

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,805,978	116,080,543	59,725,435
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,805,978	116,080,543	59,725,435
E-APL	Electric Net Rate Base	2,723,925,895	1,837,702,584	886,223,311
	RATE OF RETURN	6.454%	6.317%	6.739%

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			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended May 31, 2021 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	5-01-2021 thru 05-31-2021	401,276 100.000%	261,955 65.281%	139,321 34.719%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2020 thru 05-31-2021	28,573,007 100.000%	18,801,778 65.803%	9,771,229 34.197%
	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 Twelve Months Ended May 31, 2021
Ending Balance 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		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 500 - 894		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 935		5,344,411	3,666,556	1,677,855	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		148,865,669	116,982,280	22,335,689	9,547,700
		Total		100.000%	78.582%	15.004%	6.414%
		Percentage					
		Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
		Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
		Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	0
		Total		90,496,215	67,307,985	15,280,414	7,907,816
		Percentage		100.000%	74.377%	16.885%	8.738%
		Number of Customers at		767,163	400,172	262,104	104,887
		Percentage		100.000%	52.163%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
		Percentage		100.000%	74.868%	16.727%	8.405%
		Total Percentages		400.000%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2021
Ending Balance 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		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		366,991	0	262,104 104,887
		Percentage		100.000%	0.000%	71.420% 28.580%
		Net Direct Plant		988,383,327	0	653,112,453 335,270,874
		Percentage		100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2021
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Report ID:
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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	5-01-2021 thru 05-31-2021	1,377,305,303	952,371,321	424,933,982	
		Percent		100.000%	69.147%	30.853%	
11		Book Depreciation	06-01-2020 thru 05-31-2021	136,442,163	91,036,459	45,405,704	
		Percent		100.000%	66.722%	33.278%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2021
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	5-01-2021 thru 05-31-2021	3,305,344,281 100.000%	2,231,871,567 67.523%	1,073,472,714 32.477%
13	E-PLT	Net Electric General Plant Percent	5-01-2021 thru 05-31-2021	284,831,516 100.000%	194,521,630 68.294%	90,309,886 31.706%
14		Net Allocated Schedule M's Percent	06-01-2020 thru 05-31-2021	-173,820,552 100.000%	-117,905,958 67.832%	-55,914,594 32.168%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	385,376,918	0	385,376,918	258,816,665	0	258,816,665	126,560,253	0	126,560,253
99	442200	Commercial - Firm & Int.	308,237,107	0	308,237,107	220,719,953	0	220,719,953	87,517,154	0	87,517,154
1	442300	Industrial	113,708,284	0	113,708,284	59,523,600	0	59,523,600	54,184,684	0	54,184,684
99	444000	Public Street & Highway Lighting	7,398,056	0	7,398,056	4,637,211	0	4,637,211	2,760,845	0	2,760,845
99	448000	Interdepartmental Revenue	1,405,512	0	1,405,512	1,145,502	0	1,145,502	260,010	0	260,010
99	499XXX	Unbilled Revenue	(2,443,539)	0	(2,443,539)	(1,318,201)	0	(1,318,201)	(1,125,338)	0	(1,125,338)
		TOTAL SALES TO ULTIMATE CUSTOMERS	813,682,338	0	813,682,338	543,524,730	0	543,524,730	270,157,608	0	270,157,608
1	447XXX	Sales for Resale	0	80,059,597	80,059,597	0	52,471,060	52,471,060	0	27,588,537	27,588,537
		TOTAL SALES OF ELECTRICITY	813,682,338	80,059,597	893,741,935	543,524,730	52,471,060	595,995,790	270,157,608	27,588,537	297,746,145
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	69,120	0	69,120	30,920	0	30,920	38,200	0	38,200
1	453000	Sales of Water & Water Power	0	559,741	559,741	0	366,854	366,854	0	192,887	192,887
1	454000	Rent from Electric Property	2,322,716	214,458	2,537,174	1,459,612	140,556	1,600,168	863,104	73,902	937,006
1	454100	Rent from Trnsmission Joint Use	18,467	0	18,467	8,148	0	8,148	10,319	0	10,319
1	456XXX	Other Electric Revenues	(4,385,234)	68,302,319	63,917,085	(3,979,988)	44,765,340	40,785,352	(405,246)	23,536,979	23,131,733
		TOTAL OTHER OPERATING REVENUE	(1,974,931)	69,076,518	67,101,587	(2,481,308)	45,272,750	42,791,442	506,377	23,803,768	24,310,145
		TOTAL ELECTRIC REVENUE	811,707,407	149,136,115	960,843,522	541,043,422	97,743,810	638,787,232	270,663,985	51,392,305	322,056,290

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended May 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	351,230	351,230	0	230,196	230,196	0	121,034	121,034
1	501XXX	Fuel	0	28,325,550	28,325,550	0	18,564,565	18,564,565	0	9,760,985	9,760,985
1	502000	Steam Expense	0	3,191,350	3,191,350	0	2,091,611	2,091,611	0	1,099,739	1,099,739
1	505000	Electric Expense	0	744,912	744,912	0	488,215	488,215	0	256,697	256,697
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,411,462	5,411,462	0	3,546,672	3,546,672	0	1,864,790	1,864,790
1	507000	Rent	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
1	510000	Supervision & Engineering	0	679,887	679,887	0	445,598	445,598	0	234,289	234,289
1	511000	Structures	0	771,236	771,236	0	505,468	505,468	0	265,768	265,768
1	512000	Boiler Plant	0	8,301,805	8,301,805	0	5,441,003	5,441,003	0	2,860,802	2,860,802
1	513000	Electric Plant	0	2,696,330	2,696,330	0	1,767,175	1,767,175	0	929,155	929,155
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,300,828	1,300,828	0	852,563	852,563	0	448,265	448,265
		TOTAL STEAM POWER GENERATION EXP	0	51,774,590	51,774,590	0	33,933,066	33,933,066	0	17,841,524	17,841,524
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	1,874,861	1,874,861	0	1,228,784	1,228,784	0	646,077	646,077
1	536000	Water for Power	0	1,483,149	1,483,149	0	972,056	972,056	0	511,093	511,093
1	537000	Hydraulic Expense	5,141,112	4,440,403	9,581,515	3,376,166	2,910,240	6,286,406	1,764,946	1,530,163	3,295,109
1	538000	Electric Expense	0	5,942,754	5,942,754	0	3,894,881	3,894,881	0	2,047,873	2,047,873
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,280,446	1,289,778	0	839,204	839,204	9,332	441,242	450,574
1	540000	Rent	0	1,573,826	1,573,826	0	1,031,486	1,031,486	0	542,340	542,340
1	540100	MT Trust Funds Land Settlement Rents	5,127,583	0	5,127,583	3,363,592	0	3,363,592	1,763,991	0	1,763,991
		MAINTENANCE									
1	541000	Supervision & Engineering	0	566,688	566,688	0	371,407	371,407	0	195,281	195,281
1	542000	Structures	0	2,053,209	2,053,209	0	1,345,673	1,345,673	0	707,536	707,536
1	543000	Reservoirs, Dams, & Waterways	0	306,570	306,570	0	200,926	200,926	0	105,644	105,644
1	544000	Electric Plant	0	3,507,116	3,507,116	0	2,298,564	2,298,564	0	1,208,552	1,208,552
1	545000	Miscellaneous Hydraulic Plant	0	633,749	633,749	0	415,359	415,359	0	218,390	218,390
		TOTAL HYDRO POWER GENERATION EXP	10,278,027	23,662,771	33,940,798	6,739,758	15,508,580	22,248,338	3,538,269	8,154,191	11,692,460
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	439,556	439,556	0	288,085	288,085	0	151,471	151,471
1	547XXX	Fuel	0	60,996,297	60,996,297	0	39,976,973	39,976,973	0	21,019,324	21,019,324
1	548000	Generation Expense	0	2,093,874	2,093,874	0	1,372,325	1,372,325	0	721,549	721,549
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	689,428	689,428	0	451,851	451,851	0	237,577	237,577
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022	30,022
		MAINTENANCE									
1	551000	Supervision & Engineering	0	736,691	736,691	0	482,827	482,827	0	253,864	253,864
1	552000	Structures	0	172,029	172,029	0	112,748	112,748	0	59,281	59,281
1	553000	Generating & Electric Equipment	0	4,852,437	4,852,437	0	3,180,287	3,180,287	0	1,672,150	1,672,150
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	322,190	322,190	0	211,163	211,163	0	111,027	111,027
		TOTAL OTHER POWER GENERATION EXP	0	70,389,624	70,389,624	0	46,133,359	46,133,359	0	24,256,265	24,256,265

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For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	9,712,560	129,998,615	139,711,175	0	85,201,093	85,201,093	9,712,560	44,797,522	54,510,082
1	556000	System Control & Load Dispatching	0	744,971	744,971	0	488,254	488,254	0	256,717	256,717
E-557	557XXX	Other Expense	(16,780,569)	49,183,214	32,402,645	(13,509,332)	32,234,679	18,725,347	(3,271,237)	16,948,535	13,677,298
		TOTAL OTHER POWER SUPPLY EXPENSE	(7,068,009)	179,926,800	172,858,791	(13,509,332)	117,924,026	104,414,694	6,441,323	62,002,774	68,444,097
		TOTAL PRODUCTION OPERATING EXP	3,210,018	325,753,785	328,963,803	(6,769,574)	213,499,031	206,729,457	9,979,592	112,254,754	122,234,346
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,185,973	2,185,973	0	1,432,687	1,432,687	0	753,286	753,286
1	561000	Load Dispatching	0	3,005,661	3,005,661	0	1,969,910	1,969,910	0	1,035,751	1,035,751
1	562000	Station Expense	0	479,835	479,835	0	314,484	314,484	0	165,351	165,351
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	547,714	547,714	0	358,972	358,972	0	188,742	188,742
1	565XXX	Transmission of Electricity by Others	0	16,661,332	16,661,332	0	10,919,837	10,919,837	0	5,741,495	5,741,495
1	566000	Miscellaneous Transmission Expense	0	2,254,693	2,254,693	0	1,477,726	1,477,726	0	776,967	776,967
1	567000	Rent	0	181,202	181,202	0	118,760	118,760	0	62,442	62,442
		MAINTENANCE									
1	568000	Supervision & Engineering	4,835	430,121	434,956	86	281,901	281,987	4,749	148,220	152,969
1	569000	Structures	60,049	522,428	582,477	6,486	342,399	348,885	53,563	180,029	233,592
1	570000	Station Equipment	18,039	793,399	811,438	0	519,994	519,994	18,039	273,405	291,444
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	70,355	1,197,031	1,267,386	33,853	784,534	818,387	36,502	412,497	448,999
1	572000	Underground Lines	3,647	73	3,720	3,647	48	3,695	0	25	25
1	573000	Service Miscellaneous	13,505	46,605	60,110	185	30,545	30,730	13,320	16,060	29,380
		TOTAL TRANSMISSION OPERATING EXP	170,430	28,306,067	28,476,497	44,257	18,551,797	18,596,054	126,173	9,754,270	9,880,443

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For Twelve Months Ended May 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,689,931	28,074,509	43,764,440	11,403,487	18,400,033	29,803,520	4,286,444	9,674,476	13,960,920
E-DEPX		Depreciation Expense-Transmission	1,504,623	16,494,158	17,998,781	512,628	10,810,271	11,322,899	991,995	5,683,887	6,675,882
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,147,712	1,147,712	0	752,210	752,210	0	395,502	395,502
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	38,403	0	38,403	36,470	0	36,470	1,933	0	1,933
1	407324	Amortization of CDA CDR Fund	5,533	200,000	205,533	5,533	131,080	136,613	0	68,920	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,856,130	0	1,856,130	979,168	0	979,168	876,962	0	876,962
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(60,183)	0	(60,183)	0	0	0	(60,183)	0	(60,183)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656	304,656
99	407382	Amortization of CDA Settlement - Direct	86,384	0	86,384	76,059	0	76,059	10,325	0	10,325
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	221,468	0	221,468	155,361	0	155,361	66,107	0	66,107
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	(1,190,371)	0	(1,190,371)	(1,190,371)	0	(1,190,371)	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,795,358)	0	(3,795,358)	(1,757,259)	0	(1,757,259)	(2,038,099)	0	(2,038,099)
99	407434	EIM Deferred O&M	(135,951)	0	(135,951)	0	0	0	(135,951)	0	(135,951)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,257,287)	0	(14,257,287)	(9,843,016)	0	(9,843,016)	(4,414,271)	0	(4,414,271)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,461,507)	0	(1,461,507)	0	0	0	(1,461,507)	0	(1,461,507)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(12,161)	0	(12,161)	(12,161)	0	(12,161)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,782,798	24,782,798	0	16,242,645	16,242,645	0	8,540,153	8,540,153
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,299,630)	71,607,567	67,307,937	(1,641,332)	46,931,598	45,290,266	(2,658,298)	24,675,969	22,017,671
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(919,182)	425,667,419	424,748,237	(8,366,649)	278,982,426	270,615,777	7,447,467	146,684,993	154,132,460

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	987,746	3,104,421	4,092,167	649,234	2,042,802	2,692,036	338,512	1,061,619	1,400,131
3	582000	Station Expense	754,094	88,897	842,991	464,757	58,497	523,254	289,337	30,400	319,737
3	583000	Overhead Line Expense	1,830,396	1,155,530	2,985,926	1,216,126	760,373	1,976,499	614,270	395,157	1,009,427
3	584000	Underground Line Expense	1,777,021	0	1,777,021	973,721	0	973,721	803,300	0	803,300
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	16,401	0	16,401	15,026	0	15,026	1,375	0	1,375
3	586000	Meter Expense	1,782,634	75,108	1,857,742	1,542,922	49,423	1,592,345	239,712	25,685	265,397
3	587000	Customer Installations Expense	600,058	134,125	734,183	366,877	88,258	455,135	233,181	45,867	279,048
3	588000	Miscellaneous Distribution Expense	2,110,827	2,555,014	4,665,841	1,415,818	1,681,276	3,097,094	695,009	873,738	1,568,747
3	589000	Rent	195	331,102	331,297	195	217,875	218,070	0	113,227	113,227
		MAINTENANCE:									
3	590000	Supervision & Engineering	677,274	770,188	1,447,462	346,922	506,807	853,729	330,352	263,381	593,733
3	591000	Structures	716,207	12,340	728,547	369,629	8,120	377,749	346,578	4,220	350,798
3	592000	Station Equipment	437,365	99,923	537,288	285,305	65,752	351,057	152,060	34,171	186,231
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,315,798	667	15,316,465	10,032,745	439	10,033,184	5,283,053	228	5,283,281
3	594000	Underground Lines	718,042	0	718,042	448,835	0	448,835	269,207	0	269,207
3	595000	Line Transformers	390,242	0	390,242	302,185	0	302,185	88,057	0	88,057
3	596000	Street Light & Signal System Maintenance Exp	139,622	0	139,622	121,667	0	121,667	17,955	0	17,955
3	597000	Meters	37,978	0	37,978	33,303	0	33,303	4,675	0	4,675
3	598000	Miscellaneous Distribution Expense	281,107	1,032,315	1,313,422	216,512	679,294	895,806	64,595	353,021	417,616
		TOTAL DISTRIBUTION OPERATING EXP	28,573,007	9,359,630	37,932,637	18,801,779	6,158,916	24,960,695	9,771,228	3,200,714	12,971,942
E-DEPX		Depreciation Expense-Distribution	51,549,065	85,867	51,634,932	33,887,240	56,503	33,943,743	17,661,825	29,364	17,691,189
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	80,227	0	80,227	80,227	0	80,227	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,315,894	0	54,315,894	47,880,580	0	47,880,580	6,435,314	0	6,435,314
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	105,945,186	85,867	106,031,053	81,848,047	56,503	81,904,550	24,097,139	29,364	24,126,503
		TOTAL DISTRIBUTION EXPENSES	134,518,193	9,445,497	143,963,690	100,649,826	6,215,419	106,865,245	33,868,367	3,230,078	37,098,445

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	173,355	173,355	0	113,168	113,168	0	60,187	60,187
2	902000	Meter Reading Expenses	661,712	134,803	796,515	480,953	88,001	568,954	180,759	46,802	227,561
2	903XXX	Customer Records & Collection Expenses	529,501	6,911,585	7,441,086	294,264	4,511,952	4,806,216	235,237	2,399,633	2,634,870
2	904000	Uncollectible Accounts	11,701,121	(2,108,888)	9,592,233	10,671,482	(1,376,703)	9,294,779	1,029,639	(732,185)	297,454
2	905000	Misc Customer Accounts	0	108,221	108,221	0	70,648	70,648	0	37,573	37,573
		TOTAL CUSTOMER ACCOUNTS EXPENSES	12,892,334	5,219,076	18,111,410	11,446,699	3,407,066	14,853,765	1,445,635	1,812,010	3,257,645
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	34,271,709	76,436	34,348,145	23,732,414	49,898	23,782,312	10,539,295	26,538	10,565,833
2	909000	Advertising	145,062	842,461	987,523	145,062	549,967	695,029	0	292,494	292,494
2	910000	Misc Customer Service & Info Exp	0	251,363	251,363	0	164,092	164,092	0	87,271	87,271
		TOTAL CUSTOMER SERVICE & INFO EXP	34,416,771	1,170,260	35,587,031	23,877,476	763,957	24,641,433	10,539,295	406,303	10,945,598
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	436,218	26,505,765	26,941,983	342,358	18,094,426	18,436,784	93,860	8,411,339	8,505,199
4	921000	Office Supplies & Expenses	2,803	4,263,999	4,266,802	2,803	2,910,862	2,913,665	0	1,353,137	1,353,137
4	922000	Admin Exp Transferred--Credit	0	(102,156)	(102,156)	0	(69,738)	(69,738)	0	(32,418)	(32,418)
4	923000	Outside Services Employed	372,132	10,652,128	11,024,260	335,192	7,271,782	7,606,974	36,940	3,380,346	3,417,286
4	924000	Property Insurance Premium	0	1,784,893	1,784,893	0	1,218,475	1,218,475	0	566,418	566,418
4	925XXX	Injuries and Damages	966,878	4,453,839	5,420,717	669,788	3,040,458	3,710,246	297,090	1,413,381	1,710,471
4	926XXX	Employee Pensions and Benefits	3,602,777	26,635,165	30,237,942	2,488,936	18,182,762	20,671,698	1,113,841	8,452,403	9,566,244
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,031,366	3,360,760	6,392,126	2,044,061	2,202,642	4,246,703	987,305	1,158,118	2,145,423
4	930000	Miscellaneous General Expenses	110,211	5,075,695	5,185,906	87,067	3,464,974	3,552,041	23,144	1,610,721	1,633,865
4	931000	Rents	4,900	740,821	745,721	0	505,729	505,729	4,900	235,092	239,992
4	935000	Maintenance of General Plant	1,630,545	11,102,952	12,733,497	1,195,069	7,579,541	8,774,610	435,476	3,523,411	3,958,887
		TOTAL ADMIN & GEN OPERATING EXP	10,159,030	94,473,861	104,632,891	7,165,274	64,401,913	71,567,187	2,993,756	30,071,948	33,065,704

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,547,862	19,397,099	22,944,961	2,692,929	13,241,624	15,934,553	854,933	6,155,475	7,010,408
E-AMTX		Amortization Expense-General Plant - 303000	0	297,968	297,968	0	203,206	203,206	0	94,762	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,397,966	29,629,063	33,027,029	3,396,510	20,226,576	23,623,086	1,456	9,402,487	9,403,943
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	284,856	284,856	0	194,460	194,460	0	90,396	90,396
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	239,979	1,234,656	1,474,635	193,338	833,677	1,027,015	46,641	400,979	447,620
99	407314	Regulatory Debit - FISERVE Amortization	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0	232,000
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	718,971	0	718,971	718,971	0	718,971	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	3,062,276	0	3,062,276	2,109,573	0	2,109,573	952,703	0	952,703
99	407414	Regulatory Credit - Deferral - FISERVE	(62,847)	0	(62,847)	(62,847)	0	(62,847)	0	0	0
99	407436	Regulatory Credit - AMI	(9,646,810)	0	(9,646,810)	(9,646,810)	0	(9,646,810)	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(44,257)	0	(44,257)	0	0	0	(44,257)	0	(44,257)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,191,283)	0	(1,191,283)	0	0	0	(1,191,283)	0	(1,191,283)
99	407447	Regulatory Credit - COVID-19 Deferral	(9,637,234)	0	(9,637,234)	(9,347,951)	0	(9,347,951)	(289,283)	0	(289,283)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(4,142,518)	0	(4,142,518)	(4,142,518)	0	(4,142,518)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	975,583	4,510,498	5,486,081	665,588	3,079,137	3,744,725	309,995	1,431,361	1,741,356
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,775,322)	55,354,140	43,578,818	(12,648,227)	37,778,680	25,130,453	872,905	17,575,460	18,448,365
		TOTAL ADMIN & GENERAL EXPENSES	(1,616,292)	149,828,001	148,211,709	(5,482,953)	102,180,593	96,697,640	3,866,661	47,647,408	51,514,069
		TOTAL EXPENSES BEFORE FIT	179,291,824	591,330,253	770,622,077	122,124,399	391,549,461	513,673,860	57,167,425	199,780,792	256,948,217
		NET OPERATING INCOME (LOSS) BEFORE FIT			190,221,445			125,113,372			65,108,073
E-FIT		FEDERAL INCOME TAX			(262,129)			(1,644,354)			1,382,225
E-FIT		DEFERRED FEDERAL INCOME TAX			15,162,384			10,994,913			4,167,471
E-FIT		AMORTIZED ITC			(484,788)			(317,730)			(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)			175,805,978			116,080,543			59,725,435

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.281%	34.719%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.803%	34.197%
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 ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	46,004	720,111	766,115	41,404	471,961	513,365	4,600	248,150	252,750
1	456010	Other Electric Rev-Financial	0	(9,884,069)	(9,884,069)	0	(6,478,019)	(6,478,019)	0	(3,406,050)	(3,406,050)
1	456015	Other Electric Rev-CT Fuel Sales	0	18,712,792	18,712,792	0	12,264,364	12,264,364	0	6,448,428	6,448,428
1	456016	Other Electric Rev-Resource Opt	0	3,789,193	3,789,193	0	2,483,437	2,483,437	0	1,305,756	1,305,756
1	456017	Other Electric Rev-Non Resource	0	69,333	69,333	0	45,441	45,441	0	23,892	23,892
1	456018	Other Electric Rev-Extraction	0	291,309	291,309	0	190,924	190,924	0	100,385	100,385
1	456019	Other Electric Rev-Specified	0	89,243	89,243	0	58,490	58,490	0	30,753	30,753
1	456020	Other Electric Rev-Sale of Excess	0	133,517	133,517	0	87,507	87,507	0	46,010	46,010
1	456030	Other Electric Rev-Clearwater	(124,828)	1,246,338	1,121,510	0	816,850	816,850	(124,828)	429,488	304,660
1	456050	Other Electric Rev-Attachment Fees	1,913,295	240	1,913,535	1,542,787	157	1,542,944	370,508	83	370,591
1	456100	Transmission Revenue of Others	0	12,796,219	12,796,219	0	8,386,642	8,386,642	0	4,409,577	4,409,577
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,590	605,590	0	318,410	318,410
1	456130	Ancillary Services Revenue	0	2,342,395	2,342,395	0	1,535,206	1,535,206	0	807,189	807,189
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	(2,746,154)	0	(2,746,154)	(1,914,879)	0	(1,914,879)	(831,275)	0	(831,275)
1	456329	Amortization Res Decoupling Deferral	(6,649,444)	0	(6,649,444)	(5,868,461)	0	(5,868,461)	(780,983)	0	(780,983)
1	456338	Non-res Decoupling Deferred Rev	10,391,105	0	10,391,105	9,212,936	0	9,212,936	1,178,169	0	1,178,169
1	456339	Amortization Non-res Decoupling	(7,692,031)	0	(7,692,031)	(7,108,049)	0	(7,108,049)	(583,982)	0	(583,982)
1	456380	Other Electric Revenue-Clearwater	299,754	0	299,754	0	0	0	299,754	0	299,754
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,733,586	1,733,586	0	1,136,192	1,136,192	0	597,394	597,394
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(749,256)	(749,256)	0	(491,062)	(491,062)	0	(258,194)	(258,194)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	749,256	749,256	0	491,062	491,062	0	258,194	258,194
1	456730	Other Elec Rev-Intraco Thermal	0	35,338,111	35,338,111	0	23,160,598	23,160,598	0	12,177,513	12,177,513
TOTAL ACCOUNT 456			(4,385,234)	68,302,318	63,917,084	(3,979,988)	44,765,340	40,785,352	(405,246)	23,536,978	23,131,732

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-555-12E
For Twelve Months Ended May 31, 2021	
Ending Balance 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	123,776,376	123,776,376	0	81,123,037	81,123,037	0	42,653,339	42,653,339
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,796,240	1,796,240	0	1,177,256	1,177,256	0	618,984	618,984
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	9,712,560	0	9,712,560	0	0	0	9,712,560	0	9,712,560
1	555550	Non Monetary - Exchange Power	0	(57,002)	(57,002)	0	(37,359)	(37,359)	0	(19,643)	(19,643)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,140,606	2,140,606	0	1,402,953	1,402,953	0	737,653	737,653
1	555710	Intercompany Purchase	0	2,342,395	2,342,395	0	1,535,206	1,535,206	0	807,189	807,189
TOTAL ACCOUNT 555			9,712,560	129,998,615	139,711,175	0	85,201,093	85,201,093	9,712,560	44,797,522	54,510,082

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-557-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	20,915	5,017,716	5,038,631	20,915	3,288,611	3,309,526	0	1,729,105	1,729,105
1	557010	Other Power Supply Expense - Financial	0	(13,271,030)	(13,271,030)	0	(8,697,833)	(8,697,833)	0	(4,573,197)	(4,573,197)
1	557018	Merchandise Processing Fee	0	55,525	55,525	0	36,391	36,391	0	19,134	19,134
1	557150	Fuel - Economic Dispatch	0	5,439,272	5,439,272	0	3,564,899	3,564,899	0	1,874,373	1,874,373
1	557160	Power Supply Expense - Miscellaneous	0	3,102	3,102	0	2,033	2,033	0	1,069	1,069
99	557161	Unbilled Add-Ons	333,700	0	333,700	229,188	0	229,188	104,512	0	104,512
1	557165	Other Resource Costs-CAISO Charges	0	132,798	132,798	0	87,036	87,036	0	45,762	45,762
1	557170	Broker Fees - Power	0	292,577	292,577	0	191,755	191,755	0	100,822	100,822
1	557171	REC Broker Fees	0	58,451	58,451	0	38,309	38,309	0	20,142	20,142
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	6,862,296	0	6,862,296	6,862,296	0	6,862,296	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	(21,428,207)	0	(21,428,207)	(21,428,207)	0	(21,428,207)	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	2,006,141	0	2,006,141	2,006,141	0	2,006,141	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,639,591)	0	(1,639,591)	(1,639,591)	0	(1,639,591)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,353,753)	0	(3,353,753)	0	0	0	(3,353,753)	0	(3,353,753)
99	557390	Idaho PCA Amortization	(343,176)	0	(343,176)	0	0	0	(343,176)	0	(343,176)
1	557395	Optional Renewable Power Expense Offset	0	613	613	0	402	402	0	211	211
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,140,766	1,140,766	0	747,658	747,658	0	393,108	393,108
1	557711	Turbine Gas Bookout Offset	0	(1,140,766)	(1,140,766)	0	(747,658)	(747,658)	0	(393,108)	(393,108)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,454,190	51,454,190	0	33,723,076	33,723,076	0	17,731,114	17,731,114
TOTAL ACCOUNT 557			(16,780,569)	49,183,214	32,402,645	(13,509,332)	32,234,679	18,725,347	(3,271,237)	16,948,535	13,677,298

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-908-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	218,040	76,436	294,476	121,213	49,898	171,111	96,827	26,538	123,365
99	908600	Public Purpose Tariff Rider Expense Offset	33,954,103	0	33,954,103	23,492,689	0	23,492,689	10,461,414	0	10,461,414
99	908610	Limited Income Tax Refund Program	162,668	0	162,668	162,668	0	162,668	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(63,102)	0	(63,102)	(44,156)	0	(44,156)	(18,946)	0	(18,946)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,271,709	76,436	34,348,145	23,732,414	49,898	23,782,312	10,539,295	26,538	10,565,833

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.862%	4.867%
	Total Weighted Cost		2.627%	2.630%
E-APL	Net Rate Base	2,723,925,895	1,837,702,584	886,223,311
	Interest Deduction for FIT Calculation	71,584,120	48,276,447	23,307,673
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended May 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	960,843,522	638,787,232	322,056,290
E-OPS	Less: Operating & Maintenance Expense	553,704,269	361,348,591	192,355,678
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,333,035	84,457,319	47,875,716
E-OTX	Less: Taxes Other than FIT	84,584,773	67,867,950	16,716,823
	Net Operating Income Before FIT	190,221,445	125,113,372	65,108,073
E-INT	Less: Interest Expense	71,584,120	48,276,447	23,307,673
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(238,521)	0	(238,521)
E-SCM	Plus: Schedule M Adjustments	(119,647,039)	(84,667,182)	(34,979,857)
	Taxable Net Operating Income	(1,248,235)	(7,830,257)	6,582,022
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(262,129)	(1,644,354)	1,382,225
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(262,129)	(1,644,354)	1,382,225
E-DTE	Deferred FIT	15,162,384	10,994,913	4,167,471
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	14,415,467	9,032,829	5,382,638

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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		75,769,675	95,411,232	171,180,907	51,973,022	63,884,883	115,857,905	23,796,653	31,526,349	55,323,002
12	997001 Contributions In Aid of Construction		0	7,427,090	7,427,090	0	5,014,994	5,014,994	0	2,412,096	2,412,096
12	997002 Injuries and Damages		0	150,001	150,001	0	101,285	101,285	0	48,716	48,716
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,112,913	2,112,913	0	1,426,702	1,426,702	0	686,211	686,211
99	997007 Idaho PCA		(3,696,929)	0	(3,696,929)	0	0	0	(3,696,929)	0	(3,696,929)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	756,256	756,256	0	510,647	510,647	0	245,609	245,609
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		9,806,098	0	9,806,098	6,229,297	0	6,229,297	3,576,801	0	3,576,801
12	997020 FAS87 Current Pension Accrual		0	(18,208,323)	(18,208,323)	0	(12,294,806)	(12,294,806)	0	(5,913,517)	(5,913,517)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		753,402	4,389,563	5,142,965	1,736,703	2,963,965	4,700,668	(983,301)	1,425,598	442,297
99	997031 Decoupling Mechanism		6,696,524	0	6,696,524	5,678,453	0	5,678,453	1,018,071	0	1,018,071
12	997032 Interest Rate Swaps		0	(20,611,381)	(20,611,381)	0	(13,917,423)	(13,917,423)	0	(6,693,958)	(6,693,958)
99	997033 BPA Residential Exchange		178,902	0	178,902	238,176	0	238,176	(59,274)	0	(59,274)
99	997034 Montana Hydro Settlement		5,127,583	0	5,127,583	3,363,592	0	3,363,592	1,763,991	0	1,763,991
99	997035 Leases		0	155,153	155,153	0	105,917	105,917	0	49,236	49,236
99	997043 Washington Deferred Power Costs		(14,623,483)	0	(14,623,483)	(14,623,483)	0	(14,623,483)	0	0	0
12	997044 Non-Monetary Power Costs		0	(57,002)	(57,002)	0	(38,489)	(38,489)	0	(18,513)	(18,513)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(2,486,076)	(2,486,076)	0	(1,678,673)	(1,678,673)	0	(807,403)	(807,403)
12	997049 Tax Depreciation		0	(163,022,300)	(163,022,300)	0	(110,077,548)	(110,077,548)	0	(52,944,752)	(52,944,752)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		38,403	0	38,403	36,470	0	36,470	1,933	0	1,933
99	997058 Colstrip Community Fund		(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME		32,156	0	32,156	23,158	0	23,158	8,998	0	8,998
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		86,384	884,085	970,469	76,059	596,961	673,020	10,325	287,124	297,449
99	997065 Amortization - Unbilled Revenue Add-Ins		595,950	0	595,950	459,432	0	459,432	136,518	0	136,518
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	3,084,444	3,084,444	0	2,082,709	2,082,709	0	1,001,735	1,001,735
12	997081 Deferred Compensation		0	1,632,767	1,632,767	0	1,102,493	1,102,493	0	530,274	530,274
4	997082 Meal Disallowances		0	186,223	186,223	0	127,127	127,127	0	59,096	59,096
12	997083 Paid Time Off		0	1,334,582	1,334,582	0	901,150	901,150	0	433,432	433,432
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(1,521,690)	0	(1,521,690)	0	0	0	(1,521,690)	0	(1,521,690)
99	997095 WA REC Deferral		366,550	0	366,550	366,550	0	366,550	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,093	22,093	0	10,626	10,626
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(83,979)	(83,979)	0	(56,705)	(56,705)	0	(27,274)	(27,274)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(39,983,333)	(39,983,333)	0	(26,997,946)	(26,997,946)	0	(12,985,387)	(12,985,387)
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		(8,927,839)	0	(8,927,839)	(8,927,839)	0	(8,927,839)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	944,143	0	944,143	712,143	0	712,143	232,000	0	232,000
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,026)	(82,026)	0	(39,452)	(39,452)
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	491,578	491,578	0	331,928	331,928	0	159,650	159,650
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,550,725)	0	(6,550,725)	(4,016,529)	0	(4,016,529)	(2,534,196)	0	(2,534,196)
99	997119	AFUDC Tax CPI	0	2,295,738	2,295,738	0	1,550,151	1,550,151	0	745,587	745,587
99	997120	Transportation Tax Disallowance	0	115,140	115,140	0	77,746	77,746	0	37,394	37,394
99	997123	EIM Deferred O&M	(135,951)	0	(135,951)	0	0	0	(135,951)	0	(135,951)
99	997124	Colstrip Recovery Offset	(1,190,371)	0	(1,190,371)	(1,190,371)	0	(1,190,371)	0	0	0
99	997125	COVID-19	(6,710,630)	0	(6,710,630)	(7,374,050)	0	(7,374,050)	663,420	0	663,420
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(782,822)	(782,822)	0	(376,519)	(376,519)
99	997127	CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,105,709	2,105,709	0	1,012,797	1,012,797
99	997128	Meters Expensed	0	(22,620,026)	(22,620,026)	0	(15,273,720)	(15,273,720)	0	(7,346,306)	(7,346,306)
99	997129	Mixed Service Costs (IDD#5)	0	(29,045,302)	(29,045,302)	0	(19,612,259)	(19,612,259)	0	(9,433,043)	(9,433,043)
99	997130	Wild Fire Resiliency Deferral	(1,235,540)	0	(1,235,540)	0	0	0	(1,235,540)	0	(1,235,540)
		TOTAL SCHEDULE M ADJUSTMENTS	54,173,512	(173,820,551)	(119,647,039)	33,238,775	(117,905,957)	(84,667,182)	20,934,737	(55,914,594)	(34,979,857)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.523%	32.477%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	17,060,408	17,060,408	0	11,519,699	11,519,699	0	5,540,709	5,540,709
99	410100	Deferred Federal Income Tax Expense - Washington	3,426,219	0	3,426,219	3,426,219	0	3,426,219	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	745,999	0	745,999	0	0	0	745,999	0	745,999
	410100	Total	4,172,218	17,060,408	21,232,626	3,426,219	11,519,699	14,945,918	745,999	5,540,709	6,286,708
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(5,983,116)	(5,983,116)	0	(4,039,980)	(4,039,980)	0	(1,943,136)	(1,943,136)
99	411100	Deferred Federal Income Tax Expense - Washington	6,008	0	6,008	6,008	0	6,008	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(220,776)	0	(220,776)	0	0	0	(220,776)	0	(220,776)
	411100	Total	(214,768)	(5,983,116)	(6,197,884)	6,008	(4,039,980)	(4,033,972)	(220,776)	(1,943,136)	(2,163,912)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	82,967	0	82,967	82,967	0	82,967	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	44,675	0	44,675	0	0	0	44,675	0	44,675
	410193	Total	127,642	0	127,642	82,967	0	82,967	44,675	0	44,675
Total Deferred Federal Income Tax Expense			4,085,092	11,077,292	15,162,384	3,515,194	7,479,719	10,994,913	569,898	3,597,573	4,167,471

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.523%	32.477%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	(14,681)	(14,681)	0	(9,622)	(9,622)	0	(5,059)	(5,059)
1	408140	State Kwh Generation Tax	0	1,355,919	1,355,919	0	888,669	888,669	0	467,250	467,250
1	408150	R&P Property Tax--Production	0	17,511,305	17,511,305	0	11,476,909	11,476,909	0	6,034,396	6,034,396
1	408180	R&P Property Tax--Transmission	0	6,329,307	6,329,307	0	4,148,228	4,148,228	0	2,181,079	2,181,079
1	409100	State Income Tax--Montana & Oregon	0	(399,052)	(399,052)	0	(261,539)	(261,539)	0	(137,513)	(137,513)
TOTAL PRODUCTION & TRANSMISSION			0	24,782,798	24,782,798	0	16,242,645	16,242,645	0	8,540,153	8,540,153
DISTRIBUTION											
99	408110	State Excise Tax	21,408,288	0	21,408,288	21,408,288	0	21,408,288	0	0	0
99	408120	Municipal Occupation & License Tax	22,294,147	0	22,294,147	18,715,753	0	18,715,753	3,578,394	0	3,578,394
99	408160	Miscellaneous State or Local Tax--WA & ID	240	0	240	0	0	0	240	0	240
99	408170	R&P Property Tax--Distribution	11,057,453	0	11,057,453	7,756,539	0	7,756,539	3,300,914	0	3,300,914
99	409100	State Income Tax--Idaho	(205,713)	0	(205,713)	0	0	0	(205,713)	0	(205,713)
99	411410	State Income Tax--Idaho ITC Deferred	(209,224)	0	(209,224)	0	0	0	(209,224)	0	(209,224)
99	411420	State Income Tax--Idaho ITC Amortization	(29,297)	0	(29,297)	0	0	0	(29,297)	0	(29,297)
TOTAL DISTRIBUTION			54,315,894	0	54,315,894	47,880,580	0	47,880,580	6,435,314	0	6,435,314
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	975,583	4,510,498	5,486,081	665,588	3,079,137	3,744,725	309,995	1,431,361	1,741,356
TOTAL A&G			975,583	4,510,498	5,486,081	665,588	3,079,137	3,744,725	309,995	1,431,361	1,741,356
TOTAL TAXES OTHER THAN FIT			55,291,477	29,293,296	84,584,773	48,546,168	19,321,782	67,867,950	6,745,309	9,971,514	16,716,823

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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance 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	7,666,666	7,666,666	0	5,024,733	5,024,733	0	2,641,933	2,641,933
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	1,067,472	1,067,472	0	699,621	699,621	0	367,851	367,851
1	182381	CDA Settlement Past Storage	0	28,843,294	28,843,294	0	18,903,895	18,903,895	0	9,939,399	9,939,399
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,137,998	16,457,714	319,716	10,695,581	11,015,297	0	5,442,417	5,442,417
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,664,406	119,613,950	121,278,356	1,666,336	81,655,659	83,321,995	(1,930)	37,958,291	37,956,361
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	201,147	201,147	0	137,315	137,315	0	63,832	63,832
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,526,494	977,501	16,503,995	15,526,494	667,301	16,193,795	0	310,200	310,200
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	33,573	33,573	0	22,919	22,919	0	10,654	10,654
TOTAL INTANGIBLE PLANT			20,153,484	311,513,984	331,667,468	20,155,414	210,057,289	230,212,703	(1,930)	101,456,695	101,454,765
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	112,028,468	28,690,731	140,719,199	73,213,306	18,803,905	92,017,211	38,815,162	9,886,826	48,701,988
1	312000	Boiler Plant	149,748,770	46,553,976	196,302,746	97,872,372	30,511,476	128,383,848	51,876,398	16,042,500	67,918,898
1	313000	Generators	210,459	0	210,459	137,593	0	137,593	72,866	0	72,866
1	314000	Turbogenerator Units	41,011,436	18,569,182	59,580,618	26,804,998	12,170,242	38,975,240	14,206,438	6,398,940	20,605,378
1	315000	Accessory Electric Equipment	18,592,981	12,307,577	30,900,558	12,153,273	8,066,386	20,219,659	6,439,708	4,241,191	10,680,899
1	316000	Miscellaneous Power Plant Equipment	14,294,211	2,475,603	16,769,814	9,341,325	1,622,510	10,963,835	4,952,886	853,093	5,805,979
TOTAL STEAM PRODUCTION PLANT			335,886,325	112,454,652	448,340,977	219,522,867	73,702,779	293,225,646	116,363,458	38,751,873	155,115,331
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,871,502	64,871,502	0	42,516,782	42,516,782	0	22,354,720	22,354,720
1	331XXX	Structures & Improvements	0	99,361,558	99,361,558	0	65,121,565	65,121,565	0	34,239,993	34,239,993
1	332XXX	Reservoirs, Dams, & Waterways	0	193,866,173	193,866,173	0	127,059,890	127,059,890	0	66,806,283	66,806,283
1	333000	Waterwheels, Turbines, & Generators	0	234,844,533	234,844,533	0	153,917,107	153,917,107	0	80,927,426	80,927,426
1	334000	Accessory Electric Equipment	0	80,167,407	80,167,407	0	52,541,719	52,541,719	0	27,625,688	27,625,688
1	335XXX	Miscellaneous Power Plant Equipment	0	13,073,971	13,073,971	0	8,568,681	8,568,681	0	4,505,290	4,505,290
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	689,835,068	689,835,068	0	452,117,904	452,117,904	0	237,717,164	237,717,164
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,456,192	17,456,192	0	11,440,788	11,440,788	0	6,015,404	6,015,404
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,571	21,069,571	0	13,808,997	13,808,997	0	7,260,574	7,260,574
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	224,402,222	224,402,222	0	147,073,216	147,073,216	0	77,329,006	77,329,006
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	23,940,249	23,940,249	0	15,690,439	15,690,439	0	8,249,810	8,249,810
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	1,641,810	1,641,810	0	1,076,042	1,076,042	0	565,768	565,768
TOTAL OTHER PRODUCTION PLANT			0	311,063,786	311,063,786	0	203,871,204	203,871,204	0	107,192,582	107,192,582
TOTAL PRODUCTION PLANT			335,886,325	1,113,353,506	1,449,239,831	219,522,867	729,691,887	949,214,754	116,363,458	383,661,619	500,025,077

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,378,592	30,006,950	410,632	19,254,729	19,665,361	217,726	10,123,863	10,341,589
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	34,711	29,187,919	29,222,630	19,666	19,129,762	19,149,428	15,045	10,058,157	10,073,202
1	353XXX	Station Equipment	12,461,524	308,407,337	320,868,861	8,140,544	202,130,169	210,270,713	4,320,980	106,277,168	110,598,148
1	354000	Towers & Fixtures	16,036,656	1,167,385	17,204,041	10,480,037	765,104	11,245,141	5,556,619	402,281	5,958,900
1	355000	Poles & Fixtures	4,595	310,360,328	310,364,923	2,718	203,410,159	203,412,877	1,877	106,950,169	106,952,046
1	356000	Overhead Conductors & Devices	12,564,855	157,222,519	169,787,374	8,210,614	103,043,639	111,254,253	4,354,241	54,178,880	58,533,121
1	357000	Underground Conduit	0	3,116,950	3,116,950	0	2,042,849	2,042,849	0	1,074,101	1,074,101
1	358000	Underground Conductors & Devices	0	7,403,877	7,403,877	0	4,852,501	4,852,501	0	2,551,376	2,551,376
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	41,809,533	848,320,104	890,129,637	27,315,729	555,988,996	583,304,725	14,493,804	292,331,108	306,824,912
		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	3,782,289	0	3,782,289	1,298,660	0	1,298,660	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	34,880,571	0	34,880,571	27,765,567	0	27,765,567	7,115,004	0	7,115,004
3	362000	Station Equipment	155,215,173	3,117,385	158,332,558	103,101,406	2,051,333	105,152,739	52,113,767	1,066,052	53,179,819
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	476,703,658	0	476,703,658	311,675,606	0	311,675,606	165,028,052	0	165,028,052
99	365000	Overhead Conductors & Devices	305,633,436	0	305,633,436	193,327,521	0	193,327,521	112,305,915	0	112,305,915
99	366000	Underground Conduit	136,816,085	0	136,816,085	90,203,172	0	90,203,172	46,612,913	0	46,612,913
99	367000	Underground Conductors & Devices	236,138,739	0	236,138,739	156,378,573	0	156,378,573	79,760,166	0	79,760,166
99	368000	Line Transformers	301,868,356	0	301,868,356	209,373,297	0	209,373,297	92,495,059	0	92,495,059
99	369XXX	Services	194,252,772	0	194,252,772	127,651,264	0	127,651,264	66,601,508	0	66,601,508
99	371XXX	Installations on Customers' Premises	3,157,601	0	3,157,601	3,157,601	0	3,157,601	0	0	0
99	370XXX	Meters	83,865,166	0	83,865,166	59,204,611	0	59,204,611	24,660,555	0	24,660,555
99	373XXX	Street Light & Signal Systems	72,063,066	0	72,063,066	46,912,667	0	46,912,667	25,150,399	0	25,150,399
		TOTAL DISTRIBUTION PLANT	2,016,157,100	3,117,385	2,019,274,485	1,339,991,729	2,051,333	1,342,043,062	676,165,371	1,066,052	677,231,423
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,507,702	9,261,931	10,769,633	807,811	6,322,750	7,130,561	699,891	2,939,181	3,639,072
4	390XXX	Structures & Improvements	19,216,742	105,049,707	124,266,449	10,539,287	71,713,233	82,252,520	8,677,455	33,336,474	42,013,929
4	391XXX	Office Furniture & Equipment	4,508,925	54,442,894	58,951,819	4,493,955	37,165,986	41,659,941	14,970	17,276,908	17,291,878
4	392XXX	Transportation Equipment	37,376,243	28,413,598	65,789,841	25,903,792	19,396,827	45,300,619	11,472,451	9,016,771	20,489,222
4	393000	Stores Equipment	458,097	3,987,010	4,445,107	272,618	2,721,772	2,994,390	185,479	1,265,238	1,450,717
4	394000	Tools, Shop & Garage Equipment	2,002,844	15,508,511	17,511,355	973,020	10,587,040	11,560,060	1,029,824	4,921,471	5,951,295
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	413,756	2,734,683	3,148,439	397,965	1,866,859	2,264,824	15,791	867,824	883,615
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294
4	397XXX	Communications Equipment	31,233,303	85,173,120	116,406,423	22,011,158	58,144,282	80,155,440	9,222,145	27,028,838	36,250,983
4	398000	Miscellaneous Equipment	13,466	746,098	759,564	0	509,331	509,331	13,466	236,767	250,233
		TOTAL GENERAL PLANT	120,144,982	314,559,474	434,704,456	79,469,981	214,737,170	294,207,151	40,675,001	99,822,304	140,497,305
		TOTAL PLANT IN SERVICE	2,534,151,424	2,590,864,453	5,125,015,877	1,686,455,720	1,712,526,675	3,398,982,395	847,695,704	878,337,778	1,726,033,482

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(263,321,465)	(73,686,620)	(337,008,085)	(172,104,362)	(48,294,211)	(220,398,573)	(91,217,103)	(25,392,409)	(116,609,512)
E-ADEP		Hydro Production Plant	0	(164,451,753)	(164,451,753)	0	(107,781,679)	(107,781,679)	0	(56,670,074)	(56,670,074)
E-ADEP		Other Production Plant	0	(153,197,588)	(153,197,588)	0	(100,405,699)	(100,405,699)	0	(52,791,889)	(52,791,889)
E-ADEP		Transmission Plant	(25,935,220)	(221,886,997)	(247,822,217)	(15,932,145)	(145,424,738)	(161,356,883)	(10,003,075)	(76,462,259)	(86,465,334)
E-ADEP		Distribution Plant	(641,611,486)	(357,696)	(641,969,182)	(389,436,366)	(235,375)	(389,671,741)	(252,175,120)	(122,321)	(252,297,441)
E-ADEP		General Plant	(47,049,536)	(102,823,404)	(149,872,940)	(29,492,096)	(70,193,425)	(99,685,521)	(17,557,440)	(32,629,979)	(50,187,419)
		TOTAL ACCUMULATED DEPRECIATION	(977,917,707)	(716,404,058)	(1,694,321,765)	(606,964,969)	(472,335,127)	(1,079,300,096)	(370,952,738)	(244,068,931)	(615,021,669)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,600,950)	(16,600,950)	0	(10,880,263)	(10,880,263)	0	(5,720,687)	(5,720,687)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(324,948)	0	(324,948)	(324,948)	0	(324,948)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,167,339)	(3,167,339)	0	(2,159,479)	(2,159,479)	0	(1,007,860)	(1,007,860)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,165,294)	(96,594,746)	(104,760,040)	(8,165,699)	(65,941,369)	(74,107,068)	405	(30,653,377)	(30,652,972)
E-AAAMT		General Plant - 390200, 396200	0	(496,552)	(496,552)	0	(338,976)	(338,976)	0	(157,576)	(157,576)
		TOTAL ACCUMULATED AMORTIZATION	(8,490,242)	(116,859,587)	(125,349,829)	(8,490,647)	(79,320,087)	(87,810,734)	405	(37,539,500)	(37,539,095)
		TOTAL ACCUMULATED DEPR/AMORT	(986,407,949)	(833,263,645)	(1,819,671,594)	(615,455,616)	(551,655,214)	(1,167,110,830)	(370,952,333)	(281,608,431)	(652,560,764)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,547,743,475	1,757,600,808	3,305,344,283	1,071,000,104	1,160,871,461	2,231,871,565	476,743,371	596,729,347	1,073,472,718
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(531,063,349)	(531,063,349)	0	(358,589,905)	(358,589,905)	0	(172,473,444)	(172,473,444)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,653,510)	(58,653,510)	0	(40,040,405)	(40,040,405)	0	(18,613,105)	(18,613,105)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,287,020)	(2,287,020)	0	(1,561,257)	(1,561,257)	0	(725,763)	(725,763)
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,057,092)	(6,057,092)	0	(3,969,818)	(3,969,818)	0	(2,087,274)	(2,087,274)
1		ADFIT - CDA Settlement Costs (283333)	0	265,842	265,842	0	174,233	174,233	0	91,609	91,609
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,002,294)	(1,002,294)	0	(676,779)	(676,779)	0	(325,515)	(325,515)
		TOTAL ACCUMULATED DFIT	0	(598,665,290)	(598,665,290)	0	(404,573,729)	(404,573,729)	0	(194,091,561)	(194,091,561)
		NET ELECTRIC UTILITY PLANT	1,547,743,475	1,158,935,518	2,706,678,993	1,071,000,104	756,297,732	1,827,297,836	476,743,371	402,637,786	879,381,157

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.803%	34.197%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.523%	32.477%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,547,743,475	1,158,935,518	2,706,678,993	1,071,000,104	756,297,732	1,827,297,836	476,743,371	402,637,786	879,381,157
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,363,341	35,412,785	42,776,126	5,762,604	24,174,892	29,937,496	1,600,737	11,237,893	12,838,630
4	Accumulated Amortization - AFUDC (182318)	(1,209,126)	(5,378,570)	(6,587,696)	(943,685)	(3,671,735)	(4,615,420)	(265,441)	(1,706,835)	(1,972,276)
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)	(3,408,863)	0	(3,408,863)	(1,092,482)	0	(1,092,482)	(2,316,381)	0	(2,316,381)
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)	2,038,599	0	2,038,599	0	0	0	2,038,599	0	2,038,599
99	ADFIT - Boulder Park Disallowed (190040)	117,894	0	117,894	0	0	0	117,894	0	117,894
99	Investment in WNP3 Exchange Power (124900, 124	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,541,177)	0	(2,541,177)	(796,441)	0	(796,441)	(1,744,736)	0	(1,744,736)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,510,245)	0	(88,510,245)	(57,531,659)	0	(57,531,659)	(30,978,586)	0	(30,978,586)
99	ADFIT-Customer Tax Credit (190393)	18,587,151	0	18,587,151	12,081,648	0	12,081,648	6,505,503	0	6,505,503
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,197,722)	0	(14,197,722)	(9,345,299)	0	(9,345,299)	(4,852,423)	0	(4,852,423)
99	Colstrip-Regulatory Asset (182327)	9,108,771	0	9,108,771	4,506,472	0	4,506,472	4,602,299	0	4,602,299
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,264,163	0	2,264,163	1,774,139	0	1,774,139	490,024	0	490,024
99	Colstrip Reg Asset ADFIT (283376)	(1,262,620)	0	(1,262,620)	(825,122)	0	(825,122)	(437,498)	0	(437,498)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(2,124,536)	0	(2,124,536)	(1,388,384)	0	(1,388,384)	(736,152)	0	(736,152)
99	Colstrip ARO Liability (230027)	(14,494,954)	0	(14,494,954)	(9,472,453)	0	(9,472,453)	(5,022,501)	0	(5,022,501)
99	Colstrip ARO ADFIT (190376)	3,043,940	0	3,043,940	1,989,215	0	1,989,215	1,054,725	0	1,054,725
99	Colstrip ARO ADFIT (283377)	(2,575,177)	0	(2,575,177)	(1,682,878)	0	(1,682,878)	(892,299)	0	(892,299)
99	Customer Deposits (235199)	(9,748)	0	(9,748)	(9,748)	0	(9,748)	0	0	0
C-WKC	Working Capital	80,079,009	0	80,079,009	56,731,869	0	56,731,869	23,347,140	0	23,347,140
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(12,787,313)	30,034,215	17,246,902	(10,098,409)	20,503,157	10,404,748	(2,688,904)	9,531,058	6,842,154
	NET RATE BASE	1,534,956,162	1,188,969,733	2,723,925,895	1,060,901,695	776,800,889	1,837,702,584	474,054,467	412,168,844	886,223,311

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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,207,798	3,207,798			3,207,798	3,207,798		2,102,391	2,102,391		1,105,407	1,105,407	
	Steam (ED-ID)	4,286,444	4,286,444		4,286,444		4,286,444				4,286,444		4,286,444	
	Steam (ED-WA)	11,403,487	11,403,487		11,403,487		11,403,487	11,403,487						
1	Hydro (ED-AN)	14,453,577	14,453,577			14,453,577	14,453,577		9,472,874	9,472,874		4,980,703	4,980,703	
1	Other (ED-AN)	10,413,134	10,413,134			10,413,134	10,413,134		6,824,768	6,824,768		3,588,366	3,588,366	
Total Electric Production		43,764,440	43,764,440			15,689,931	28,074,509	43,764,440	11,403,487	18,400,033	29,803,520	4,286,444	9,674,476	13,960,920
Electric Transmission														
1	ED-AN	16,494,158	16,494,158			16,494,158	16,494,158		10,810,271	10,810,271		5,683,887	5,683,887	
	ED-ID	991,995	991,995			991,995	991,995				991,995		991,995	
	ED-WA	512,628	512,628			512,628	512,628	512,628		512,628				
Total Electric Transmissic		17,998,781	17,998,781			1,504,623	16,494,158	17,998,781	512,628	10,810,271	11,322,899	991,995	5,683,887	6,675,882
Electric Distribution														
3	ED-AN	85,867	85,867			85,867	85,867		56,503	56,503		29,364	29,364	
	ED-ID	17,661,825	17,661,825		17,661,825		17,661,825				17,661,825		17,661,825	
	ED-WA	33,887,240	33,887,240		33,887,240		33,887,240	33,887,240		33,887,240				
Total Electric Distribution		51,634,932	51,634,932			51,549,065	85,867	51,634,932	33,887,240	56,503	33,943,743	17,661,825	29,364	17,691,189
Gas Underground Storage														
	GD-AN	662,468		662,468										
	GD-OR	119,120			119,120									
Total Gas Underground St		781,588		662,468	119,120									
Gas Distribution														
	GD-AN	57,396		57,396										
	GD-ID	6,292,930		6,292,930										
	GD-WA	14,024,628		14,024,628										
	GD-OR	9,449,312			9,449,312									
Total Gas Distribution		29,824,266		20,374,954	9,449,312									
General Plant														
4	ED-AN	2,883,485	2,883,485			2,883,485	2,883,485		1,968,440	1,968,440		915,045	915,045	
	ED-ID	485,318	485,318		485,318		485,318				485,318		485,318	
	ED-WA	979,969	979,969		979,969		979,969	979,969		979,969				
7,4	CD-AA	22,908,482	16,035,479	4,740,911	2,132,092	16,035,479	16,035,479		10,946,780	10,946,780		5,088,699	5,088,699	
9,4	CD-AN	619,209	478,135	141,074		478,135	478,135		326,404	326,404		151,731	151,731	
9	CD-ID	478,671	369,615	109,056		369,615	369,615				369,615		369,615	
9	CD-WA	2,218,372	1,712,960	505,412		1,712,960	1,712,960	1,712,960		1,712,960				
8	GD-AA	371,559		255,755	115,804									
	GD-AN	31,579		31,579										
	GD-ID	39,345		39,345										
	GD-WA	1,094,680		1,094,680										
	GD-OR	214,442			214,442									
Total General Plant		32,325,111	22,944,961	6,917,812	2,462,338	3,547,862	19,397,099	22,944,961	2,692,929	13,241,624	15,934,553	854,933	6,155,475	7,010,408
Total Depreciation Expens		176,329,118	136,343,114	27,955,234	12,030,770	72,291,481	64,051,633	136,343,114	48,496,284	42,508,431	91,004,715	23,795,197	21,543,202	45,338,399

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expe	34.197%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338		
1	Misc Intangible Plt (303000)	ED-AN	238,432	238,432		238,432	238,432		156,268	156,268		82,164	82,164		
Total Production/Transmission			1,147,712	1,147,712		1,147,712	1,147,712		752,210	752,210		395,502	395,502		
Distribution															
	Franchises (302000)	ED-WA	74,361	74,361		74,361	74,361		74,361	74,361					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			80,227	80,227		80,227	80,227		80,227	80,227					
General Plant - 303000															
7,4		CD-AA	414,948	290,455	85,874	38,619				198,282	198,282		92,173	92,173	
9,1		CD-AN	9,729	7,513	2,216				4,924	4,924			2,589	2,589	
		GD-ID	14,702		14,702										
		GD-WA	24,838		24,838										
		GD-OR	7,408			7,408									
Total General Plant - 303000			471,625	297,968	127,630	46,027				203,206	203,206		94,762	94,762	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	37,190,682	26,032,734	7,696,611	3,461,337				17,771,506	17,771,506		8,261,228	8,261,228	
9,4		CD-AN	127,301	98,298	29,003				67,104	67,104			31,194	31,194	
9,4		CD-ID	1,932	1,492	440			1,492				1,492		1,492	
9,4		CD-WA	3,761,494	2,904,513	856,981			2,904,513	2,904,513	2,904,513	2,904,513			0	
4		ED-AN	3,498,031	3,498,031				3,498,031	3,498,031	2,387,966	2,387,966		1,110,065	1,110,065	
		ED-ID	(36)	(36)				(36)	(36)				(36)	(36)	
		ED-WA	491,997	491,997				491,997	491,997	491,997	491,997				
8		GD-AA	80,922		55,701	25,221									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			45,152,323	33,027,029	8,638,736	3,486,558			3,397,966	29,629,063	33,027,029		1,456	9,402,487	9,403,943
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	
4		ED-AN	284,856	284,856				284,856	284,856	194,460	194,460		90,396	90,396	
		GD-OR	0			0									
Total General Plant - 390200, 396200			284,856	284,856	0	0			284,856	284,856	194,460	194,460	90,396	90,396	
Total Amortization Expense			47,136,743	34,837,792	8,766,366	3,532,585			3,478,193	31,359,599	34,837,792		1,456	9,983,147	9,984,603

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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,686,620)	(73,686,620)			(73,686,620)	(73,686,620)		(48,294,211)	(48,294,211)		(25,392,409)	(25,392,409)	
	Steam (ED-ID)	(91,217,103)	(91,217,103)		(91,217,103)	(91,217,103)	(91,217,103)				(91,217,103)		(91,217,103)	
	Steam (ED-WA)	(172,104,362)	(172,104,362)		(172,104,362)	(172,104,362)	(172,104,362)	(172,104,362)						
1	Hydro (ED-AN)	(164,451,753)	(164,451,753)			(164,451,753)	(164,451,753)		(107,781,679)	(107,781,679)		(56,670,074)	(56,670,074)	
1	Other (ED-AN)	(153,197,588)	(153,197,588)			(153,197,588)	(153,197,588)		(100,405,699)	(100,405,699)		(52,791,889)	(52,791,889)	
Total Electric Production		(654,657,426)	(654,657,426)			(263,321,465)	(391,335,961)	(654,657,426)	(172,104,362)	(256,481,589)	(428,585,951)	(91,217,103)	(134,854,372)	(226,071,475)
Electric Transmission														
1	ED-AN	(221,886,997)	(221,886,997)			(221,886,997)	(221,886,997)		(145,424,738)	(145,424,738)		(76,462,259)	(76,462,259)	
	ED-ID	(10,003,075)	(10,003,075)		(10,003,075)	(10,003,075)	(10,003,075)				(10,003,075)		(10,003,075)	
	ED-WA	(15,932,145)	(15,932,145)		(15,932,145)	(15,932,145)	(15,932,145)	(15,932,145)			(15,932,145)		(15,932,145)	
Total Electric Transmissic		(247,822,217)	(247,822,217)			(25,935,220)	(221,886,997)	(247,822,217)	(15,932,145)	(145,424,738)	(161,356,883)	(10,003,075)	(76,462,259)	(86,465,334)
Electric Distribution														
3	ED-AN	(357,696)	(357,696)			(357,696)	(357,696)		(235,375)	(235,375)		(122,321)	(122,321)	
	ED-ID	(252,175,120)	(252,175,120)		(252,175,120)	(252,175,120)	(252,175,120)				(252,175,120)		(252,175,120)	
	ED-WA	(389,436,366)	(389,436,366)		(389,436,366)	(389,436,366)	(389,436,366)	(389,436,366)			(389,436,366)		(389,436,366)	
Total Electric Distribution		(641,969,182)	(641,969,182)			(641,611,486)	(357,696)	(641,969,182)	(389,436,366)	(235,375)	(389,671,741)	(252,175,120)	(122,321)	(252,297,441)
Gas Underground Storage														
	GD-AN	(18,079,262)	(18,079,262)											
	GD-OR	(1,445,570)		(1,445,570)		(1,445,570)								
Total Gas Underground St		(19,524,832)		(18,079,262)		(1,445,570)								
Gas Distribution														
	GD-AN	(1,932,336)	(1,932,336)											
	GD-ID	(92,034,825)	(92,034,825)		(92,034,825)									
	GD-WA	(161,739,809)	(161,739,809)		(161,739,809)									
	GD-OR	(127,747,648)		(127,747,648)		(127,747,648)								
Total Gas Distribution		(383,454,618)		(255,706,970)		(127,747,648)								
General Plant														
4	ED-AN	(36,550,056)	(36,550,056)			(36,550,056)	(36,550,056)		(24,951,261)	(24,951,261)		(11,598,795)	(11,598,795)	
	ED-ID	(12,264,825)	(12,264,825)		(12,264,825)	(12,264,825)	(12,264,825)				(12,264,825)		(12,264,825)	
	ED-WA	(22,860,876)	(22,860,876)		(22,860,876)	(22,860,876)	(22,860,876)	(22,860,876)						
7,4	CD-AA	(86,008,860)	(86,008,860)	(17,799,534)	(8,004,845)	(60,204,481)	(60,204,481)		(41,099,191)	(41,099,191)		(19,105,290)	(19,105,290)	
9,4	CD-AN	(7,859,496)	(6,068,867)	(1,790,629)		(6,068,867)	(6,068,867)		(4,142,973)	(4,142,973)		(1,925,894)	(1,925,894)	
9	CD-ID	(6,854,210)	(5,292,615)	(1,561,595)		(5,292,615)	(5,292,615)				(5,292,615)		(5,292,615)	
9	CD-WA	(8,587,772)	(6,631,220)	(1,956,552)		(6,631,220)	(6,631,220)	(6,631,220)			(6,631,220)		(6,631,220)	
8	GD-AA	(2,070,079)		(1,424,897)	(645,182)									
	GD-AN	(3,709,057)		(3,709,057)										
	GD-ID	(2,375,966)		(2,375,966)										
	GD-WA	(11,330,566)		(11,330,566)										
	GD-OR	(5,371,087)		(5,371,087)										
Total General Plant		(205,842,850)	(149,872,940)	(41,948,796)	(14,021,114)	(47,049,536)	(102,823,404)	(149,872,940)	(29,492,096)	(70,193,425)	(99,685,521)	(17,557,440)	(32,629,979)	(50,187,419)
Total Accumulated Depr		(2,153,271,125)	(1,694,321,765)	(315,735,028)	(143,214,332)	(977,917,707)	(716,404,058)	(1,694,321,765)	(606,964,969)	(472,335,127)	(1,079,300,096)	(370,952,738)	(244,068,931)	(615,021,669)

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			65.803%					34.197%
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-AAAMT-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(14,197,621)	(14,197,621)			(14,197,621)	(14,197,621)			(9,305,121)	(9,305,121)		(4,892,500)	(4,892,500)	
1	Misc Intangible Plt (3030 ED-AN	(2,403,329)	(2,403,329)			(2,403,329)	(2,403,329)			(1,575,142)	(1,575,142)		(828,187)	(828,187)	
Total Production/Transmission		(16,600,950)	(16,600,950)			(16,600,950)	(16,600,950)			(10,880,263)	(10,880,263)		(5,720,687)	(5,720,687)	
Distribution															
	Franchises (302000) ED-WA	(268,098)	(268,098)			(268,098)	(268,098)		(268,098)		(268,098)				
	Misc Intangible Plt (3030 ED-WA	(56,850)	(56,850)			(56,850)	(56,850)		(56,850)		(56,850)				
Total Distribution		(324,948)	(324,948)			(324,948)	(324,948)		(324,948)		(324,948)				
General Plant - 303000															
7,4	CD-AA	(4,381,482)	(3,066,950)	(906,748)	(407,784)		(3,066,950)	(3,066,950)		(2,093,684)	(2,093,684)		(973,266)	(973,266)	
9,1	CD-AN	(130,009)	(100,389)	(29,620)			(100,389)	(100,389)		(65,795)	(65,795)		(34,594)	(34,594)	
	GD-ID	(136,043)		(136,043)											
	GD-WA	(276,090)		(276,090)											
	GD-OR	(111,762)			(111,762)										
Total General Plant - 303000		(5,035,386)	(3,167,339)	(1,348,501)	(519,546)		(3,167,339)	(3,167,339)		(2,159,479)	(2,159,479)		(1,007,860)	(1,007,860)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(124,606,404)	(87,221,991)	(25,787,296)	(11,597,117)		(87,221,991)	(87,221,991)		(59,542,964)	(59,542,964)		(27,679,027)	(27,679,027)	
9,4	CD-AN	(270,359)	(208,763)	(61,596)			(208,763)	(208,763)		(142,514)	(142,514)		(66,249)	(66,249)	
9	CD-ID	230	178	52			178	178	0			178		178	
9	CD-WA	(9,868,958)	(7,620,513)	(2,248,445)		(7,620,513)	(7,620,513)	(7,620,513)				0		0	
4	ED-AN	(9,163,992)	(9,163,992)				(9,163,992)	(9,163,992)		(6,255,891)	(6,255,891)		(2,908,101)	(2,908,101)	
	ED-ID	227	227				227	227				227		227	
	ED-WA	(545,186)	(545,186)				(545,186)	(545,186)		(545,186)	(545,186)				
8	GD-AA	(119,999)		(82,599)	(37,400)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(144,574,441)	(104,760,040)	(28,179,884)	(11,634,517)		(8,165,294)	(96,594,746)	(104,760,040)	(8,165,699)	(65,941,369)	(74,107,068)	405	(30,653,377)	(30,652,972)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0				0		0	
9	CD-WA	0	0	0			0	0	0		0				
4	ED-AN	(496,552)	(496,552)				(496,552)	(496,552)		(338,976)	(338,976)		(157,576)	(157,576)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(496,552)	(496,552)	0	0		0	(496,552)	(496,552)	0	(338,976)	(338,976)	0	(157,576)	(157,576)
Total Accumulated Amortization		(167,032,277)	(125,349,829)	(29,528,385)	(12,154,063)		(8,490,242)	(116,859,587)	(125,349,829)	(8,490,647)	(79,320,087)	(87,810,734)	405	(37,539,500)	(37,539,095)

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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance 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	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,719,229	807,811	699,891	9,261,932	10,769,634	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,654,999	1,143,443	2,746,115	6,765,441	10,654,999	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,049,733	0	0	89,632,252	89,632,252	0	0	26,499,892	26,499,892	0	11,917,589	11,917,589
9	CD-WA / ID / AN	31,054,300	9,395,843	5,931,341	8,652,014	23,979,198	2,772,259	1,750,052	2,552,791	7,075,102	0	0	0
	TOTAL ACCOUNT	199,670,183	10,539,286	8,677,456	105,049,707	124,266,449	28,609,698	1,750,052	29,052,683	59,412,433	4,073,712	11,917,589	15,991,301
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,487,599	99,416	7,798	1,380,385	1,487,599	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	75,433,575	0	0	52,801,994	52,801,994	0	0	15,610,978	15,610,978	0	7,020,603	7,020,603
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	83,428,256	4,493,954	14,970	54,442,893	58,951,817	1,435,267	2,116	15,907,077	17,344,460	12,109	7,119,870	7,131,979
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,979,405	24,226,004	10,687,494	20,065,907	54,979,405	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,159,975	0	0	0	0	9,840,925	2,857,150	2,461,900	15,159,975	0	0	0
99	GD-OR / AS	4,547,960	0	0	0	0	0	0	0	4,547,960	0	4,547,960	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,643,560	0	0	5,350,339	5,350,339	0	0	1,581,835	1,581,835	0	711,386	711,386
9	CD-WA / ID / AN	7,071,108	1,677,787	784,957	2,997,353	5,460,097	495,034	231,603	884,374	1,611,011	0	0	0
	TOTAL ACCOUNT	89,499,195	25,903,791	11,472,451	28,413,599	65,789,841	10,335,959	3,088,753	4,995,006	18,419,718	4,547,960	741,676	5,289,636

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2021	
Ending Balance 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	413,851	0	0	413,851	413,851	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,209,332	272,618	185,479	3,564,393	4,022,490	80,436	54,726	1,051,680	1,186,842	0	0	0	
		TOTAL ACCOUNT	5,878,852	272,618	185,479	3,987,010	4,445,107	302,789	54,726	1,054,272	1,411,787	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,961,987	963,128	280,208	5,718,651	6,961,987	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,241,599	0	0	0	0	2,405,201	334,744	501,654	3,241,599	0	0	0	
99		GD-OR / AS	893,406	0	0	0	0	0	0	0	0	893,406	0	893,406	
8		GD-AA	5,498,468	0	0	0	0	0	0	3,784,760	3,784,760	0	1,713,708	1,713,708	
7		CD-AA	13,604,834	0	0	9,523,112	9,523,112	0	0	2,815,520	2,815,520	0	1,266,202	1,266,202	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		TOTAL ACCOUNT	31,529,350	973,020	1,029,824	15,508,512	17,511,356	2,408,120	555,919	7,180,639	10,144,678	893,406	2,979,910	3,873,316	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,093,015	397,965	15,791	1,679,259	2,093,015	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,025,312	397,965	15,791	2,734,683	3,148,439	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,370,446	12,011,317	6,356,413	29,002,716	47,370,446	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	940,643	0	0	0	0	0	0	0	0	940,643	0	940,643
8	GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782
7	CD-AA	78,280,187	0	0	54,794,565	54,794,565	0	0	16,200,085	16,200,085	0	7,285,537	7,285,537
9	CD-WA/ ID / AN	18,443,363	9,999,841	2,865,732	1,375,839	14,241,412	2,950,469	845,539	405,943	4,201,951	0	0	0
	TOTAL ACCOUNT	146,359,451	22,011,158	9,222,145	85,173,120	116,406,423	3,650,809	1,199,243	16,793,014	21,643,066	940,643	7,369,319	8,309,962
	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	681,538	0	0	477,063	477,063	0	0	141,044	141,044	0	63,431	63,431
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	968,359	0	13,466	746,098	759,564	0	1,953	141,044	142,997	2,367	63,431	65,798
	TOTAL GENERAL PLANT	617,593,369	79,469,979	40,675,002	314,559,476	434,704,457	52,801,669	7,767,119	79,365,340	139,934,128	11,398,543	31,556,241	42,954,784

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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance 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	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,569,114	319,716	0	16,137,999	16,457,715	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,185,870	1,666,336	(1,000)	18,520,534	20,185,870	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	143,675,274	0	0	100,569,818	100,569,818	0	0	29,733,598	29,733,598	0	13,371,858	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	164,922,920	1,666,336	(1,930)	119,613,950	121,278,356	0	(274)	30,153,020	30,152,746	0	13,491,818	13,491,818
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	287,363	0	0	201,148	201,148	0	0	59,470	59,470	0	26,745	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	287,363	0	0	201,148	201,148	0	0	59,470	59,470	0	26,745	26,745
	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-12E
For Twelve Months Ended May 31, 2021	
Ending Balance 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	1,235,344	1,235,344	0	0	1,235,344	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	21,139,590	15,526,494	0	977,501	16,503,995	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	47,963	0	0	33,573	33,573	0	0	9,926	9,926	0	4,464	4,464
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	47,963	0	0	33,573	33,573	0	0	9,926	9,926	0	4,464	4,464
	TOTAL		336,860,895	17,512,546	(1,930)	227,887,335	245,397,951	5,238,541	771,927	58,724,954	64,735,422	406,156	26,321,366	26,727,522

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended May 31, 2021 Ending Balance 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	(82,863,575)	(58,002,845)	(17,148,617)	(7,712,113)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(842,644)	(650,664)	(191,980)	0
7	282919	CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(86,784,715)</u>	<u>(60,808,395)</u>	<u>(17,977,692)</u>	<u>(7,998,628)</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 Twelve Months Ended May 31, 2021
Ending Balance Basis

Report ID: C-WKC-12E

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	4,797,556	4,797,556	0	0	0	0	4,797,556
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	42	42	0	0	0	0	42
7/4	154560 Supply Chain Invoice Price Variance	0	0	(3,507)	(3,507)	0	0	0	0	(3,507)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,962,821	20,489,586	0	71,452,407	56,731,869	23,347,140	(5,769,048)	(2,857,554)	0
TOTAL		50,962,821	20,489,586	4,794,091	76,246,498	56,731,869	23,347,140	(5,769,048)	(2,857,554)	4,794,091

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%