472)	0	(9,620,472)	(5,100,984)	0	(5,100,984)
99	Colstrip ARO ADFIT (190376)	3,091,506	0	3,091,506	2,020,299	0	2,020,299	1,071,207	0	1,071,207
99	Colstrip ARO ADFIT (283377)	(2,613,531)	0	(2,613,531)	(1,707,942)	0	(1,707,942)	(905,589)	0	(905,589)
99	Customer Deposits (235199)	(653,470)	0	(653,470)	(653,470)	0	(653,470)	0	0	0
C-WKC	Working Capital	94,425,146	0	94,425,146	62,181,703	0	62,181,703	32,243,443	0	32,243,443
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	68,077,763	29,676,978	97,754,741	37,826,641	20,259,286	58,085,927	30,251,122	9,417,692	39,668,814
	NET RATE BASE	1,600,343,104	1,113,136,379	2,713,479,483	#####	725,421,197	1,826,250,485	499,513,816	387,715,182	887,228,998

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 February 28, 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)	266,971	266,971			266,971	266,971		174,973	174,973		91,998	91,998	
	Steam (ED-ID)	358,522	358,522		358,522	358,522	358,522				358,522		358,522	
	Steam (ED-WA)	953,960	953,960		953,960	953,960	953,960	953,960		953,960			953,960	
1	Hydro (ED-AN)	1,202,559	1,202,559			1,202,559	1,202,559		788,157	788,157		414,402	414,402	
1	Other (ED-AN)	853,524	853,524			853,524	853,524		559,400	559,400		294,124	294,124	
Total Electric Production		3,635,536	3,635,536		1,312,482	2,323,054	3,635,536	953,960	1,522,530	2,476,490	358,522	800,524	1,159,046	
Electric Transmission														
1	ED-AN	1,414,385	1,414,385			1,414,385	1,414,385		926,988	926,988		487,397	487,397	
	ED-ID	82,643	82,643		82,643	82,643	82,643				82,643		82,643	
	ED-WA	42,833	42,833		42,833	42,833	42,833	42,833		42,833			42,833	
Total Electric Transmissic		1,539,861	1,539,861		125,476	1,414,385	1,539,861	42,833	926,988	969,821	82,643	487,397	570,040	
Electric Distribution														
3	ED-AN	6,927	6,927			6,927	6,927		4,753	4,753		2,174	2,174	
	ED-ID	1,488,991	1,488,991		1,488,991	1,488,991	1,488,991				1,488,991		1,488,991	
	ED-WA	2,864,270	2,864,270		2,864,270	2,864,270	2,864,270	2,864,270		2,864,270			2,864,270	
Total Electric Distribution		4,360,188	4,360,188		4,353,261	6,927	4,360,188	2,864,270	4,753	2,869,023	1,488,991	2,174	1,491,165	
Gas Underground Storage														
	GD-AN	56,226		56,226										
	GD-OR	10,066				10,066								
Total Gas Underground St		66,292		56,226		10,066								
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	530,928		530,928										
	GD-WA	1,186,186		1,186,186										
	GD-OR	798,258				798,258								
Total Gas Distribution		2,520,155		1,721,897		798,258								
General Plant														
4	ED-AN	239,153	239,153			239,153	239,153		163,260	163,260		75,893	75,893	
	ED-ID	41,132	41,132		41,132	41,132	41,132				41,132		41,132	
	ED-WA	81,052	81,052		81,052	81,052	81,052	81,052		81,052			81,052	
7,4	CD-AA	1,865,411	1,305,750	386,047	173,614	1,305,750	1,305,750		891,383	891,383		414,367	414,367	
9,4	CD-AN	51,391	39,683	11,708		39,683	39,683		27,090	27,090		12,593	12,593	
9	CD-ID	39,538	30,530	9,008		30,530	30,530				30,530		30,530	
9	CD-WA	190,168	146,842	43,326		146,842	146,842	146,842		146,842			146,842	
8	GD-AA	30,235		20,812									9,423	
	GD-AN	2,629		2,629										
	GD-ID	3,333		3,333										
	GD-WA	91,596		91,596										
	GD-OR	17,472				17,472							17,472	
Total General Plant		2,653,110	1,884,142	568,459	200,509	299,556	1,584,586	1,884,142	227,894	1,081,733	1,309,627	71,662	502,853	574,515
Total Depreciation Expens		14,775,142	11,419,727	2,346,582	1,008,833	6,090,775	5,328,952	11,419,727	4,088,957	3,536,004	7,624,961	2,001,818	1,792,948	3,794,766

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%	3 Direct Distribution Operating Expe	68.611%	31.389%
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 February 28, 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	20,195	20,195		20,195	20,195		13,236	13,236		6,959	6,959	
Total Production/Transmission			95,968	95,968		95,968	95,968		62,898	62,898		33,070	33,070	
Distribution														
	Franchises (302000)	ED-WA	9,738	9,738		9,738	9,738		9,738	9,738				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
Total Distribution			10,227	10,227		10,227	10,227		10,227	10,227				
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	3,211,036	2,247,661	664,524	298,851				1,534,388	1,534,388		713,273	713,273
9,4		CD-AN	11,878	9,172	2,706				9,172	9,172		2,911	2,911	
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)	(2)		(2)	(2)	
9,4		CD-WA	313,507	242,081	71,426			242,081	242,081	242,081	242,081		0	
4		ED-AN	307,455	307,455					307,455	209,887	209,887		97,568	97,568
		ED-ID	(3)	(3)				(3)	(3)			(3)	(3)	
		ED-WA	54,628	54,628				54,628	54,628	54,628	54,628			
8		GD-AA	6,731		4,633	2,098								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			3,905,229	2,860,992	743,288	300,949		296,704	2,564,288	2,860,992		296,709	1,750,536	2,047,245
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	
4		ED-AN	35,419	35,419					35,419	35,419	24,179	24,179	11,240	11,240
		GD-OR	0			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			4,086,144	3,027,436	753,924	304,784		306,931	2,720,505	3,027,436		306,936	1,854,546	2,161,482

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 February 28, 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)	(72,848,006)	(72,848,006)			(72,848,006)	(72,848,006)		(47,744,583)	(47,744,583)		(25,103,423)	(25,103,423)	
	Steam (ED-ID)	(89,956,985)	(89,956,985)		(89,956,985)	(89,956,985)					(89,956,985)		(89,956,985)	
	Steam (ED-WA)	(168,752,316)	(168,752,316)		(168,752,316)	(168,752,316)		(168,752,316)		(168,752,316)				
1	Hydro (ED-AN)	(160,356,291)	(160,356,291)		(160,356,291)	(160,356,291)			(105,097,513)	(105,097,513)		(55,258,778)	(55,258,778)	
1	Other (ED-AN)	(150,272,638)	(150,272,638)		(150,272,638)	(150,272,638)			(98,488,687)	(98,488,687)		(51,783,951)	(51,783,951)	
Total Electric Production		(642,186,236)	(642,186,236)		(258,709,301)	(383,476,935)	(642,186,236)		(168,752,316)	(251,330,783)	(420,083,099)	(89,956,985)	(132,146,152)	(222,103,137)
Electric Transmission														
1	ED-AN	(217,426,511)	(217,426,511)			(217,426,511)	(217,426,511)		(142,501,335)	(142,501,335)		(74,925,176)	(74,925,176)	
	ED-ID	(9,713,381)	(9,713,381)		(9,713,381)	(9,713,381)					(9,713,381)		(9,713,381)	
	ED-WA	(15,782,031)	(15,782,031)		(15,782,031)	(15,782,031)		(15,782,031)		(15,782,031)				
Total Electric Transmissic		(242,921,923)	(242,921,923)		(25,495,412)	(217,426,511)	(242,921,923)		(15,782,031)	(142,501,335)	(158,283,366)	(9,713,381)	(74,925,176)	(84,638,557)
Electric Distribution														
3	ED-AN	(334,540)	(334,540)			(334,540)	(334,540)		(229,531)	(229,531)		(105,009)	(105,009)	
	ED-ID	(248,743,926)	(248,743,926)		(248,743,926)	(248,743,926)					(248,743,926)		(248,743,926)	
	ED-WA	(379,860,422)	(379,860,422)		(379,860,422)	(379,860,422)		(379,860,422)		(379,860,422)				
Total Electric Distribution		(628,938,888)	(628,938,888)		(628,604,348)	(334,540)	(628,938,888)		(379,860,422)	(229,531)	(380,089,953)	(248,743,926)	(105,009)	(248,848,935)
Gas Underground Storage														
	GD-AN	(17,880,653)	(17,880,653)											
	GD-OR	(1,410,162)		(1,410,162)		(1,410,162)								
Total Gas Underground St		(19,290,815)		(17,880,653)		(1,410,162)								
Gas Distribution														
	GD-AN	(1,915,596)	(1,915,596)											
	GD-ID	(90,360,403)	(90,360,403)		(90,360,403)	(90,360,403)								
	GD-WA	(158,814,623)	(158,814,623)		(158,814,623)	(158,814,623)								
	GD-OR	(125,817,643)		(125,817,643)		(125,817,643)								
Total Gas Distribution		(376,908,265)		(251,090,622)		(125,817,643)								
General Plant														
4	ED-AN	(35,737,084)	(35,737,084)			(35,737,084)	(35,737,084)		(24,396,278)	(24,396,278)		(11,340,806)	(11,340,806)	
	ED-ID	(11,993,851)	(11,993,851)		(11,993,851)	(11,993,851)					(11,993,851)		(11,993,851)	
	ED-WA	(22,018,221)	(22,018,221)		(22,018,221)	(22,018,221)		(22,018,221)		(22,018,221)				
7,4	CD-AA	(85,259,458)	(59,679,915)	(17,644,445)	(7,935,098)	(59,679,915)	(59,679,915)		(40,741,091)	(40,741,091)		(18,938,824)	(18,938,824)	
9,4	CD-AN	(7,763,037)	(5,994,384)	(1,768,653)		(5,994,384)	(5,994,384)		(4,092,126)	(4,092,126)		(1,902,258)	(1,902,258)	
9	CD-ID	(6,715,428)	(5,185,452)	(1,529,976)		(5,185,452)	(5,185,452)				(5,185,452)		(5,185,452)	
9	CD-WA	(7,948,659)	(6,137,716)	(1,810,943)		(6,137,716)	(6,137,716)		(6,137,716)		(6,137,716)			
8	GD-AA	(1,962,998)		(1,351,190)	(611,808)									
	GD-AN	(3,655,101)		(3,655,101)										
	GD-ID	(2,330,346)		(2,330,346)										
	GD-WA	(10,807,377)		(10,807,377)										
	GD-OR	(5,265,736)		(5,265,736)										
Total General Plant		(201,457,296)	(146,746,623)	(40,898,031)	(13,812,642)	(45,335,240)	(101,411,383)	(146,746,623)	(28,155,937)	(69,229,495)	(97,385,432)	(17,179,303)	(32,181,888)	(49,361,191)
Total Accumulated Depr		(2,111,703,423)	(1,660,793,670)	(309,869,306)	(141,040,447)	(958,144,301)	(702,649,369)	(1,660,793,670)	(592,550,706)	(463,291,144)	(1,055,841,850)	(365,593,595)	(239,358,225)	(604,951,820)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
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				68.611%				31.389%
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 February 28, 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	(13,929,754)	(13,929,754)		(13,929,754)	(13,929,754)		(9,129,561)	(9,129,561)		(4,800,193)	(4,800,193)
1	Misc Intangible Plt (3030)	ED-AN	(2,329,915)	(2,329,915)		(2,329,915)	(2,329,915)		(1,527,026)	(1,527,026)		(802,889)	(802,889)
Total Production/Transmission			(16,259,669)	(16,259,669)		(16,259,669)	(16,259,669)		(10,656,587)	(10,656,587)		(5,603,082)	(5,603,082)
Distribution													
	Franchises (302000)	ED-WA	(236,856)	(236,856)		(236,856)	(236,856)	(236,856)		(236,856)			
	Misc Intangible Plt (3030)	ED-WA	(55,139)	(55,139)		(55,139)	(55,139)	(55,139)		(55,139)			
Total Distribution			(291,995)	(291,995)		(291,995)	(291,995)	(291,995)		(291,995)			
General Plant - 303000													
7,4		CD-AA	(4,260,455)	(2,982,233)	(881,701)	(396,521)		(2,982,233)		(2,982,233)		(2,035,851)	(2,035,851)
9,1		CD-AN	(127,171)	(98,198)	(28,973)			(98,198)		(98,198)		(64,359)	(64,359)
		GD-ID	(131,755)		(131,755)								
		GD-WA	(268,846)		(268,846)								
		GD-OR	(109,602)			(109,602)							
Total General Plant - 303000			(4,897,829)	(3,080,431)	(1,311,275)	(506,123)		(3,080,431)		(3,080,431)		(2,100,210)	(2,100,210)
Miscellaneous IT Intangible Plant -3031XX													
7,4		CD-AA	(117,509,470)	(82,254,278)	(24,318,586)	(10,936,606)		(82,254,278)		(82,254,278)		(56,151,705)	(56,151,705)
9,4		CD-AN	(228,785)	(176,661)	(52,124)			(176,661)		(176,661)		(120,599)	(120,599)
9		CD-ID	219	169	50			169		169		0	169
9		CD-WA	(8,771,682)	(6,773,230)	(1,998,452)			(6,773,230)		(6,773,230)		0	0
4		ED-AN	(8,330,323)	(8,330,323)				(8,330,323)		(8,330,323)		(5,686,778)	(5,686,778)
		ED-ID	217	217				217		217		217	217
		ED-WA	(354,966)	(354,966)				(354,966)		(354,966)			
8		GD-AA	(96,440)		(66,383)	(30,057)							
		GD-AN	0		0								
		GD-OR	0		0								
Total Misc IT Intangible Plant - 3031XX			(135,291,230)	(97,889,072)	(26,435,495)	(10,966,663)		(7,127,810)		(90,761,262)		(97,889,072)	
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
9		CD-ID	0	0	0			0		0		0	0
9		CD-WA	0	0	0			0		0		0	0
4		ED-AN	(372,588)	(372,588)				(372,588)		(372,588)		(254,351)	(254,351)
		ED-WA	0	0				0		0		0	0
		GD-WA	0		0								
		GD-OR	0		0								
Total General Plant - 390200, 396200			(372,588)	(372,588)	0	0		0		(372,588)		(254,351)	(254,351)
Total Accumulated Amortization			(157,113,311)	(117,893,755)	(27,746,770)	(11,472,786)		(7,419,805)		(110,473,950)		(117,893,755)	
Allocation Ratios:													
Service -				Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%			1	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 February 28, 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	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
390XXX Structures & Improvements													
99	ED-WA / ID / AN	10,600,935	1,143,697	2,711,873	6,745,365	10,600,935	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	0	25,995,320	0	0
99	GD-OR / AS	3,899,636	0	0	0	0	0	0	0	0	3,899,636	0	3,899,636
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,705,973	0	0	90,091,607	90,091,607	0	0	26,635,701	26,635,701	0	11,978,665	11,978,665
9	CD-WA / ID / AN	31,082,386	9,400,555	5,931,711	8,668,620	24,000,886	2,773,649	1,750,161	2,557,690	7,081,500	0	0	0
	TOTAL ACCOUNT	200,284,250	10,544,252	8,643,584	105,505,592	124,693,428	28,768,969	1,750,161	29,193,391	59,712,521	3,899,636	11,978,665	15,878,301
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	1,623,175	99,416	7,798	1,515,961	1,623,175	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	79,179,537	0	0	55,424,092	55,424,092	0	0	16,386,205	16,386,205	0	7,369,240	7,369,240
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	87,309,794	4,493,954	14,970	57,200,567	61,709,491	1,435,267	2,116	16,682,304	18,119,687	12,109	7,468,507	7,480,616
392XXX Transportation Equipment													
99	ED-WA / ID / AN	53,841,988	24,116,800	10,599,178	19,126,010	53,841,988	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,867,010	0	0	0	0	9,592,725	2,895,943	2,378,342	14,867,010	0	0	0
99	GD-OR / AS	4,425,893	0	0	0	0	0	0	0	0	4,425,893	0	4,425,893
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178
9	CD-WA / ID / AN	7,159,493	1,727,184	784,957	3,016,205	5,528,346	509,608	231,603	889,936	1,631,147	0	0	0
	TOTAL ACCOUNT	87,775,027	25,843,984	11,384,135	27,310,487	64,538,606	10,102,333	3,127,546	4,863,181	18,093,060	4,425,893	717,468	5,143,361

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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	387,400	0	0	387,400	387,400	0	0	0	0	0	0	
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0	0	
99		GD-OR / AS	20,792	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,098,201	272,618	185,479	3,478,581	3,936,678	80,436	54,726	1,026,361	1,161,523	0	0	
		TOTAL ACCOUNT	5,570,865	272,618	185,479	3,865,981	4,324,078	144,908	54,726	1,026,361	1,225,995	20,792	0	20,792
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,556,120	763,587	214,652	5,577,881	6,556,120	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,001,899	0	0	0	3,001,899	2,176,693	323,552	501,654	3,001,899	0	0	
99		GD-OR / AS	889,460	0	0	0	889,460	0	0	0	889,460	0	889,460	
8		GD-AA	5,295,102	0	0	0	5,295,102	0	0	3,644,778	3,644,778	0	1,650,324	
7		CD-AA	13,307,180	0	0	9,314,760	9,314,760	0	0	2,753,921	2,753,921	0	1,238,499	
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	
		TOTAL ACCOUNT	30,378,817	773,479	964,268	15,159,390	16,897,137	2,179,612	544,727	6,979,058	9,703,397	889,460	2,888,823	3,778,283
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	116,804	0	0	116,804	116,804	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,962,596	397,459	15,791	1,549,346	1,962,596	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	200,749	105,832	0	94,917	200,749	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,225	141,225	0	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,507,791	0	0	312,037	312,037	0	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,894,893	397,459	15,791	2,604,770	3,018,020	105,832	0	548,179	654,011	18,586	204,276	222,862
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,978,135	13,820,128	8,891,135	8,266,872	30,978,135	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	4,323,945	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	528,479	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,424,783	250,248	390,119	459,808	1,100,175	73,836	115,105	135,667	324,608	0	0	
		TOTAL ACCOUNT	37,299,176	14,070,376	9,281,254	9,096,604	32,448,234	2,677,553	1,014,744	1,065,625	4,757,922	43,834	49,186	93,020

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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	48,025,883	11,745,031	6,344,145	29,936,707	48,025,883	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0
99	GD-OR / AS	971,844	0	0	0	0	0	0	0	0	971,844	0	971,844
8	GD-AA	270,117	0	0	0	0	0	0	185,930	185,930	0	84,187	84,187
7	CD-AA	73,024,568	0	0	51,115,737	51,115,737	0	0	15,112,434	15,112,434	0	6,796,397	6,796,397
9	CD-WA/ ID / AN	17,989,767	9,663,114	2,875,075	1,352,970	13,891,159	2,851,117	848,295	399,196	4,098,608	0	0	0
	TOTAL ACCOUNT	141,338,176	21,408,145	9,219,220	82,405,414	113,032,779	3,551,457	1,201,999	15,699,513	20,452,969	971,844	6,880,584	7,852,428
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	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	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	63,249
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249	65,616
	TOTAL GENERAL PLANT	613,275,049	78,612,078	40,422,058	312,893,883	431,928,019	52,241,573	7,797,585	78,817,641	138,856,799	11,129,655	31,360,576	42,490,231

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 February 28, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,246,513	319,716	0	10,926,797	11,246,513	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	19,863,479	319,716	0	15,432,364	15,752,080	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	20,650,798	2,209,025	(1,000)	18,442,773	20,650,798	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	144,009,538	0	0	100,803,796	100,803,796	0	0	29,802,774	29,802,774	0	13,402,968	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	165,722,112	2,209,025	(1,930)	119,770,167	121,977,262	0	(274)	30,222,196	30,221,922	0	13,522,928	13,522,928
	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 February 28, 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
	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	694,721	694,721	0	0	694,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	20,598,967	14,985,871	0	977,501	15,963,372	4,216,627	0	288,999	4,505,626	0	129,969	129,969
		TOTAL	336,078,503	17,514,612	(1,930)	227,103,196	244,615,878	5,238,541	771,927	58,724,734	64,735,202	406,156	26,321,267	26,727,423

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-Fact	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 February 28, 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	(83,936,391)	(58,753,795)	(17,370,636)	(7,811,960)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(833,323)	(643,467)	(189,856)	0
7	282919	CD-AA	(2,973,232)	(2,081,203)	(615,310)	(276,719)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(87,554,179)</u>	<u>(61,346,332)</u>	<u>(18,136,737)</u>	<u>(8,071,110)</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 February 28, 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	4,453,181	4,453,181	0	0	0	0	4,453,181
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(122)	(122)	0	0	0	0	(122)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(124)	(124)	0	0	0	0	(124)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	70,574,471	36,079,518	0	106,653,989	62,181,703	32,243,443	8,392,768	3,836,075	0
TOTAL		70,574,471	36,079,518	4,452,935	111,106,924	62,181,703	32,243,443	8,392,768	3,836,075	4,452,935

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
69.998%	20.695%	9.307%	31.734%	27.085%	100.000%