

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	20,472,339	14,047,862	6,424,477
	Adjustments			
	Adjusted Net Operating Income (Loss)	20,472,339	14,047,862	6,424,477
E-APL	Electric Net Rate Base	2,694,899,501	1,814,640,529	880,258,972
	RATE OF RETURN	0.760%	0.774%	0.730%

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	1-01-2021 thru 01-31-2021	377,122 100.000%	245,456 65.087%	131,666 34.913%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2021 thru 01-31-2021	3,023,771 100.000%	1,611,630 53.299%	1,412,141 46.701%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

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

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	0
		Adjustments		0	0	0	0
		Total		148,865,669	116,982,280	22,335,689	9,547,700
		Percentage		100.000%	78.582%	15.004%	6.414%
		Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
		Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
		Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	0
		Total		90,496,215	67,307,985	15,280,414	7,907,816
		Percentage		100.000%	74.377%	16.885%	8.738%
		Number of Customers at		767,163	400,172	262,104	104,887
		Percentage		99.999%	52.162%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
		Percentage		99.999%	74.867%	16.727%	8.405%
		Total Percentages		399.998%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2020 thru 01-31-2021	1,352,138,851	937,758,446	414,380,405	
		Percent		100.000%	69.354%	30.646%	
11		Book Depreciation	1-01-2021 thru 01-31-2021	11,393,338	7,604,355	3,788,983	
		Percent		100.000%	66.744%	33.256%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2020 thru 01-31-2021	3,279,285,280 100.000%	2,217,667,800 67.627%	1,061,617,480 32.373%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2020 thru 01-31-2021	285,625,914 100.000%	195,121,220 68.314%	90,504,694 31.686%
14		Net Allocated Schedule M's - AMA Percent	1-01-2021 thru 01-31-2021	-9,419,234 100.000%	-6,427,738 68.241%	-2,991,496 31.759%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	41,314,476	0	41,314,476	27,540,660	0	27,540,660	13,773,816	0
99	442200	Commercial - Firm & Int.	26,310,794	0	26,310,794	18,856,580	0	18,856,580	7,454,214	0
1	442300	Industrial	8,982,394	0	8,982,394	4,497,158	0	4,497,158	4,485,236	0
99	444000	Public Street & Highway Lighting	546,756	0	546,756	353,471	0	353,471	193,285	0
99	448000	Interdepartmental Revenue	135,474	0	135,474	106,661	0	106,661	28,813	0
99	499XXX	Unbilled Revenue	(2,711,935)	0	(2,711,935)	(1,743,140)	0	(1,743,140)	(968,795)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			74,577,959	0	74,577,959	49,611,390	0	49,611,390	24,966,569	0
1	447XXX	Sales for Resale	0	6,163,044	6,163,044	0	4,039,259	4,039,259	0	2,123,785
TOTAL SALES OF ELECTRICITY			74,577,959	6,163,044	80,741,003	49,611,390	4,039,259	53,650,649	24,966,569	2,123,785
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	4,541	0	4,541	2,549	0	2,549	1,992	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	224,808	9,129	233,937	134,947	5,983	140,930	89,861	3,146
1	454100	Rent from Trnsmission Joint Use	8,512	0	8,512	3,736	0	3,736	4,776	0
1	456XXX	Other Electric Revenues	4,055,724	4,259,681	8,315,405	2,530,848	2,791,795	5,322,643	1,524,876	1,467,886
TOTAL OTHER OPERATING REVENUE			4,293,585	4,308,892	8,602,477	2,672,080	2,824,048	5,496,128	1,621,505	1,484,844
TOTAL ELECTRIC REVENUE			78,871,544	10,471,936	89,343,480	52,283,470	6,863,307	59,146,777	26,588,074	3,608,629

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	22,409	22,409	0	14,687	14,687	0	7,722
1	501XXX	Fuel	0	3,175,569	3,175,569	0	2,081,268	2,081,268	0	1,094,301
1	502000	Steam Expense	0	284,640	284,640	0	186,553	186,553	0	98,087
1	505000	Electric Expense	0	56,144	56,144	0	36,797	36,797	0	19,347
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	461,529	461,529	0	302,486	302,486	0	159,043
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	50,517	50,517	0	33,109	33,109	0	17,408
1	511000	Structures	0	77,768	77,768	0	50,969	50,969	0	26,799
1	512000	Boiler Plant	0	771,161	771,161	0	505,419	505,419	0	265,742
1	513000	Electric Plant	0	86,581	86,581	0	56,745	56,745	0	29,836
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	109,848	109,848	0	71,994	71,994	0	37,854
		TOTAL STEAM POWER GENERATION EXP	0	5,096,166	5,096,166	0	3,340,027	3,340,027	0	1,756,139
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	92,903	92,903	0	60,889	60,889	0	32,014
1	536000	Water for Power	0	97,717	97,717	0	64,044	64,044	0	33,673
1	537000	Hydraulic Expense	(135,799)	353,615	217,816	(89,125)	231,759	142,634	(46,674)	121,856
1	538000	Electric Expense	0	490,423	490,423	0	321,423	321,423	0	169,000
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	111,515	111,515	0	73,087	73,087	0	38,428
1	540000	Rent	0	134,522	134,522	0	88,166	88,166	0	46,356
1	540100	MT Trust Funds Land Settlement Rents	426,834	0	426,834	279,747	0	279,747	147,087	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	36,764	36,764	0	24,095	24,095	0	12,669
1	542000	Structures	0	24,190	24,190	0	15,854	15,854	0	8,336
1	543000	Reservoirs, Dams, & Waterways	0	3,993	3,993	0	2,617	2,617	0	1,376
1	544000	Electric Plant	0	235,673	235,673	0	154,460	154,460	0	81,213
1	545000	Miscellaneous Hydraulic Plant	0	56,413	56,413	0	36,973	36,973	0	19,440
		TOTAL HYDRO POWER GENERATION EXP	291,035	1,637,728	1,928,763	190,622	1,073,367	1,263,989	100,413	564,361
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	35,583	35,583	0	23,321	23,321	0	12,262
1	547XXX	Fuel	0	6,183,550	6,183,550	0	4,052,699	4,052,699	0	2,130,851
1	548000	Generation Expense	0	139,170	139,170	0	91,212	91,212	0	47,958
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	304,023	304,023	0	199,257	199,257	0	104,766
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
		MAINTENANCE								
1	551000	Supervision & Engineering	0	32,663	32,663	0	21,407	21,407	0	11,256
1	552000	Structures	0	4,882	4,882	0	3,200	3,200	0	1,682
1	553000	Generating & Electric Equipment	0	225,448	225,448	0	147,759	147,759	0	77,689
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(30,167)	(30,167)	0	(19,771)	(19,771)	0	(10,396)
		TOTAL OTHER POWER GENERATION EXP	0	6,901,502	6,901,502	0	4,523,246	4,523,246	0	2,378,256

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	958,220	10,889,445	11,847,665	0	7,136,942	7,136,942	958,220	3,752,503
1	566000	System Control & Load Dispatching	0	60,975	60,975	0	39,963	39,963	0	21,012
E-557	557XXX	Other Expense	(1,981,184)	3,406,087	1,424,903	(1,808,017)	2,232,349	424,332	(173,167)	1,173,738
TOTAL OTHER POWER SUPPLY EXPENSE			(1,022,964)	14,356,507	13,333,543	(1,808,017)	9,409,254	7,601,237	785,053	4,947,253
TOTAL PRODUCTION OPERATING EXP			(731,929)	27,991,903	27,259,974	(1,617,395)	18,345,894	16,728,499	885,466	9,646,009
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	126,587	126,587	0	82,965	82,965	0	43,622
1	561000	Load Dispatching	0	246,264	246,264	0	161,401	161,401	0	84,863
1	562000	Station Expense	0	(3,801)	(3,801)	0	(2,491)	(2,491)	0	(1,310)
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	5,278	5,278	0	3,459	3,459	0	1,819
1	565XXX	Transmission of Electricity by Others	0	1,427,937	1,427,937	0	935,870	935,870	0	492,067
1	566000	Miscellaneous Transmission Expense	0	145,810	145,810	0	95,564	95,564	0	50,246
1	567000	Rent	0	12,935	12,935	0	8,478	8,478	0	4,457
MAINTENANCE										
1	568000	Supervision & Engineering	0	26,259	26,259	0	17,210	17,210	0	9,049
1	569000	Structures	40,414	39,358	79,772	0	25,795	25,795	40,414	13,563
1	570000	Station Equipment	14,289	43,978	58,267	0	28,823	28,823	14,289	15,155
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	20,033	(68,494)	(48,461)	7,279	(44,891)	(37,612)	12,754	(23,603)
1	572000	Underground Lines	0	68	68	0	45	45	0	23
1	573000	Service Miscellaneous	0	5,247	5,247	0	3,439	3,439	0	1,808
TOTAL TRANSMISSION OPERATING EXP			74,736	2,007,426	2,082,162	7,279	1,315,667	1,322,946	67,457	691,759

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ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,311,928	2,340,586	3,652,514	953,394	1,534,020	2,487,414	358,534	806,566
E-DEPX		Depreciation Expense-Transmission	125,336	1,404,339	1,529,675	42,761	920,404	963,165	82,575	483,935
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,151	95,151	0	62,362	62,362	0	32,789
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,202	0	18,202	12,654	0	12,654	5,548	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(417,381)	0	(417,381)	(146,537)	0	(146,537)	(270,844)	0
99	407434	EIM Deferred O&M	(13,329)	0	(13,329)	0	0	0	(13,329)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,416,932)	0	(1,416,932)	(967,346)	0	(967,346)	(449,586)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(95,299)	0	(95,299)	0	0	0	(95,299)	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	6,188	0	6,188	6,188	0	6,188	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,272,054	2,272,054	0	1,489,104	1,489,104	0	782,950
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(669,166)	6,204,495	5,535,329	(303,596)	4,066,426	3,762,830	(365,570)	2,138,069
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(1,326,359)	36,203,824	34,877,465	(1,913,712)	23,727,987	21,814,275	587,353	12,475,837

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	60,896	198,835	259,731	27,380	105,977	133,357	33,516	92,858
3	582000	Station Expense	82,171	1,147	83,318	63,445	611	64,056	18,726	536
3	583000	Overhead Line Expense	42,078	88,347	130,425	11,823	47,088	58,911	30,255	41,259
3	584000	Underground Line Expense	91,698	0	91,698	68,446	0	68,446	23,252	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	141,869	3,190	145,059	122,118	1,700	123,818	19,751	1,490
3	587000	Customer Installations Expense	44,305	7,957	52,262	32,770	4,241	37,011	11,535	3,716
3	588000	Miscellaneous Distribution Expense	124,392	190,403	314,795	78,740	101,483	180,223	45,652	88,920
3	589000	Rent	(1)	19,280	19,279	(1)	10,276	10,275	0	9,004
		MAINTENANCE:								
3	590000	Supervision & Engineering	87,131	39,329	126,460	40,176	20,962	61,138	46,955	18,367
3	591000	Structures	21,187	2,238	23,425	12,878	1,193	14,071	8,309	1,045
3	592000	Station Equipment	20,198	12,683	32,881	17,199	6,760	23,959	2,999	5,923
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,150,323	0	2,150,323	1,009,923	0	1,009,923	1,140,400	0
3	594000	Underground Lines	39,687	0	39,687	23,620	0	23,620	16,067	0
3	595000	Line Transformers	26,795	0	26,795	17,854	0	17,854	8,941	0
3	596000	Street Light & Signal System Maintenance Exp	6,781	0	6,781	5,351	0	5,351	1,430	0
3	597000	Meters	1,966	0	1,966	1,710	0	1,710	256	0
3	598000	Miscellaneous Distribution Expense	82,298	157,767	240,065	78,200	84,088	162,288	4,098	73,679
		TOTAL DISTRIBUTION OPERATING EXP	3,023,774	721,176	3,744,950	1,611,632	384,379	1,996,011	1,412,142	336,797
E-DEPX		Depreciation Expense-Distribution	4,331,617	6,927	4,338,544	2,851,370	3,692	2,855,062	1,480,247	3,235
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,227	0	10,227	10,227	0	10,227	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,094,481	0	5,094,481	4,459,225	0	4,459,225	635,256	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,436,325	6,927	9,443,252	7,320,822	3,692	7,324,514	2,115,503	3,235
		TOTAL DISTRIBUTION EXPENSES	12,460,099	728,103	13,188,202	8,932,454	388,071	9,320,525	3,527,645	340,032

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	11,626	11,626	0	7,567	7,567	0	4,059
2	902000	Meter Reading Expenses	41,610	7,507	49,117	32,252	4,886	37,138	9,358	2,621
2	903XXX	Customer Records & Collection Expenses	32,135	429,497	461,632	22,428	279,547	301,975	9,707	149,950
2	904000	Uncollectible Accounts	402,340	0	402,340	295,057	0	295,057	107,283	0
2	905000	Misc Customer Accounts	0	3,548	3,548	0	2,309	2,309	0	1,239
TOTAL CUSTOMER ACCOUNTS EXPENSES			476,085	452,178	928,263	349,737	294,309	644,046	126,348	157,869
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,155,103	4,937	3,160,040	2,175,135	3,213	2,178,348	979,968	1,724
2	909000	Advertising	349	39,721	40,070	349	25,853	26,202	0	13,868
2	910000	Misc Customer Service & Info Exp	0	3,349	3,349	0	2,180	2,180	0	1,169
TOTAL CUSTOMER SERVICE & INFO EXP			3,155,452	48,007	3,203,459	2,175,484	31,246	2,206,730	979,968	16,761
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	22,844	2,390,880	2,413,724	15,703	1,632,158	1,647,861	7,141	758,722
4	921000	Office Supplies & Expenses	(19)	241,433	241,414	(19)	164,817	164,798	0	76,616
4	922000	Admin Exp Transferred--Credit	0	(9,333)	(9,333)	0	(6,371)	(6,371)	0	(2,962)
4	923000	Outside Services Employed	31,783	773,918	805,701	29,899	528,323	558,222	1,884	245,595
4	924000	Property Insurance Premium	0	170,650	170,650	0	116,496	116,496	0	54,154
4	925XXX	Injuries and Damages	189,043	387,582	576,625	130,334	264,587	394,921	58,709	122,995
4	926XXX	Employee Pensions and Benefits	321,224	2,749,064	3,070,288	216,172	1,876,676	2,092,848	105,052	872,388
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	247,062	261,346	508,408	125,933	171,286	297,219	121,129	90,060
4	930000	Miscellaneous General Expenses	9,882	838,793	848,675	5,151	572,610	577,761	4,731	266,183
4	931000	Rents	350	74,538	74,888	0	50,884	50,884	350	23,654
4	935000	Maintenance of General Plant	150,661	887,912	1,038,573	104,637	606,142	710,779	46,024	281,770
TOTAL ADMIN & GEN OPERATING EXP			972,930	8,766,783	9,739,713	627,810	5,977,608	6,605,418	345,120	2,789,175

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	299,489	1,564,863	1,864,352	227,800	1,068,269	1,296,069	71,689	496,594
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	295,874	2,528,139	2,824,013	295,879	1,725,859	2,021,738	(5)	802,280
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,584	35,584	0	24,292	24,292	0	11,292
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	22,351	114,712	137,063	18,273	77,576	95,849	4,078	37,136
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	62,816	0	62,816	62,816	0	62,816	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	171,076	0	171,076	116,787	0	116,787	54,289	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(804,420)	0	(804,420)	(804,420)	0	(804,420)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(4,328)	0	(4,328)	0	0	0	(4,328)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,534)	0	(1,534)	0	0	0	(1,534)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(313,548)	0	(313,548)	(232,817)	0	(232,817)	(80,731)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(444,921)	0	(444,921)	(444,921)	0	(444,921)	0	0
E-OTX		Taxes Other Than FIT--A&G	106,726	276,480	383,206	75,173	188,742	263,915	31,553	87,738
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(526,503)	4,544,608	4,018,105	(620,847)	3,101,671	2,480,824	94,344	1,442,937
		TOTAL ADMIN & GENERAL EXPENSES	446,427	13,311,391	13,757,818	6,963	9,079,279	9,086,242	439,464	4,232,112
		TOTAL EXPENSES BEFORE FIT	15,211,704	50,743,503	65,955,207	9,550,926	33,520,892	43,071,818	5,660,778	17,222,611
		NET OPERATING INCOME (LOSS) BEFORE FIT			23,388,273			16,074,959		
E-FIT		FEDERAL INCOME TAX			1,579,962			1,054,806		
E-FIT		DEFERRED FEDERAL INCOME TAX			1,376,372			998,769		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			20,472,339			14,047,862		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.087%	34.913%
E-ALL	3	Direct Distribution Operating Expense	100.000%	53.299%	46.701%
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 OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,773,816
99	442200	Commercial - Firm & Int.	7,454,214
1	442300	Industrial	4,485,236
99	444000	Public Street & Highway Lighting	193,285
99	448000	Interdepartmental Revenue	28,813
99	499XXX	Unbilled Revenue	(968,795)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,966,569</u>
1	447XXX	Sales for Resale	2,123,785
		TOTAL SALES OF ELECTRICITY	<u>27,090,354</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	1,992
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	93,007
1	454100	Rent from Trnsmission Joint Use	4,776
1	456XXX	Other Electric Revenues	2,992,762
		TOTAL OTHER OPERATING REVENUE	<u>3,106,349</u>
		TOTAL ELECTRIC REVENUE	<u>30,196,703</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	7,722
1	501XXX	Fuel	1,094,301
1	502000	Steam Expense	98,087
1	505000	Electric Expense	19,347
1	506XXX	Miscellaneous Steam Power Generation Op Exp	159,043
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	17,408
1	511000	Structures	26,799
1	512000	Boiler Plant	265,742
1	513000	Electric Plant	29,836
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	37,854
		TOTAL STEAM POWER GENERATION EXP	<u>1,756,139</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	32,014
1	536000	Water for Power	33,673
1	537000	Hydraulic Expense	75,182
1	538000	Electric Expense	169,000
1	539000	Miscellaneous Hydraulic Power Generation Exp	38,428
1	540000	Rent	46,356
1	540100	MT Trust Funds Land Settlement Rents	147,087
		MAINTENANCE	
1	541000	Supervision & Engineering	12,669
1	542000	Structures	8,336
1	543000	Reservoirs, Dams, & Waterways	1,376
1	544000	Electric Plant	81,213
1	545000	Miscellaneous Hydraulic Plant	19,440
		TOTAL HYDRO POWER GENERATION EXP	<u>664,774</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	12,262
1	547XXX	Fuel	2,130,851
1	548000	Generation Expense	47,958
1	549XXX	Miscellaneous Other Power Generation Op Exp	104,766
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	11,256
1	552000	Structures	1,682
1	553000	Generating & Electric Equipment	77,689
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(10,396)
		TOTAL OTHER POWER GENERATION EXP	<u>2,378,256</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,710,723
1	56000	System Control & Load Dispatching	21,012
E-557	557XXX	Other Expense	1,000,571
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,732,306</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,531,475</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	43,622
1	561000	Load Dispatching	84,863
1	562000	Station Expense	(1,310)
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	1,819
1	565XXX	Transmission of Electricity by Others	492,067
1	566000	Miscellaneous Transmission Expense	50,246
1	567000	Rent	4,457
		MAINTENANCE	
1	568000	Supervision & Engineering	9,049
1	569000	Structures	53,977
1	570000	Station Equipment	29,444
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	(10,849)
1	572000	Underground Lines	23
1	573000	Service Miscellaneous	1,808
		TOTAL TRANSMISSION OPERATING EXP	<u>759,216</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,165,100
E-DEPX		Depreciation Expense-Transmission	566,510
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,789
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,548
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(270,844)
99	407434	EIM Deferred O&M	(13,329)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(449,586)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(95,299)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	782,950
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,772,499</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>13,063,190</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	126,374
3	582000	Station Expense	19,262
3	583000	Overhead Line Expense	71,514
3	584000	Underground Line Expense	23,252
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	21,241
3	587000	Customer Installations Expense	15,251
3	588000	Miscellaneous Distribution Expense	134,572
3	589000	Rent	9,004
		MAINTENANCE:	
3	590000	Supervision & Engineering	65,322
3	591000	Structures	9,354
3	592000	Station Equipment	8,922
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,140,400
3	594000	Underground Lines	16,067
3	595000	Line Transformers	8,941
3	596000	Street Light & Signal System Maintenance Exp	1,430
3	597000	Meters	256
3	598000	Miscellaneous Distribution Expense	77,777
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,748,939</u>
E-DEPX		Depreciation Expense-Distribution	1,483,482
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	635,256
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,118,738</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,867,677</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,059
2	902000	Meter Reading Expenses	11,979
2	903XXX	Customer Records & Collection Expenses	159,657
2	904000	Uncollectible Accounts	107,283
2	905000	Misc Customer Accounts	1,239
		TOTAL CUSTOMER ACCOUNTS EXPENSES	284,217
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	981,692
2	909000	Advertising	13,868
2	910000	Misc Customer Service & Info Exp	1,169
		TOTAL CUSTOMER SERVICE & INFO EXP	996,729
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	765,863
4	921000	Office Supplies & Expenses	76,616
4	922000	Admin Exp Transferred--Credit	(2,962)
4	923000	Outside Services Employed	247,479
4	924000	Property Insurance Premium	54,154
4	925XXX	Injuries and Damages	181,704
4	926XXX	Employee Pensions and Benefits	977,440
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	211,189
4	930000	Miscellaneous General Expenses	270,914
4	931000	Rents	24,004
4	935000	Maintenance of General Plant	327,794
		TOTAL ADMIN & GEN OPERATING EXP	3,134,295

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	568,283
E-AMTX		Amortization Expense-General Plant - 303000	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	802,275
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,292
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	41,214
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	54,289
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(4,328)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,534)
99	407447	Regulatory Credit - COVID-19 Deferral	(80,731)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	119,291
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,537,281</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,671,576</u>
		TOTAL EXPENSES BEFORE FIT	<u>22,883,389</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	7,313,314
E-FIT		FEDERAL INCOME TAX	525,156
E-FIT		DEFERRED FEDERAL INCOME TAX	377,603
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>6,424,477</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 Month Ended January 31, 2021
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,400	41,677	45,077	1,700	27,315	29,015	1,700	14,362	16,062
1	456010	Other Electric Rev-Financial	0	(1,567,174)	(1,567,174)	0	(1,027,126)	(1,027,126)	0	(540,048)	(540,048)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,909,736	2,909,736	0	1,907,041	1,907,041	0	1,002,695	1,002,695
1	456016	Other Electric Rev-Resource Opt	0	478,216	478,216	0	313,423	313,423	0	164,793	164,793
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,787	3,787	0	1,991	1,991
1	456018	Other Electric Rev-Extraction	0	2,367	2,367	0	1,551	1,551	0	816	816
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	101,484	91,484	0	66,513	66,513	(10,000)	34,971	24,971
1	456050	Other Electric Rev-Attachment Fees	115,469	0	115,469	69,347	0	69,347	46,122	0	46,122
1	456100	Transmission Revenue of Others	0	593,403	593,403	0	388,916	388,916	0	204,487	204,487
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	216,599	216,599	0	141,959	141,959	0	74,640	74,640
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	3,315,077	0	3,315,077	2,439,795	0	2,439,795	875,282	0	875,282
1	456329	Amortization Res Decoupling Deferral	(625,958)	0	(625,958)	(589,719)	0	(589,719)	(36,239)	0	(36,239)
1	456338	Non-res Decoupling Deferred Rev	1,805,685	0	1,805,685	1,182,852	0	1,182,852	622,833	0	622,833
1	456339	Amortization Non-res Decoupling	(592,134)	0	(592,134)	(582,650)	0	(582,650)	(9,484)	0	(9,484)
1	456380	Other Electric Revenue-Clearwater	29,429	0	29,429	0	0	0	29,429	0	29,429
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(111,045)	(111,045)	0	(72,779)	(72,779)	0	(38,266)	(38,266)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	111,045	111,045	0	72,779	72,779	0	38,266	38,266
1	456730	Other Elec Rev-Intraco Thermal	0	1,251,637	1,251,637	0	820,323	820,323	0	431,314	431,314
TOTAL ACCOUNT 456			4,055,724	4,259,681	8,315,405	2,530,848	2,791,795	5,322,643	1,524,876	1,467,886	2,992,762

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	10,403,804	10,403,804	0	6,818,653	6,818,653	0	3,585,151	3,585,151
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	42,412	42,412	0	27,797	27,797	0	14,615	14,615
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	958,220	0	958,220	0	0	0	958,220	0	958,220
1	555550	Non Monetary - Exchange Power	0	(18,915)	(18,915)	0	(12,397)	(12,397)	0	(6,518)	(6,518)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	245,545	245,545	0	160,930	160,930	0	84,615	84,615
1	555710	Intercompany Purchase	0	216,599	216,599	0	141,959	141,959	0	74,640	74,640
TOTAL ACCOUNT 555			958,220	10,889,445	11,847,665	0	7,136,942	7,136,942	958,220	3,752,503	4,710,723

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,636	341,637	343,273	1,636	223,909	225,545	0	117,728	117,728
1	557010	Other Power Supply Expense - Financial	0	(674,103)	(674,103)	0	(441,807)	(441,807)	0	(232,296)	(232,296)
1	557018	Merchandise Processing Fee	0	3,639	3,639	0	2,385	2,385	0	1,254	1,254
1	557150	Fuel - Economic Dispatch	0	834,483	834,483	0	546,920	546,920	0	287,563	287,563
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	79,495	0	79,495	81,038	0	81,038	(1,543)	0	(1,543)
1	557165	Other Resource Costs-CAISO Charges	0	5,456	5,456	0	3,576	3,576	0	1,880	1,880
1	557170	Broker Fees - Power	0	25,243	25,243	0	16,544	16,544	0	8,699	8,699
1	557171	REC Broker Fees	0	734	734	0	481	481	0	253	253
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(2,086,613)	0	(2,086,613)	(2,086,613)	0	(2,086,613)	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	313,849	0	313,849	313,849	0	313,849	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(159,385)	0	(159,385)	(159,385)	0	(159,385)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(241,337)	0	(241,337)	0	0	0	(241,337)	0	(241,337)
99	557390	Idaho PCA Amortization	42,948	0	42,948	0	0	0	42,948	0	42,948
1	557395	Optional Renewable Power Expense Offset	0	14	14	0	9	9	0	5	5
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,868,984	2,868,984	0	1,880,332	1,880,332	0	988,652	988,652
TOTAL ACCOUNT 557			(1,981,184)	3,406,087	1,424,903	(1,808,017)	2,232,349	424,332	(173,167)	1,173,738	1,000,571

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,832	4,937	20,769	9,340	3,213	12,553	6,492	1,724	8,216
99	908600	Public Purpose Tariff Rider Expense Offset	3,274,886	0	3,274,886	2,260,029	0	2,260,029	1,014,857	0	1,014,857
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(135,615)	0	(135,615)	(94,234)	0	(94,234)	(41,381)	0	(41,381)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,155,103	4,937	3,160,040	2,175,135	3,213	2,178,348	979,968	1,724	981,692

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.087%	34.913%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		4.891%	4.895%
	Total Weighted Cost		2.648%	2.651%
E-APL	Net Rate Base	2,694,899,501	1,814,640,529	880,258,972
	Interest Deduction for FIT Calculation	71,387,346	48,051,681	23,335,665
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	89,343,480	59,146,777	30,196,703
E-OPS	Less: Operating & Maintenance Expense	46,958,521	29,503,650	17,454,871
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,246,945	7,355,924	3,891,021
E-OTX	Less: Taxes Other than FIT	7,749,741	6,212,244	1,537,497
	Net Operating Income Before FIT	23,388,273	16,074,959	7,313,314
E-INT	Less: Monthly Interest Expense	5,948,946	4,004,307	1,944,639
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(9,913,333)	(7,047,768)	(2,865,565)
	Taxable Net Operating Income	7,523,629	5,022,884	2,500,745
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,579,962	1,054,806	525,156
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,579,962	1,054,806	525,156
E-DTE	Deferred FIT	1,376,372	998,769	377,603
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	2,915,934	2,027,097	888,837

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,374,470	8,000,421	14,374,891	4,381,431	5,355,833	9,737,264	1,993,039	2,644,588	4,637,627
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	344,183	344,183	0	164,760	164,760
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(124,456)	(124,456)	0	(84,166)	(84,166)	0	(40,290)	(40,290)
99	997007 Idaho PCA	(198,389)	0	(198,389)	0	0	0	(198,389)	0	(198,389)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,201	28,201	0	13,500	13,500
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	1,505,593	0	1,505,593	1,028,595	0	1,028,595	476,998	0	476,998
12	997020 FAS87 Current Pension Accrual	0	(898,322)	(898,322)	0	(607,508)	(607,508)	0	(290,814)	(290,814)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	303,175	303,175	0	205,028	205,028	0	98,147	98,147
99	997031 Decoupling Mechanism	(3,902,670)	0	(3,902,670)	(2,450,278)	0	(2,450,278)	(1,452,392)	0	(1,452,392)
12	997032 Interest Rate Swaps	0	254,081	254,081	0	171,827	171,827	0	82,254	82,254
99	997033 BPA Residential Exchange	(348,715)	0	(348,715)	(257,486)	0	(257,486)	(91,229)	0	(91,229)
99	997034 Montana Hydro Settlement	426,834	0	426,834	279,747	0	279,747	147,087	0	147,087
99	997035 Leases	0	24,485	24,485	0	16,715	16,715	0	7,770	7,770
99	997043 Washington Deferred Power Costs	(2,086,613)	0	(2,086,613)	(2,086,613)	0	(2,086,613)	0	0	0
12	997044 Non-Monetary Power Costs	0	(18,915)	(18,915)	0	(12,792)	(12,792)	0	(6,123)	(6,123)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(767,275)	0	(767,275)	(478,048)	0	(478,048)	(289,227)	0	(289,227)
12	997048 AFUDC	0	(305,771)	(305,771)	0	(206,784)	(206,784)	0	(98,987)	(98,987)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(9,008,868)	(9,008,868)	0	(4,312,539)	(4,312,539)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,542	22,542	0	10,791	10,791
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,823	49,823	0	23,850	23,850
99	997065 Amortization - Unbilled Revenue Add-Ins	31,737	0	31,737	56,637	0	56,637	(24,900)	0	(24,900)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	234,016	234,016	0	158,258	158,258	0	75,758	75,758
12	997081 Deferred Compensation	0	(15,776)	(15,776)	0	(10,669)	(10,669)	0	(5,107)	(5,107)
4	997082 Meal Disallowances	0	22,064	22,064	0	15,062	15,062	0	7,002	7,002
12	997083 Paid Time Off	0	40,814	40,814	0	27,601	27,601	0	13,213	13,213
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(85,224)	0	(85,224)	0	0	0	(85,224)	0	(85,224)
99	997095 WA REC Deferral	154,464	0	154,464	154,464	0	154,464	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,844	1,844	0	883	883
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	140,518	140,518	0	95,028	95,028	0	45,490	45,490
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,310,589)	(2,310,589)	0	(1,106,078)	(1,106,078)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(741,604)	0	(741,604)	(741,604)	0	(741,604)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(650,567)	0	(650,567)	(336,390)	0	(336,390)	(314,177)	0	(314,177)
99	997119	AFUDC Tax CPI	0	419,152	419,152	0	283,460	283,460	0	135,692	135,692
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,472	5,472	0	2,620	2,620
99	997123	EIM Deferred O&M	(13,329)	0	(13,329)	0	0	0	(13,329)	0	(13,329)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(142,472)	0	(142,472)	(116,030)	0	(116,030)	(26,442)	0	(26,442)
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(135,331)	(135,331)	0	(64,783)	(64,783)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,666)	(1,391,666)	0	(941,142)	(941,142)	0	(450,524)	(450,524)
99	997130	Wild Fire Resiliency Deferral	(5,862)	0	(5,862)	0	0	0	(5,862)	0	(5,862)
		TOTAL SCHEDULE M ADJUSTMENTS	(494,100)	(9,419,233)	(9,913,333)	(620,029)	(6,427,739)	(7,047,768)	125,929	(2,991,494)	(2,865,565)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.627%	32.373%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	102,520	102,520	0	69,331	69,331	0	33,189	33,189
99	410100	Deferred Federal Income Tax Expense - Washin	1,257,286	0	1,257,286	1,257,286	0	1,257,286	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	525,779	0	525,779	0	0	0	525,779	0	525,779
	410100	Total	1,783,065	102,520	1,885,585	1,257,286	69,331	1,326,617	525,779	33,189	558,968
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(184,327)	(184,327)	0	(124,655)	(124,655)	0	(59,672)	(59,672)
99	411100	Deferred Federal Income Tax Expense - Washin	(203,193)	0	(203,193)	(203,193)	0	(203,193)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(121,693)	0	(121,693)	0	0	0	(121,693)	0	(121,693)
	411100	Total	(324,886)	(184,327)	(509,213)	(203,193)	(124,655)	(327,848)	(121,693)	(59,672)	(181,365)
		Total Deferred Federal Income Tax Expense	1,458,179	(81,807)	1,376,372	1,054,093	(55,324)	998,769	404,086	(26,483)	377,603

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.627%	32.373%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	2,718	2,718	0	1,781	1,781	0	937	937
1	408140	State Kwh Generation Tax	0	117,208	117,208	0	76,818	76,818	0	40,390	40,390
1	408150	R&P Property Tax--Production	0	1,558,512	1,558,512	0	1,021,449	1,021,449	0	537,063	537,063
1	408180	R&P Property Tax--Transmission	0	563,616	563,616	0	369,394	369,394	0	194,222	194,222
1	409100	State Income Tax--Montana & Oregon	0	30,000	30,000	0	19,662	19,662	0	10,338	10,338
TOTAL PRODUCTION & TRANSMISSION			0	2,272,054	2,272,054	0	1,489,104	1,489,104	0	782,950	782,950
DISTRIBUTION											
99	408110	State Excise Tax	2,035,564	0	2,035,564	2,035,564	0	2,035,564	0	0	0
99	408120	Municipal Occupation & License Tax	2,075,457	0	2,075,457	1,733,080	0	1,733,080	342,377	0	342,377
99	408160	Miscellaneous State or Local Tax--WA & ID	(52)	0	(52)	0	0	0	(52)	0	(52)
99	408170	R&P Property Tax--Distribution	985,877	0	985,877	690,581	0	690,581	295,296	0	295,296
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	3	0	3	0	0	0	3	0	3
99	411420	State Income Tax--Idaho ITC Amortization	(2,368)	0	(2,368)	0	0	0	(2,368)	0	(2,368)
TOTAL DISTRIBUTION			5,094,481	0	5,094,481	4,459,225	0	4,459,225	635,256	0	635,256
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	106,726	276,480	383,206	75,173	188,742	263,915	31,553	87,738	119,291
TOTAL A&G			106,726	276,480	383,206	75,173	188,742	263,915	31,553	87,738	119,291
TOTAL TAXES OTHER THAN FIT			5,201,207	2,548,534	7,749,741	4,534,398	1,677,846	6,212,244	666,809	870,688	1,537,497

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,741,666	7,741,666	0	5,073,888	5,073,888	0	2,667,778	2,667,778
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	1,079,741	1,079,741	0	707,662	707,662	0	372,079	372,079
1	182381	CDA Settlement Past Storage	0	29,174,826	29,174,826	0	19,121,181	19,121,181	0	10,053,645	10,053,645
1	302000	Franchises & Consents	2,642,409	44,049,219	46,691,628	2,642,409	28,869,858	31,512,267	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,963,488	15,283,204	319,716	9,925,807	10,245,523	0	5,037,681	5,037,681
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,708,151	121,287,812	122,995,963	1,710,081	82,798,338	84,508,419	(1,930)	38,489,474	38,487,544
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,479,075	977,501	16,456,576	15,479,075	667,301	16,146,376	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,149,351	312,197,417	332,346,768	20,151,281	210,544,442	230,695,723	(1,930)	101,652,975	101,651,045
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,532,030	2,532,030	0	1,331,305	1,331,305
1	311XXX	Structures & Improvements	111,843,578	28,690,558	140,534,136	73,092,427	18,803,792	91,896,219	38,751,151	9,886,766	48,637,917
1	312000	Boiler Plant	148,151,816	46,734,591	194,886,407	96,824,426	30,629,851	127,454,277	51,327,390	16,104,740	67,432,130
1	313000	Generators	460,689	0	460,689	302,327	0	302,327	158,362	0	158,362
1	314000	Turbogenerator Units	39,488,707	18,569,182	58,057,889	25,808,564	12,170,242	37,978,806	13,680,143	6,398,940	20,079,083
1	315000	Accessory Electric Equipment	18,392,097	12,280,058	30,672,155	12,021,900	8,048,350	20,070,250	6,370,197	4,231,708	10,601,905
1	316000	Miscellaneous Power Plant Equipment	14,544,451	2,475,603	17,020,054	9,506,059	1,622,510	11,128,569	5,038,392	853,093	5,891,485
TOTAL STEAM PRODUCTION PLANT			332,881,338	112,613,327	445,494,665	217,555,703	73,806,775	291,362,478	115,325,635	38,806,552	154,132,187
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	98,216,417	98,216,417	0	64,371,040	64,371,040	0	33,845,377	33,845,377
1	332XXX	Reservoirs, Dams, & Waterways	0	194,258,018	194,258,018	0	127,316,705	127,316,705	0	66,941,313	66,941,313
1	333000	Waterwheels, Turbines, & Generators	0	233,947,507	233,947,507	0	153,329,196	153,329,196	0	80,618,311	80,618,311
1	334000	Accessory Electric Equipment	0	75,630,202	75,630,202	0	49,568,034	49,568,034	0	26,062,168	26,062,168
1	335XXX	Miscellaneous Power Plant Equipment	0	13,043,813	13,043,813	0	8,548,915	8,548,915	0	4,494,898	4,494,898
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	683,645,236	683,645,236	0	448,061,087	448,061,087	0	235,584,149	235,584,149
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	17,439,660	17,439,660	0	11,429,953	11,429,953	0	6,009,707	6,009,707
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,341	21,069,341	0	13,808,846	13,808,846	0	7,260,495	7,260,495
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,406,732	15,406,732	0	8,100,640	8,100,640
1	344000	Generators	0	223,259,614	223,259,614	0	146,324,351	146,324,351	0	76,935,263	76,935,263
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	22,508,654	22,508,654	0	14,752,172	14,752,172	0	7,756,482	7,756,482
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	1,641,694	1,641,694	0	1,075,966	1,075,966	0	565,728	565,728
TOTAL OTHER PRODUCTION PLANT			0	310,536,863	310,536,863	0	203,525,860	203,525,860	0	107,011,003	107,011,003
TOTAL PRODUCTION PLANT			332,881,338	1,106,795,426	1,439,676,764	217,555,703	725,393,722	942,949,425	115,325,635	381,401,704	496,727,339

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	30,405,009	31,033,367	410,632	19,927,443	20,338,075	217,726	10,477,566	10,695,292	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	38,503	28,595,526	28,634,029	22,198	18,741,508	18,763,706	16,305	9,854,018	9,870,323	
1	353XXX	Station Equipment	12,279,762	303,093,921	315,373,683	8,021,278	198,647,756	206,669,034	4,258,484	104,446,165	108,704,649	
1	354000	Towers & Fixtures	16,040,448	1,167,385	17,207,833	10,482,569	765,104	11,247,673	5,557,879	402,281	5,960,160	
1	355000	Poles & Fixtures	4,595	300,653,314	300,657,909	2,718	197,048,182	197,050,900	1,877	103,605,132	103,607,009	
1	356000	Overhead Conductors & Devices	12,568,265	153,636,651	166,204,916	8,212,895	100,693,461	108,906,356	4,355,370	52,943,190	57,298,560	
1	357000	Underground Conduit	0	3,542,713	3,542,713	0	2,321,894	2,321,894	0	1,220,819	1,220,819	
1	358000	Underground Conductors & Devices	0	2,891,375	2,891,375	0	1,895,007	1,895,007	0	996,368	996,368	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		TOTAL TRANSMISSION PLANT	41,638,765	826,061,091	867,699,856	27,203,808	541,400,439	568,604,247	14,434,957	284,660,652	299,095,609	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,772,807	0	3,772,807	1,289,178	0	1,289,178	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	34,869,279	0	34,869,279	27,748,638	0	27,748,638	7,120,641	0	7,120,641	
3	362000	Station Equipment	153,488,037	3,117,385	156,605,422	101,855,787	1,661,535	103,517,322	51,632,250	1,455,850	53,088,100	
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	462,418,731	0	462,418,731	302,694,109	0	302,694,109	159,724,622	0	159,724,622	
99	365000	Overhead Conductors & Devices	300,126,772	0	300,126,772	191,378,061	0	191,378,061	108,748,711	0	108,748,711	
99	366000	Underground Conduit	134,327,320	0	134,327,320	88,428,377	0	88,428,377	45,898,943	0	45,898,943	
99	367000	Underground Conductors & Devices	232,860,548	0	232,860,548	154,669,141	0	154,669,141	78,191,407	0	78,191,407	
99	368000	Line Transformers	294,400,237	0	294,400,237	203,155,326	0	203,155,326	91,244,911	0	91,244,911	
99	369XXX	Services	190,730,535	0	190,730,535	125,533,511	0	125,533,511	65,197,024	0	65,197,024	
99	371XXX	Installations on Customers' Premises	3,128,638	0	3,128,638	3,128,638	0	3,128,638	0	0	0	
99	370XXX	Meters	82,263,131	0	82,263,131	58,364,454	0	58,364,454	23,898,677	0	23,898,677	
99	373XXX	Street Light & Signal Systems	70,058,504	0	70,058,504	45,510,619	0	45,510,619	24,547,885	0	24,547,885	
		TOTAL DISTRIBUTION PLANT	1,974,224,727	3,117,385	1,977,342,112	1,313,697,623	1,661,535	1,315,359,158	660,527,104	1,455,850	661,982,954	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993	
4	390XXX	Structures & Improvements	19,182,178	105,496,831	124,679,009	10,549,732	72,018,467	82,568,199	8,632,446	33,478,364	42,110,810	
4	391XXX	Office Furniture & Equipment	4,520,346	57,298,595	61,818,941	4,494,238	39,115,459	43,609,697	26,108	18,183,136	18,209,244	
4	392XXX	Transportation Equipment	36,957,878	26,851,034	63,808,912	25,637,791	18,330,127	43,967,918	11,320,087	8,520,907	19,840,994	
4	393000	Stores Equipment	465,533	3,789,719	4,255,252	274,600	2,587,090	2,861,690	190,933	1,202,629	1,393,562	
4	394000	Tools, Shop & Garage Equipment	1,779,483	15,179,445	16,958,928	810,005	10,362,400	11,172,405	969,478	4,817,045	5,786,523	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	381,446	2,639,912	3,021,358	366,761	1,802,162	2,168,923	14,685	837,750	852,435	
4	396XXX	Power Operated Equipment	23,351,629	9,099,749	32,451,378	14,070,375	6,212,035	20,282,410	9,281,254	2,887,714	12,168,968	
4	397XXX	Communications Equipment	30,612,508	81,759,069	112,371,577	21,390,975	55,813,646	77,204,621	9,221,533	25,945,423	35,166,956	
4	398000	Miscellaneous Equipment	13,466	747,722	761,188	0	510,440	510,440	13,466	237,282	250,748	
		TOTAL GENERAL PLANT	118,772,169	311,862,419	430,634,588	78,402,288	212,896,000	291,298,288	40,369,881	98,966,419	139,336,300	
		TOTAL PLANT IN SERVICE	2,487,666,350	2,560,033,738	5,047,700,088	1,657,010,703	1,691,896,138	3,348,906,841	830,655,647	868,137,600	1,698,793,247	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(257,397,096)	(72,663,998)	(330,061,094)	(167,798,639)	(47,623,984)	(215,422,623)	(89,598,457)	(25,040,014)	(114,638,471)	
E-ADEP		Hydro Production Plant	0	(159,174,510)	(159,174,510)	0	(104,322,974)	(104,322,974)	0	(54,851,536)	(54,851,536)	
E-ADEP		Other Production Plant	0	(149,465,221)	(149,465,221)	0	(97,959,506)	(97,959,506)	0	(51,505,715)	(51,505,715)	
E-ADEP		Transmission Plant	(25,370,006)	(216,299,995)	(241,670,001)	(15,739,233)	(141,763,017)	(157,502,250)	(9,630,773)	(74,536,978)	(84,167,751)	
E-ADEP		Distribution Plant	(624,874,559)	(328,702)	(625,203,261)	(377,425,517)	(175,195)	(377,600,712)	(247,449,042)	(153,507)	(247,602,549)	
E-ADEP		General Plant	(44,821,832)	(100,186,842)	(145,008,674)	(27,783,519)	(68,393,549)	(96,177,068)	(17,038,313)	(31,793,293)	(48,831,606)	
		TOTAL ACCUMULATED DEPRECIATION	(952,463,493)	(698,119,268)	(1,650,582,761)	(588,746,908)	(460,238,225)	(1,048,985,133)	(363,716,585)	(237,881,043)	(601,597,628)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,163,350)	(16,163,350)	0	(10,593,460)	(10,593,460)	0	(5,569,890)	(5,569,890)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(282,528)	0	(282,528)	(282,528)	0	(282,528)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,055,601)	(3,055,601)	0	(2,083,277)	(2,083,277)	0	(972,324)	(972,324)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(6,831,521)	(91,161,962)	(97,993,483)	(6,831,902)	(62,232,625)	(69,064,527)	381	(28,929,337)	(28,928,956)	
E-AAAMT		General Plant - 390200, 396200	0	(337,086)	(337,086)	0	(230,115)	(230,115)	0	(106,971)	(106,971)	
		TOTAL ACCUMULATED AMORTIZATION	(7,114,049)	(110,717,999)	(117,832,048)	(7,114,430)	(75,139,477)	(82,253,907)	381	(35,578,522)	(35,578,141)	
		TOTAL ACCUMULATED DEPR/AMORT	(959,577,542)	(808,837,267)	(1,768,414,809)	(595,861,338)	(535,377,702)	(1,131,239,040)	(363,716,204)	(273,459,565)	(637,175,769)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,528,088,808	1,751,196,471	3,279,285,279	1,061,149,365	1,156,518,436	2,217,667,801	466,939,443	594,678,035	1,061,617,478	
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	166,581	166,581	0	109,177	109,177	0	57,404	57,404	
12		ADFIT - Electric Plant In Service (282900)	0	(600,325,392)	(600,325,392)	0	(405,982,053)	(405,982,053)	0	(194,343,339)	(194,343,339)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,609,763)	(59,609,763)	0	(40,693,201)	(40,693,201)	0	(18,916,562)	(18,916,562)	
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	(6,126,713)	(6,126,713)	0	(4,015,448)	(4,015,448)	0	(2,111,265)	(2,111,265)	
1		ADFIT - CDA Settlement Costs (283333)	0	263,265	263,265	0	172,544	172,544	0	90,721	90,721	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,023,264)	(1,023,264)	0	(692,003)	(692,003)	0	(331,261)	(331,261)	
		TOTAL ACCUMULATED DFIT	0	(668,604,356)	(668,604,356)	0	(452,431,536)	(452,431,536)	0	(216,172,820)	(216,172,820)	
		NET ELECTRIC UTILITY PLANT	1,528,088,808	1,082,592,115	2,610,680,923	1,061,149,365	704,086,900	1,765,236,265	466,939,443	378,505,215	845,444,658	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	53.299%	46.701%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.627%	32.373%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended January 31, 2021
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,528,088,808	1,082,592,115	2,610,680,923	#####	704,086,900	1,765,236,265	466,939,443	378,505,215	845,444,658	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,159,058	34,252,254	41,411,312	5,665,194	23,382,644	29,047,838	1,493,864	10,869,610	12,363,474	
4	Accumulated Amortization - AFUDC (182318)	(1,109,633)	(4,859,106)	(5,968,739)	(863,156)	(3,317,117)	(4,180,273)	(246,477)	(1,541,989)	(1,788,466)	
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)	(3,371,721)	0	(3,371,721)	(1,080,579)	0	(1,080,579)	(2,291,142)	0	(2,291,142)	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	1,996,494	0	1,996,494	0	0	0	1,996,494	0	1,996,494	
99	ADFIT - Boulder Park Disallowed (190040)	126,736	0	126,736	0	0	0	126,736	0	126,736	
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)	(21,724,499)	0	(21,724,499)	(21,724,499)	0	(21,724,499)	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)	(1)	0	(1)	(1)	0	(1)	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)	(2,432,541)	0	(2,432,541)	(846,425)	0	(846,425)	(1,586,116)	0	(1,586,116)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,238,740)	0	(15,238,740)	(10,109,914)	0	(10,109,914)	(5,128,826)	0	(5,128,826)	
99	Colstrip-Regulatory Asset (182327)	8,061,111	0	8,061,111	4,028,748	0	4,028,748	4,032,363	0	4,032,363	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,635,613	0	2,635,613	2,000,389	0	2,000,389	635,224	0	635,224	
99	Colstrip Reg Asset ADFIT (283376)	(1,168,736)	0	(1,168,736)	(763,769)	0	(763,769)	(404,967)	0	(404,967)	
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)	(1,889,717)	0	(1,889,717)	(1,234,930)	0	(1,234,930)	(654,787)	0	(654,787)	
99	Colstrip ARO Liability (230027)	(14,771,007)	0	(14,771,007)	(9,652,854)	0	(9,652,854)	(5,118,153)	0	(5,118,153)	
99	Colstrip ARO ADFIT (190376)	3,101,911	0	3,101,911	2,027,099	0	2,027,099	1,074,812	0	1,074,812	
99	Colstrip ARO ADFIT (283377)	(2,624,490)	0	(2,624,490)	(1,715,104)	0	(1,715,104)	(909,386)	0	(909,386)	
99	Customer Deposits (235199)	(482,428)	0	(482,428)	(482,428)	0	(482,428)	0	0	0	
C-WKC	Working Capital	81,244,735	0	81,244,735	53,577,873	0	53,577,873	27,666,862	0	27,666,862	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	54,825,430	29,393,148	84,218,578	29,338,737	20,065,527	49,404,264	25,486,693	9,327,621	34,814,314	
	NET RATE BASE	1,582,914,238	1,111,985,263	2,694,899,501	#####	724,152,427	1,814,640,529	492,426,136	387,832,836	880,258,972	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	267,170	267,170			267,170	267,170		175,103	175,103		92,067	92,067
	Steam (ED-ID)	358,534	358,534		358,534		358,534				358,534		358,534
	Steam (ED-WA)	953,394	953,394		953,394			953,394					
1	Hydro (ED-AN)	1,202,525	1,202,525			1,202,525	1,202,525		788,135	788,135		414,390	414,390
1	Other (ED-AN)	870,891	870,891			870,891	870,891		570,782	570,782		300,109	300,109
Total Electric Production		3,652,514	3,652,514		1,311,928	2,340,586	3,652,514	953,394	1,534,020	2,487,414	358,534	806,566	1,165,100
Electric Transmission													
1	ED-AN	1,404,339	1,404,339			1,404,339	1,404,339		920,404	920,404		483,935	483,935
	ED-ID	82,575	82,575		82,575		82,575				82,575		82,575
	ED-WA	42,761	42,761		42,761		42,761	42,761					
Total Electric Transmissic		1,529,675	1,529,675		125,336	1,404,339	1,529,675	42,761	920,404	963,165	82,575	483,935	566,510
Electric Distribution													
3	ED-AN	6,927	6,927			6,927	6,927		3,692	3,692		3,235	3,235
	ED-ID	1,480,247	1,480,247		1,480,247		1,480,247				1,480,247		1,480,247
	ED-WA	2,851,370	2,851,370		2,851,370		2,851,370	2,851,370					
Total Electric Distribution		4,338,544	4,338,544		4,331,617	6,927	4,338,544	2,851,370	3,692	2,855,062	1,480,247	3,235	1,483,482
Gas Underground Storage													
	GD-AN	55,825		55,825									
	GD-OR	10,027				10,027							
Total Gas Underground St		65,852		55,825		10,027							
Gas Distribution													
	GD-AN	4,783		4,783									
	GD-ID	529,740		529,740									
	GD-WA	1,183,119		1,183,119									
	GD-OR	797,421				797,421							
Total Gas Distribution		2,515,063		1,717,642		797,421							
General Plant													
4	ED-AN	241,902	241,902			241,902	241,902		165,137	165,137		76,765	76,765
	ED-ID	41,109	41,109		41,109		41,109				41,109		41,109
	ED-WA	81,040	81,040		81,040			81,040					
7,4	CD-AA	1,833,371	1,283,323	379,416	170,632	1,283,323	1,283,323		876,073	876,073		407,250	407,250
9,4	CD-AN	51,333	39,638	11,695		39,638	39,638		27,059	27,059		12,579	12,579
9	CD-ID	39,603	30,580	9,023		30,580	30,580				30,580		30,580
9	CD-WA	190,062	146,760	43,302		146,760	146,760	146,760					
8	GD-AA	30,907		21,274	9,633								
	GD-AN	2,631		2,631									
	GD-ID	3,331		3,331									
	GD-WA	91,561		91,561									
	GD-OR	17,938			17,938								
Total General Plant		2,624,788	1,864,352	562,233	198,203	299,489	1,564,863	1,864,352	227,800	1,068,269	1,296,069	71,689	496,594
Total Depreciation Expens		14,726,436	11,385,085	2,335,700	1,005,651	6,068,370	5,316,715	11,385,085	4,075,325	3,526,385	7,601,710	1,993,045	1,790,330

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	53.299%	46.701%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,662	49,662		26,112	26,112	
1	Misc Intangible Plt (303000)	ED-AN	19,377	19,377		19,377	19,377		12,700	12,700		6,677	6,677	
Total Production/Transmission			95,151	95,151		95,151	95,151		62,362	62,362		32,789	32,789	
Distribution														
	Franchises (302000)	ED-WA	9,738	9,738		9,738	9,738		9,738	9,738				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
Total Distribution			10,227	10,227		10,227	10,227		10,227	10,227				
General Plant - 303000														
7,4		CD-AA	34,578	24,204	7,156		3,218							
9,1		CD-AN	811	626	185			24,204		16,523		7,681	7,681	
		GD-ID	1,225		1,225			626		410		216	216	
		GD-WA	2,070		2,070									
		GD-OR	617				617							
Total General Plant - 303000			39,301	24,830	10,636	3,835		24,830	24,830	16,933	16,933	7,897	7,897	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	3,161,633	2,213,080	654,300		294,253							
9,4		CD-AN	11,878	9,172	2,706					1,510,781	1,510,781	702,299	702,299	
9,4		CD-ID	(3)	(2)	(1)				(2)	6,261	6,261	2,911	2,911	
9,4		CD-WA	313,677	242,212	71,465				(2)					
4		ED-AN	305,887	305,887				242,212	242,212	242,212	242,212		0	
		ED-ID	(3)	(3)					(3)	208,817	208,817	97,070	97,070	
		ED-WA	53,667	53,667				53,667	53,667	53,667	53,667	(3)	(3)	
8		GD-AA	6,731		4,633		2,098							
		GD-AN	0		0									
		GD-OR	0				0							
Total Miscellaneous IT Intangible Plt - 3031XX			3,853,467	2,824,013	733,103	296,351		295,874	2,528,139	2,824,013	295,879	1,725,859	2,021,738	(5)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0		0			0	0	0	0	
4		ED-AN	35,584	35,584						24,292	24,292	11,292	11,292	
		GD-OR	0				0							
Total General Plant - 390200, 396200			35,584	35,584	0	0		35,584	35,584	24,292	24,292	11,292	11,292	
Total Amortization Expense			4,033,730	2,989,805	743,739	300,186		306,101	2,683,704	2,989,805	306,106	1,829,446	2,135,552	(5)

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(72,663,998)	(72,663,998)			(72,663,998)	(72,663,998)		(47,623,984)	(47,623,984)		(25,040,014)	(25,040,014)	
	Steam (ED-ID)	(89,598,457)	(89,598,457)		(89,598,457)	(89,598,457)	(89,598,457)				(89,598,457)		(89,598,457)	
	Steam (ED-WA)	(167,798,639)	(167,798,639)		(167,798,639)	(167,798,639)	(167,798,639)	(167,798,639)			(167,798,639)		(167,798,639)	
1	Hydro (ED-AN)	(159,174,510)	(159,174,510)		(159,174,510)	(159,174,510)	(159,174,510)		(104,322,974)	(104,322,974)		(54,851,536)	(54,851,536)	
1	Other (ED-AN)	(149,465,221)	(149,465,221)		(149,465,221)	(149,465,221)	(149,465,221)		(97,959,506)	(97,959,506)		(51,505,715)	(51,505,715)	
Total Electric Production		(638,700,825)	(638,700,825)		(257,397,096)	(381,303,729)	(638,700,825)		(167,798,639)	(249,906,464)	(417,705,103)	(89,598,457)	(131,397,265)	(220,995,722)
Electric Transmission														
1	ED-AN	(216,299,995)	(216,299,995)			(216,299,995)	(216,299,995)		(141,763,017)	(141,763,017)		(74,536,978)	(74,536,978)	
	ED-ID	(9,630,773)	(9,630,773)		(9,630,773)	(9,630,773)	(9,630,773)				(9,630,773)		(9,630,773)	
	ED-WA	(15,739,233)	(15,739,233)		(15,739,233)	(15,739,233)	(15,739,233)	(15,739,233)			(15,739,233)		(15,739,233)	
Total Electric Transmissic		(241,670,001)	(241,670,001)		(25,370,006)	(216,299,995)	(241,670,001)		(15,739,233)	(141,763,017)	(157,502,250)	(9,630,773)	(74,536,978)	(84,167,751)
Electric Distribution														
3	ED-AN	(328,702)	(328,702)			(328,702)	(328,702)		(175,195)	(175,195)		(153,507)	(153,507)	
	ED-ID	(247,449,042)	(247,449,042)		(247,449,042)	(247,449,042)	(247,449,042)				(247,449,042)		(247,449,042)	
	ED-WA	(377,425,517)	(377,425,517)		(377,425,517)	(377,425,517)	(377,425,517)	(377,425,517)			(377,425,517)		(377,425,517)	
Total Electric Distribution		(625,203,261)	(625,203,261)		(624,874,559)	(328,702)	(625,203,261)		(377,425,517)	(175,195)	(377,600,712)	(247,449,042)	(153,507)	(247,602,549)
Gas Underground Storage														
	GD-AN	(17,824,627)		(17,824,627)										
	GD-OR	(1,400,115)		(1,400,115)		(1,400,115)								
Total Gas Underground St		(19,224,742)		(17,824,627)		(1,400,115)								
Gas Distribution														
	GD-AN	(1,910,813)		(1,910,813)										
	GD-ID	(89,897,616)		(89,897,616)										
	GD-WA	(157,931,737)		(157,931,737)										
	GD-OR	(125,310,250)		(125,310,250)										
Total Gas Distribution		(375,050,416)		(249,740,166)		(125,310,250)								
General Plant														
4	ED-AN	(35,420,807)	(35,420,807)			(35,420,807)	(35,420,807)		(24,180,368)	(24,180,368)		(11,240,439)	(11,240,439)	
	ED-ID	(11,871,391)	(11,871,391)		(11,871,391)	(11,871,391)	(11,871,391)				(11,871,391)		(11,871,391)	
	ED-WA	(21,785,363)	(21,785,363)		(21,785,363)	(21,785,363)	(21,785,363)	(21,785,363)			(21,785,363)		(21,785,363)	
7,4	CD-AA	(83,954,591)	(58,766,534)	(17,374,403)	(7,813,654)	(58,766,534)	(58,766,534)		(40,117,562)	(40,117,562)		(18,648,972)	(18,648,972)	
9,4	CD-AN	(7,769,663)	(5,999,501)	(1,770,162)		(5,999,501)	(5,999,501)		(4,095,619)	(4,095,619)		(1,903,882)	(1,903,882)	
9	CD-ID	(6,691,431)	(5,166,922)	(1,524,509)		(5,166,922)	(5,166,922)				(5,166,922)		(5,166,922)	
9	CD-WA	(7,767,922)	(5,998,156)	(1,769,766)		(5,998,156)	(5,998,156)	(5,998,156)			(5,998,156)		(5,998,156)	
8	GD-AA	(2,054,113)		(1,413,908)	(640,205)									
	GD-AN	(3,613,683)		(3,613,683)										
	GD-ID	(2,337,239)		(2,337,239)										
	GD-WA	(10,660,197)		(10,660,197)										
	GD-OR	(5,317,090)		(5,317,090)										
Total General Plant		(199,243,490)	(145,008,674)	(40,463,867)	(13,770,949)	(44,821,832)	(100,186,842)	(145,008,674)	(27,783,519)	(68,393,549)	(96,177,068)	(17,038,313)	(31,793,293)	(48,831,606)
Total Accumulated Depr		(2,099,092,735)	(1,650,582,761)	(308,028,660)	(140,481,314)	(952,463,493)	(698,119,268)	(1,650,582,761)	(588,746,908)	(460,238,225)	(1,048,985,133)	(363,716,585)	(237,881,043)	(601,597,628)

Allocation Ratios:		Service -			Jurisdiction -		
		Electric	Gas-North	Gas-South	1	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	34.460%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	46.701%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	31.734%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(13,853,221)	(13,853,221)			(13,853,221)	(13,853,221)		(9,079,401)	(9,079,401)		(4,773,820)	(4,773,820)	
1	Misc Intangible Plt (3030 ED-AN	(2,310,129)	(2,310,129)			(2,310,129)	(2,310,129)		(1,514,059)	(1,514,059)		(796,070)	(796,070)	
Total Production/Transmission		(16,163,350)	(16,163,350)			(16,163,350)	(16,163,350)		(10,593,460)	(10,593,460)		(5,569,890)	(5,569,890)	
Distribution														
	Franchises (302000) ED-WA	(227,878)	(227,878)			(227,878)	(227,878)	(227,878)		(227,878)				
	Misc Intangible Plt (3030 ED-WA	(54,650)	(54,650)			(54,650)	(54,650)	(54,650)		(54,650)				
Total Distribution		(282,528)	(282,528)			(282,528)	(282,528)	(282,528)		(282,528)				
General Plant - 303000														
7,4	CD-AA	(4,225,877)	(2,958,029)	(874,546)	(393,302)	(2,958,029)	(2,958,029)		(2,019,328)	(2,019,328)		(938,701)	(938,701)	
9,1	CD-AN	(126,360)	(97,572)	(28,788)		(97,572)	(97,572)		(63,949)	(63,949)		(33,623)	(33,623)	
	GD-ID	(130,530)		(130,530)										
	GD-WA	(266,776)		(266,776)										
	GD-OR	(108,984)			(108,984)									
Total General Plant - 303000		(4,858,527)	(3,055,601)	(1,300,640)	(502,286)	(3,055,601)	(3,055,601)		(2,083,277)	(2,083,277)		(972,324)	(972,324)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(118,182,907)	(82,725,670)	(24,457,952)	(10,999,285)	(82,725,670)	(82,725,670)		(56,473,506)	(56,473,506)		(26,252,164)	(26,252,164)	
9,4	CD-AN	(216,907)	(167,489)	(49,418)		(167,489)	(167,489)		(114,338)	(114,338)		(53,151)	(53,151)	
9	CD-ID	216	167	49		167	167	0			167		167	
9	CD-WA	(8,458,091)	(6,531,084)	(1,927,007)		(6,531,084)	(6,531,084)	(6,531,084)		(6,531,084)		0	0	
4	ED-AN	(8,268,803)	(8,268,803)			(8,268,803)	(8,268,803)		(5,644,781)	(5,644,781)		(2,624,022)	(2,624,022)	
	ED-ID	214	214			214	214				214		214	
	ED-WA	(300,818)	(300,818)			(300,818)	(300,818)	(300,818)		(300,818)				
8	GD-AA	(89,708)		(61,749)	(27,959)									
	GD-AN	0		0										
	GD-OR	0		0										
Total Misc IT Intangible Plant - 3031XX		(135,516,804)	(97,993,483)	(26,496,077)	(11,027,244)	(6,831,521)	(91,161,962)	(97,993,483)	(6,831,902)	(62,232,625)	(69,064,527)	381	(28,929,337)	(28,928,956)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0		0			0	
4	ED-AN	(337,086)	(337,086)			(337,086)	(337,086)		(230,115)	(230,115)		(106,971)	(106,971)	
	ED-WA	0	0			0	0	0		0			0	
	GD-WA	0		0										
	GD-OR	0		0									0	
Total General Plant - 390200, 396200		(337,086)	(337,086)	0	0	0	(337,086)	(337,086)	0	(230,115)	(230,115)	0	(106,971)	(106,971)
Total Accumulated Amortization		(157,158,295)	(117,832,048)	(27,796,717)	(11,529,530)	(7,114,049)	(110,717,999)	(117,832,048)	(7,114,430)	(75,139,477)	(82,253,907)	381	(35,578,522)	(35,578,141)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,617,381	1,150,733	2,711,873	6,754,775	10,617,381	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	0	25,995,320	0	0
99	GD-OR / AS	3,897,651	0	0	0	0	0	0	0	0	3,897,651	0	3,897,651
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,682,102	0	0	90,074,898	90,074,898	0	0	26,630,761	26,630,761	0	11,976,443	11,976,443
9	CD-WA / ID / AN	31,064,053	9,398,998	5,920,573	8,667,158	23,986,729	2,773,190	1,746,875	2,557,259	7,077,324	0	0	0
	TOTAL ACCOUNT	200,256,507	10,549,731	8,632,446	105,496,831	124,679,008	28,768,510	1,746,875	29,188,020	59,703,405	3,897,651	11,976,443	15,874,094
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,808,027	99,700	7,798	1,700,529	1,808,027	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	79,055,904	0	0	55,337,552	55,337,552	0	0	16,360,619	16,360,619	0	7,357,733	7,357,733
9	CD-WA / ID / AN	6,052,247	4,394,538	18,311	260,514	4,673,363	1,296,616	5,403	76,865	1,378,884	0	0	0
	TOTAL ACCOUNT	87,385,439	4,494,238	26,109	57,298,595	61,818,942	1,435,267	5,403	16,656,718	18,097,388	12,109	7,457,000	7,469,109
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	53,111,084	23,894,059	10,535,130	18,681,895	53,111,084	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,792,491	0	0	0	0	9,578,434	2,933,302	2,280,755	14,792,491	0	0	0
99	GD-OR / AS	4,424,565	0	0	0	0	0	0	0	0	4,424,565	0	4,424,565
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178
9	CD-WA / ID / AN	7,161,061	1,743,732	784,957	3,000,867	5,529,556	514,491	231,603	885,411	1,631,505	0	0	0
	TOTAL ACCOUNT	86,969,844	25,637,791	11,320,087	26,851,034	63,808,912	10,092,925	3,164,905	4,761,069	18,018,899	4,424,565	717,468	5,142,033

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	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	5,009,068	274,600	190,933	3,402,319	3,867,852	81,021	56,335	1,003,860	1,141,216	0	0	0	
		TOTAL ACCOUNT	5,481,732	274,600	190,933	3,789,719	4,255,252	145,493	56,335	1,003,860	1,205,688	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,615,707	799,497	219,833	5,596,377	6,615,707	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,011,905	0	0	0	0	2,186,451	323,226	502,228	3,011,905	0	0	0	
99		GD-OR / AS	934,660	0	0	0	0	0	0	0	934,660	0	0	934,660	
8		GD-AA	5,293,220	0	0	0	0	0	0	3,643,482	3,643,482	0	1,649,738	1,649,738	
7		CD-AA	13,304,082	0	0	9,312,591	9,312,591	0	0	2,753,280	2,753,280	0	1,238,211	1,238,211	
9		CD-WA / ID / AN	1,334,720	10,508	749,646	270,477	1,030,631	3,100	221,184	79,805	304,089	0	0	0	
		TOTAL ACCOUNT	30,494,294	810,005	969,479	15,179,445	16,958,929	2,189,551	544,410	6,978,795	9,712,756	934,660	2,887,949	3,822,609	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,930,016	366,761	14,685	1,548,570	1,930,016	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	187,099	0	0	0	0	92,182	0	94,917	187,099	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	1,559,105	0	0	1,091,342	1,091,342	0	0	322,657	322,657	0	145,106	145,106	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,899,977	366,761	14,685	2,639,912	3,021,358	92,182	0	558,799	650,981	18,586	209,052	227,638	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,981,280	13,820,128	8,891,135	8,270,017	30,981,280	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	
		TOTAL ACCOUNT	37,302,321	14,070,376	9,281,254	9,099,749	32,451,379	2,677,553	1,014,744	1,065,625	4,757,922	43,834	49,186	93,020	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,943,705	11,743,812	6,337,115	29,862,778	47,943,705	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	1,022,556	0	0	0	0	0	0	0	0	1,022,556	0	1,022,556
8	GD-AA	392,220	0	0	0	0	0	0	269,977	269,977	0	122,243	122,243
7	CD-AA	72,156,592	0	0	50,508,171	50,508,171	0	0	14,932,807	14,932,807	0	6,715,614	6,715,614
9	CD-WA/ ID / AN	18,026,731	9,647,163	2,884,418	1,388,120	13,919,701	2,846,411	851,052	409,567	4,107,030	0	0	0
	TOTAL ACCOUNT	140,597,801	21,390,975	9,221,533	81,759,069	112,371,577	3,546,751	1,204,756	15,614,304	20,365,811	1,022,556	6,837,857	7,860,413
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	277,183	0	6,846	270,337	277,183	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	682,000	0	0	477,386	477,386	0	0	141,140	141,140	0	63,474	63,474
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	970,123	0	13,466	747,723	761,189	0	1,953	141,140	143,093	2,367	63,474	65,841
	TOTAL GENERAL PLANT	611,815,679	78,402,288	40,369,883	311,862,421	430,634,592	52,223,874	7,838,994	78,587,718	138,650,586	11,222,254	31,308,247	42,530,501

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,777,637	319,716	0	10,457,921	10,777,637	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,394,603	319,716	0	14,963,488	15,283,204	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,184,165	1,710,081	(1,000)	18,475,084	20,184,165	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	146,131,505	0	0	102,289,131	102,289,131	0	0	30,241,915	30,241,915	0	13,600,459	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	167,377,446	1,710,081	(1,930)	121,287,813	122,995,964	0	(274)	30,661,337	30,661,063	0	13,720,419	13,720,419
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,183,012	1,183,012	0	0	1,183,012	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	18,514,139	14,296,063	0	0	14,296,063	4,218,076	0	0	4,218,076	0	0	0
		TOTAL ACCOUNT	21,093,620	15,479,075	0	977,501	16,456,576	4,218,076	0	288,999	4,507,075	0	129,969	129,969
		TOTAL	337,759,614	17,508,872	(1,930)	228,151,966	245,658,908	5,239,990	771,927	59,163,875	65,175,792	406,156	26,518,758	26,924,914

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,242,910)	(58,968,352)	(17,434,070)	(7,840,488)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(830,660)	(641,411)	(189,249)	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>(87,858,035)</u>	<u>(61,558,833)</u>	<u>(18,199,564)</u>	<u>(8,099,638)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,418,762	4,418,762	0	0	0	0	4,418,762
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	2,429	2,429	0	0	0	0	2,429
7/4	154550 Supply Chain Average Cost Variance	0	0	(55)	(55)	0	0	0	0	(55)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(154)	(154)	0	0	0	0	(154)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,350,267	31,351,758	0	92,702,025	53,577,873	27,666,862	7,772,394	3,684,896	0
TOTAL		61,350,267	31,351,758	4,420,982	97,123,007	53,577,873	27,666,862	7,772,394	3,684,896	4,420,982

ALLOCATION RATIOS:

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

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

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