

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended February 28, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,891,654	113,457,757	58,433,897
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,891,654	113,457,757	58,433,897
E-APL	Electric Net Rate Base	2,719,976,183	1,830,589,635	889,386,548
	<b>RATE OF RETURN</b>	<b>6.320%</b>	<b>6.198%</b>	<b>6.570%</b>

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  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	2-01-2021 thru 02-28-2021	380,744 100.000%	246,736 64.804%	134,008 35.196%
3	E-OPS	Direct Distribution Operating Expense Percent	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	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

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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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2021  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2021  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

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					
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	2-01-2021 thru 02-28-2021	1,361,457,330	943,364,615	418,092,715	
		Percent		100.000%	69.291%	30.709%	
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  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	2-01-2021 thru 02-28-2021	3,285,143,677 100.000%	2,220,727,906 67.599%	1,064,415,771 32.401%
13	E-PLT	Net Electric General Plant Percent	2-01-2021 thru 02-28-2021	285,467,128 100.000%	195,022,014 68.317%	90,445,114 31.683%
14		Net Allocated Schedule M's Percent	03-01-2020 thru 02-28-2021	-164,498,884 100.000%	-111,809,928 67.970%	-52,688,956 32.030%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021		
Ending Balance 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 Transmission 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	

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance 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	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,405,518	123,720,503	134,126,021	0	81,086,417	81,086,417	10,405,518	42,634,086
1	556000	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	
Ending Balance 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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021		
Ending Balance 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	

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended February 28, 2021  
Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	154,120	154,120	0	99,876	99,876	0	54,244
2	902000	Meter Reading Expenses	1,079,538	147,449	1,226,987	903,965	95,553	999,518	175,573	51,896
2	903XXX	Customer Records & Collection Expenses	730,397	6,636,932	7,367,329	483,683	4,300,997	4,784,680	246,714	2,335,935
2	904000	Uncollectible Accounts	8,858,436	(260,380)	8,598,056	6,505,180	(168,737)	6,336,443	2,353,256	(91,643)
2	905000	Misc Customer Accounts	0	112,174	112,174	0	72,693	72,693	0	39,481
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>10,668,371</b>	<b>6,790,295</b>	<b>17,458,666</b>	<b>7,892,828</b>	<b>4,400,382</b>	<b>12,293,210</b>	<b>2,775,543</b>	<b>2,389,913</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,688,256	96,297	33,784,553	23,277,384	62,404	23,339,788	10,410,872	33,893
2	909000	Advertising	204,157	800,347	1,004,504	204,157	518,657	722,814	0	281,690
2	910000	Misc Customer Service & Info Exp	0	324,141	324,141	0	210,056	210,056	0	114,085
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,892,413</b>	<b>1,220,785</b>	<b>35,113,198</b>	<b>23,481,541</b>	<b>791,117</b>	<b>24,272,658</b>	<b>10,410,872</b>	<b>429,668</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>9,398,541</b>	<b>98,180,473</b>	<b>107,579,014</b>	<b>6,742,718</b>	<b>66,931,053</b>	<b>73,673,771</b>	<b>2,655,823</b>	<b>31,249,420</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			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	1,151,963	1,377,918	181,598	778,715	960,313	44,357	373,248
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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(9,687,094)</b>	<b>54,928,827</b>	<b>45,241,733</b>	<b>(8,506,256)</b>	<b>37,489,824</b>	<b>28,983,568</b>	<b>(1,180,838)</b>	<b>17,439,003</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>(288,553)</b>	<b>153,109,300</b>	<b>152,820,747</b>	<b>(1,763,538)</b>	<b>104,420,877</b>	<b>102,657,339</b>	<b>1,474,985</b>	<b>48,688,423</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>182,010,206</b>	<b>580,414,352</b>	<b>762,424,558</b>	<b>124,271,796</b>	<b>384,368,347</b>	<b>508,640,143</b>	<b>57,738,410</b>	<b>196,046,005</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>185,908,793</b>			<b>122,140,959</b>		
E-FIT		FEDERAL INCOME TAX			2,335,137			605,085		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,166,790			8,395,847		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>171,891,654</b>			<b>113,457,757</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	64.804%	35.196%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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%

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended February 28, 2021		
Ending Balance Basis		*****

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>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended February 28, 2021		
Ending Balance Basis		*****

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
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>17,455,796</b>
		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
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>11,415,790</b>
		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
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>23,843,307</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	*****

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>



RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended February 28, 2021	
Ending Balance Basis	*****

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:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021		
Ending Balance 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:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	54,244
2	902000	Meter Reading Expenses	227,469
2	903XXX	Customer Records & Collection Expenses	2,582,649
2	904000	Uncollectible Accounts	2,261,613
2	905000	Misc Customer Accounts	39,481
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>5,165,456</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,444,765
2	909000	Advertising	281,690
2	910000	Misc Customer Service & Info Exp	114,085
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,840,540</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
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
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>33,905,243</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance 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	417,605
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>16,258,165</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>50,163,408</u>
		TOTAL EXPENSES BEFORE FIT	<u>253,784,415</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	63,767,834
E-FIT		FEDERAL INCOME TAX	1,730,052
E-FIT		DEFERRED FEDERAL INCOME TAX	3,770,943
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,433,897</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended February 28, 2021  
Ending Balance Basis

Report ID:  
**E-456-12E**

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:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	212,953	96,297	309,250	125,238	62,404	187,642	87,715	33,893	121,608
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	62,404	23,339,788	10,410,872	33,893	10,444,765

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.804%	35.196%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended February 28, 2021 Ending Balance 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	2,719,976,183	1,830,589,635	889,386,548
	Interest Deduction for FIT Calculation	71,861,252	48,345,872	23,515,380
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended February 28, 2021 Ending Balance 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	545,938,437	354,332,890	191,605,547	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,685,757	86,545,332	45,140,425	
E-OTX	Less: Taxes Other than FIT	84,800,364	67,761,921	17,038,443	
	Net Operating Income Before FIT	185,908,793	122,140,959	63,767,834	
E-INT	Less: Interest Expense	71,861,252	48,345,872	23,515,380	
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	(102,702,573)	(70,913,730)	(31,788,843)	
	Taxable Net Operating Income	11,119,700	2,881,357	8,238,343	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	2,335,137	605,085	1,730,052	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	2,335,137	605,085	1,730,052	
E-DTE	Deferred FIT	12,166,790	8,395,847	3,770,943	
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)	
	Total Net FIT/Deferred FIT	14,017,139	8,683,202	5,333,937	
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	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	4,879,647	4,879,647	0	2,338,872	2,338,872
12	997002 Injuries and Damages	0	150,001	150,001	0	101,399	101,399	0	48,602	48,602
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	1,761,452	1,761,452	0	844,285	844,285
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	585,342	585,342	0	280,561	280,561
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	(8,908,371)	(8,908,371)	0	(4,269,888)	(4,269,888)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	6,992,501	6,992,501	0	4,726,861	4,726,861	0	2,265,640	2,265,640
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	(14,066,179)	(14,066,179)	0	(6,742,086)	(6,742,086)
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	(34,986)	(34,986)	0	(23,650)	(23,650)	0	(11,336)	(11,336)
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	(2,633,058)	(2,633,058)	0	(1,779,921)	(1,779,921)	0	(853,137)	(853,137)
12	997049 Tax Depreciation	0	(166,905,528)	(166,905,528)	0	(112,826,468)	(112,826,468)	0	(54,079,060)	(54,079,060)
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	597,633	711,721	18,069	286,453	304,522
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	2,032,707	2,032,707	0	974,301	974,301
12	997081 Deferred Compensation	0	647,579	647,579	0	437,757	437,757	0	209,822	209,822
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	1,074,955	1,074,955	0	515,239	515,239
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	32,719	32,719	0	22,118	22,118	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	(61,888)	(61,888)	0	(29,664)	(29,664)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(37,833,333)	(37,833,333)	0	(25,574,955)	(25,574,955)	0	(12,258,378)	(12,258,378)
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance 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	(82,118)	(82,118)	0	(39,360)	(39,360)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	491,578	491,578	0	332,302	332,302	0	159,276	159,276
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	1,905,153	1,905,153	0	913,162	913,162
99	997120 Transportation Tax Disallowance	0	104,173	104,173	0	70,420	70,420	0	33,753	33,753
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	(783,703)	(783,703)	0	(375,638)	(375,638)
99	997127 CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,108,079	2,108,079	0	1,010,427	1,010,427
99	997128 Meters Expensed	0	(22,019,683)	(22,019,683)	0	(14,885,086)	(14,885,086)	0	(7,134,597)	(7,134,597)
99	997129 Mixed Service Costs (IDD#5)	0	(24,870,301)	(24,870,301)	0	(16,812,075)	(16,812,075)	0	(8,058,226)	(8,058,226)
99	997130 Wild Fire Resiliency Deferral	(1,043,675)	0	(1,043,675)	0	0	0	(1,043,675)	0	(1,043,675)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>61,796,308</b>	<b>(164,498,881)</b>	<b>(102,702,573)</b>	<b>40,896,196</b>	<b>(111,809,926)</b>	<b>(70,913,730)</b>	<b>20,900,112</b>	<b>(52,688,955)</b>	<b>(31,788,843)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.599%	32.401%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	11,860,646	11,860,646	0	8,017,678	8,017,678	0	3,842,968	3,842,968
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	11,860,646	13,599,647	987,289	8,017,678	9,004,967	751,712	3,842,968	4,594,680
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,516,113)	(1,516,113)	0	(1,024,877)	(1,024,877)	0	(491,236)	(491,236)
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	(1,516,113)	(1,432,857)	415,757	(1,024,877)	(609,120)	(332,501)	(491,236)	(823,737)
Total Deferred Federal Income Tax Expense			1,822,257	10,344,533	12,166,790	1,403,046	6,992,801	8,395,847	419,211	3,351,732	3,770,943

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.599%	32.401%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
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)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,513,241</b>	<b>25,513,241</b>	<b>0</b>	<b>16,721,378</b>	<b>16,721,378</b>	<b>0</b>	<b>8,791,863</b>	<b>8,791,863</b>
<b>DISTRIBUTION</b>											
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)
<b>TOTAL DISTRIBUTION</b>			<b>53,265,972</b>	<b>0</b>	<b>53,265,972</b>	<b>46,918,887</b>	<b>0</b>	<b>46,918,887</b>	<b>6,347,085</b>	<b>0</b>	<b>6,347,085</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
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
<b>TOTAL A&amp;G</b>			<b>962,567</b>	<b>5,058,584</b>	<b>6,021,151</b>	<b>668,363</b>	<b>3,453,293</b>	<b>4,121,656</b>	<b>294,204</b>	<b>1,605,291</b>	<b>1,899,495</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,228,539</b>	<b>30,571,825</b>	<b>84,800,364</b>	<b>47,587,250</b>	<b>20,174,671</b>	<b>67,761,921</b>	<b>6,641,289</b>	<b>10,397,154</b>	<b>17,038,443</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,716,666	7,716,666	0	5,057,503	5,057,503	0	2,659,163	2,659,163
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	1,075,651	1,075,651	0	704,982	704,982	0	370,669	370,669
1	182381	CDA Settlement Past Storage	0	29,064,315	29,064,315	0	19,048,752	19,048,752	0	10,015,563	10,015,563
1	302000	Franchises & Consents	2,642,454	44,049,219	46,691,673	2,642,454	28,869,858	31,512,312	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,901,240	16,220,956	319,716	10,540,410	10,860,126	0	5,360,830	5,360,830
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,213,727	118,829,789	121,043,516	2,215,657	81,120,344	83,336,001	(1,930)	37,709,445	37,707,515
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	14,985,871	977,501	15,963,372	14,985,871	667,301	15,653,172	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,161,768	310,537,545	330,699,313	20,163,698	209,389,557	229,553,255	(1,930)	101,147,988	101,146,058
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	111,755,709	28,701,416	140,457,125	73,034,540	18,810,908	91,845,448	38,721,169	9,890,508	48,611,677
1	312000	Boiler Plant	149,476,011	46,575,073	196,051,084	97,693,606	30,525,303	128,218,909	51,782,405	16,049,770	67,832,175
1	313000	Generators	(62,300)	0	(62,300)	(41,173)	0	(41,173)	(21,127)	0	(21,127)
1	314000	Turbogenerator Units	39,454,638	18,569,182	58,023,820	25,785,991	12,170,242	37,956,233	13,668,647	6,398,940	20,067,587
1	315000	Accessory Electric Equipment	18,320,223	12,281,526	30,601,749	11,974,508	8,049,312	20,023,820	6,345,715	4,232,214	10,577,929
1	316000	Miscellaneous Power Plant Equipment	14,021,453	2,475,603	16,497,056	9,162,560	1,622,510	10,785,070	4,858,893	853,093	5,711,986
TOTAL STEAM PRODUCTION PLANT			332,965,734	112,460,383	445,426,117	217,610,032	73,706,535	291,316,567	115,355,702	38,753,848	154,109,550
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,899,355	64,899,355	0	42,535,037	42,535,037	0	22,364,318	22,364,318
1	331XXX	Structures & Improvements	0	98,541,407	98,541,407	0	64,584,038	64,584,038	0	33,957,369	33,957,369
1	332XXX	Reservoirs, Dams, & Waterways	0	193,890,853	193,890,853	0	127,076,065	127,076,065	0	66,814,788	66,814,788
1	333000	Waterwheels, Turbines, & Generators	0	233,941,642	233,941,642	0	153,325,352	153,325,352	0	80,616,290	80,616,290
1	334000	Accessory Electric Equipment	0	75,828,973	75,828,973	0	49,698,309	49,698,309	0	26,130,664	26,130,664
1	335XXX	Miscellaneous Power Plant Equipment	0	13,040,217	13,040,217	0	8,546,558	8,546,558	0	4,493,659	4,493,659
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	683,792,371	683,792,371	0	448,157,519	448,157,519	0	235,634,852	235,634,852
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,439,718	17,439,718	0	11,429,991	11,429,991	0	6,009,727	6,009,727
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,483	21,069,483	0	13,808,939	13,808,939	0	7,260,544	7,260,544
1	343000	Prime Movers	0	23,475,794	23,475,794	0	15,386,035	15,386,035	0	8,089,759	8,089,759
1	344000	Generators	0	221,998,828	221,998,828	0	145,498,032	145,498,032	0	76,500,796	76,500,796
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,685,342	23,685,342	0	15,523,373	15,523,373	0	8,161,969	8,161,969
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,765	1,641,765	0	1,076,013	1,076,013	0	565,752	565,752
TOTAL OTHER PRODUCTION PLANT			0	310,421,458	310,421,458	0	203,450,223	203,450,223	0	106,971,235	106,971,235
TOTAL PRODUCTION PLANT			332,965,734	1,106,674,212	1,439,639,946	217,610,032	725,314,277	942,924,309	115,355,702	381,359,935	496,715,637

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	30,400,520	31,028,878	410,632	19,924,501	20,335,133	217,726	10,476,019	10,693,745	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	(687)	28,550,267	28,549,580	(3,534)	18,711,845	18,708,311	2,847	9,838,422	9,841,269	
1	353XXX	Station Equipment	12,426,127	306,922,981	319,349,108	8,117,345	201,157,322	209,274,667	4,308,782	105,765,659	110,074,441	
1	354000	Towers & Fixtures	16,001,259	1,167,385	17,168,644	10,456,838	765,104	11,221,942	5,544,421	402,281	5,946,702	
1	355000	Poles & Fixtures	4,595	302,877,356	302,881,951	2,718	198,505,819	198,508,537	1,877	104,371,537	104,373,414	
1	356000	Overhead Conductors & Devices	12,529,457	154,038,018	166,567,475	8,187,414	100,956,517	109,143,931	4,342,043	53,081,501	57,423,544	
1	357000	Underground Conduit	0	3,026,547	3,026,547	0	1,983,599	1,983,599	0	1,042,948	1,042,948	
1	358000	Underground Conductors & Devices	0	2,375,209	2,375,209	0	1,556,712	1,556,712	0	818,497	818,497	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,667,943</b>	<b>831,433,480</b>	<b>873,101,423</b>	<b>27,222,931</b>	<b>544,921,503</b>	<b>572,144,434</b>	<b>14,445,012</b>	<b>286,511,977</b>	<b>300,956,989</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,777,915	0	3,777,915	1,294,286	0	1,294,286	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	34,875,734	0	34,875,734	27,749,788	0	27,749,788	7,125,946	0	7,125,946	
3	362000	Station Equipment	155,033,594	3,117,385	158,150,979	103,028,429	2,025,895	105,054,324	52,005,165	1,091,490	53,096,655	
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	468,179,733	0	468,179,733	306,159,432	0	306,159,432	162,020,301	0	162,020,301	
99	365000	Overhead Conductors & Devices	301,315,196	0	301,315,196	190,938,812	0	190,938,812	110,376,384	0	110,376,384	
99	366000	Underground Conduit	134,841,128	0	134,841,128	88,978,367	0	88,978,367	45,862,761	0	45,862,761	
99	367000	Underground Conductors & Devices	233,444,677	0	233,444,677	154,695,778	0	154,695,778	78,748,899	0	78,748,899	
99	368000	Line Transformers	297,501,527	0	297,501,527	205,677,131	0	205,677,131	91,824,396	0	91,824,396	
99	369XXX	Services	191,604,659	0	191,604,659	125,960,355	0	125,960,355	65,644,304	0	65,644,304	
99	371XXX	Installations on Customers' Premises	3,136,320	0	3,136,320	3,136,320	0	3,136,320	0	0	0	
99	370XXX	Meters	82,941,797	0	82,941,797	59,063,200	0	59,063,200	23,878,597	0	23,878,597	
99	373XXX	Street Light & Signal Systems	70,679,798	0	70,679,798	45,954,021	0	45,954,021	24,725,777	0	24,725,777	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,989,112,266</b>	<b>3,117,385</b>	<b>1,992,229,651</b>	<b>1,322,577,703</b>	<b>2,025,895</b>	<b>1,324,603,598</b>	<b>666,534,563</b>	<b>1,091,490</b>	<b>667,626,053</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993	
4	390XXX	Structures & Improvements	19,188,031	105,515,989	124,704,020	10,544,446	72,031,545	82,575,991	8,643,585	33,484,444	42,128,029	
4	391XXX	Office Furniture & Equipment	4,508,925	57,292,781	61,801,706	4,493,955	39,111,490	43,605,445	14,970	18,181,291	18,196,261	
4	392XXX	Transportation Equipment	37,463,788	27,569,732	65,033,520	26,015,606	18,820,753	44,836,359	11,448,182	8,748,979	20,197,161	
4	393000	Stores Equipment	458,097	3,948,939	4,407,036	272,618	2,695,783	2,968,401	185,479	1,253,156	1,438,635	
4	394000	Tools, Shop & Garage Equipment	1,749,142	15,162,120	16,911,262	782,656	10,350,573	11,133,229	966,486	4,811,547	5,778,033	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	413,333	2,605,545	3,018,878	397,542	1,778,701	2,176,243	15,791	826,844	842,635	
4	396XXX	Power Operated Equipment	23,351,629	9,096,605	32,448,234	14,070,375	6,209,888	20,280,263	9,281,254	2,886,717	12,167,971	
4	397XXX	Communications Equipment	30,625,023	83,077,730	113,702,753	21,412,560	56,713,843	78,126,403	9,212,463	26,363,887	35,576,350	
4	398000	Miscellaneous Equipment	13,466	744,734	758,200	0	508,400	508,400	13,466	236,334	249,800	
		<b>TOTAL GENERAL PLANT</b>	<b>119,279,136</b>	<b>314,014,518</b>	<b>433,293,654</b>	<b>78,797,569</b>	<b>214,365,150</b>	<b>293,162,719</b>	<b>40,481,567</b>	<b>99,649,368</b>	<b>140,130,935</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,503,186,847</b>	<b>2,565,777,140</b>	<b>5,068,963,987</b>	<b>1,666,371,933</b>	<b>1,696,016,382</b>	<b>3,362,388,315</b>	<b>836,814,914</b>	<b>869,760,758</b>	<b>1,706,575,672</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(259,365,542)	(72,898,430)	(332,263,972)	(169,229,296)	(47,777,631)	(217,006,927)	(90,136,246)	(25,120,799)	(115,257,045)	
E-ADEP		Hydro Production Plant	0	(160,951,098)	(160,951,098)	0	(105,487,350)	(105,487,350)	0	(55,463,748)	(55,463,748)	
E-ADEP		Other Production Plant	0	(150,652,071)	(150,652,071)	0	(98,737,367)	(98,737,367)	0	(51,914,704)	(51,914,704)	
E-ADEP		Transmission Plant	(25,558,150)	(218,096,552)	(243,654,702)	(15,803,447)	(142,940,480)	(158,743,927)	(9,754,703)	(75,156,072)	(84,910,775)	
E-ADEP		Distribution Plant	(630,435,407)	(336,914)	(630,772,321)	(381,020,033)	(218,950)	(381,238,983)	(249,415,374)	(117,964)	(249,533,338)	
E-ADEP		General Plant	(45,618,362)	(102,208,164)	(147,826,526)	(28,367,280)	(69,773,425)	(98,140,705)	(17,251,082)	(32,434,739)	(49,685,821)	
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(960,977,461)</b>	<b>(705,143,229)</b>	<b>(1,666,120,690)</b>	<b>(594,420,056)</b>	<b>(464,935,203)</b>	<b>(1,059,355,259)</b>	<b>(366,557,405)</b>	<b>(240,208,026)</b>	<b>(606,765,431)</b>	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,308,033)	(16,308,033)	0	(10,688,285)	(10,688,285)	0	(5,619,748)	(5,619,748)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(296,728)	0	(296,728)	(296,728)	0	(296,728)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,092,846)	(3,092,846)	0	(2,108,677)	(2,108,677)	0	(984,169)	(984,169)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,276,162)	(90,335,547)	(97,611,709)	(7,276,551)	(61,668,464)	(68,945,015)	389	(28,667,083)	(28,666,694)	
E-AAAMT		General Plant - 390200, 396200	0	(390,297)	(390,297)	0	(266,440)	(266,440)	0	(123,857)	(123,857)	
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(7,572,890)</b>	<b>(110,126,723)</b>	<b>(117,699,613)</b>	<b>(7,573,279)</b>	<b>(74,731,866)</b>	<b>(82,305,145)</b>	<b>389</b>	<b>(35,394,857)</b>	<b>(35,394,468)</b>	
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(968,550,351)</b>	<b>(815,269,952)</b>	<b>(1,783,820,303)</b>	<b>(601,993,335)</b>	<b>(539,667,069)</b>	<b>(1,141,660,404)</b>	<b>(366,557,016)</b>	<b>(275,602,883)</b>	<b>(642,159,899)</b>	
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,534,636,496</b>	<b>1,750,507,188</b>	<b>3,285,143,684</b>	<b>1,064,378,598</b>	<b>1,156,349,313</b>	<b>2,220,727,911</b>	<b>470,257,898</b>	<b>594,157,875</b>	<b>1,064,415,773</b>	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(600,545,742)	(600,545,742)	0	(405,962,916)	(405,962,916)	0	(194,582,826)	(194,582,826)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,291,012)	(59,291,012)	0	(40,475,602)	(40,475,602)	0	(18,815,410)	(18,815,410)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,081,203)	(2,081,203)	0	(1,420,754)	(1,420,754)	0	(660,449)	(660,449)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,103,506)	(6,103,506)	0	(4,000,238)	(4,000,238)	0	(2,103,268)	(2,103,268)	
1		ADFIT - CDA Settlement Costs (283333)	0	264,124	264,124	0	173,107	173,107	0	91,017	91,017	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,016,274)	(1,016,274)	0	(686,991)	(686,991)	0	(329,283)	(329,283)	
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(668,641,480)</b>	<b>(668,641,480)</b>	<b>0</b>	<b>(452,283,192)</b>	<b>(452,283,192)</b>	<b>0</b>	<b>(216,358,288)</b>	<b>(216,358,288)</b>	
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,534,636,496</b>	<b>1,081,865,708</b>	<b>2,616,502,204</b>	<b>1,064,378,598</b>	<b>704,066,121</b>	<b>1,768,444,719</b>	<b>470,257,898</b>	<b>377,799,587</b>	<b>848,057,485</b>	

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)	100.000%	67.599%	32.401%
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  
 Ending Balance Basis

Report ID:  
**E-APL-12E**

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	1,534,636,496	1,081,865,708	2,616,502,204	#####	704,066,121	1,768,444,719	470,257,898	377,799,587	848,057,485
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,244,122	34,685,775	41,929,897	5,697,941	23,678,591	29,376,532	1,546,181	11,007,184	12,553,365
4	Accumulated Amortization - AFUDC (182318)	(1,142,639)	(5,030,506)	(6,173,145)	(889,941)	(3,434,125)	(4,324,066)	(252,698)	(1,596,381)	(1,849,079)
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)	(3,384,101)	0	(3,384,101)	(1,084,546)	0	(1,084,546)	(2,299,555)	0	(2,299,555)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,010,529	0	2,010,529	0	0	0	2,010,529	0	2,010,529
99	ADFIT - Boulder Park Disallowed (190040)	123,789	0	123,789	0	0	0	123,789	0	123,789
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,908,408)	0	(21,908,408)	(21,908,408)	0	(21,908,408)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,456,495)	0	(2,456,495)	(797,455)	0	(797,455)	(1,659,040)	0	(1,659,040)
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)	(14,891,734)	0	(14,891,734)	(9,855,042)	0	(9,855,042)	(5,036,692)	0	(5,036,692)
99	Colstrip-Regulatory Asset (182327)	8,429,561	0	8,429,561	4,188,167	0	4,188,167	4,241,394	0	4,241,394
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,508,754	0	2,508,754	1,925,911	0	1,925,911	582,843	0	582,843
99	Colstrip Reg Asset ADFIT (283376)	(1,200,087)	0	(1,200,087)	(784,257)	0	(784,257)	(415,830)	0	(415,830)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(1,967,991)	0	(1,967,991)	(1,286,082)	0	(1,286,082)	(681,909)	0	(681,909)
99	Colstrip ARO Liability (230027)	(14,725,783)	0	(14,725,783)	(9,623,300)	0	(9,623,300)	(5,102,483)	0	(5,102,483)
99	Colstrip ARO ADFIT (190376)	3,092,414	0	3,092,414	2,020,893	0	2,020,893	1,071,521	0	1,071,521
99	Colstrip ARO ADFIT (283377)	(2,608,052)	0	(2,608,052)	(1,704,362)	0	(1,704,362)	(903,690)	0	(903,690)
99	Customer Deposits (235199)	(585,019)	0	(585,019)	(585,019)	0	(585,019)	0	0	0
C-WKC	Working Capital	99,966,565	0	99,966,565	66,072,857	0	66,072,857	33,893,708	0	33,893,708
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	73,818,710	29,655,269	103,473,979	41,900,450	20,244,466	62,144,916	31,918,260	9,410,803	41,329,063
	NET RATE BASE	1,608,455,206	1,111,520,977	2,719,976,183	#####	724,310,587	1,830,589,635	502,176,158	387,210,390	889,386,548

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
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	
	Steam (ED-WA)	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	
<b>Total Electric Production</b>		<b>43,148,043</b>	<b>43,148,043</b>			<b>15,017,383</b>	<b>28,130,660</b>	<b>43,148,043</b>	<b>10,754,313</b>	<b>18,436,835</b>	<b>29,191,148</b>	<b>4,263,070</b>	<b>9,693,825</b>	<b>13,956,895</b>
<b>Electric Transmission</b>														
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	
	ED-WA	511,046	511,046			511,046	511,046	511,046		511,046				
<b>Total Electric Transmissic</b>		<b>17,661,694</b>	<b>17,661,694</b>			<b>1,501,043</b>	<b>16,160,651</b>	<b>17,661,694</b>	<b>511,046</b>	<b>10,591,691</b>	<b>11,102,737</b>	<b>989,997</b>	<b>5,568,960</b>	<b>6,558,957</b>
<b>Electric Distribution</b>														
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	
	ED-WA	33,304,485	33,304,485		33,304,485	33,304,485		33,304,485		33,304,485				
<b>Total Electric Distribution</b>		<b>50,775,528</b>	<b>50,775,528</b>			<b>50,690,644</b>	<b>84,884</b>	<b>50,775,528</b>	<b>33,304,485</b>	<b>55,164</b>	<b>33,359,649</b>	<b>17,386,159</b>	<b>29,720</b>	<b>17,415,879</b>
<b>Gas Underground Storage</b>														
	GD-AN	644,813		644,813										
	GD-OR	117,580			117,580									
<b>Total Gas Underground St</b>		<b>762,393</b>		<b>644,813</b>	<b>117,580</b>									
<b>Gas Distribution</b>														
	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									
<b>Total Gas Distribution</b>		<b>29,330,078</b>		<b>20,014,795</b>	<b>9,315,283</b>									
<b>General Plant</b>														
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	
	ED-WA	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				
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									
<b>Total General Plant</b>		<b>32,601,161</b>	<b>23,129,637</b>	<b>6,973,064</b>	<b>2,498,460</b>	<b>3,491,558</b>	<b>19,638,079</b>	<b>23,129,637</b>	<b>2,641,925</b>	<b>13,406,131</b>	<b>16,048,056</b>	<b>849,633</b>	<b>6,231,948</b>	<b>7,081,581</b>
<b>Total Depreciation Expens</b>		<b>174,278,897</b>	<b>134,714,902</b>	<b>27,632,672</b>	<b>11,931,323</b>	<b>70,700,628</b>	<b>64,014,274</b>	<b>134,714,902</b>	<b>47,211,769</b>	<b>42,489,821</b>	<b>89,701,590</b>	<b>23,488,859</b>	<b>21,524,453</b>	<b>45,013,312</b>

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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
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	
<b>Total Production/Transmission</b>			<b>1,142,370</b>	<b>1,142,370</b>		<b>1,142,370</b>	<b>1,142,370</b>		<b>748,709</b>	<b>748,709</b>		<b>393,661</b>	<b>393,661</b>	
<b>Distribution</b>														
	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				
<b>Total Distribution</b>			<b>57,232</b>	<b>57,232</b>		<b>57,232</b>	<b>57,232</b>		<b>57,232</b>	<b>57,232</b>				
<b>General Plant - 303000</b>														
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								
<b>Total General Plant - 303000</b>			<b>471,625</b>	<b>297,968</b>	<b>127,630</b>	<b>46,027</b>		<b>297,968</b>		<b>203,206</b>	<b>203,206</b>		<b>94,762</b>	<b>94,762</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>43,633,349</b>	<b>31,881,414</b>	<b>8,379,860</b>	<b>3,372,075</b>		<b>3,289,620</b>	<b>28,591,794</b>	<b>31,881,414</b>		<b>3,286,645</b>	<b>19,518,474</b>	<b>22,805,119</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								
<b>General Plant - 390200, 396200</b>														
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								
<b>Total General Plant - 390200, 396200</b>			<b>190,439</b>	<b>190,439</b>	<b>0</b>	<b>0</b>		<b>190,439</b>	<b>190,439</b>	<b>130,005</b>	<b>130,005</b>		<b>60,434</b>	<b>60,434</b>
<b>Total Amortization Expense</b>			<b>45,495,015</b>	<b>33,569,423</b>	<b>8,507,490</b>	<b>3,418,102</b>		<b>3,346,852</b>	<b>30,222,571</b>	<b>33,569,423</b>		<b>3,343,877</b>	<b>20,600,394</b>	<b>23,944,271</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(72,898,430)	(72,898,430)			(72,898,430)	(72,898,430)		(47,777,631)	(47,777,631)		(25,120,799)	(25,120,799)	
	Steam (ED-ID)	(90,136,246)	(90,136,246)		(90,136,246)	(90,136,246)	(90,136,246)				(90,136,246)	(90,136,246)	(90,136,246)	
	Steam (ED-WA)	(169,229,296)	(169,229,296)		(169,229,296)	(169,229,296)	(169,229,296)	(169,229,296)		(169,229,296)				
1	Hydro (ED-AN)	(160,951,098)	(160,951,098)		(160,951,098)	(160,951,098)	(160,951,098)		(105,487,350)	(105,487,350)		(55,463,748)	(55,463,748)	
1	Other (ED-AN)	(150,652,071)	(150,652,071)		(150,652,071)	(150,652,071)	(150,652,071)		(98,737,367)	(98,737,367)		(51,914,704)	(51,914,704)	
<b>Total Electric Production</b>		<b>(643,867,141)</b>	<b>(643,867,141)</b>		<b>(259,365,542)</b>	<b>(384,501,599)</b>	<b>(643,867,141)</b>		<b>(169,229,296)</b>	<b>(252,002,348)</b>	<b>(421,231,644)</b>	<b>(90,136,246)</b>	<b>(132,499,251)</b>	<b>(222,635,497)</b>
<b>Electric Transmission</b>														
1	ED-AN	(218,096,552)	(218,096,552)			(218,096,552)	(218,096,552)		(142,940,480)	(142,940,480)		(75,156,072)	(75,156,072)	
	ED-ID	(9,754,703)	(9,754,703)		(9,754,703)	(9,754,703)	(9,754,703)				(9,754,703)	(9,754,703)	(9,754,703)	
	ED-WA	(15,803,447)	(15,803,447)		(15,803,447)	(15,803,447)	(15,803,447)	(15,803,447)		(15,803,447)				
<b>Total Electric Transmissic</b>		<b>(243,654,702)</b>	<b>(243,654,702)</b>		<b>(25,558,150)</b>	<b>(218,096,552)</b>	<b>(243,654,702)</b>		<b>(15,803,447)</b>	<b>(142,940,480)</b>	<b>(158,743,927)</b>	<b>(9,754,703)</b>	<b>(75,156,072)</b>	<b>(84,910,775)</b>
<b>Electric Distribution</b>														
3	ED-AN	(336,914)	(336,914)			(336,914)	(336,914)		(218,950)	(218,950)		(117,964)	(117,964)	
	ED-ID	(249,415,374)	(249,415,374)		(249,415,374)	(249,415,374)	(249,415,374)				(249,415,374)	(249,415,374)	(249,415,374)	
	ED-WA	(381,020,033)	(381,020,033)		(381,020,033)	(381,020,033)	(381,020,033)	(381,020,033)		(381,020,033)				
<b>Total Electric Distribution</b>		<b>(630,772,321)</b>	<b>(630,772,321)</b>		<b>(630,435,407)</b>	<b>(336,914)</b>	<b>(630,772,321)</b>		<b>(381,020,033)</b>	<b>(218,950)</b>	<b>(381,238,983)</b>	<b>(249,415,374)</b>	<b>(117,964)</b>	<b>(249,533,338)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,908,765)	(17,908,765)											
	GD-OR	(1,415,195)		(1,415,195)		(1,415,195)								
<b>Total Gas Underground St</b>		<b>(19,323,960)</b>		<b>(17,908,765)</b>		<b>(1,415,195)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,917,987)	(1,917,987)											
	GD-ID	(90,582,486)	(90,582,486)											
	GD-WA	(159,220,667)	(159,220,667)											
	GD-OR	(125,996,696)		(125,996,696)										
<b>Total Gas Distribution</b>		<b>(377,717,836)</b>		<b>(251,721,140)</b>		<b>(125,996,696)</b>								
<b>General Plant</b>														
4	ED-AN	(35,900,309)	(35,900,309)			(35,900,309)	(35,900,309)		(24,507,705)	(24,507,705)		(11,392,604)	(11,392,604)	
	ED-ID	(12,058,306)	(12,058,306)		(12,058,306)	(12,058,306)	(12,058,306)				(12,058,306)	(12,058,306)	(12,058,306)	
	ED-WA	(22,146,797)	(22,146,797)		(22,146,797)	(22,146,797)	(22,146,797)	(22,146,797)		(22,146,797)				
7,4	CD-AA	(86,179,598)	(60,323,995)	(17,834,868)	(8,020,735)	(60,323,995)	(60,323,995)		(41,180,778)	(41,180,778)		(19,143,217)	(19,143,217)	
9,4	CD-AN	(7,749,408)	(5,983,860)	(1,765,548)		(5,983,860)	(5,983,860)		(4,084,942)	(4,084,942)		(1,898,918)	(1,898,918)	
9	CD-ID	(6,724,913)	(5,192,776)	(1,532,137)		(5,192,776)	(5,192,776)				(5,192,776)	(5,192,776)	(5,192,776)	
9	CD-WA	(8,055,847)	(6,220,483)	(1,835,364)		(6,220,483)	(6,220,483)	(6,220,483)		(6,220,483)				
8	GD-AA	(1,977,021)		(1,360,843)	(616,178)									
	GD-AN	(3,689,909)		(3,689,909)										
	GD-ID	(2,313,464)		(2,313,464)										
	GD-WA	(10,881,681)		(10,881,681)										
	GD-OR	(5,257,606)		(5,257,606)										
<b>Total General Plant</b>		<b>(202,934,859)</b>	<b>(147,826,526)</b>	<b>(41,213,814)</b>	<b>(13,894,519)</b>	<b>(45,618,362)</b>	<b>(102,208,164)</b>	<b>(147,826,526)</b>	<b>(28,367,280)</b>	<b>(69,773,425)</b>	<b>(98,140,705)</b>	<b>(17,251,082)</b>	<b>(32,434,739)</b>	<b>(49,685,821)</b>
<b>Total Accumulated Depr</b>		<b>(2,118,270,819)</b>	<b>(1,666,120,690)</b>	<b>(310,843,719)</b>	<b>(141,306,410)</b>	<b>(960,977,461)</b>	<b>(705,143,229)</b>	<b>(1,666,120,690)</b>	<b>(594,420,056)</b>	<b>(464,935,203)</b>	<b>(1,059,355,259)</b>	<b>(366,557,405)</b>	<b>(240,208,026)</b>	<b>(606,765,431)</b>

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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	(13,968,021)	(13,968,021)		(13,968,021)	(13,968,021)		(9,154,641)	(9,154,641)		(4,813,380)	(4,813,380)			
1	Misc Intangible Plt (3030)	ED-AN	(2,340,012)	(2,340,012)		(2,340,012)	(2,340,012)		(1,533,644)	(1,533,644)		(806,368)	(806,368)			
<b>Total Production/Transmission</b>			<b>(16,308,033)</b>	<b>(16,308,033)</b>		<b>(16,308,033)</b>	<b>(16,308,033)</b>		<b>(10,688,285)</b>	<b>(10,688,285)</b>		<b>(5,619,748)</b>	<b>(5,619,748)</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	(241,345)	(241,345)		(241,345)	(241,345)	(241,345)		(241,345)						
	Misc Intangible Plt (3030)	ED-WA	(55,383)	(55,383)		(55,383)	(55,383)	(55,383)		(55,383)						
<b>Total Distribution</b>			<b>(296,728)</b>	<b>(296,728)</b>		<b>(296,728)</b>	<b>(296,728)</b>	<b>(296,728)</b>		<b>(296,728)</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	(4,277,744)	(2,994,335)	(885,279)	(398,130)		(2,994,335)	(2,994,335)		(2,044,113)	(2,044,113)	(950,222)	(950,222)		
9,1		CD-AN	(127,576)	(98,511)	(29,065)			(98,511)	(98,511)		(64,564)	(64,564)	(33,947)	(33,947)		
		GD-ID	(132,368)		(132,368)											
		GD-WA	(269,880)		(269,880)											
		GD-OR	(109,910)			(109,910)										
<b>Total General Plant - 303000</b>			<b>(4,917,478)</b>	<b>(3,092,846)</b>	<b>(1,316,592)</b>	<b>(508,040)</b>		<b>(3,092,846)</b>	<b>(3,092,846)</b>		<b>(2,108,677)</b>	<b>(2,108,677)</b>	<b>(984,169)</b>	<b>(984,169)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>																
7,4		CD-AA	(117,025,345)	(81,915,401)	(24,218,395)	(10,891,549)		(81,915,401)	(81,915,401)		(55,920,367)	(55,920,367)	(25,995,034)	(25,995,034)		
9,4		CD-AN	(234,724)	(181,247)	(53,477)			(181,247)	(181,247)		(123,730)	(123,730)	(57,517)	(57,517)		
9		CD-ID	221	171	50			171	171	0			171	171		
9		CD-WA	(8,928,437)	(6,894,271)	(2,034,166)		(6,894,271)	(6,894,271)	(6,894,271)		(6,894,271)		0	0		
4		ED-AN	(8,238,899)	(8,238,899)				(8,238,899)	(8,238,899)		(5,624,367)	(5,624,367)	(2,614,532)	(2,614,532)		
		ED-ID	218	218				218	218				218	218		
		ED-WA	(382,280)	(382,280)				(382,280)	(382,280)		(382,280)					
8		GD-AA	(99,805)		(68,699)	(31,106)										
		GD-AN	0		0											
		GD-OR	0		0											
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(134,909,051)</b>	<b>(97,611,709)</b>	<b>(26,374,687)</b>	<b>(10,922,655)</b>		<b>(97,611,709)</b>	<b>(97,611,709)</b>		<b>(7,276,551)</b>	<b>(61,668,464)</b>	<b>(68,945,015)</b>	<b>389</b>	<b>(28,667,083)</b>	<b>(28,666,694)</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0	0		0	0			
9		CD-ID	0	0	0			0	0			0	0			
9		CD-WA	0	0	0			0	0	0		0	0			
4		ED-AN	(390,297)	(390,297)				(390,297)	(390,297)		(266,440)	(266,440)	(123,857)	(123,857)		
		ED-WA	0	0				0	0			0	0			
		GD-WA	0		0											
		GD-OR	0		0											
<b>Total General Plant - 390200, 396200</b>			<b>(390,297)</b>	<b>(390,297)</b>	<b>0</b>	<b>0</b>		<b>(390,297)</b>	<b>(390,297)</b>		<b>0</b>	<b>(266,440)</b>	<b>(266,440)</b>	<b>0</b>	<b>(123,857)</b>	<b>(123,857)</b>
<b>Total Accumulated Amortization</b>			<b>(156,821,587)</b>	<b>(117,699,613)</b>	<b>(27,691,279)</b>	<b>(11,430,695)</b>		<b>(117,699,613)</b>	<b>(117,699,613)</b>		<b>(7,573,279)</b>	<b>(74,731,866)</b>	<b>(82,305,145)</b>	<b>389</b>	<b>(35,394,857)</b>	<b>(35,394,468)</b>

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:
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Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	
99	GD-OR / AS	845,134	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	
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	
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	
	<b>TOTAL ACCOUNT</b>	<b>18,340,837</b>	<b>807,811</b>	<b>699,891</b>	<b>8,883,540</b>	<b>10,391,242</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,388</b>	<b>5,994,643</b>	<b>845,134</b>	<b>1,109,818</b>	<b>1,954,952</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,600,681	1,143,443	2,711,873	6,745,365	10,600,681	0	0	0	0	0	0	
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	
99	GD-OR / AS	3,901,514	0	0	0	0	0	0	0	3,901,514	0	3,901,514	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	128,720,826	0	0	90,102,004	90,102,004	0	0	26,638,775	26,638,775	0	11,980,047	
9	CD-WA / ID / AN	31,082,965	9,401,002	5,931,711	8,668,620	24,001,333	2,773,781	1,750,161	2,557,690	7,081,632	0	0	
	<b>TOTAL ACCOUNT</b>	<b>200,301,306</b>	<b>10,544,445</b>	<b>8,643,584</b>	<b>105,515,989</b>	<b>124,704,018</b>	<b>28,769,101</b>	<b>1,750,161</b>	<b>29,196,465</b>	<b>59,715,727</b>	<b>3,901,514</b>	<b>11,980,047</b>	<b>15,881,561</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,624,347	99,416	7,798	1,517,133	1,624,347	0	0	0	0	0	0	
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	
7	CD-AA	79,309,599	0	0	55,515,133	55,515,133	0	0	16,413,122	16,413,122	0	7,381,344	
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	
	<b>TOTAL ACCOUNT</b>	<b>87,441,028</b>	<b>4,493,954</b>	<b>14,970</b>	<b>57,292,780</b>	<b>61,801,704</b>	<b>1,435,267</b>	<b>2,116</b>	<b>16,709,221</b>	<b>18,146,604</b>	<b>12,109</b>	<b>7,480,611</b>	<b>7,492,720</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,321,958	24,288,422	10,663,226	19,370,310	54,321,958	0	0	0	0	0	0	
99	GD-WA / ID / AN	14,867,177	0	0	0	0	9,592,837	2,857,150	2,417,190	14,867,177	0	0	
99	GD-OR / AS	4,425,893	0	0	0	0	0	0	0	4,425,893	0	4,425,893	
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	
7	CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	
9	CD-WA / ID / AN	7,178,848	1,727,184	784,957	3,031,150	5,543,291	509,608	231,603	894,346	1,635,557	0	0	
	<b>TOTAL ACCOUNT</b>	<b>88,274,519</b>	<b>26,015,606</b>	<b>11,448,183</b>	<b>27,569,732</b>	<b>65,033,521</b>	<b>10,102,445</b>	<b>3,088,753</b>	<b>4,906,439</b>	<b>18,097,637</b>	<b>4,425,893</b>	<b>717,468</b>	<b>5,143,361</b>

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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	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,678,300</b>	<b>272,618</b>	<b>185,479</b>	<b>3,948,939</b>	<b>4,407,036</b>	<b>144,908</b>	<b>54,726</b>	<b>1,050,838</b>	<b>1,250,472</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,570,244	772,764	216,869	5,580,611	6,570,244	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,001,899	0	0	0	0	2,176,693	323,552	501,654	3,001,899	0	0	0	
99		GD-OR / AS	887,582	0	0	0	0	0	0	0	887,582	0	0	887,582	
8		GD-AA	5,296,984	0	0	0	0	0	0	3,646,073	3,646,073	0	1,650,911	1,650,911	
7		CD-AA	13,307,180	0	0	9,314,760	9,314,760	0	0	2,753,921	2,753,921	0	1,238,499	1,238,499	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,392,945</b>	<b>782,656</b>	<b>966,485</b>	<b>15,162,120</b>	<b>16,911,261</b>	<b>2,179,612</b>	<b>544,727</b>	<b>6,980,353</b>	<b>9,704,692</b>	<b>887,582</b>	<b>2,889,410</b>	<b>3,776,992</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,963,454	397,542	15,791	1,550,121	1,963,454	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,895,751</b>	<b>397,542</b>	<b>15,791</b>	<b>2,605,545</b>	<b>3,018,878</b>	<b>105,832</b>	<b>0</b>	<b>548,179</b>	<b>654,011</b>	<b>18,586</b>	<b>204,276</b>	<b>222,862</b>	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,978,135	13,820,128	8,891,135	8,266,872	30,978,135	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,424,783	250,248	390,119	459,808	1,100,175	73,836	115,105	135,667	324,608	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,299,176</b>	<b>14,070,376</b>	<b>9,281,254</b>	<b>9,096,604</b>	<b>32,448,234</b>	<b>2,677,553</b>	<b>1,014,744</b>	<b>1,065,625</b>	<b>4,757,922</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	



RESULTS OF OPERATIONS	Report ID:
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,009,548	11,745,343	6,346,731	29,917,474	48,009,548	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0
99	GD-OR / AS	942,525	0	0	0	0	0	0	0	0	942,525	0	942,525
8	GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782
7	CD-AA	74,062,740	0	0	51,842,437	51,842,437	0	0	15,327,284	15,327,284	0	6,893,019	6,893,019
9	CD-WA/ ID / AN	17,937,461	9,667,217	2,865,732	1,317,820	13,850,769	2,852,328	845,539	388,825	4,086,692	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,277,086</b>	<b>21,412,560</b>	<b>9,212,463</b>	<b>83,077,731</b>	<b>113,702,754</b>	<b>3,552,668</b>	<b>1,199,243</b>	<b>15,903,095</b>	<b>20,655,006</b>	<b>942,525</b>	<b>6,976,801</b>	<b>7,919,326</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	63,249
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>966,410</b>	<b>0</b>	<b>13,466</b>	<b>744,734</b>	<b>758,200</b>	<b>0</b>	<b>1,953</b>	<b>140,641</b>	<b>142,594</b>	<b>2,367</b>	<b>63,249</b>	<b>65,616</b>
	<b>TOTAL GENERAL PLANT</b>	<b>614,984,162</b>	<b>78,797,568</b>	<b>40,481,566</b>	<b>314,014,518</b>	<b>433,293,652</b>	<b>52,243,028</b>	<b>7,756,036</b>	<b>79,120,244</b>	<b>139,119,308</b>	<b>11,100,336</b>	<b>31,470,866</b>	<b>42,571,202</b>

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:
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For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,715,389	319,716	0	11,395,673	11,715,389	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	
		<b>TOTAL ACCOUNT</b>	<b>20,332,355</b>	<b>319,716</b>	<b>0</b>	<b>15,901,240</b>	<b>16,220,956</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,430,940	2,215,657	(1,000)	18,216,283	20,430,940	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	142,989,668	0	0	100,089,908	100,089,908	0	0	29,591,712	29,591,712	0	13,308,048	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>164,482,384</b>	<b>2,215,657</b>	<b>(1,930)</b>	<b>118,829,789</b>	<b>121,043,516</b>	<b>0</b>	<b>(274)</b>	<b>30,011,134</b>	<b>30,010,860</b>	<b>0</b>	<b>13,428,008</b>	<b>13,428,008</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended February 28, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,721	694,721	0	0	694,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,598,967</b>	<b>14,985,871</b>	<b>0</b>	<b>977,501</b>	<b>15,963,372</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
		<b>TOTAL</b>	<b>335,307,651</b>	<b>17,521,244</b>	<b>(1,930)</b>	<b>226,631,694</b>	<b>244,151,008</b>	<b>5,238,541</b>	<b>771,927</b>	<b>58,513,672</b>	<b>64,524,140</b>	<b>406,156</b>	<b>26,226,347</b>	<b>26,632,503</b>

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: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended February 28, 2021 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,783,131)	(58,646,516)	(17,338,919)	(7,797,696)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(834,654)	(644,495)	(190,159)	0
7	282919	CD-AA	(2,973,232)	(2,081,203)	(615,310)	(276,719)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(87,402,250)</u>	<u>(61,240,081)</u>	<u>(18,105,323)</u>	<u>(8,056,846)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended February 28, 2021
Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,507,414	4,507,414	0	0	0	0	4,507,414
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(133)	(133)	0	0	0	0	(133)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,290,301	38,003,394	0	113,293,695	66,072,857	33,893,708	9,217,444	4,109,686	0
<b>TOTAL</b>		<b>75,290,301</b>	<b>38,003,394</b>	<b>4,507,288</b>	<b>117,800,983</b>	<b>66,072,857</b>	<b>33,893,708</b>	<b>9,217,444</b>	<b>4,109,686</b>	<b>4,507,288</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.998%	20.695%	9.307%	31.734%	27.085%	100.000%
99	Not Allocated						