

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,420,286	113,111,897	58,308,389
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,420,286	113,111,897	58,308,389
E-APL	Electric Net Rate Base	2,635,017,120	1,774,018,386	860,998,734
	RATE OF RETURN	6.505%	6.376%	6.772%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 - AMA Percent	03-01-2020 thru 02-28-2021	393,626 100.000%	257,137 65.325%	136,489 34.675%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2020 thru 02-28-2021	27,994,256 100.000%	18,192,716 64.987%	9,801,540 35.013%
	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 February 28, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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

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Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		13,741,953	0	9,343,552 4,398,401
		Direct O & M Accts 901 - 935		15,267,063	0	10,498,905 4,768,158
		Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 894		9,747,473	0	6,722,886 3,024,587
		Direct Labor Accts 901 - 935		4,242,868	0	2,092,490 2,150,378
		Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768 0
		Total		16,023,109	0	10,848,144 5,174,965
		Percentage		100.000%	0.000%	67.703% 32.297%
		Number of Customers at		366,991	0	262,104 104,887
		Percentage		100.000%	0.000%	71.420% 28.580%
		Net Direct Plant		988,383,327	0	653,112,453 335,270,874
		Percentage		100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2020 thru 02-28-2021	1,319,284,385	914,867,640	404,416,745	
		Percent		100.000%	69.346%	30.654%	
11		Book Depreciation	03-01-2020 thru 02-28-2021	134,813,948	89,733,331	45,080,617	
		Percent		100.000%	66.561%	33.439%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended February 28, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2020 thru 02-28-2021	3,219,361,849 100.000%	2,176,336,572 67.601%	1,043,025,277 32.399%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2020 thru 02-28-2021	282,713,612 100.000%	193,007,180 68.270%	89,706,432 31.730%
14		Net Allocated Schedule M's - AMA Percent	03-01-2020 thru 02-28-2021	-164,498,884 100.000%	-111,815,111 67.973%	-52,683,773 32.027%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	379,565,198	0	379,565,198	254,670,349	0	254,670,349	124,894,849	0	
99	442200	Commercial - Firm & Int.	300,899,663	0	300,899,663	215,705,462	0	215,705,462	85,194,201	0	
1	442300	Industrial	113,088,192	0	113,088,192	58,938,801	0	58,938,801	54,149,391	0	
99	444000	Public Street & Highway Lighting	7,220,990	0	7,220,990	4,547,187	0	4,547,187	2,673,803	0	
99	448000	Interdepartmental Revenue	1,413,368	0	1,413,368	1,163,998	0	1,163,998	249,370	0	
99	499XXX	Unbilled Revenue	1,071,805	0	1,071,805	805,450	0	805,450	266,355	0	
TOTAL SALES TO ULTIMATE CUSTOMERS			803,259,216	0	803,259,216	535,831,247	0	535,831,247	267,427,969	0	
1	447XXX	Sales for Resale	0	84,076,993	84,076,993	0	55,104,061	55,104,061	0	28,972,932	
TOTAL SALES OF ELECTRICITY			803,259,216	84,076,993	887,336,209	535,831,247	55,104,061	590,935,308	267,427,969	28,972,932	
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	451000	Miscellaneous Service Revenue	77,288	0	77,288	45,204	0	45,204	32,084	0	
1	453000	Sales of Water & Water Power	0	533,494	533,494	0	349,652	349,652	0	183,842	
1	454000	Rent from Electric Property	1,858,728	207,216	2,065,944	1,462,441	135,809	1,598,250	396,287	71,407	
1	454100	Rent from Trnsmission Joint Use	17,944	0	17,944	7,873	0	7,873	10,071	0	
1	456XXX	Other Electric Revenues	(1,304,876)	59,607,348	58,302,472	(1,221,841)	39,066,656	37,844,815	(83,035)	20,540,692	
TOTAL OTHER OPERATING REVENUE			649,084	60,348,058	60,997,142	293,677	39,552,117	39,845,794	355,407	20,795,941	
TOTAL ELECTRIC REVENUE			803,908,300	144,425,051	948,333,351	536,124,924	94,656,178	630,781,102	267,783,376	49,768,873	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	367,929	367,929	0	241,141	241,141	0	126,788
1	501XXX	Fuel	0	28,464,016	28,464,016	0	18,655,316	18,655,316	0	9,808,700
1	502000	Steam Expense	0	3,491,243	3,491,243	0	2,288,161	2,288,161	0	1,203,082
1	505000	Electric Expense	0	716,085	716,085	0	469,322	469,322	0	246,763
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,798,769	4,798,769	0	3,145,113	3,145,113	0	1,653,656
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	682,427	682,427	0	447,263	447,263	0	235,164
1	511000	Structures	0	797,046	797,046	0	522,384	522,384	0	274,662
1	512000	Boiler Plant	0	7,861,991	7,861,991	0	5,152,749	5,152,749	0	2,709,242
1	513000	Electric Plant	0	2,291,823	2,291,823	0	1,502,061	1,502,061	0	789,762
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,183,914	1,183,914	0	775,937	775,937	0	407,977
TOTAL STEAM POWER GENERATION EXP			0	50,655,243	50,655,243	0	33,199,447	33,199,447	0	17,455,796
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	1,926,663	1,926,663	0	1,262,735	1,262,735	0	663,928
1	536000	Water for Power	0	1,451,599	1,451,599	0	951,378	951,378	0	500,221
1	537000	Hydraulic Expense	5,038,307	4,401,350	9,439,657	3,308,245	2,884,645	6,192,890	1,730,062	1,516,705
1	538000	Electric Expense	0	5,832,492	5,832,492	0	3,822,615	3,822,615	0	2,009,877
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,154,607	1,163,939	0	756,729	756,729	9,332	397,878
1	540000	Rent	0	1,531,536	1,531,536	0	1,003,769	1,003,769	0	527,767
1	540100	MT Trust Funds Land Settlement Rents	5,126,500	0	5,126,500	3,364,173	0	3,364,173	1,762,327	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	568,129	568,129	0	372,352	372,352	0	195,777
1	542000	Structures	0	2,056,846	2,056,846	0	1,348,057	1,348,057	0	708,789
1	543000	Reservoirs, Dams, & Waterways	0	297,290	297,290	0	194,844	194,844	0	102,446
1	544000	Electric Plant	0	3,145,658	3,145,658	0	2,061,664	2,061,664	0	1,083,994
1	545000	Miscellaneous Hydraulic Plant	0	599,788	599,788	0	393,101	393,101	0	206,687
TOTAL HYDRO POWER GENERATION EXP			10,174,139	22,965,958	33,140,097	6,672,418	15,051,889	21,724,307	3,501,721	7,914,069
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	430,217	430,217	0	281,964	281,964	0	148,253
1	547XXX	Fuel	0	60,687,008	60,687,008	0	39,774,265	39,774,265	0	20,912,743
1	548000	Generation Expense	0	2,318,813	2,318,813	0	1,519,750	1,519,750	0	799,063
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	216,322	216,322	0	141,777	141,777	0	74,545
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
MAINTENANCE										
1	551000	Supervision & Engineering	0	695,923	695,923	0	456,108	456,108	0	239,815
1	552000	Structures	0	183,276	183,276	0	120,119	120,119	0	63,157
1	553000	Generating & Electric Equipment	0	4,486,892	4,486,892	0	2,940,709	2,940,709	0	1,546,183
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	85,682	85,682	0	56,156	56,156	0	29,526
TOTAL OTHER POWER GENERATION EXP			0	69,191,255	69,191,255	0	45,347,948	45,347,948	0	23,843,307

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For Twelve Months Ended February 28, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,405,518	123,720,503	134,126,021	0	81,086,417	81,086,417	10,405,518	42,634,086
1	566000	System Control & Load Dispatching	0	689,484	689,484	0	451,888	451,888	0	237,596
E-557	557XXX	Other Expense	(10,063,245)	43,253,315	33,190,070	(8,276,850)	28,348,223	20,071,373	(1,786,395)	14,905,092
TOTAL OTHER POWER SUPPLY EXPENSE			342,273	167,663,302	168,005,575	(8,276,850)	109,886,528	101,609,678	8,619,123	57,776,774
TOTAL PRODUCTION OPERATING EXP			10,516,412	310,475,758	320,992,170	(1,604,432)	203,485,812	201,881,380	12,120,844	106,989,946
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,270,957	2,270,957	0	1,488,385	1,488,385	0	782,572
1	561000	Load Dispatching	0	2,866,598	2,866,598	0	1,878,768	1,878,768	0	987,830
1	562000	Station Expense	0	457,553	457,553	0	299,880	299,880	0	157,673
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	392,852	392,852	0	257,475	257,475	0	135,377
1	565XXX	Transmission of Electricity by Others	0	16,584,472	16,584,472	0	10,869,463	10,869,463	0	5,715,009
1	566000	Miscellaneous Transmission Expense	0	2,165,177	2,165,177	0	1,419,057	1,419,057	0	746,120
1	567000	Rent	0	169,069	169,069	0	110,808	110,808	0	58,261
MAINTENANCE										
1	568000	Supervision & Engineering	1,871	434,834	436,705	86	284,990	285,076	1,785	149,844
1	569000	Structures	56,408	471,031	527,439	6,464	308,714	315,178	49,944	162,317
1	570000	Station Equipment	19,419	773,894	793,313	0	507,210	507,210	19,419	266,684
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	41,269	1,224,271	1,265,540	18,965	802,387	821,352	22,304	421,884
1	572000	Underground Lines	3,647	72	3,719	3,647	47	3,694	0	25
1	573000	Service Miscellaneous	498	37,440	37,938	49	24,538	24,587	449	12,902
TOTAL TRANSMISSION OPERATING EXP			123,112	27,848,220	27,971,332	29,211	18,251,722	18,280,933	93,901	9,596,498

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For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	15,017,383	28,130,660	43,148,043	10,754,313	18,436,835	29,191,148	4,263,070	9,693,825
E-DEPX		Depreciation Expense-Transmission	1,501,043	16,160,651	17,661,694	511,046	10,591,691	11,102,737	989,997	5,568,960
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,142,370	1,142,370	0	748,709	748,709	0	393,661
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,606,137)	0	(2,606,137)	(1,869,060)	0	(1,869,060)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	58,087	0	58,087	54,705	0	54,705	3,382	0
1	407324	Amortization of CDA CDR Fund	8,299	200,000	208,299	8,299	131,080	139,379	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,781,451	0	1,781,451	897,570	0	897,570	883,881	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(137,790)	0	(137,790)	0	0	0	(137,790)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	(1)	0	(1)	0	0	0	(1)	0
99	407380	Amortization of Wartsila Generators	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
99	407382	Amortization of CDA Settlement - Direct	132,157	0	132,157	114,088	0	114,088	18,069	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	218,205	0	218,205	153,051	0	153,051	65,154	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(1,309,408)	0	(1,309,408)	(1,309,408)	0	(1,309,408)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,650,453)	0	(3,650,453)	(1,578,437)	0	(1,578,437)	(2,072,016)	0
99	407434	EIM Deferred O&M	(223,813)	0	(223,813)	0	0	0	(223,813)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,550,254)	0	(14,550,254)	(9,985,700)	0	(9,985,700)	(4,564,554)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,115,847)	0	(1,115,847)	0	0	0	(1,115,847)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(19,345)	0	(19,345)	(19,345)	0	(19,345)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,513,241	25,513,241	0	16,721,378	16,721,378	0	8,791,863
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,909,656)	72,055,312	67,145,656	(2,237,135)	47,225,052	44,987,917	(2,672,521)	24,830,260
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	5,729,868	410,379,290	416,109,158	(3,812,356)	268,962,586	265,150,230	9,542,224	141,416,704

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Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	670,338	3,095,673	3,766,011	435,788	2,011,785	2,447,573	234,550	1,083,888
3	582000	Station Expense	658,414	49,088	707,502	398,087	31,901	429,988	260,327	17,187
3	583000	Overhead Line Expense	1,739,002	940,033	2,679,035	1,159,504	610,899	1,770,403	579,498	329,134
3	584000	Underground Line Expense	1,742,669	0	1,742,669	964,776	0	964,776	777,893	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	37,149	0	37,149	36,491	0	36,491	658	0
3	586000	Meter Expense	1,616,143	67,598	1,683,741	1,411,017	43,930	1,454,947	205,126	23,668
3	587000	Customer Installations Expense	573,038	121,897	694,935	343,946	79,217	423,163	229,092	42,680
3	588000	Miscellaneous Distribution Expense	2,151,523	2,494,403	4,645,926	1,390,094	1,621,038	3,011,132	761,429	873,365
3	589000	Rent	198	329,087	329,285	198	213,864	214,062	0	115,223
		MAINTENANCE:								
3	590000	Supervision & Engineering	621,333	819,756	1,441,089	337,541	532,735	870,276	283,792	287,021
3	591000	Structures	539,739	17,421	557,160	253,329	11,321	264,650	286,410	6,100
3	592000	Station Equipment	350,843	98,527	449,370	269,922	64,030	333,952	80,921	34,497
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,790,369	0	15,790,369	10,093,000	0	10,093,000	5,697,369	0
3	594000	Underground Lines	645,963	0	645,963	407,774	0	407,774	238,189	0
3	595000	Line Transformers	387,744	0	387,744	307,035	0	307,035	80,709	0
3	596000	Street Light & Signal System Maintenance Exp	141,233	0	141,233	121,917	0	121,917	19,316	0
3	597000	Meters	42,244	0	42,244	35,911	0	35,911	6,333	0
3	598000	Miscellaneous Distribution Expense	286,317	796,315	1,082,632	226,387	517,501	743,888	59,930	278,814
		TOTAL DISTRIBUTION OPERATING EXP	27,994,259	8,829,798	36,824,057	18,192,717	5,738,221	23,930,938	9,801,542	3,091,577
E-DEPX		Depreciation Expense-Distribution	50,690,644	84,884	50,775,528	33,304,485	55,164	33,359,649	17,386,159	29,720
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	57,232	0	57,232	57,232	0	57,232	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,265,972	0	53,265,972	46,918,887	0	46,918,887	6,347,085	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	104,013,848	84,884	104,098,732	80,280,604	55,164	80,335,768	23,733,244	29,720
		TOTAL DISTRIBUTION EXPENSES	132,008,107	8,914,682	140,922,789	98,473,321	5,793,385	104,266,706	33,534,786	3,121,297

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Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	154,120	154,120	0	100,679	100,679	0	53,441
2	902000	Meter Reading Expenses	1,079,538	147,449	1,226,987	903,965	96,321	1,000,286	175,573	51,128
2	903XXX	Customer Records & Collection Expenses	730,397	6,636,932	7,367,329	483,683	4,335,576	4,819,259	246,714	2,301,356
2	904000	Uncollectible Accounts	8,858,436	(260,380)	8,598,056	6,505,180	(170,093)	6,335,087	2,353,256	(90,287)
2	905000	Misc Customer Accounts	0	112,174	112,174	0	73,278	73,278	0	38,896
TOTAL CUSTOMER ACCOUNTS EXPENSES			10,668,371	6,790,295	17,458,666	7,892,828	4,435,761	12,328,589	2,775,543	2,354,534
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,688,256	96,297	33,784,553	23,277,384	62,906	23,340,290	10,410,872	33,391
2	909000	Advertising	204,157	800,348	1,004,505	204,157	522,827	726,984	0	277,521
2	910000	Misc Customer Service & Info Exp	0	324,141	324,141	0	211,745	211,745	0	112,396
TOTAL CUSTOMER SERVICE & INFO EXP			33,892,413	1,220,786	35,113,199	23,481,541	797,478	24,279,019	10,410,872	423,308
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	461,301	28,111,505	28,572,806	378,257	19,190,600	19,568,857	83,044	8,920,905
4	921000	Office Supplies & Expenses	5,258	4,113,844	4,119,102	5,258	2,808,357	2,813,615	0	1,305,487
4	922000	Admin Exp Transferred--Credit	0	(103,004)	(103,004)	0	(70,317)	(70,317)	0	(32,687)
4	923000	Outside Services Employed	428,454	10,450,354	10,878,808	409,089	7,134,039	7,543,128	19,365	3,316,315
4	924000	Property Insurance Premium	0	1,719,461	1,719,461	0	1,173,807	1,173,807	0	545,654
4	925XXX	Injuries and Damages	406,447	4,274,473	4,680,920	282,009	2,918,012	3,200,021	124,438	1,356,461
4	926XXX	Employee Pensions and Benefits	3,729,746	28,235,308	31,965,054	2,645,420	19,275,115	21,920,535	1,084,326	8,960,193
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,663,618	3,405,302	6,068,920	1,753,636	2,231,835	3,985,471	909,982	1,173,467
4	930000	Miscellaneous General Expenses	101,732	6,417,442	6,519,174	81,079	4,380,931	4,462,010	20,653	2,036,511
4	931000	Rents	4,200	629,432	633,632	0	429,688	429,688	4,200	199,744
4	935000	Maintenance of General Plant	1,596,585	10,926,356	12,522,941	1,187,970	7,458,986	8,646,956	408,615	3,467,370
TOTAL ADMIN & GEN OPERATING EXP			9,398,541	98,180,473	107,579,014	6,742,718	66,931,053	73,673,771	2,655,823	31,249,420

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Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,491,558	19,638,079	23,129,637	2,641,925	13,406,131	16,048,056	849,633	6,231,948
E-AMTX		Amortization Expense-General Plant - 303000	0	297,968	297,968	0	203,206	203,206	0	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,289,620	28,591,794	31,881,414	3,286,645	19,518,474	22,805,119	2,975	9,073,320
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	190,439	190,439	0	130,005	130,005	0	60,434
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(514,857)	0	(514,857)	0	0	0	(514,857)	0
99	407311	Regulatory Debit - AFUDC Amortization	225,955	1,151,962	1,377,917	181,598	778,738	960,336	44,357	373,224
99	407314	Regulatory Debit - FISERVE Amortization	942,408	0	942,408	710,408	0	710,408	232,000	0
99	407319	AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0
99	407332	Existing Meters Excess Deprec. Deferral	723,032	0	723,032	723,032	0	723,032	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,420,390	0	2,420,390	1,671,383	0	1,671,383	749,007	0
99	407414	Regulatory Credit - Deferral - FISERVE	(202,149)	0	(202,149)	(190,423)	0	(190,423)	(11,726)	0
99	407436	Regulatory Credit - AMI	(9,400,574)	0	(9,400,574)	(9,400,574)	0	(9,400,574)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(30,465)	0	(30,465)	0	0	0	(30,465)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,013,211)	0	(1,013,211)	0	0	0	(1,013,211)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(6,420,602)	0	(6,420,602)	(4,637,847)	0	(4,637,847)	(1,782,755)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(4,344,791)	0	(4,344,791)	(4,344,791)	0	(4,344,791)	0	0
E-OTX		Taxes Other Than FIT--A&G	962,567	5,058,584	6,021,151	668,363	3,453,293	4,121,656	294,204	1,605,291
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,687,094)	54,928,826	45,241,732	(8,506,256)	37,489,847	28,983,591	(1,180,838)	17,438,979
		TOTAL ADMIN & GENERAL EXPENSES	(288,553)	153,109,299	152,820,746	(1,763,538)	104,420,900	102,657,362	1,474,985	48,688,399
		TOTAL EXPENSES BEFORE FIT	182,010,206	580,414,352	762,424,558	124,271,796	384,410,110	508,681,906	57,738,410	196,004,242
		NET OPERATING INCOME (LOSS) BEFORE FIT			185,908,793			122,099,196		
E-FIT		FEDERAL INCOME TAX			2,806,507			908,976		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,166,788			8,396,053		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,420,286			113,111,897		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.540%			34.460%
E-ALL	2	Number of Customers - AMA	100.000%			65.325%			34.675%
E-ALL	3	Direct Distribution Operating Expense	100.000%			64.987%			35.013%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			68.266%			31.734%
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	124,894,849
99	442200	Commercial - Firm & Int.	85,194,201
1	442300	Industrial	54,149,391
99	444000	Public Street & Highway Lighting	2,673,803
99	448000	Interdepartmental Revenue	249,370
99	499XXX	Unbilled Revenue	266,355
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>267,427,969</u>
1	447XXX	Sales for Resale	28,972,932
		TOTAL SALES OF ELECTRICITY	<u>296,400,901</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	32,084
1	453000	Sales of Water & Water Power	183,842
1	454000	Rent from Electric Property	467,694
1	454100	Rent from Trnsmission Joint Use	10,071
1	456XXX	Other Electric Revenues	20,457,657
		TOTAL OTHER OPERATING REVENUE	<u>21,151,348</u>
		TOTAL ELECTRIC REVENUE	<u>317,552,249</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	126,788
1	501XXX	Fuel	9,808,700
1	502000	Steam Expense	1,203,082
1	505000	Electric Expense	246,763
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,653,656
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	235,164
1	511000	Structures	274,662
1	512000	Boiler Plant	2,709,242
1	513000	Electric Plant	789,762
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	407,977
		TOTAL STEAM POWER GENERATION EXP	<u>17,455,796</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	663,928
1	536000	Water for Power	500,221
1	537000	Hydraulic Expense	3,246,767
1	538000	Electric Expense	2,009,877
1	539000	Miscellaneous Hydraulic Power Generation Exp	407,210
1	540000	Rent	527,767
1	540100	MT Trust Funds Land Settlement Rents	1,762,327
		MAINTENANCE	
1	541000	Supervision & Engineering	195,777
1	542000	Structures	708,789
1	543000	Reservoirs, Dams, & Waterways	102,446
1	544000	Electric Plant	1,083,994
1	545000	Miscellaneous Hydraulic Plant	206,687
		TOTAL HYDRO POWER GENERATION EXP	<u>11,415,790</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	148,253
1	547XXX	Fuel	20,912,743
1	548000	Generation Expense	799,063
1	549XXX	Miscellaneous Other Power Generation Op Exp	74,545
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	239,815
1	552000	Structures	63,157
1	553000	Generating & Electric Equipment	1,546,183
1	554XXX	Miscellaneous Other Power Generation Maint Exp	29,526
		TOTAL OTHER POWER GENERATION EXP	<u>23,843,307</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	53,039,604
1	556000	System Control & Load Dispatching	237,596
E-557	557XXX	Other Expense	13,118,697
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,395,897</u>
		TOTAL PRODUCTION OPERATING EXP	<u>119,110,790</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	782,572
1	561000	Load Dispatching	987,830
1	562000	Station Expense	157,673
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	135,377
1	565XXX	Transmission of Electricity by Others	5,715,009
1	566000	Miscellaneous Transmission Expense	746,120
1	567000	Rent	58,261
		MAINTENANCE	
1	568000	Supervision & Engineering	151,629
1	569000	Structures	212,261
1	570000	Station Equipment	286,103
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	444,188
1	572000	Underground Lines	25
1	573000	Service Miscellaneous	13,351
		TOTAL TRANSMISSION OPERATING EXP	<u>9,690,399</u>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,956,895
E-DEPX		Depreciation Expense-Transmission	6,558,957
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	393,661
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	3,382
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	883,881
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(137,790)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	(1)
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	18,069
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	65,154
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,072,016)
99	407434	EIM Deferred O&M	(223,813)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,564,554)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,115,847)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,791,863
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	22,157,739
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	150,958,928

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended February 28, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,318,438
3	582000	Station Expense	277,514
3	583000	Overhead Line Expense	908,632
3	584000	Underground Line Expense	777,893
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	658
3	586000	Meter Expense	228,794
3	587000	Customer Installations Expense	271,772
3	588000	Miscellaneous Distribution Expense	1,634,794
3	589000	Rent	115,223
		MAINTENANCE:	
3	590000	Supervision & Engineering	570,813
3	591000	Structures	292,510
3	592000	Station Equipment	115,418
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,697,369
3	594000	Underground Lines	238,189
3	595000	Line Transformers	80,709
3	596000	Street Light & Signal System Maintenance Exp	19,316
3	597000	Meters	6,333
3	598000	Miscellaneous Distribution Expense	338,744
		TOTAL DISTRIBUTION OPERATING EXP	<u>12,893,119</u>
E-DEPX		Depreciation Expense-Distribution	17,415,879
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,347,085
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,762,964</u>
		TOTAL DISTRIBUTION EXPENSES	<u>36,656,083</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended February 28, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,441
2	902000	Meter Reading Expenses	226,701
2	903XXX	Customer Records & Collection Expenses	2,548,070
2	904000	Uncollectible Accounts	2,262,969
2	905000	Misc Customer Accounts	38,896
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,130,077
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,444,263
2	909000	Advertising	277,521
2	910000	Misc Customer Service & Info Exp	112,396
		TOTAL CUSTOMER SERVICE & INFO EXP	10,834,180
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	9,003,949
4	921000	Office Supplies & Expenses	1,305,487
4	922000	Admin Exp Transferred--Credit	(32,687)
4	923000	Outside Services Employed	3,335,680
4	924000	Property Insurance Premium	545,654
4	925XXX	Injuries and Damages	1,480,899
4	926XXX	Employee Pensions and Benefits	10,044,519
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,083,449
4	930000	Miscellaneous General Expenses	2,057,164
4	931000	Rents	203,944
4	935000	Maintenance of General Plant	3,875,985
		TOTAL ADMIN & GEN OPERATING EXP	33,905,243

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,081,581
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,076,295
E-AMTX		Amortization Expense-General Plant - 390200, 3962	60,434
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(514,857)
99	407311	Regulatory Debit - AFUDC Amortization	417,581
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	749,007
99	407414	Regulatory Credit - Deferral - FISERVE	(11,726)
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(30,465)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,013,211)
99	407447	Regulatory Credit - COVID-19 Deferral	(1,782,755)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,899,495
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>16,258,141</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>50,163,384</u>
		TOTAL EXPENSES BEFORE FIT	<u>253,742,652</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	63,809,597
E-FIT		FEDERAL INCOME TAX	1,897,531
E-FIT		DEFERRED FEDERAL INCOME TAX	3,770,735
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,308,389</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended February 28, 2021
 Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	48,779	364,731	413,510	43,579	239,045	282,624	5,200	125,686	130,886
1	456010	Other Electric Rev-Financial	0	(10,332,645)	(10,332,645)	0	(6,772,016)	(6,772,016)	0	(3,560,629)	(3,560,629)
1	456015	Other Electric Rev-CT Fuel Sales	0	8,607,965	8,607,965	0	5,641,660	5,641,660	0	2,966,305	2,966,305
1	456016	Other Electric Rev-Resource Opt	0	3,359,066	3,359,066	0	2,201,532	2,201,532	0	1,157,534	1,157,534
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	191,993	191,993	0	125,832	125,832	0	66,161	66,161
1	456019	Other Electric Rev-Specified	0	271,830	271,830	0	178,157	178,157	0	93,673	93,673
1	456020	Other Electric Rev-Sale of Excess	0	206,208	206,208	0	135,149	135,149	0	71,059	71,059
1	456030	Other Electric Rev-Clearwater	(125,354)	1,251,784	1,126,430	0	820,419	820,419	(125,354)	431,365	306,011
1	456050	Other Electric Rev-Attachment Fees	2,131,645	132	2,131,777	1,745,819	87	1,745,906	385,826	45	385,871
1	456100	Transmission Revenue of Others	0	12,695,929	12,695,929	0	8,320,912	8,320,912	0	4,375,017	4,375,017
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	2,563,383	2,563,383	0	1,680,041	1,680,041	0	883,342	883,342
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	(4,441,019)	0	(4,441,019)	(3,102,802)	0	(3,102,802)	(1,338,217)	0	(1,338,217)
1	456329	Amortization Res Decoupling Deferral	(7,196,248)	0	(7,196,248)	(6,044,050)	0	(6,044,050)	(1,152,198)	0	(1,152,198)
1	456338	Non-res Decoupling Deferred Rev	15,634,710	0	15,634,710	12,975,493	0	12,975,493	2,659,217	0	2,659,217
1	456339	Amortization Non-res Decoupling	(7,851,725)	0	(7,851,725)	(6,954,010)	0	(6,954,010)	(897,715)	0	(897,715)
1	456380	Other Electric Revenue-Clearwater	317,416	0	317,416	0	0	0	317,416	0	317,416
1	456700	Other Electric Rev-Low Voltage	176,921	0	176,921	114,130	0	114,130	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,706,631	1,706,631	0	1,118,526	1,118,526	0	588,105	588,105
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,164,118)	(1,164,118)	0	(762,963)	(762,963)	0	(401,155)	(401,155)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,164,118	1,164,118	0	762,963	762,963	0	401,155	401,155
1	456730	Other Elec Rev-Intraco Thermal	0	37,727,008	37,727,008	0	24,726,281	24,726,281	0	13,000,727	13,000,727
TOTAL ACCOUNT 456			(1,304,875)	59,607,348	58,302,473	(1,221,841)	39,066,656	37,844,815	(83,034)	20,540,692	20,457,658

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-555-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	116,994,773	116,994,773	0	76,678,374	76,678,374	0	40,316,399	40,316,399
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,768,598	1,768,598	0	1,159,139	1,159,139	0	609,459	609,459
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	10,405,518	0	10,405,518	0	0	0	10,405,518	0	10,405,518
1	555550	Non Monetary - Exchange Power	0	(34,985)	(34,985)	0	(22,929)	(22,929)	0	(12,056)	(12,056)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,430,965	2,430,965	0	1,593,254	1,593,254	0	837,711	837,711
1	555710	Intercompany Purchase	0	2,561,152	2,561,152	0	1,678,579	1,678,579	0	882,573	882,573
TOTAL ACCOUNT 555			10,405,518	123,720,503	134,126,021	0	81,086,417	81,086,417	10,405,518	42,634,086	53,039,604

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-557-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,018	5,220,337	5,238,355	18,018	3,421,409	3,439,427	0	1,798,928	1,798,928
1	557010	Other Power Supply Expense - Financial	0	(11,732,514)	(11,732,514)	0	(7,689,490)	(7,689,490)	0	(4,043,024)	(4,043,024)
1	557018	Merchandise Processing Fee	0	55,715	55,715	0	36,516	36,516	0	19,199	19,199
1	557150	Fuel - Economic Dispatch	0	(2,266,212)	(2,266,212)	0	(1,485,275)	(1,485,275)	0	(780,937)	(780,937)
1	557160	Power Supply Expense - Miscellaneous	0	1,913	1,913	0	1,254	1,254	0	659	659
99	557161	Unbilled Add-Ons	(698,584)	0	(698,584)	(811,406)	0	(811,406)	112,822	0	112,822
1	557165	Other Resource Costs-CAISO Charges	0	153,833	153,833	0	100,822	100,822	0	53,011	53,011
1	557170	Broker Fees - Power	0	301,503	301,503	0	197,605	197,605	0	103,898	103,898
1	557171	REC Broker Fees	0	55,252	55,252	0	36,212	36,212	0	19,040	19,040
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	191,621	0	191,621	191,621	0	191,621	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	10,273,672	0	10,273,672	10,273,672	0	10,273,672	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	(18,642,991)	0	(18,642,991)	(18,642,991)	0	(18,642,991)	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	1,725,521	0	1,725,521	1,725,521	0	1,725,521	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,528,783)	0	(1,528,783)	(1,528,783)	0	(1,528,783)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,354,693)	0	(1,354,693)	0	0	0	(1,354,693)	0	(1,354,693)
99	557390	Idaho PCA Amortization	(865,704)	0	(865,704)	0	0	0	(865,704)	0	(865,704)
1	557395	Optional Renewable Power Expense Offset	0	484	484	0	317	317	0	167	167
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,868,741	1,868,741	0	1,224,773	1,224,773	0	643,968	643,968
1	557711	Turbine Gas Bookout Offset	0	(1,868,741)	(1,868,741)	0	(1,224,773)	(1,224,773)	0	(643,968)	(643,968)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,463,004	51,463,004	0	33,728,853	33,728,853	0	17,734,151	17,734,151
TOTAL ACCOUNT 557			(10,063,245)	43,253,315	33,190,070	(8,276,850)	28,348,223	20,071,373	(1,786,395)	14,905,092	13,118,697

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-908-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	212,953	96,297	309,250	125,238	62,906	188,144	87,715	33,391	121,106
99	908600	Public Purpose Tariff Rider Expense Offset	33,228,742	0	33,228,742	22,924,539	0	22,924,539	10,304,203	0	10,304,203
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	83,893	0	83,893	64,939	0	64,939	18,954	0	18,954
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,688,256	96,297	33,784,553	23,277,384	62,906	23,340,290	10,410,872	33,391	10,444,263

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.325%	34.675%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.18%	54.18%
2	Cost of Debt		4.875%	4.880%
	Total Weighted Cost		2.641%	2.644%
E-APL	Net Rate Base	2,635,017,120	1,774,018,386	860,998,734
	Interest Deduction for FIT Calculation	69,616,633	46,851,826	22,764,807
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	948,333,351	630,781,102	317,552,249
E-OPS	Less: Operating & Maintenance Expense	545,938,438	354,374,630	191,563,808
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,685,756	86,545,355	45,140,401
E-OTX	Less: Taxes Other than FIT	84,800,364	67,761,921	17,038,443
	Net Operating Income Before FIT	185,908,793	122,099,196	63,809,597
E-INT	Less: Interest Expense	69,616,633	46,851,826	22,764,807
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(225,268)	0	(225,268)
E-SCM	Plus: Schedule M Adjustments	(102,702,575)	(70,918,914)	(31,783,661)
	Taxable Net Operating Income	13,364,317	4,328,456	9,035,861
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,806,507	908,976	1,897,531
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,806,507	908,976	1,897,531
E-DTE	Deferred FIT	12,166,788	8,396,053	3,770,735
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	14,488,507	8,987,299	5,501,208

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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	74,047,479	94,236,844	168,284,323	50,555,645	63,090,214	113,645,859	23,491,834	31,146,630	54,638,464	
12	997001 Contributions In Aid of Construction	0	7,218,519	7,218,519	0	4,879,791	4,879,791	0	2,338,728	2,338,728	
12	997002 Injuries and Damages	0	150,001	150,001	0	101,402	101,402	0	48,599	48,599	
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	2,605,737	2,605,737	0	1,761,504	1,761,504	0	844,233	844,233	
99	997007 Idaho PCA	(2,220,397)	0	(2,220,397)	0	0	0	(2,220,397)	0	(2,220,397)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	865,903	865,903	0	585,359	585,359	0	280,544	280,544	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	9,865,748	0	9,865,748	6,329,952	0	6,329,952	3,535,796	0	3,535,796	
12	997020 FAS87 Current Pension Accrual	0	(13,178,259)	(13,178,259)	0	(8,908,635)	(8,908,635)	0	(4,269,624)	(4,269,624)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	6,992,500	6,992,500	0	4,727,000	4,727,000	0	2,265,500	2,265,500	
99	997031 Decoupling Mechanism	3,854,283	0	3,854,283	3,125,369	0	3,125,369	728,914	0	728,914	
12	997032 Interest Rate Swaps	0	(20,808,265)	(20,808,265)	0	(14,066,595)	(14,066,595)	0	(6,741,670)	(6,741,670)	
99	997033 BPA Residential Exchange	18,015	0	18,015	190,660	0	190,660	(172,645)	0	(172,645)	
99	997034 Montana Hydro Settlement	5,126,500	0	5,126,500	3,364,173	0	3,364,173	1,762,327	0	1,762,327	
99	997035 Leases	0	99,653	99,653	0	68,029	68,029	0	31,624	31,624	
99	997043 Washington Deferred Power Costs	(8,708,698)	0	(8,708,698)	(8,708,698)	0	(8,708,698)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(34,985)	(34,985)	0	(23,650)	(23,650)	0	(11,335)	(11,335)	
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	(2,633,059)	(2,633,059)	0	(1,779,974)	(1,779,974)	0	(853,085)	(853,085)	
12	997049 Tax Depreciation	0	(166,905,528)	(166,905,528)	0	(112,829,806)	(112,829,806)	0	(54,075,722)	(54,075,722)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	58,087	0	58,087	54,705	0	54,705	3,382	0	3,382	
99	997059 Spokane River Relicensing PME	50,484	0	50,484	34,737	0	34,737	15,747	0	15,747	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	132,157	884,086	1,016,243	114,088	597,651	711,739	18,069	286,435	304,504	
99	997065 Amortization - Unbilled Revenue Add-Ins	(569,971)	0	(569,971)	(994,660)	0	(994,660)	424,689	0	424,689	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	3,007,008	3,007,008	0	2,032,767	2,032,767	0	974,241	974,241	
12	997081 Deferred Compensation	0	647,579	647,579	0	437,770	437,770	0	209,809	209,809	
4	997082 Meal Disallowances	0	293,587	293,587	0	200,420	200,420	0	93,167	93,167	
12	997083 Paid Time Off	0	1,590,194	1,590,194	0	1,074,987	1,074,987	0	515,207	515,207	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(1,253,637)	0	(1,253,637)	0	0	0	(1,253,637)	0	(1,253,637)	
99	997095 WA REC Deferral	196,738	0	196,738	196,738	0	196,738	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,119	22,119	0	10,601	10,601	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(91,552)	(91,552)	0	(61,890)	(61,890)	0	(29,662)	(29,662)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(37,833,334)	(37,833,334)	0	(25,575,712)	(25,575,712)	0	(12,257,622)	(12,257,622)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(6,741,858)	0	(6,741,858)	(6,741,858)	0	(6,741,858)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(1,693,362)	0	(1,693,362)	(897,445)	0	(897,445)	(795,917)	0	(795,917)
99	997110 FISERVE	751,985	0	751,985	519,985	0	519,985	232,000	0	232,000
12	997111 Capitalized Transportation	0	(121,478)	(121,478)	0	(82,120)	(82,120)	0	(39,358)	(39,358)
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	491,577	491,577	0	332,311	332,311	0	159,266	159,266
99	997115 AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0	0
99	997117 Colstrip Plant Adjustment	(6,023,506)	0	(6,023,506)	(3,561,785)	0	(3,561,785)	(2,461,721)	0	(2,461,721)
99	997119 AFUDC Tax CPI	0	2,818,315	2,818,315	0	1,905,209	1,905,209	0	913,106	913,106
99	997120 Transportation Tax Disallowance	0	104,173	104,173	0	70,422	70,422	0	33,751	33,751
99	997123 EIM Deferred O&M	(223,813)	0	(223,813)	0	0	0	(223,813)	0	(223,813)
99	997124 Colstrip Recovery Offset	119,037	0	119,037	119,037	0	119,037	0	0	0
99	997125 COVID-19	(4,000,212)	0	(4,000,212)	(2,966,464)	0	(2,966,464)	(1,033,748)	0	(1,033,748)
99	997126 Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(783,726)	(783,726)	0	(375,615)	(375,615)
99	997127 CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,108,141	2,108,141	0	1,010,365	1,010,365
99	997128 Meters Expensed	0	(22,019,683)	(22,019,683)	0	(14,885,526)	(14,885,526)	0	(7,134,157)	(7,134,157)
99	997129 Mixed Service Costs (IDD#5)	0	(24,870,301)	(24,870,301)	0	(16,812,572)	(16,812,572)	0	(8,057,729)	(8,057,729)
99	997130 Wild Fire Resiliency Deferral	(1,043,675)	0	(1,043,675)	0	0	0	(1,043,675)	0	(1,043,675)
	TOTAL SCHEDULE M ADJUSTMENTS	61,796,308	(164,498,883)	(102,702,575)	40,896,196	(111,815,110)	(70,918,914)	20,900,112	(52,683,773)	(31,783,661)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.601%	32.399%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	11,860,645	11,860,645	0	8,017,915	8,017,915	0	3,842,730	3,842,730
99	410100	Deferred Federal Income Tax Expense - Washin	987,289	0	987,289	987,289	0	987,289	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	751,712	0	751,712	0	0	0	751,712	0	751,712
	410100	Total	1,739,001	11,860,645	13,599,646	987,289	8,017,915	9,005,204	751,712	3,842,730	4,594,442
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,516,114)	(1,516,114)	0	(1,024,908)	(1,024,908)	0	(491,206)	(491,206)
99	411100	Deferred Federal Income Tax Expense - Washin	415,757	0	415,757	415,757	0	415,757	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(332,501)	0	(332,501)	0	0	0	(332,501)	0	(332,501)
	411100	Total	83,256	(1,516,114)	(1,432,858)	415,757	(1,024,908)	(609,151)	(332,501)	(491,206)	(823,707)
Total Deferred Federal Income Tax Expense			1,822,257	10,344,531	12,166,788	1,403,046	6,993,007	8,396,053	419,211	3,351,524	3,770,735

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.601%	32.399%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	(12,089)	(12,089)	0	(7,923)	(7,923)	0	(4,166)	(4,166)
1	408140	State Kwh Generation Tax	0	1,333,049	1,333,049	0	873,680	873,680	0	459,369	459,369
1	408150	R&P Property Tax--Production	0	18,203,164	18,203,164	0	11,930,354	11,930,354	0	6,272,810	6,272,810
1	408180	R&P Property Tax--Transmission	0	6,334,510	6,334,510	0	4,151,638	4,151,638	0	2,182,872	2,182,872
1	409100	State Income Tax--Montana & Oregon	0	(345,393)	(345,393)	0	(226,371)	(226,371)	0	(119,022)	(119,022)
TOTAL PRODUCTION & TRANSMISSION			0	25,513,241	25,513,241	0	16,721,378	16,721,378	0	8,791,863	8,791,863
DISTRIBUTION											
99	408110	State Excise Tax	21,012,166	0	21,012,166	21,012,166	0	21,012,166	0	0	0
99	408120	Municipal Occupation & License Tax	21,888,890	0	21,888,890	18,370,084	0	18,370,084	3,518,806	0	3,518,806
99	408160	Miscellaneous State or Local Tax--WA & ID	275	0	275	0	0	0	275	0	275
99	408170	R&P Property Tax--Distribution	10,781,716	0	10,781,716	7,536,637	0	7,536,637	3,245,079	0	3,245,079
99	409100	State Income Tax--Idaho	(191,807)	0	(191,807)	0	0	0	(191,807)	0	(191,807)
99	411410	State Income Tax--Idaho ITC Deferred	(195,318)	0	(195,318)	0	0	0	(195,318)	0	(195,318)
99	411420	State Income Tax--Idaho ITC Amortization	(29,950)	0	(29,950)	0	0	0	(29,950)	0	(29,950)
TOTAL DISTRIBUTION			53,265,972	0	53,265,972	46,918,887	0	46,918,887	6,347,085	0	6,347,085
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	962,567	5,058,584	6,021,151	668,363	3,453,293	4,121,656	294,204	1,605,291	1,899,495
TOTAL A&G			962,567	5,058,584	6,021,151	668,363	3,453,293	4,121,656	294,204	1,605,291	1,899,495
TOTAL TAXES OTHER THAN FIT			54,228,539	30,571,825	84,800,364	47,587,250	20,174,671	67,761,921	6,641,289	10,397,154	17,038,443

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%

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,816,666	7,816,666	0	5,123,043	5,123,043	0	2,693,623	2,693,623
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	1,092,011	1,092,011	0	715,704	715,704	0	376,307	376,307
1	182381	CDA Settlement Past Storage	0	29,506,358	29,506,358	0	19,338,467	19,338,467	0	10,167,891	10,167,891
1	302000	Franchises & Consents	1,004,999	44,049,219	45,054,218	1,004,999	28,869,858	29,874,857	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,969,695	15,289,411	319,716	9,929,875	10,249,591	0	5,039,820	5,039,820
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	445,783	109,403,894	109,849,677	427,426	74,685,662	75,113,088	18,357	34,718,232	34,736,589
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	47,870	47,870	0	32,679	32,679	0	15,191	15,191
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	15,406,303	976,662	16,382,965	15,406,303	666,728	16,073,031	0	309,934	309,934
		TOTAL INTANGIBLE PLANT	17,176,801	300,785,539	317,962,340	17,158,444	202,742,423	219,900,867	18,357	98,043,116	98,061,473
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,090	3,863,090	0	2,531,869	2,531,869	0	1,331,221	1,331,221
1	311XXX	Structures & Improvements	111,363,005	28,639,675	140,002,680	72,777,059	18,770,443	91,547,502	38,585,946	9,869,232	48,455,178
1	312000	Boiler Plant	146,612,192	46,686,538	193,298,730	95,813,758	30,598,357	126,412,115	50,798,434	16,088,181	66,886,615
1	313000	Generators	306,455	0	306,455	201,168	0	201,168	105,287	0	105,287
1	314000	Turbogenerator Units	38,967,784	18,652,853	57,620,637	25,466,710	12,225,080	37,691,790	13,501,074	6,427,773	19,928,847
1	315000	Accessory Electric Equipment	17,899,512	12,339,327	30,238,839	11,698,646	8,087,195	19,785,841	6,200,866	4,252,132	10,452,998
1	316000	Miscellaneous Power Plant Equipment	14,390,214	2,491,354	16,881,568	9,404,900	1,632,833	11,037,733	4,985,314	858,521	5,843,835
		TOTAL STEAM PRODUCTION PLANT	329,539,162	112,672,837	442,211,999	215,362,241	73,845,777	289,208,018	114,176,921	38,827,060	153,003,981
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,533,506	64,533,506	0	42,295,260	42,295,260	0	22,238,246	22,238,246
1	331XXX	Structures & Improvements	0	96,528,515	96,528,515	0	63,264,789	63,264,789	0	33,263,726	33,263,726
1	332XXX	Reservoirs, Dams, & Waterways	0	194,358,517	194,358,517	0	127,382,572	127,382,572	0	66,975,945	66,975,945
1	333000	Waterwheels, Turbines, & Generators	0	234,788,479	234,788,479	0	153,880,369	153,880,369	0	80,908,110	80,908,110
1	334000	Accessory Electric Equipment	0	74,183,654	74,183,654	0	48,619,967	48,619,967	0	25,563,687	25,563,687
1	335XXX	Miscellaneous Power Plant Equipment	0	13,854,832	13,854,832	0	9,080,457	9,080,457	0	4,774,375	4,774,375
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	681,897,427	681,897,427	0	446,915,574	446,915,574	0	234,981,853	234,981,853
		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	17,246,758	17,246,758	0	11,303,525	11,303,525	0	5,943,233	5,943,233
1	342000	Fuel Holders, Producers, & Accessories	0	21,245,627	21,245,627	0	13,924,384	13,924,384	0	7,321,243	7,321,243
1	343000	Prime Movers	0	23,506,056	23,506,056	0	15,405,869	15,405,869	0	8,100,187	8,100,187
1	344000	Generators	0	222,280,566	222,280,566	0	145,682,683	145,682,683	0	76,597,883	76,597,883
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	22,460,830	22,460,830	0	14,720,828	14,720,828	0	7,740,002	7,740,002
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	1,649,908	1,649,908	0	1,081,350	1,081,350	0	568,558	568,558
		TOTAL OTHER PRODUCTION PLANT	0	309,500,273	309,500,273	0	202,846,479	202,846,479	0	106,653,794	106,653,794
		TOTAL PRODUCTION PLANT	329,539,162	1,104,070,537	1,433,609,699	215,362,241	723,607,830	938,970,071	114,176,921	380,462,707	494,639,628

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,865,331	30,493,689	410,632	19,573,738	19,984,370	217,726	10,291,593	10,509,319	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	36,989	27,552,335	27,589,324	21,204	18,057,800	18,079,004	15,785	9,494,535	9,510,320	
1	353XXX	Station Equipment	12,155,464	284,617,153	296,772,617	7,939,642	186,538,082	194,477,724	4,215,822	98,079,071	102,294,893	
1	354000	Towers & Fixtures	16,038,933	1,167,385	17,206,318	10,481,575	765,104	11,246,679	5,557,358	402,281	5,959,639	
1	355000	Poles & Fixtures	4,595	291,903,667	291,908,262	2,718	191,313,663	191,316,381	1,877	100,590,004	100,591,881	
1	356000	Overhead Conductors & Devices	12,566,464	151,041,158	163,607,622	8,211,713	98,992,375	107,204,088	4,354,751	52,048,783	56,403,534	
1	357000	Underground Conduit	0	3,309,140	3,309,140	0	2,168,810	2,168,810	0	1,140,330	1,140,330	
1	358000	Underground Conductors & Devices	0	2,658,177	2,658,177	0	1,742,169	1,742,169	0	916,008	916,008	
1	359000	Roads & Trails	78,834	2,042,354	2,121,188	51,518	1,338,559	1,390,077	27,316	703,795	731,111	
		TOTAL TRANSMISSION PLANT	41,509,637	794,156,700	835,666,337	27,119,002	520,490,300	547,609,302	14,390,635	273,666,400	288,057,035	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,253,612	0	8,253,612	6,783,058	0	6,783,058	1,470,554	0	1,470,554	
99	360400	Land Easements	3,761,515	0	3,761,515	1,277,886	0	1,277,886	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	34,619,110	0	34,619,110	27,548,212	0	27,548,212	7,070,898	0	7,070,898	
3	362000	Station Equipment	150,924,723	3,182,875	154,107,598	100,890,170	2,068,455	102,958,625	50,034,553	1,114,420	51,148,973	
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	452,260,370	0	452,260,370	295,846,386	0	295,846,386	156,413,984	0	156,413,984	
99	365000	Overhead Conductors & Devices	291,883,066	0	291,883,066	186,749,915	0	186,749,915	105,133,151	0	105,133,151	
99	366000	Underground Conduit	129,082,926	0	129,082,926	84,356,212	0	84,356,212	44,726,714	0	44,726,714	
99	367000	Underground Conductors & Devices	227,243,859	0	227,243,859	150,929,171	0	150,929,171	76,314,688	0	76,314,688	
99	368000	Line Transformers	289,749,877	0	289,749,877	200,186,743	0	200,186,743	89,563,134	0	89,563,134	
99	369XXX	Services	186,433,747	0	186,433,747	122,717,229	0	122,717,229	63,716,518	0	63,716,518	
99	371XXX	Installations on Customers' Premises	2,411,511	0	2,411,511	2,411,511	0	2,411,511	0	0	0	
99	370XXX	Meters	80,140,536	0	80,140,536	56,222,265	0	56,222,265	23,918,271	0	23,918,271	
99	373XXX	Street Light & Signal Systems	68,202,555	0	68,202,555	44,158,556	0	44,158,556	24,043,999	0	24,043,999	
		TOTAL DISTRIBUTION PLANT	1,927,802,239	3,182,875	1,930,985,114	1,282,544,296	2,068,455	1,284,612,751	645,257,943	1,114,420	646,372,363	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	8,880,585	10,388,287	807,811	6,062,420	6,870,231	699,891	2,818,165	3,518,056	
4	390XXX	Structures & Improvements	19,189,996	103,379,100	122,569,096	10,518,139	70,572,776	81,090,915	8,671,857	32,806,324	41,478,181	
4	391XXX	Office Furniture & Equipment	4,460,951	61,066,783	65,527,734	4,432,461	41,687,850	46,120,311	28,490	19,378,933	19,407,423	
4	392XXX	Transportation Equipment	37,193,391	25,306,322	62,499,713	25,927,209	17,275,614	43,202,823	11,266,182	8,030,708	19,296,890	
4	393000	Stores Equipment	457,372	3,752,402	4,209,774	272,615	2,561,615	2,834,230	184,757	1,190,787	1,375,544	
4	394000	Tools, Shop & Garage Equipment	1,676,634	14,789,292	16,465,926	729,640	10,096,058	10,825,698	946,994	4,693,234	5,640,228	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	352,669	2,586,923	2,939,592	338,813	1,765,989	2,104,802	13,856	820,934	834,790	
4	396XXX	Power Operated Equipment	23,791,515	9,195,845	32,987,360	14,175,755	6,277,636	20,453,391	9,615,760	2,918,209	12,533,969	
4	397XXX	Communications Equipment	29,414,282	80,474,693	109,888,975	20,380,717	54,936,854	75,317,571	9,033,565	25,537,839	34,571,404	
4	398000	Miscellaneous Equipment	13,466	740,916	754,382	0	505,794	505,794	13,466	235,122	248,588	
		TOTAL GENERAL PLANT	118,057,978	310,289,665	428,347,643	77,583,160	211,822,343	289,405,503	40,474,818	98,467,322	138,942,140	
		TOTAL PLANT IN SERVICE	2,434,085,817	2,512,485,316	4,946,571,133	1,619,767,143	1,660,731,351	3,280,498,494	814,318,674	851,753,965	1,666,072,639	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(251,558,599)	(72,563,493)	(324,122,092)	(163,561,885)	(47,558,113)	(211,119,998)	(87,996,714)	(25,005,380)	(113,002,094)
E-ADEP		Hydro Production Plant	0	(153,581,579)	(153,581,579)	0	(100,657,367)	(100,657,367)	0	(52,924,212)	(52,924,212)
E-ADEP		Other Production Plant	0	(145,644,597)	(145,644,597)	0	(95,455,469)	(95,455,469)	0	(50,189,128)	(50,189,128)
E-ADEP		Transmission Plant	(24,822,727)	(212,832,502)	(237,655,229)	(15,558,105)	(139,490,422)	(155,048,527)	(9,264,622)	(73,342,080)	(82,606,702)
E-ADEP		Distribution Plant	(611,402,268)	(298,461)	(611,700,729)	(369,551,150)	(193,961)	(369,745,111)	(241,851,118)	(104,500)	(241,955,618)
E-ADEP		General Plant	(43,727,454)	(101,906,577)	(145,634,031)	(26,830,779)	(69,567,544)	(96,398,323)	(16,896,675)	(32,339,033)	(49,235,708)
TOTAL ACCUMULATED DEPRECIATION			(931,511,048)	(686,827,209)	(1,618,338,257)	(575,501,919)	(452,922,876)	(1,028,424,795)	(356,009,129)	(233,904,333)	(589,913,462)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,731,861)	(15,731,861)	0	(10,310,661)	(10,310,661)	0	(5,421,200)	(5,421,200)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(263,133)	0	(263,133)	(263,133)	0	(263,133)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,943,862)	(2,943,862)	0	(2,007,074)	(2,007,074)	0	(936,788)	(936,788)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,616,471)	(84,064,677)	(89,681,148)	(5,597,301)	(57,387,592)	(62,984,893)	(19,170)	(26,677,085)	(26,696,255)
E-AAAMT		General Plant - 390200, 396200	0	(251,027)	(251,027)	0	(171,366)	(171,366)	0	(79,661)	(79,661)
TOTAL ACCUMULATED AMORTIZATION			(5,879,604)	(102,991,427)	(108,871,031)	(5,860,434)	(69,876,693)	(75,737,127)	(19,170)	(33,114,734)	(33,133,904)
TOTAL ACCUMULATED DEPR/AMORT			(937,390,652)	(789,818,636)	(1,727,209,288)	(581,362,353)	(522,799,569)	(1,104,161,922)	(356,028,299)	(267,019,067)	(623,047,366)
NET ELECTRIC UTILITY PLANT before ADFIT			1,496,695,165	1,722,666,680	3,219,361,845	1,038,404,790	1,137,931,782	2,176,336,572	458,290,375	584,734,898	1,043,025,273
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	140,652	140,652	0	92,183	92,183	0	48,469	48,469
12		ADFIT - Electric Plant In Service (282900)	0	(572,157,653)	(572,157,653)	0	(386,784,295)	(386,784,295)	0	(185,373,358)	(185,373,358)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,955,272)	(59,955,272)	0	(40,929,066)	(40,929,066)	0	(19,026,206)	(19,026,206)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,927,345)	(1,927,345)	0	(1,315,721)	(1,315,721)	0	(611,624)	(611,624)
4		ADFIT - Common Plant (283750 from C-DTX)	0	27,383	27,383	0	18,693	18,693	0	8,690	8,690
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	(6,196,335)	(6,196,335)	0	(4,061,078)	(4,061,078)	0	(2,135,257)	(2,135,257)
1		ADFIT - CDA Settlement Costs (283333)	0	260,688	260,688	0	170,855	170,855	0	89,833	89,833
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,076,049)	(1,076,049)	0	(727,420)	(727,420)	0	(348,629)	(348,629)
TOTAL ACCUMULATED DFIT			0	(640,883,931)	(640,883,931)	0	(433,535,849)	(433,535,849)	0	(207,348,082)	(207,348,082)
NET ELECTRIC UTILITY PLANT			1,496,695,165	1,081,782,749	2,578,477,914	1,038,404,790	704,395,933	1,742,800,723	458,290,375	377,386,816	835,677,191

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.987%	35.013%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.601%	32.399%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,496,695,165	1,081,782,749	2,578,477,914	#####	704,395,933	1,742,800,723	458,290,375	377,386,816	835,677,191
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,575,413	31,880,399	38,455,812	5,196,062	21,763,473	26,959,535	1,379,351	10,116,926	11,496,277
4	Accumulated Amortization - AFUDC (182318)	(1,024,813)	(4,427,610)	(5,452,423)	(794,941)	(3,022,552)	(3,817,493)	(229,872)	(1,405,058)	(1,634,930)
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)	(3,334,578)	0	(3,334,578)	(1,068,675)	0	(1,068,675)	(2,265,903)	0	(2,265,903)
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)	1,954,389	0	1,954,389	0	0	0	1,954,389	0	1,954,389
99	ADFIT - Boulder Park Disallowed (190040)	135,578	0	135,578	0	0	0	135,578	0	135,578
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	42,783	0	42,783	42,783	0	42,783	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,289,475)	0	(21,289,475)	(21,289,475)	0	(21,289,475)	0	0	0
99	CDA Lake Settlement - ID (186382)	5,270	0	5,270	0	0	0	5,270	0	5,270
99	ADFIT - CDA Lake Settlement - Direct (283382)	(10,092)	0	(10,092)	(8,985)	0	(8,985)	(1,107)	0	(1,107)
99	CDA CDR Fund - Direct (182324)	3,112	0	3,112	3,112	0	3,112	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	21,500	0	21,500	20,514	0	20,514	986	0	986
99	ADFIT - Spokane River Relicensing (283322)	(4,496)	0	(4,496)	(4,291)	0	(4,291)	(205)	0	(205)
99	Spokane River PM&Es (182323)	17,620	0	17,620	13,027	0	13,027	4,593	0	4,593
99	ADFIT - Spokane River PM&Es (283323)	(3,711)	0	(3,711)	(2,747)	0	(2,747)	(964)	0	(964)
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)	(2,325,353)	(511)	(2,325,864)	(885,246)	(349)	(885,595)	(1,440,107)	(162)	(1,440,269)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,807,167)	0	(14,807,167)	(9,401,937)	0	(9,401,937)	(5,405,230)	0	(5,405,230)
99	Colstrip-Regulatory Asset (182327)	6,885,069	0	6,885,069	3,498,559	0	3,498,559	3,386,510	0	3,386,510
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,701,093	0	2,701,093	1,910,758	0	1,910,758	790,335	0	790,335
99	Colstrip Reg Asset ADFIT (283376)	(1,057,441)	0	(1,057,441)	(691,038)	0	(691,038)	(366,403)	0	(366,403)
99	Colstrip ARO (317000P)	16,220,453	0	16,220,453	10,600,067	0	10,600,067	5,620,386	0	5,620,386
99	Colstrip ARO A/D (317000A)	(1,618,584)	0	(1,618,584)	(1,057,745)	0	(1,057,745)	(560,839)	0	(560,839)
99	Colstrip ARO Liability (230027)	(17,103,473)	0	(17,103,473)	(11,177,120)	0	(11,177,120)	(5,926,353)	0	(5,926,353)
99	Colstrip ARO ADFIT (190376)	3,591,729	0	3,591,729	2,347,195	0	2,347,195	1,244,534	0	1,244,534
99	Colstrip ARO ADFIT (283377)	(2,861,560)	0	(2,861,560)	(1,870,029)	0	(1,870,029)	(991,531)	0	(991,531)
99	Customer Deposits (235199)	(1,619,380)	0	(1,619,380)	(1,619,380)	0	(1,619,380)	0	0	0
C-WKC	Working Capital	57,067,046	0	57,067,046	37,605,624	0	37,605,624	19,461,422	0	19,461,422
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,086,928	27,452,278	56,539,206	12,477,091	18,740,572	31,217,663	16,609,837	8,711,706	25,321,543
	NET RATE BASE	1,525,782,093	1,109,235,027	2,635,017,120	#####	723,136,505	1,774,018,386	474,900,212	386,098,522	860,998,734

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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	3,205,961	3,205,961			3,205,961	3,205,961		2,101,187	2,101,187		1,104,774	1,104,774		
	Steam (ED-ID)	4,263,070	4,263,070		4,263,070	4,263,070	4,263,070				4,263,070		4,263,070		
	Steam (ED-WA)	10,754,313	10,754,313		10,754,313	10,754,313	10,754,313	10,754,313		10,754,313			10,754,313		
1	Hydro (ED-AN)	14,436,332	14,436,332			14,436,332	14,436,332		9,461,572	9,461,572		4,974,760	4,974,760		
1	Other (ED-AN)	10,488,367	10,488,367			10,488,367	10,488,367		6,874,076	6,874,076		3,614,291	3,614,291		
Total Electric Production		43,148,043	43,148,043			15,017,383	28,130,660	43,148,043		10,754,313	18,436,835	29,191,148	4,263,070	9,693,825	13,956,895
Electric Transmission															
1	ED-AN	16,160,651	16,160,651			16,160,651	16,160,651		10,591,691	10,591,691		5,568,960	5,568,960		
	ED-ID	989,997	989,997		989,997	989,997	989,997				989,997		989,997		
	ED-WA	511,046	511,046		511,046	511,046	511,046	511,046		511,046		511,046			
Total Electric Transmissic		17,661,694	17,661,694			1,501,043	16,160,651	17,661,694		511,046	10,591,691	11,102,737	989,997	5,568,960	6,558,957
Electric Distribution															
3	ED-AN	84,884	84,884			84,884	84,884		55,164	55,164		29,720	29,720		
	ED-ID	17,386,159	17,386,159		17,386,159	17,386,159	17,386,159				17,386,159		17,386,159		
	ED-WA	33,304,485	33,304,485		33,304,485	33,304,485	33,304,485	33,304,485		33,304,485		33,304,485			
Total Electric Distribution		50,775,528	50,775,528			50,690,644	84,884	50,775,528		33,304,485	55,164	33,359,649	17,386,159	29,720	17,415,879
Gas Underground Storage															
	GD-AN	644,813		644,813											
	GD-OR	117,580			117,580										
Total Gas Underground St		762,393		644,813	117,580										
Gas Distribution															
	GD-AN	57,396		57,396											
	GD-ID	6,200,953		6,200,953											
	GD-WA	13,756,446		13,756,446											
	GD-OR	9,315,283			9,315,283										
Total Gas Distribution		29,330,078		20,014,795	9,315,283										
General Plant															
4	ED-AN	2,900,148	2,900,148			2,900,148	2,900,148		1,979,815	1,979,815		920,333	920,333		
	ED-ID	479,782	479,782		479,782	479,782	479,782				479,782		479,782		
	ED-WA	965,624	965,624		965,624	965,624	965,624	965,624		965,624		965,624			
7,4	CD-AA	23,232,765	16,262,472	4,808,020	2,162,273	16,262,472	16,262,472		11,101,739	11,101,739		5,160,733	5,160,733		
9,4	CD-AN	615,744	475,459	140,285		475,459	475,459		324,577	324,577		150,882	150,882		
9	CD-ID	478,976	369,851	109,125		369,851	369,851				369,851		369,851		
9	CD-WA	2,170,896	1,676,301	494,595		1,676,301	1,676,301	1,676,301		1,676,301		1,676,301			
8	GD-AA	379,445		261,183	118,262										
	GD-AN	31,593		31,593											
	GD-ID	38,811		38,811											
	GD-WA	1,089,452		1,089,452											
	GD-OR	217,925			217,925										
Total General Plant		32,601,161	23,129,637	6,973,064	2,498,460	3,491,558	19,638,079	23,129,637	2,641,925	13,406,131	16,048,056	849,633	6,231,948	7,081,581	
Total Depreciation Expens		174,278,897	134,714,902	27,632,672	11,931,323	70,700,628	64,014,274	134,714,902	47,211,769	42,489,821	89,701,590	23,488,859	21,524,453	45,013,312	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	64.987%	35.013%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338	
1	Misc Intangible Plt (303000)	ED-AN	233,090	233,090		233,090	233,090		152,767	152,767		80,323	80,323	
Total Production/Transmission			1,142,370	1,142,370		1,142,370	1,142,370		748,709	748,709		393,661	393,661	
Distribution														
	Franchises (302000)	ED-WA	51,366	51,366		51,366	51,366		51,366	51,366				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			57,232	57,232		57,232	57,232		57,232	57,232				
General Plant - 303000														
7,4		CD-AA	414,948	290,455	85,874	38,619		290,455		198,282	198,282		92,173	92,173
9,1		CD-AN	9,729	7,513	2,216			7,513		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		297,968		203,206	203,206		94,762	94,762
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	35,965,936	25,175,436	7,443,150	3,347,350		25,175,436		17,186,263	17,186,263		7,989,173	7,989,173
9,4		CD-AN	114,239	88,212	26,027			88,212		60,219	60,219		27,993	27,993
9,4		CD-ID	3,900	3,011	889			3,011				3,011	3,011	
9,4		CD-WA	3,753,626	2,898,437	855,189			2,898,437		2,898,437	2,898,437			0
4		ED-AN	3,328,146	3,328,146				3,328,146		2,271,992	2,271,992		1,056,154	1,056,154
		ED-ID	(36)	(36)				(36)				(36)	(36)	
		ED-WA	388,208	388,208				388,208		388,208	388,208			
8		GD-AA	79,330		54,605	24,725								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			43,633,349	31,881,414	8,379,860	3,372,075		3,289,620	28,591,794	31,881,414		3,286,645	19,518,474	22,805,119
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0		0	0		0	0
4		ED-AN	190,439	190,439				190,439		130,005	130,005		60,434	60,434
		GD-OR	0			0								
Total General Plant - 390200, 396200			190,439	190,439	0	0		190,439	190,439	130,005	130,005		60,434	60,434
Total Amortization Expense			45,495,015	33,569,423	8,507,490	3,418,102		3,346,852	30,222,571	33,569,423		3,343,877	20,600,394	23,944,271

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 Rat		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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	(72,563,493)	(72,563,493)			(72,563,493)	(72,563,493)		(47,558,113)	(47,558,113)		(25,005,380)	(25,005,380)		
	Steam (ED-ID)	(87,996,714)	(87,996,714)		(87,996,714)	(87,996,714)					(87,996,714)		(87,996,714)		
	Steam (ED-WA)	(163,561,885)	(163,561,885)		(163,561,885)	(163,561,885)		(163,561,885)		(163,561,885)					
1	Hydro (ED-AN)	(153,581,579)	(153,581,579)		(153,581,579)	(153,581,579)		(100,657,367)	(100,657,367)			(52,924,212)	(52,924,212)		
1	Other (ED-AN)	(145,644,597)	(145,644,597)		(145,644,597)	(145,644,597)		(95,455,469)	(95,455,469)			(50,189,128)	(50,189,128)		
Total Electric Production		(623,348,268)	(623,348,268)			(251,558,599)	(371,789,669)	(623,348,268)		(163,561,885)	(243,670,949)	(407,232,834)	(87,996,714)	(128,118,720)	(216,115,434)
Electric Transmission															
1	ED-AN	(212,832,502)	(212,832,502)			(212,832,502)	(212,832,502)		(139,490,422)	(139,490,422)		(73,342,080)	(73,342,080)		
	ED-ID	(9,264,622)	(9,264,622)		(9,264,622)	(9,264,622)					(9,264,622)		(9,264,622)		
	ED-WA	(15,558,105)	(15,558,105)		(15,558,105)	(15,558,105)		(15,558,105)		(15,558,105)					
Total Electric Transmissic		(237,655,229)	(237,655,229)			(24,822,727)	(212,832,502)	(237,655,229)		(15,558,105)	(139,490,422)	(155,048,527)	(9,264,622)	(73,342,080)	(82,606,702)
Electric Distribution															
3	ED-AN	(298,461)	(298,461)			(298,461)	(298,461)		(193,961)	(193,961)		(104,500)	(104,500)		
	ED-ID	(241,851,118)	(241,851,118)		(241,851,118)	(241,851,118)					(241,851,118)		(241,851,118)		
	ED-WA	(369,551,150)	(369,551,150)		(369,551,150)	(369,551,150)		(369,551,150)		(369,551,150)					
Total Electric Distribution		(611,700,729)	(611,700,729)			(611,402,268)	(298,461)	(611,700,729)		(369,551,150)	(193,961)	(369,745,111)	(241,851,118)	(104,500)	(241,955,618)
Gas Underground Storage															
	GD-AN	(17,580,115)	(17,580,115)												
	GD-OR	(1,355,845)		(1,355,845)											
Total Gas Underground St		(18,935,960)		(17,580,115)	(1,355,845)										
Gas Distribution															
	GD-AN	(1,889,289)	(1,889,289)												
	GD-ID	(87,901,952)	(87,901,952)												
	GD-WA	(153,820,075)	(153,820,075)												
	GD-OR	(122,775,821)		(122,775,821)											
Total Gas Distribution		(366,387,137)		(243,611,316)	(122,775,821)										
General Plant															
4	ED-AN	(36,306,573)	(36,306,573)			(36,306,573)	(36,306,573)		(24,785,045)	(24,785,045)		(11,521,528)	(11,521,528)		
	ED-ID	(11,741,896)	(11,741,896)		(11,741,896)	(11,741,896)					(11,741,896)		(11,741,896)		
	ED-WA	(21,390,343)	(21,390,343)		(21,390,343)	(21,390,343)		(21,390,343)		(21,390,343)					
7,4	CD-AA	(85,069,858)	(59,547,199)	(17,605,207)	(7,917,452)	(59,547,199)	(59,547,199)		(40,650,491)	(40,650,491)		(18,896,708)	(18,896,708)		
9,4	CD-AN	(7,838,695)	(6,052,805)	(1,785,890)		(6,052,805)	(6,052,805)		(4,132,008)	(4,132,008)		(1,920,797)	(1,920,797)		
9	CD-ID	(6,675,705)	(5,154,779)	(1,520,926)		(5,154,779)	(5,154,779)				(5,154,779)		(5,154,779)		
9	CD-WA	(7,045,645)	(5,440,436)	(1,605,209)		(5,440,436)	(5,440,436)		(5,440,436)	(5,440,436)					
8	GD-AA	(2,018,547)		(1,389,426)	(629,121)										
	GD-AN	(3,540,822)		(3,540,822)											
	GD-ID	(2,251,053)		(2,251,053)											
	GD-WA	(10,048,968)		(10,048,968)											
	GD-OR	(5,213,185)		(5,213,185)											
Total General Plant		(199,141,290)	(145,634,031)	(39,747,501)	(13,759,758)	(43,727,454)	(101,906,577)	(145,634,031)	(26,830,779)	(69,567,544)	(96,398,323)	(16,896,675)	(32,339,033)	(49,235,708)	
Total Accumulated Depr		(2,057,168,613)	(1,618,338,257)	(300,938,932)	(137,891,424)	(931,511,048)	(686,827,209)	(1,618,338,257)	(575,501,919)	(452,922,876)	(1,028,424,795)	(356,009,129)	(233,904,333)	(589,913,462)	

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			64.987%			35.013%		
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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(13,508,821)	(13,508,821)			(13,508,821)	(13,508,821)		(8,853,681)	(8,853,681)		(4,655,140)	(4,655,140)	
1	Misc Intangible Plt (3030 ED-AN	(2,223,040)	(2,223,040)			(2,223,040)	(2,223,040)		(1,456,980)	(1,456,980)		(766,060)	(766,060)	
Total Production/Transmission		(15,731,861)	(15,731,861)			(15,731,861)	(15,731,861)		(10,310,661)	(10,310,661)		(5,421,200)	(5,421,200)	
Distribution														
	Franchises (302000) ED-WA	(210,683)	(210,683)			(210,683)	(210,683)	(210,683)		(210,683)				
	Misc Intangible Plt (3030 ED-WA	(52,450)	(52,450)			(52,450)	(52,450)	(52,450)		(52,450)				
Total Distribution		(263,133)	(263,133)			(263,133)	(263,133)	(263,133)		(263,133)				
General Plant - 303000														
7,4	CD-AA	(4,070,270)	(2,849,108)	(842,342)	(378,820)		(2,849,108)	(2,849,108)		(1,944,972)	(1,944,972)	(904,136)	(904,136)	
9,1	CD-AN	(122,711)	(94,754)	(27,957)			(94,754)	(94,754)		(62,102)	(62,102)	(32,652)	(32,652)	
	GD-ID	(125,017)		(125,017)										
	GD-WA	(257,461)		(257,461)										
	GD-OR	(106,206)			(106,206)									
Total General Plant - 303000		(4,681,665)	(2,943,862)	(1,252,777)	(485,026)		(2,943,862)	(2,943,862)		(2,007,074)	(2,007,074)	(936,788)	(936,788)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(109,189,457)	(76,430,436)	(22,596,757)	(10,162,264)		(76,430,436)	(76,430,436)		(52,176,001)	(52,176,001)	(24,254,435)	(24,254,435)	
9,4	CD-AN	(171,164)	(132,168)	(38,996)			(132,168)	(132,168)		(90,226)	(90,226)	(41,942)	(41,942)	
9	CD-ID	(25,085)	(19,370)	(5,715)		(19,370)	(19,370)	0			(19,370)	(19,370)		
9	CD-WA	(7,048,458)	(5,442,608)	(1,605,850)		(5,442,608)	(5,442,608)	(5,442,608)			0	0		
4	ED-AN	(7,502,073)	(7,502,073)			(7,502,073)	(7,502,073)		(5,121,365)	(5,121,365)		(2,380,708)	(2,380,708)	
	ED-ID	200	200			200	200				200	200		
	ED-WA	(154,693)	(154,693)			(154,693)	(154,693)	(154,693)						
8	GD-AA	(99,335)		(68,375)	(30,960)									
	GD-AN	0		0										
	GD-OR	0		0										
Total Misc IT Intangible Plant - 3031XX		(124,190,065)	(89,681,148)	(24,315,693)	(10,193,224)		(5,616,471)	(84,064,677)	(89,681,148)	(5,597,301)	(57,387,592)	(62,984,893)	(19,170)	(26,677,085)
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	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(251,027)	(251,027)			(251,027)	(251,027)		(171,366)	(171,366)		(79,661)	(79,661)	
	ED-WA	0	0			0	0	0		0		0	0	
	GD-WA	0		0										
	GD-OR	0		0										
Total General Plant - 390200, 396200		(251,027)	(251,027)	0	0		0	(251,027)	(251,027)	0	(171,366)	(171,366)	0	(79,661)
Total Accumulated Amortization		(145,117,751)	(108,871,031)	(25,568,470)	(10,678,250)		(5,879,604)	(102,991,427)	(108,871,031)	(5,860,434)	(69,876,693)	(75,737,127)	(19,170)	(33,114,734)

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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,332	0	0	8,343,994	8,343,994	0	0	2,466,913	2,466,913	0	1,109,425	1,109,425
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	18,336,616	807,811	699,891	8,880,585	10,388,287	3,275,642	99,613	2,618,515	5,993,770	845,134	1,109,425	1,954,559
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	9,278,622	1,153,988	2,712,627	5,412,007	9,278,622	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,928,118	0	0	0	0	25,928,118	0	0	0	25,928,118	0	0
99	GD-OR / AS	3,878,651	0	0	0	0	0	0	0	0	3,878,651	0	3,878,651
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,983,318	0	0	89,585,763	89,585,763	0	0	26,486,148	26,486,148	0	11,911,407	11,911,407
9	CD-WA / ID / AN	30,698,822	9,364,150	5,959,230	8,381,329	23,704,709	2,762,908	1,758,280	2,472,925	6,994,113	0	0	0
	TOTAL ACCOUNT	197,767,531	10,518,138	8,671,857	103,379,099	122,569,094	28,691,026	1,758,280	28,959,073	59,408,379	3,878,651	11,911,407	15,790,058
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,372,618	37,922	7,798	1,326,898	1,372,618	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,516	0	0	0	0	138,516	0	0	0	138,516	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	348,130	0	0	0	0	0	0	239,628	239,628	0	108,502	108,502
7	CD-AA	85,019,185	0	0	59,511,729	59,511,729	0	0	17,594,720	17,594,720	0	7,912,736	7,912,736
9	CD-WA / ID / AN	6,013,424	4,394,538	20,693	228,155	4,643,386	1,296,616	6,105	67,317	1,370,038	0	0	0
	TOTAL ACCOUNT	92,903,982	4,432,460	28,491	61,066,782	65,527,733	1,435,132	6,105	17,901,665	19,342,902	12,109	8,021,238	8,033,347
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,745,943	24,087,614	10,413,481	17,244,848	51,745,943	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,304,723	0	0	0	0	9,315,217	2,763,811	2,225,695	14,304,723	0	0	0
99	GD-OR / AS	4,275,530	0	0	0	0	0	0	0	0	4,275,530	0	4,275,530
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,393,200	0	0	5,175,092	5,175,092	0	0	1,530,023	1,530,023	0	688,085	688,085
9	CD-WA / ID / AN	7,224,676	1,839,595	852,700	2,886,382	5,578,677	542,776	251,591	851,632	1,645,999	0	0	0
	TOTAL ACCOUNT	85,041,259	25,927,209	11,266,181	25,306,322	62,499,712	9,857,993	3,015,402	4,674,247	17,547,642	4,275,530	718,375	4,993,905

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,950,173	272,615	184,757	3,365,003	3,822,375	80,436	54,513	992,849	1,127,798	0	0	0
		TOTAL ACCOUNT	5,422,837	272,615	184,757	3,752,403	4,209,775	144,908	54,513	992,849	1,192,270	20,792	0	20,792
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,159,056	720,259	199,921	5,238,876	6,159,056	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,853,305	0	0	0	0	2,052,843	297,836	502,626	2,853,305	0	0	0
99		GD-OR / AS	933,300	0	0	0	0	0	0	0	933,300	0	933,300	
8		GD-AA	5,187,560	0	0	0	0	0	0	3,570,753	3,570,753	0	1,616,807	1,616,807
7		CD-AA	13,256,830	0	0	9,279,516	9,279,516	0	0	2,743,501	2,743,501	0	1,233,813	1,233,813
9		CD-WA / ID / AN	1,330,478	9,381	747,073	270,901	1,027,355	2,768	220,425	79,930	303,123	0	0	0
		TOTAL ACCOUNT	29,720,529	729,640	946,994	14,789,293	16,465,927	2,055,611	518,261	6,896,810	9,470,682	933,300	2,850,620	3,783,920
	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,844,532	338,813	13,856	1,491,863	1,844,532	0	0	0	0	0	0	0
99		GD-WA / ID / AN	172,985	0	0	0	0	78,068	0	94,917	172,985	0	0	0
99		GD-OR / AS	15,717	0	0	0	0	0	0	0	15,717	0	15,717	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946
7		CD-AA	1,564,416	0	0	1,095,060	1,095,060	0	0	323,756	323,756	0	145,600	145,600
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,802,821	338,813	13,856	2,586,923	2,939,592	78,068	0	559,898	637,966	15,717	209,546	225,263
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,485,996	13,925,508	9,216,106	8,344,382	31,485,996	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,670	0	0	0	0	2,579,584	871,497	820,589	4,271,670	0	0	0
99		GD-OR / AS	43,834	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	
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	1,465,276	250,248	399,655	481,539	1,131,442	73,836	117,919	142,079	333,834	0	0	0
		TOTAL ACCOUNT	37,795,255	14,175,756	9,615,761	9,195,845	32,987,362	2,653,420	989,416	1,072,037	4,714,873	43,834	49,186	93,020

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,455,921	11,991,397	6,149,926	31,314,598	49,455,921	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,068,852	0	0	0	0	711,650	355,249	1,953	1,068,852	0	0	0
99	GD-OR / AS	1,073,375	0	0	0	0	0	0	0	0	1,073,375	0	1,073,375
8	GD-AA	575,788	0	0	0	0	0	0	396,332	396,332	0	179,456	179,456
7	CD-AA	67,953,639	0	0	47,566,188	47,566,188	0	0	14,063,006	14,063,006	0	6,324,445	6,324,445
9	CD-WA/ ID / AN	16,663,254	8,389,320	2,883,639	1,593,906	12,866,865	2,475,282	850,822	470,285	3,796,389	0	0	0
	TOTAL ACCOUNT	136,790,829	20,380,717	9,033,565	80,474,692	109,888,974	3,186,932	1,206,071	14,931,576	19,324,579	1,073,375	6,503,901	7,577,276
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	269,090	0	6,846	262,244	269,090	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	683,837	0	0	478,672	478,672	0	0	141,520	141,520	0	63,645	63,645
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	963,867	0	13,466	740,916	754,382	0	1,953	141,520	143,473	2,367	63,645	66,012
	TOTAL GENERAL PLANT	608,662,330	77,583,159	40,474,819	310,289,664	428,347,642	51,378,732	7,649,614	78,748,190	137,776,536	11,100,809	31,437,343	42,538,152

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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,783,844	319,716	0	10,464,128	10,783,844	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,400,810	319,716	0	14,969,695	15,289,411	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	17,074,965	427,426	(1,000)	16,648,539	17,074,965	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	410,203	0	0	0	0	0	0	282,355	282,355	0	127,848	
7		CD-AA	131,919,523	0	0	92,341,028	92,341,028	0	0	27,300,745	27,300,745	0	12,277,750	
9		CD-WA / ID / AN	561,643	0	19,357	414,327	433,684	0	5,711	122,248	127,959	0	0	
		TOTAL ACCOUNT	149,966,334	427,426	18,357	109,403,894	109,849,677	0	5,711	27,705,348	27,711,059	0	12,405,598	12,405,598
	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	68,388	0	0	47,870	47,870	0	0	14,153	14,153	0	6,365	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	68,388	0	0	47,870	47,870	0	0	14,153	14,153	0	6,365	6,365
	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-12A
For Twelve Months Ended February 28, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,157,175	1,157,175	0	0	1,157,175	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	1,395,271	0	0	976,662	976,662	0	0	288,751	288,751	0	129,858	129,858
9		CD-WA / ID / AN	18,453,356	14,249,128	0	0	14,249,128	4,204,228	0	0	4,204,228	0	0	0
		TOTAL ACCOUNT	21,005,802	15,406,303	0	976,662	16,382,965	4,204,228	0	288,751	4,492,979	0	129,858	129,858
	TOTAL		320,335,279	16,153,445	18,357	216,321,285	232,493,087	5,226,142	777,912	56,221,791	62,225,845	406,156	25,210,191	25,616,347

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 28, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,749,728)	(59,323,115)	(17,538,956)	(7,887,657)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(818,676)	(632,157)	(186,519)	0
7	282919	CD-AA	(2,753,428)	(1,927,344)	(569,822)	(256,262)
7	283750	CD-AA	39,120	27,383	8,096	3,641
		Total	<u>(88,282,712)</u>	<u>(61,855,233)</u>	<u>(18,287,201)</u>	<u>(8,140,278)</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 February 28, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	4,155,826	4,155,826	0	0	0	0	4,155,826
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	674	674	0	0	0	0	674
7/4	154550 Supply Chain Average Cost Variance	0	0	(168)	(168)	0	0	0	0	(168)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(28)	(28)	0	0	0	0	(28)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	37,622,280	19,837,585	0	57,459,865	37,605,624	19,461,422	16,656	376,163	0
TOTAL		37,622,280	19,837,585	4,156,304	61,616,169	37,605,624	19,461,422	16,656	376,163	4,156,304

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
 69.998% 20.695% 9.307%

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