

|                                                                   |                                |
|-------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                             | Report ID:<br><b>E-ROR-12E</b> |
| <b>ELECTRIC RATE OF RETURN</b>                                    |                                |
| For Twelve Months Ended December 31, 2020<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | System        | Washington    | Idaho         |
|-----------|---------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     |         | Electric Net Operating Income (Loss) | 172,803,079   | 113,491,070   | 59,312,009    |
|           |         | Adjustments                          |               |               |               |
|           |         | Adjusted Net Operating Income (Loss) | 172,803,079   | 113,491,070   | 59,312,009    |
| E-APL     |         | Electric Net Rate Base               | 2,681,601,114 | 1,807,052,486 | 874,548,628   |
|           |         | <b>RATE OF RETURN</b>                | <b>6.444%</b> | <b>6.280%</b> | <b>6.782%</b> |

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

| RESULTS OF OPERATIONS                     |       |                                                  | Report ID:<br>E-ALL-12E    | AVISTA UTILITIES       |                       |                      |
|-------------------------------------------|-------|--------------------------------------------------|----------------------------|------------------------|-----------------------|----------------------|
| ELECTRIC ALLOCATION PERCENTAGES           |       |                                                  |                            |                        |                       |                      |
| For Twelve Months Ended December 31, 2020 |       |                                                  |                            |                        |                       |                      |
| Ending Balance Basis                      |       |                                                  |                            |                        |                       |                      |
| 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<br>Percent                   | 12-01-2020 thru 12-31-2020 | 400,172<br>100.000%    | 261,438<br>65.331%    | 138,734<br>34.669%   |
| 3                                         | E-OPS | Direct Distribution Operating Expense<br>Percent | 01-01-2020 thru 12-31-2020 | 26,554,783<br>100.000% | 17,618,770<br>66.349% | 8,936,013<br>33.651% |
|                                           | 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<br>Percent                     |                            | 400.000%               | 273.064%              | 126.936%             |
|                                           |       |                                                  |                            | 100.000%               | 68.266%               | 31.734%              |

|                                                                   |  |  |                                |
|-------------------------------------------------------------------|--|--|--------------------------------|
| RESULTS OF OPERATIONS                                             |  |  | Report ID:<br><b>E-ALL-12E</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                            |  |  |                                |
| For Twelve Months Ended December 31, 2020<br>Ending Balance Basis |  |  |                                |

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System        | Washington    | Idaho       | Oregon      |
|-------|-----|---------------------------------------------|----------------------------|---------------|---------------|-------------|-------------|
|       |     |                                             | 01-01-2019 thru 12-31-2019 | Total         | Electric      | Gas North   | Oregon Gas  |
| Input |     | Elec/Gas North/Oregon 4-Factor              |                            | 81,799,969    | 67,386,547    | 9,463,569   | 4,949,853   |
|       |     | Direct O & M Accts 500 - 894                |                            | 61,705,364    | 45,517,009    | 11,244,610  | 4,943,745   |
|       |     | Direct O & M Accts 901 - 935                |                            | 6,873,129     | 4,531,068     | 2,342,061   | 0           |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 0             | 0             | 0           | 0           |
|       |     | Adjustments                                 |                            | 150,378,462   | 117,434,624   | 23,050,240  | 9,893,598   |
|       |     | Total                                       |                            | 100.000%      | 78.093%       | 15.328%     | 6.579%      |
|       |     | Percentage                                  |                            |               |               |             |             |
|       |     | Direct Labor Accts 500 - 894                |                            | 82,226,371    | 62,127,957    | 13,657,790  | 6,440,624   |
|       |     | Direct Labor Accts 901 - 935                |                            | 6,344,804     | 4,132,917     | 243,316     | 1,968,571   |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 10,045,026    | 6,617,203     | 3,427,823   | 0           |
|       |     | Total                                       |                            | 98,616,201    | 72,878,077    | 17,328,929  | 8,409,195   |
|       |     | Percentage                                  |                            | 100.000%      | 73.901%       | 17.572%     | 8.527%      |
|       |     | Number of Customers at                      |                            | 754,633       | 392,987       | 257,344     | 104,302     |
|       |     | Percentage                                  |                            | 100.000%      | 52.076%       | 34.102%     | 13.822%     |
|       |     | Net Direct Plant                            |                            | 3,836,634,496 | 2,885,942,677 | 633,948,061 | 316,743,758 |
|       |     | Percentage                                  |                            | 100.000%      | 75.220%       | 16.524%     | 8.256%      |
|       |     | Total Percentages                           |                            | 400.000%      | 279.291%      | 83.526%     | 37.184%     |
|       |     | Average (CD AA)                             |                            | 100.000%      | 69.822%       | 20.882%     | 9.296%      |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System      | Washington | Idaho       | Oregon Gas  |
|-------|-----|---------------------------------------------|----------------------------|-------------|------------|-------------|-------------|
|       |     |                                             | 01-01-2019 thru 12-31-2019 | Total       | Electric   | Gas North   | Oregon Gas  |
| Input |     | Gas North/Oregon 4-Factor                   |                            | 13,472,874  | 0          | 8,846,024   | 4,626,850   |
|       |     | Direct O & M Accts 500 - 894                |                            | 15,818,049  | 0          | 10,987,391  | 4,830,658   |
|       |     | Direct O & M Accts 901 - 935                |                            | 2,342,061   | 0          | 2,342,061   | 0           |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 31,632,984  | 0          | 22,175,476  | 9,457,508   |
|       |     | Total                                       |                            | 100.000%    | 0.000%     | 70.102%     | 29.898%     |
|       |     | Percentage                                  |                            |             |            |             |             |
|       |     | Direct Labor Accts 500 - 894                |                            | 13,904,342  | 0          | 9,448,635   | 4,455,707   |
|       |     | Direct Labor Accts 901 - 935                |                            | 1,677,832   | 0          | 184,568     | 1,493,264   |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 3,427,823   | 0          | 3,427,823   | 0           |
|       |     | Total                                       |                            | 19,009,997  | 0          | 13,061,026  | 5,948,971   |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 68.706%     | 31.294%     |
|       |     | Number of Customers at                      |                            | 361,646     | 0          | 257,344     | 104,302     |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 71.159%     | 28.841%     |
|       |     | Net Direct Plant                            |                            | 932,224,866 | 0          | 616,773,795 | 315,451,071 |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 66.161%     | 33.839%     |
|       |     | Total Percentages                           |                            | 400.000%    | 0.000%     | 276.129%    | 123.871%    |
|       |     | Average (GD AA)                             |                            | 100.000%    | 0.000%     | 69.032%     | 30.968%     |

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|                                                                   |  |  |                                |
|-------------------------------------------------------------------|--|--|--------------------------------|
| RESULTS OF OPERATIONS                                             |  |  | Report ID:<br><b>E-ALL-12E</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                            |  |  |                                |
| For Twelve Months Ended December 31, 2020<br>Ending Balance Basis |  |  |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                             | Based on Data from:        | System        | Washington    | Idaho       | Oregon Gas |
|-------|-------|-----------------------------------------|----------------------------|---------------|---------------|-------------|------------|
|       | Input | Elec/Gas North 4-Factor                 | 01-01-2019 thru 12-31-2019 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894            |                            | 76,888,847    | 67,386,547    | 9,502,300   | 0          |
|       |       | Direct O & M Accts 901 - 935            |                            | 56,762,785    | 45,517,009    | 11,245,776  | 0          |
|       |       | Adjustments                             |                            | 0             | 0             | 0           | 0          |
|       |       | Total                                   |                            | 133,651,632   | 112,903,556   | 20,748,076  | 0          |
|       |       | Percentage                              |                            | 100.000%      | 84.476%       | 15.524%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894            |                            | 75,898,568    | 62,127,957    | 13,770,611  | 0          |
|       |       | Direct Labor Accts 901 - 935            |                            | 4,690,127     | 4,132,917     | 557,210     | 0          |
|       |       | Total                                   |                            | 80,588,695    | 66,260,874    | 14,327,821  | 0          |
|       |       | Percentage                              |                            | 100.000%      | 82.221%       | 17.779%     | 0.000%     |
|       |       | Number of Customers at Percentage       |                            | 650,331       | 392,987       | 257,344     | 0          |
|       |       | Percentage                              |                            | 100.000%      | 60.429%       | 39.571%     | 0.000%     |
|       |       | Net Direct Plant Percentage             |                            | 3,453,995,819 | 2,837,222,024 | 616,773,795 | 0          |
|       |       | Percentage                              |                            | 100.000%      | 82.143%       | 17.857%     | 0.000%     |
| 9     |       | Total Percentages                       |                            | 400.000%      | 309.269%      | 90.731%     | 0.000%     |
|       |       | Average (CD AN/ID/WA)                   |                            | 100.000%      | 77.318%       | 22.682%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant Percent | 12-01-2020 thru 12-31-2020 | 1,348,755,787 | 936,533,106   | 412,222,681 |            |
|       |       | Percent                                 |                            | 100.000%      | 69.437%       | 30.563%     |            |
| 11    |       | Book Depreciation Percent               | 01-01-2020 thru 12-31-2020 | 132,884,037   | 88,013,576    | 44,870,461  |            |
|       |       | Percent                                 |                            | 100.000%      | 66.233%       | 33.767%     |            |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2020  
 Ending Balance Basis

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

AVISTA UTILITIES

| Basis | Ref   | Description                                  | Based on Data from:        | System                    | Washington               | Idaho                    |
|-------|-------|----------------------------------------------|----------------------------|---------------------------|--------------------------|--------------------------|
| 12    |       | Net Electric Plant (before ADFIT)<br>Percent | 12-01-2020 thru 12-31-2020 | 3,274,435,181<br>100.000% | 2,215,579,318<br>67.663% | 1,058,855,863<br>32.337% |
| 13    | E-PLT | Net Electric General Plant<br>Percent        | 12-01-2020 thru 12-31-2020 | 286,000,261<br>100.000%   | 195,370,910<br>68.311%   | 90,629,351<br>31.689%    |
| 14    |       | Net Allocated Schedule M's<br>Percent        | 01-01-2020 thru 12-31-2020 | -160,026,588<br>100.000%  | -108,949,571<br>68.082%  | -51,077,017<br>31.918%   |
| 99    | Input | Not Allocated                                |                            | 0.000%                    | 0.000%                   | 0.000%                   |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2020  
 Ending Balance Basis

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis                                | Account | Description                          | Direct             | Allocated          | Total              | Direct             | Allocated         | Total              | Direct             | Allocated         |
|------------------------------------------|---------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|
| <b>REVENUE</b>                           |         |                                      |                    |                    |                    |                    |                   |                    |                    |                   |
| <b>SALES OF ELECTRICITY:</b>             |         |                                      |                    |                    |                    |                    |                   |                    |                    |                   |
| 99                                       | 440000  | Residential                          | 375,265,972        | 0                  | 375,265,972        | 252,111,944        | 0                 | 252,111,944        | 123,154,028        | 0                 |
| 99                                       | 442200  | Commercial - Firm & Int.             | 303,753,542        | 0                  | 303,753,542        | 218,109,058        | 0                 | 218,109,058        | 85,644,484         | 0                 |
| 1                                        | 442300  | Industrial                           | 113,884,256        | 0                  | 113,884,256        | 60,021,585         | 0                 | 60,021,585         | 53,862,671         | 0                 |
| 99                                       | 444000  | Public Street & Highway Lighting     | 7,303,244          | 0                  | 7,303,244          | 4,579,465          | 0                 | 4,579,465          | 2,723,779          | 0                 |
| 99                                       | 448000  | Interdepartmental Revenue            | 1,422,102          | 0                  | 1,422,102          | 1,173,361          | 0                 | 1,173,361          | 248,741            | 0                 |
| 99                                       | 499XXX  | Unbilled Revenue                     | 2,416,764          | 0                  | 2,416,764          | 1,773,205          | 0                 | 1,773,205          | 643,559            | 0                 |
| <b>TOTAL SALES TO ULTIMATE CUSTOMERS</b> |         |                                      | <b>804,045,880</b> | <b>0</b>           | <b>804,045,880</b> | <b>537,768,618</b> | <b>0</b>          | <b>537,768,618</b> | <b>266,277,262</b> | <b>0</b>          |
| 1                                        | 447XXX  | Sales for Resale                     | 0                  | 82,055,793         | 82,055,793         | 0                  | 53,779,367        | 53,779,367         | 0                  | 28,276,426        |
| <b>TOTAL SALES OF ELECTRICITY</b>        |         |                                      | <b>804,045,880</b> | <b>82,055,793</b>  | <b>886,101,673</b> | <b>537,768,618</b> | <b>53,779,367</b> | <b>591,547,985</b> | <b>266,277,262</b> | <b>28,276,426</b> |
| <b>OTHER OPERATING REVENUE:</b>          |         |                                      |                    |                    |                    |                    |                   |                    |                    |                   |
| 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        | 150,458            | 0                  | 150,458            | 102,474            | 0                 | 102,474            | 47,984             | 0                 |
| 1                                        | 453000  | Sales of Water & Water Power         | 0                  | 515,996            | 515,996            | 0                  | 338,184           | 338,184            | 0                  | 177,812           |
| 1                                        | 454000  | Rent from Electric Property          | 1,847,082          | 170,525            | 2,017,607          | 1,484,421          | 111,762           | 1,596,183          | 362,661            | 58,763            |
| 1                                        | 454100  | Rent from Transmission Joint Use     | 10,703             | 0                  | 10,703             | 4,688              | 0                 | 4,688              | 6,015              | 0                 |
| 1                                        | 456XXX  | Other Electric Revenues              | (1,949,801)        | 54,282,951         | 52,333,150         | (1,193,011)        | 35,577,046        | 34,384,035         | (756,790)          | 18,705,905        |
| <b>TOTAL OTHER OPERATING REVENUE</b>     |         |                                      | <b>58,442</b>      | <b>54,969,472</b>  | <b>55,027,914</b>  | <b>398,572</b>     | <b>36,026,992</b> | <b>36,425,564</b>  | <b>(340,130)</b>   | <b>18,942,480</b> |
| <b>TOTAL ELECTRIC REVENUE</b>            |         |                                      | <b>804,104,322</b> | <b>137,025,265</b> | <b>941,129,587</b> | <b>538,167,190</b> | <b>89,806,359</b> | <b>627,973,549</b> | <b>265,937,132</b> | <b>47,218,906</b> |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended December 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis | Account | Description                                    | Direct     | Allocated  | Total      | Direct    | Allocated  | Total      | Direct    | Allocated  |
|-----------|---------|------------------------------------------------|------------|------------|------------|-----------|------------|------------|-----------|------------|
|           |         | EXPENSE                                        |            |            |            |           |            |            |           |            |
|           |         | STEAM POWER GENERATION EXPENSE:                |            |            |            |           |            |            |           |            |
|           |         | OPERATION                                      |            |            |            |           |            |            |           |            |
| 1         | 500000  | Supervision & Engineering                      | 0          | 354,806    | 354,806    | 0         | 232,540    | 232,540    | 0         | 122,266    |
| 1         | 501XXX  | Fuel                                           | 0          | 29,506,761 | 29,506,761 | 0         | 19,338,731 | 19,338,731 | 0         | 10,168,030 |
| 1         | 502000  | Steam Expense                                  | 0          | 3,514,368  | 3,514,368  | 0         | 2,303,317  | 2,303,317  | 0         | 1,211,051  |
| 1         | 505000  | Electric Expense                               | 0          | 743,488    | 743,488    | 0         | 487,282    | 487,282    | 0         | 256,206    |
| 1         | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 0          | 4,636,347  | 4,636,347  | 0         | 3,038,662  | 3,038,662  | 0         | 1,597,685  |
| 1         | 507000  | Rent                                           | 0          | 0          | 0          | 0         | 0          | 0          | 0         | 0          |
|           |         | MAINTENANCE                                    |            |            |            |           |            |            |           |            |
| 1         | 510000  | Supervision & Engineering                      | 0          | 660,566    | 660,566    | 0         | 432,935    | 432,935    | 0         | 227,631    |
| 1         | 511000  | Structures                                     | 0          | 776,895    | 776,895    | 0         | 509,177    | 509,177    | 0         | 267,718    |
| 1         | 512000  | Boiler Plant                                   | 0          | 7,796,381  | 7,796,381  | 0         | 5,109,748  | 5,109,748  | 0         | 2,686,633  |
| 1         | 513000  | Electric Plant                                 | 0          | 2,263,601  | 2,263,601  | 0         | 1,483,564  | 1,483,564  | 0         | 780,037    |
| 1         | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 0          | 1,186,306  | 1,186,306  | 0         | 777,505    | 777,505    | 0         | 408,801    |
|           |         | TOTAL STEAM POWER GENERATION EXP               | 0          | 51,439,519 | 51,439,519 | 0         | 33,713,461 | 33,713,461 | 0         | 17,726,058 |
|           |         | HYDRAULIC POWER GENERATION EXP:                |            |            |            |           |            |            |           |            |
|           |         | OPERATION                                      |            |            |            |           |            |            |           |            |
| 1         | 535000  | Supervision & Engineering                      | 0          | 1,909,402  | 1,909,402  | 0         | 1,251,422  | 1,251,422  | 0         | 657,980    |
| 1         | 536000  | Water for Power                                | 0          | 1,417,118  | 1,417,118  | 0         | 928,779    | 928,779    | 0         | 488,339    |
| 1         | 537000  | Hydraulic Expense                              | 5,433,792  | 4,392,629  | 9,826,421  | 3,567,502 | 2,878,929  | 6,446,431  | 1,866,290 | 1,513,700  |
| 1         | 538000  | Electric Expense                               | 0          | 5,782,034  | 5,782,034  | 0         | 3,789,545  | 3,789,545  | 0         | 1,992,489  |
| 1         | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 9,332      | 1,080,049  | 1,089,381  | 0         | 707,864    | 707,864    | 9,332     | 372,185    |
| 1         | 540000  | Rent                                           | 0          | 1,501,717  | 1,501,717  | 0         | 984,225    | 984,225    | 0         | 517,492    |
| 1         | 540100  | MT Trust Funds Land Settlement Rents           | 5,088,443  | 0          | 5,088,443  | 3,340,078 | 0          | 3,340,078  | 1,748,365 | 0          |
|           |         | MAINTENANCE                                    |            |            |            |           |            |            |           |            |
| 1         | 541000  | Supervision & Engineering                      | 0          | 577,244    | 577,244    | 0         | 378,326    | 378,326    | 0         | 198,918    |
| 1         | 542000  | Structures                                     | 0          | 2,148,575  | 2,148,575  | 0         | 1,408,176  | 1,408,176  | 0         | 740,399    |
| 1         | 543000  | Reservoirs, Dams, & Waterways                  | 0          | 347,512    | 347,512    | 0         | 227,759    | 227,759    | 0         | 119,753    |
| 1         | 544000  | Electric Plant                                 | 0          | 3,116,588  | 3,116,588  | 0         | 2,042,612  | 2,042,612  | 0         | 1,073,976  |
| 1         | 545000  | Miscellaneous Hydraulic Plant                  | 0          | 672,199    | 672,199    | 0         | 440,559    | 440,559    | 0         | 231,640    |
|           |         | TOTAL HYDRO POWER GENERATION EXP               | 10,531,567 | 22,945,067 | 33,476,634 | 6,907,580 | 15,038,196 | 21,945,776 | 3,623,987 | 7,906,871  |
|           |         | OTHER POWER GENERATION EXPENSE:                |            |            |            |           |            |            |           |            |
|           |         | OPERATION                                      |            |            |            |           |            |            |           |            |
| 1         | 546000  | Supervision & Engineering                      | 0          | 387,513    | 387,513    | 0         | 253,976    | 253,976    | 0         | 133,537    |
| 1         | 547XXX  | Fuel                                           | 0          | 53,865,752 | 53,865,752 | 0         | 35,303,614 | 35,303,614 | 0         | 18,562,138 |
| 1         | 548000  | Generation Expense                             | 0          | 2,362,990  | 2,362,990  | 0         | 1,548,704  | 1,548,704  | 0         | 814,286    |
| 1         | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 0          | 407,606    | 407,606    | 0         | 267,145    | 267,145    | 0         | 140,461    |
| 1         | 550000  | Rent                                           | 0          | 84,304     | 84,304     | 0         | 55,253     | 55,253     | 0         | 29,051     |
|           |         | MAINTENANCE                                    |            |            |            |           |            |            |           |            |
| 1         | 551000  | Supervision & Engineering                      | 0          | 681,138    | 681,138    | 0         | 446,418    | 446,418    | 0         | 234,720    |
| 1         | 552000  | Structures                                     | 0          | 178,602    | 178,602    | 0         | 117,056    | 117,056    | 0         | 61,546     |
| 1         | 553000  | Generating & Electric Equipment                | 0          | 4,117,018  | 4,117,018  | 0         | 2,698,294  | 2,698,294  | 0         | 1,418,724  |
| 1         | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 0          | 408,807    | 408,807    | 0         | 267,932    | 267,932    | 0         | 140,875    |
|           |         | TOTAL OTHER POWER GENERATION EXP               | 0          | 62,493,730 | 62,493,730 | 0         | 40,958,392 | 40,958,392 | 0         | 21,535,338 |



|                                           |  |                  |
|-------------------------------------------|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |  |                  |
| Ending Balance Basis                      |  |                  |

AVISTA UTILITIES

|                                  |         |                                       | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |       |
|----------------------------------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------|
| Ref/Basis                        | Account | Description                           | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total |
| OTHER POWER SUPPLY EXPENSE:      |         |                                       |                    |             |             |                        |             |             |                   |             |       |
| E-555                            | 555XXX  | Purchased Power                       | 10,460,373         | 125,790,853 | 136,251,226 | 0                      | 82,443,324  | 82,443,324  | 10,460,373        | 43,347,529  |       |
| 1                                | 556000  | System Control & Load Dispatching     | 0                  | 708,451     | 708,451     | 0                      | 464,319     | 464,319     | 0                 | 244,132     |       |
| E-557                            | 557XXX  | Other Expense                         | (5,241,743)        | 38,528,288  | 33,286,545  | (3,404,091)            | 25,251,440  | 21,847,349  | (1,837,652)       | 13,276,848  |       |
| TOTAL OTHER POWER SUPPLY EXPENSE |         |                                       | 5,218,630          | 165,027,592 | 170,246,222 | (3,404,091)            | 108,159,083 | 104,754,992 | 8,622,721         | 56,868,509  |       |
| TOTAL PRODUCTION OPERATING EXP   |         |                                       | 15,750,197         | 301,905,908 | 317,656,105 | 3,503,489              | 197,869,132 | 201,372,621 | 12,246,708        | 104,036,776 |       |
| TRANSMISSION OPERATING EXPENSE:  |         |                                       |                    |             |             |                        |             |             |                   |             |       |
| OPERATION                        |         |                                       |                    |             |             |                        |             |             |                   |             |       |
| 1                                | 560000  | Supervision & Engineering             | 0                  | 2,195,597   | 2,195,597   | 0                      | 1,438,994   | 1,438,994   | 0                 | 756,603     |       |
| 1                                | 561000  | Load Dispatching                      | 0                  | 2,725,146   | 2,725,146   | 0                      | 1,786,061   | 1,786,061   | 0                 | 939,085     |       |
| 1                                | 562000  | Station Expense                       | 0                  | 477,902     | 477,902     | 0                      | 313,217     | 313,217     | 0                 | 164,685     |       |
| 1                                | 562100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           |       |
| 1                                | 563000  | Overhead Line Expense                 | 0                  | 423,607     | 423,607     | 0                      | 277,632     | 277,632     | 0                 | 145,975     |       |
| 1                                | 565XXX  | Transmission of Electricity by Others | 0                  | 16,539,039  | 16,539,039  | 0                      | 10,839,686  | 10,839,686  | 0                 | 5,699,353   |       |
| 1                                | 566000  | Miscellaneous Transmission Expense    | 0                  | 2,365,717   | 2,365,717   | 0                      | 1,550,491   | 1,550,491   | 0                 | 815,226     |       |
| 1                                | 567000  | Rent                                  | 0                  | 185,537     | 185,537     | 0                      | 121,601     | 121,601     | 0                 | 63,936      |       |
| MAINTENANCE                      |         |                                       |                    |             |             |                        |             |             |                   |             |       |
| 1                                | 568000  | Supervision & Engineering             | 2,363              | 424,491     | 426,854     | 86                     | 278,211     | 278,297     | 2,277             | 146,280     |       |
| 1                                | 569000  | Structures                            | 14,053             | 415,890     | 429,943     | 6,464                  | 272,574     | 279,038     | 7,589             | 143,316     |       |
| 1                                | 570000  | Station Equipment                     | 197                | 760,987     | 761,184     | 0                      | 498,751     | 498,751     | 197               | 262,236     |       |
| 1                                | 570100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           |       |
| 1                                | 571000  | Overhead Lines                        | 33,919             | 1,312,853   | 1,346,772   | 12,301                 | 860,444     | 872,745     | 21,618            | 452,409     |       |
| 1                                | 572000  | Underground Lines                     | 3,647              | 3           | 3,650       | 3,647                  | 2           | 3,649       | 0                 | 1           |       |
| 1                                | 573000  | Service Miscellaneous                 | 498                | 34,722      | 35,220      | 49                     | 22,757      | 22,806      | 449               | 11,965      |       |
| TOTAL TRANSMISSION OPERATING EXP |         |                                       | 54,677             | 27,861,491  | 27,916,168  | 22,547                 | 18,260,421  | 18,282,968  | 32,130            | 9,601,070   |       |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

|           |              |                                                  | ***** SYSTEM ***** |             |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |
|-----------|--------------|--------------------------------------------------|--------------------|-------------|--------------|------------------------|-------------|--------------|-------------------|-------------|
| Ref/Basis | Account      | Description                                      | Direct             | Allocated   | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated   |
| E-DEPX    |              | Depreciation Expense-Production                  | 13,793,534         | 28,184,594  | 41,978,128   | 9,543,415              | 18,472,183  | 28,015,598   | 4,250,119         | 9,712,411   |
| E-DEPX    |              | Depreciation Expense-Transmission                | 1,498,862          | 15,941,344  | 17,440,206   | 510,013                | 10,447,957  | 10,957,970   | 988,849           | 5,493,387   |
| E-AMTX    |              | Amortization Expense-Franchises/Misc Intangibles | 0                  | 1,141,424   | 1,141,424    | 0                      | 748,089     | 748,089      | 0                 | 393,335     |
| 99        |              | Colstrip 3 AFUDC Reallocation Adj                | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 403027       | Colstrip Plant Adjustment-Depreciation           | (2,266,308)        | 0           | (2,266,308)  | (1,529,231)            | 0           | (1,529,231)  | (737,077)         | 0           |
| 99        | 405930       | Amortization of Investment in WNP3 Exch Power    | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 406100       | Amort of Acq Adj--Colstrip Common AFUDC          | 99,047             | 0           | 99,047       | 31,743                 | 0           | 31,743       | 67,304            | 0           |
| 99        | 407312       | Amortization of Lancaster Generation             | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 1         | 407320       | Amortization of Colstrip Outage Return           | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407322       | Amortization of Spokane River Relicence          | 71,209             | 0           | 71,209       | 66,861                 | 0           | 66,861       | 4,348             | 0           |
| 1         | 407324       | Amortization of CDA CDR Fund                     | 10,143             | 200,000     | 210,143      | 10,143                 | 131,080     | 141,223      | 0                 | 68,920      |
| 99        | 407326       | Amortization of Spokane River TDG                | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407327       | Colstrip Reg. Asset Amortization                 | 1,604,418          | 0           | 1,604,418    | 734,376                | 0           | 734,376      | 870,042           | 0           |
| 99        | 407331       | Amortization of BPA Parallel Capacity Support    | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 1         | 407333       | Amortization of CDA Settlement Costs             | 0                  | 32,719      | 32,719       | 0                      | 21,444      | 21,444       | 0                 | 11,275      |
| 99        | 407335       | Amortization of ID DSIT                          | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407350       | Amortization of WA Renewable Energy Credits      | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407351       | Amortization of CNC Transmission                 | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407360       | Amortization of CS2 & COLSTRIP O&M               | (189,528)          | 0           | (189,528)    | 0                      | 0           | 0            | (189,528)         | 0           |
| 99        | 407362       | Amortization of LiDAR O&M                        | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407365       | Amortization of Wind Generation                  | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407368       | Amortization of Project Compass                  | (1)                | 0           | (1)          | 0                      | 0           | 0            | (1)               | 0           |
| 99        | 407380       | Amortization of Wartsila Generators              | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 1         | 407382       | Amortization of CDA Settlement - Allocated       | 0                  | 884,086     | 884,086      | 0                      | 579,430     | 579,430      | 0                 | 304,656     |
| 99        | 407382       | Amortization of CDA Settlement - Direct          | 162,672            | 0           | 162,672      | 139,441                | 0           | 139,441      | 23,231            | 0           |
| 99        | 407391       | Amortization of Spokane River TDG                | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407395       | Optional Renewable Power Revenue Offset          | 217,448            | 0           | 217,448      | 152,507                | 0           | 152,507      | 64,941            | 0           |
| 99        | 407403       | Amortization of Dissallowed K.F. Plant           | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407405       | Amortization of Boulder Park Write Off - Idaho   | (112,280)          | 0           | (112,280)    | 0                      | 0           | 0            | (112,280)         | 0           |
| 99        | 407415       | Amortization of Colstrip Recovery Offset         | (1,071,334)        | 0           | (1,071,334)  | (1,071,334)            | 0           | (1,071,334)  | 0                 | 0           |
| 99        | 407420       | Amortization of CS2 Levelized Return             | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407427       | Colstrip Regulatory Deferral                     | (3,282,809)        | 0           | (3,282,809)  | (1,283,835)            | 0           | (1,283,835)  | (1,998,974)       | 0           |
| 99        | 407434       | EIM Deferred O&M                                 | (194,925)          | 0           | (194,925)    | 0                      | 0           | 0            | (194,925)         | 0           |
| 99        | 407450/40749 | Amortization of BPA Residential Exchange Credit  | (14,740,499)       | 0           | (14,740,499) | (10,076,807)           | 0           | (10,076,807) | (4,663,692)       | 0           |
| 99        | 407455       | Amortization of Colstrip Refund                  | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M      | (1,136,378)        | 0           | (1,136,378)  | 0                      | 0           | 0            | (1,136,378)       | 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              | (23,589)           | 0           | (23,589)     | (23,589)               | 0           | (23,589)     | 0                 | 0           |
| 1         | 407495       | Optional Renew Solar Project Offset              | 0                  | (8,415)     | (8,415)      | 0                      | (5,515)     | (5,515)      | 0                 | (2,900)     |
| 99        | 407496       | Def Palouse Wind & Thornton Sw St                | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| 99        | 407497       | Amortization of BPA Settlement                   | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           |
| E-OTX     |              | Taxes Other Than FIT--Prod & Trans               | 0                  | 25,491,520  | 25,491,520   | 0                      | 16,707,142  | 16,707,142   | 0                 | 8,784,378   |
|           |              | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                | (5,560,318)        | 71,867,272  | 66,306,954   | (2,796,297)            | 47,101,810  | 44,305,513   | (2,764,021)       | 24,765,462  |
|           |              | TOTAL PRODUCTION & TRANSMISSION EXPEN:           | 10,244,556         | 401,634,671 | 411,879,227  | 729,739                | 263,231,363 | 263,961,102  | 9,514,817         | 138,403,308 |

|                                           |  |                  |
|-------------------------------------------|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |  |                  |
| Ending Balance Basis                      |  |                  |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description                                      | Direct      | Allocated | Total       | Direct     | Allocated | Total       | Direct     | Allocated |
|-----------|---------|--------------------------------------------------|-------------|-----------|-------------|------------|-----------|-------------|------------|-----------|
|           |         | DISTRIBUTION EXPENSES:                           |             |           |             |            |           |             |            |           |
|           |         | OPERATION:                                       |             |           |             |            |           |             |            |           |
| 3         | 580000  | Supervision & Engineering                        | 623,525     | 3,093,019 | 3,716,544   | 418,492    | 2,052,187 | 2,470,679   | 205,033    | 1,040,832 |
| 3         | 582000  | Station Expense                                  | 591,295     | 50,503    | 641,798     | 345,360    | 33,508    | 378,868     | 245,935    | 16,995    |
| 3         | 583000  | Overhead Line Expense                            | 1,733,715   | 827,800   | 2,561,515   | 1,149,143  | 549,237   | 1,698,380   | 584,572    | 278,563   |
| 3         | 584000  | Underground Line Expense                         | 1,747,357   | 0         | 1,747,357   | 955,009    | 0         | 955,009     | 792,348    | 0         |
| 3         | 584100  | Energy Storage Equipment                         | 0           | 0         | 0           | 0          | 0         | 0           | 0          | 0         |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 38,628      | 0         | 38,628      | 36,669     | 0         | 36,669      | 1,959      | 0         |
| 3         | 586000  | Meter Expense                                    | 1,570,506   | 64,372    | 1,634,878   | 1,352,599  | 42,710    | 1,395,309   | 217,907    | 21,662    |
| 3         | 587000  | Customer Installations Expense                   | 568,054     | 121,361   | 689,415     | 340,327    | 80,522    | 420,849     | 227,727    | 40,839    |
| 3         | 588000  | Miscellaneous Distribution Expense               | 2,417,605   | 2,408,641 | 4,826,246   | 1,654,671  | 1,598,109 | 3,252,780   | 762,934    | 810,532   |
| 3         | 589000  | Rent                                             | 196         | 275,645   | 275,841     | 197        | 182,888   | 183,085     | (1)        | 92,757    |
|           |         | MAINTENANCE:                                     |             |           |             |            |           |             |            |           |
| 3         | 590000  | Supervision & Engineering                        | 539,024     | 835,958   | 1,374,982   | 301,279    | 554,650   | 855,929     | 237,745    | 281,308   |
| 3         | 591000  | Structures                                       | 547,878     | 18,701    | 566,579     | 254,287    | 12,408    | 266,695     | 293,591    | 6,293     |
| 3         | 592000  | Station Equipment                                | 399,110     | 94,965    | 494,075     | 312,484    | 63,008    | 375,492     | 86,626     | 31,957    |
| 3         | 592200  | Energy Storage Equipment                         | 0           | 0         | 0           | 0          | 0         | 0           | 0          | 0         |
| 3         | 593000  | Overhead Lines                                   | 14,243,667  | (508,841) | 13,734,826  | 9,376,448  | (337,611) | 9,038,837   | 4,867,219  | (171,230) |
| 3         | 594000  | Underground Lines                                | 676,585     | 0         | 676,585     | 424,530    | 0         | 424,530     | 252,055    | 0         |
| 3         | 595000  | Line Transformers                                | 430,901     | 0         | 430,901     | 349,845    | 0         | 349,845     | 81,056     | 0         |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 141,014     | 0         | 141,014     | 120,237    | 0         | 120,237     | 20,777     | 0         |
| 3         | 597000  | Meters                                           | 50,254      | 0         | 50,254      | 42,400     | 0         | 42,400      | 7,854      | 0         |
| 3         | 598000  | Miscellaneous Distribution Expense               | 235,470     | 317,557   | 553,027     | 184,794    | 210,696   | 395,490     | 50,676     | 106,861   |
|           |         | TOTAL DISTRIBUTION OPERATING EXP                 | 26,554,784  | 7,599,681 | 34,154,465  | 17,618,771 | 5,042,312 | 22,661,083  | 8,936,013  | 2,557,369 |
| E-DEPX    |         | Depreciation Expense-Distribution                | 50,104,210  | 84,223    | 50,188,433  | 32,879,876 | 55,881    | 32,935,757  | 17,224,334 | 28,342    |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 41,781      | 0         | 41,781      | 41,781     | 0         | 41,781      | 0          | 0         |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 53,703,367  | 0         | 53,703,367  | 47,026,189 | 0         | 47,026,189  | 6,677,178  | 0         |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES              | 103,849,358 | 84,223    | 103,933,581 | 79,947,846 | 55,881    | 80,003,727  | 23,901,512 | 28,342    |
|           |         | TOTAL DISTRIBUTION EXPENSES                      | 130,404,142 | 7,683,904 | 138,088,046 | 97,566,617 | 5,098,193 | 102,664,810 | 32,837,525 | 2,585,711 |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended December 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis                                     | Account | Description                            | Direct            | Allocated         | Total              | Direct            | Allocated         | Total             | Direct            | Allocated         |
|-----------------------------------------------|---------|----------------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |                                        |                   |                   |                    |                   |                   |                   |                   |                   |
| 2                                             | 901000  | Supervision                            | 0                 | 149,520           | 149,520            | 0                 | 97,683            | 97,683            | 0                 | 51,837            |
| 2                                             | 902000  | Meter Reading Expenses                 | 1,053,984         | 150,387           | 1,204,371          | 882,719           | 98,249            | 980,968           | 171,265           | 52,138            |
| 2                                             | 903XXX  | Customer Records & Collection Expenses | 987,309           | 6,493,135         | 7,480,444          | 648,214           | 4,242,030         | 4,890,244         | 339,095           | 2,251,105         |
| 2                                             | 904000  | Uncollectible Accounts                 | 7,961,674         | 0                 | 7,961,674          | 5,838,706         | 0                 | 5,838,706         | 2,122,968         | 0                 |
| 2                                             | 905000  | Misc Customer Accounts                 | 0                 | 145,713           | 145,713            | 0                 | 95,196            | 95,196            | 0                 | 50,517            |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |                                        | <b>10,002,967</b> | <b>6,938,755</b>  | <b>16,941,722</b>  | <b>7,369,639</b>  | <b>4,533,158</b>  | <b>11,902,797</b> | <b>2,633,328</b>  | <b>2,405,597</b>  |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |                                        |                   |                   |                    |                   |                   |                   |                   |                   |
| E-908                                         | 908XXX  | Customer Assistance Expenses           | 33,611,102        | 105,611           | 33,716,713         | 23,202,874        | 68,997            | 23,271,871        | 10,408,228        | 36,614            |
| 2                                             | 909000  | Advertising                            | 201,961           | 827,774           | 1,029,735          | 201,961           | 540,793           | 742,754           | 0                 | 286,981           |
| 2                                             | 910000  | Misc Customer Service & Info Exp       | 0                 | 320,788           | 320,788            | 0                 | 209,574           | 209,574           | 0                 | 111,214           |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |                                        | <b>33,813,063</b> | <b>1,254,173</b>  | <b>35,067,236</b>  | <b>23,404,835</b> | <b>819,364</b>    | <b>24,224,199</b> | <b>10,408,228</b> | <b>434,809</b>    |
| <b>SALES EXPENSES:</b>                        |         |                                        |                   |                   |                    |                   |                   |                   |                   |                   |
| 2                                             | 912000  | Demonstrating & Selling Expenses       | 0                 | 0                 | 0                  | 0                 | 0                 | 0                 | 0                 | 0                 |
| 2                                             | 913000  | Advertising                            | 0                 | 0                 | 0                  | 0                 | 0                 | 0                 | 0                 | 0                 |
| 2                                             | 916000  | Miscellaneous Sales Expenses           | 0                 | 0                 | 0                  | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>TOTAL SALES EXPENSES</b>                   |         |                                        | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |                                        |                   |                   |                    |                   |                   |                   |                   |                   |
| 4                                             | 920000  | Salaries                               | 479,033           | 27,379,088        | 27,858,121         | 396,051           | 18,690,608        | 19,086,659        | 82,982            | 8,688,480         |
| 4                                             | 921000  | Office Supplies & Expenses             | 3,621             | 4,272,190         | 4,275,811          | 3,621             | 2,916,453         | 2,920,074         | 0                 | 1,355,737         |
| 4                                             | 922000  | Admin Exp Transferred--Credit          | 0                 | (103,031)         | (103,031)          | 0                 | (70,335)          | (70,335)          | 0                 | (32,696)          |
| 4                                             | 923000  | Outside Services Employed              | 407,367           | 10,173,121        | 10,580,488         | 392,765           | 6,944,783         | 7,337,548         | 14,602            | 3,228,338         |
| 4                                             | 924000  | Property Insurance Premium             | 0                 | 1,673,027         | 1,673,027          | 0                 | 1,142,109         | 1,142,109         | 0                 | 530,918           |
| 4                                             | 925XXX  | Injuries and Damages                   | 35,058            | 4,216,084         | 4,251,142          | 25,452            | 2,878,152         | 2,903,604         | 9,606             | 1,337,932         |
| 4                                             | 926XXX  | Employee Pensions and Benefits         | 3,915,672         | 28,009,580        | 31,925,252         | 2,787,552         | 19,121,020        | 21,908,572        | 1,128,120         | 8,888,560         |
| 4                                             | 927000  | Franchise Requirements                 | 1,200             | 0                 | 1,200              | 0                 | 0                 | 0                 | 1,200             | 0                 |
| 1                                             | 928000  | Regulatory Commission Expenses         | 2,632,105         | 3,388,955         | 6,021,060          | 1,787,265         | 2,221,121         | 4,008,386         | 844,840           | 1,167,834         |
| 4                                             | 930000  | Miscellaneous General Expenses         | 115,493           | 6,353,510         | 6,469,003          | 94,527            | 4,337,287         | 4,431,814         | 20,966            | 2,016,223         |
| 4                                             | 931000  | Rents                                  | 4,550             | 561,873           | 566,423            | 0                 | 383,568           | 383,568           | 4,550             | 178,305           |
| 4                                             | 935000  | Maintenance of General Plant           | 1,610,403         | 10,866,191        | 12,476,594         | 1,169,775         | 7,417,914         | 8,587,689         | 440,628           | 3,448,277         |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |                                        | <b>9,204,502</b>  | <b>96,790,588</b> | <b>105,995,090</b> | <b>6,657,008</b>  | <b>65,982,680</b> | <b>72,639,688</b> | <b>2,547,494</b>  | <b>30,807,908</b> |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

|           |         | ***** SYSTEM *****                                |                    |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO *****  |                    |                    |
|-----------|---------|---------------------------------------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Ref/Basis | Account | Description                                       | Direct             | Allocated          | Total                  | Direct             | Allocated          | Total              | Direct             | Allocated          |
| E-DEPX    |         | Depreciation Expense-General                      | 3,452,116          | 19,726,105         | 23,178,221             | 2,606,284          | 13,466,223         | 16,072,507         | 845,832            | 6,259,882          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000       | 0                  | 297,250            | 297,250                | 0                  | 202,716            | 202,716            | 0                  | 94,534             |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible  | 3,232,217          | 27,818,793         | 31,051,010             | 3,228,223          | 18,990,777         | 22,219,000         | 3,994              | 8,828,016          |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 3962 | 0                  | 127,329            | 127,329                | 0                  | 86,922             | 86,922             | 0                  | 40,407             |
| 99        | 407229  | Idaho Earnings Test Amortization                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407230  | Tax Reform Amortization                           | (1,601,776)        | 0                  | (1,601,776)            | 0                  | 0                  | 0                  | (1,601,776)        | 0                  |
| 99        | 407311  | Regulatory Debit - AFUDC Amortization             | 216,416            | 1,098,789          | 1,315,205              | 173,475            | 743,474            | 916,949            | 42,941             | 355,315            |
| 99        | 407314  | Regulatory Debit - FISERVE Amortization           | 813,243            | 0                  | 813,243                | 581,243            | 0                  | 581,243            | 232,000            | 0                  |
| 99        | 407319  | AFUDC Equity DFIT Deferral                        | 184,025            | 0                  | 184,025                | 184,025            | 0                  | 184,025            | 0                  | 0                  |
| 99        | 407332  | Existing Meters Excess Deprec. Deferral           | 788,888            | 0                  | 788,888                | 788,888            | 0                  | 788,888            | 0                  | 0                  |
| 99        | 407347  | Regulatory Credit - Deferral - COVID-19           | 2,067,050          | 0                  | 2,067,050              | 1,430,172          | 0                  | 1,430,172          | 636,878            | 0                  |
| 99        | 407414  | Regulatory Credit - Deferral - FISERVE            | (188,601)          | 0                  | (188,601)              | (192,738)          | 0                  | (192,738)          | 4,137              | 0                  |
| 99        | 407436  | Regulatory Credit - AMI                           | (9,195,528)        | 0                  | (9,195,528)            | (9,195,528)        | 0                  | (9,195,528)        | 0                  | 0                  |
| 99        | 407442  | Regulatory Credit - Wild Fire Resiliency Deprec   | (26,105)           | 0                  | (26,105)               | 0                  | 0                  | 0                  | (26,105)           | 0                  |
| 99        | 407444  | Regulatory Credit - Wild Fire Resiliency          | (980,347)          | 0                  | (980,347)              | 0                  | 0                  | 0                  | (980,347)          | 0                  |
| 99        | 407447  | Regulatory Credit - COVID-19 Deferral             | (5,789,907)        | 0                  | (5,789,907)            | (4,175,345)        | 0                  | (4,175,345)        | (1,614,562)        | 0                  |
| 99        | 407468  | Project Compass Deferral - ID                     | 0                  | 0                  | 0                      | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407493  | Amortization - 2015 Remand Refund                 | (3,474,262)        | 0                  | (3,474,262)            | (3,474,262)        | 0                  | (3,474,262)        | 0                  | 0                  |
| E-OTX     |         | Taxes Other Than FIT--A&G                         | 991,167            | 5,860,263          | 6,851,430              | 686,087            | 4,000,567          | 4,686,654          | 305,080            | 1,859,696          |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>      | <b>(9,511,404)</b> | <b>54,928,529</b>  | <b>45,417,125</b>      | <b>(7,359,476)</b> | <b>37,490,679</b>  | <b>30,131,203</b>  | <b>(2,151,928)</b> | <b>17,437,850</b>  |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>         | <b>(306,902)</b>   | <b>151,719,117</b> | <b>151,412,215</b>     | <b>(702,468)</b>   | <b>103,473,359</b> | <b>102,770,891</b> | <b>395,566</b>     | <b>48,245,758</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                  | <b>184,157,826</b> | <b>569,230,620</b> | <b>753,388,446</b>     | <b>128,368,362</b> | <b>377,155,437</b> | <b>505,523,799</b> | <b>55,789,464</b>  | <b>192,075,183</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>     |                    |                    | <b>187,741,141</b>     |                    |                    | <b>122,449,750</b> |                    |                    |
| E-FIT     |         | FEDERAL INCOME TAX                                |                    |                    | 4,042,100              |                    |                    | 1,639,183          |                    |                    |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                       |                    |                    | 11,380,750             |                    |                    | 7,637,227          |                    |                    |
| E-FIT     |         | AMORTIZED ITC                                     |                    |                    | (484,788)              |                    |                    | (317,730)          |                    |                    |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>       |                    |                    | <b>172,803,079</b>     |                    |                    | <b>113,491,070</b> |                    |                    |

ALLOCATION RATIOS:

| Account  | Description                           | SYSTEM   | WASHINGTON | IDAHO   |
|----------|---------------------------------------|----------|------------|---------|
| E-ALL 1  | Production/Transmission Ratio         | 100.000% | 65.540%    | 34.460% |
| E-ALL 2  | Number of Customers                   | 100.000% | 65.331%    | 34.669% |
| E-ALL 3  | Direct Distribution Operating Expense | 100.000% | 66.349%    | 33.651% |
| 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:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      | *****            |

| Ref/Basis | Account | Description                          | Total              |
|-----------|---------|--------------------------------------|--------------------|
|           |         | REVENUE                              |                    |
|           |         | SALES OF ELECTRICITY:                |                    |
| 99        | 440000  | Residential                          | 123,154,028        |
| 99        | 442200  | Commercial - Firm & Int.             | 85,644,484         |
| 1         | 442300  | Industrial                           | 53,862,671         |
| 99        | 444000  | Public Street & Highway Lighting     | 2,723,779          |
| 99        | 448000  | Interdepartmental Revenue            | 248,741            |
| 99        | 499XXX  | Unbilled Revenue                     | 643,559            |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS    | <u>266,277,262</u> |
| 1         | 447XXX  | Sales for Resale                     | 28,276,426         |
|           |         | TOTAL SALES OF ELECTRICITY           | <u>294,553,688</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        | 47,984             |
| 1         | 453000  | Sales of Water & Water Power         | 177,812            |
| 1         | 454000  | Rent from Electric Property          | 421,424            |
| 1         | 454100  | Rent from Transmission Joint Use     | 6,015              |
| 1         | 456XXX  | Other Electric Revenues              | 17,949,115         |
|           |         | TOTAL OTHER OPERATING REVENUE        | <u>18,602,350</u>  |
|           |         | TOTAL ELECTRIC REVENUE               | <u>313,156,038</u> |

|                                           |  |                  |
|-------------------------------------------|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |  |                  |
| Ending Balance Basis                      |  | *****            |

| Ref/Basis | Account | Description                                    | Total             |
|-----------|---------|------------------------------------------------|-------------------|
|           |         | EXPENSE                                        |                   |
|           |         | STEAM POWER GENERATION EXPENSE:                |                   |
|           |         | OPERATION                                      |                   |
| 1         | 500000  | Supervision & Engineering                      | 122,266           |
| 1         | 501XXX  | Fuel                                           | 10,168,030        |
| 1         | 502000  | Steam Expense                                  | 1,211,051         |
| 1         | 505000  | Electric Expense                               | 256,206           |
| 1         | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 1,597,685         |
| 1         | 507000  | Rent                                           | 0                 |
|           |         | MAINTENANCE                                    |                   |
| 1         | 510000  | Supervision & Engineering                      | 227,631           |
| 1         | 511000  | Structures                                     | 267,718           |
| 1         | 512000  | Boiler Plant                                   | 2,686,633         |
| 1         | 513000  | Electric Plant                                 | 780,037           |
| 1         | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 408,801           |
|           |         | <b>TOTAL STEAM POWER GENERATION EXP</b>        | <b>17,726,058</b> |
|           |         | HYDRAULIC POWER GENERATION EXP:                |                   |
|           |         | OPERATION                                      |                   |
| 1         | 535000  | Supervision & Engineering                      | 657,980           |
| 1         | 536000  | Water for Power                                | 488,339           |
| 1         | 537000  | Hydraulic Expense                              | 3,379,990         |
| 1         | 538000  | Electric Expense                               | 1,992,489         |
| 1         | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 381,517           |
| 1         | 540000  | Rent                                           | 517,492           |
| 1         | 540100  | MT Trust Funds Land Settlement Rents           | 1,748,365         |
|           |         | MAINTENANCE                                    |                   |
| 1         | 541000  | Supervision & Engineering                      | 198,918           |
| 1         | 542000  | Structures                                     | 740,399           |
| 1         | 543000  | Reservoirs, Dams, & Waterways                  | 119,753           |
| 1         | 544000  | Electric Plant                                 | 1,073,976         |
| 1         | 545000  | Miscellaneous Hydraulic Plant                  | 231,640           |
|           |         | <b>TOTAL HYDRO POWER GENERATION EXP</b>        | <b>11,530,858</b> |
|           |         | OTHER POWER GENERATION EXPENSE:                |                   |
|           |         | OPERATION                                      |                   |
| 1         | 546000  | Supervision & Engineering                      | 133,537           |
| 1         | 547XXX  | Fuel                                           | 18,562,138        |
| 1         | 548000  | Generation Expense                             | 814,286           |
| 1         | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 140,461           |
| 1         | 550000  | Rent                                           | 29,051            |
|           |         | MAINTENANCE                                    |                   |
| 1         | 551000  | Supervision & Engineering                      | 234,720           |
| 1         | 552000  | Structures                                     | 61,546            |
| 1         | 553000  | Generating & Electric Equipment                | 1,418,724         |
| 1         | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 140,875           |
|           |         | <b>TOTAL OTHER POWER GENERATION EXP</b>        | <b>21,535,338</b> |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      | *****            |

| Ref/Basis | Account | Description                           | Total              |
|-----------|---------|---------------------------------------|--------------------|
|           |         | OTHER POWER SUPPLY EXPENSE:           |                    |
| E-555     | 555XXX  | Purchased Power                       | 53,807,902         |
| 1         | 556000  | System Control & Load Dispatching     | 244,132            |
| E-557     | 557XXX  | Other Expense                         | 11,439,196         |
|           |         | TOTAL OTHER POWER SUPPLY EXPENSE      | <u>65,491,230</u>  |
|           |         | TOTAL PRODUCTION OPERATING EXP        | <u>116,283,484</u> |
|           |         | TRANSMISSION OPERATING EXPENSE:       |                    |
|           |         | OPERATION                             |                    |
| 1         | 560000  | Supervision & Engineering             | 756,603            |
| 1         | 561000  | Load Dispatching                      | 939,085            |
| 1         | 562000  | Station Expense                       | 164,685            |
| 1         | 562100  | Energy Storage Equipment              | 0                  |
| 1         | 563000  | Overhead Line Expense                 | 145,975            |
| 1         | 565XXX  | Transmission of Electricity by Others | 5,699,353          |
| 1         | 566000  | Miscellaneous Transmission Expense    | 815,226            |
| 1         | 567000  | Rent                                  | 63,936             |
|           |         | MAINTENANCE                           |                    |
| 1         | 568000  | Supervision & Engineering             | 148,557            |
| 1         | 569000  | Structures                            | 150,905            |
| 1         | 570000  | Station Equipment                     | 262,433            |
| 1         | 570100  | Energy Storage Equipment              | 0                  |
| 1         | 571000  | Overhead Lines                        | 474,027            |
| 1         | 572000  | Underground Lines                     | 1                  |
| 1         | 573000  | Service Miscellaneous                 | 12,414             |
|           |         | TOTAL TRANSMISSION OPERATING EXP      | <u>9,633,200</u>   |



|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      | *****            |

| Ref/Basis | Account      | Description                                      | Total       |
|-----------|--------------|--------------------------------------------------|-------------|
| E-DEPX    |              | Depreciation Expense-Production                  | 13,962,530  |
| E-DEPX    |              | Depreciation Expense-Transmission                | 6,482,236   |
| E-AMTX    |              | Amortization Expense-Franchises/Misc Intangibles | 393,335     |
| 99        |              | Colstrip 3 AFUDC Reallocation Adj                | 0           |
| 99        | 403027       | Colstrip Plant Adjustment-Depreciation           | (737,077)   |
| 99        | 405930       | Amortization of Investment in WNP3 Exch Power    | 0           |
| 99        | 406100       | Amort of Acq Adj--Colstrip Common AFUDC          | 67,304      |
| 99        | 407312       | Amortization of Lancaster Generation             | 0           |
| 1         | 407320       | Amortization of Colstrip Outage Return           | 0           |
| 99        | 407322       | Amortization of Spokane River Relicense          | 4,348       |
| 1         | 407324       | Amortization of CDA CDR Fund                     | 68,920      |
| 99        | 407326       | Amortization of Spokane River TDG                | 0           |
| 99        | 407327       | Colstrip Reg. Asset Amortization                 | 870,042     |
| 99        | 407331       | Amortization of BPA Parallel Capacity Support    | 0           |
| 1         | 407333       | Amortization of CDA Settlement Costs             | 11,275      |
| 99        | 407335       | Amortization of ID DSIT                          | 0           |
| 99        | 407350       | Amortization of WA Renewable Energy Credits      | 0           |
| 99        | 407351       | Amortization of CNC Transmission                 | 0           |
| 99        | 407360       | Amortization of CS2 & COLSTRIP O&M               | (189,528)   |
| 99        | 407362       | Amortization of LiDAR O&M                        | 0           |
| 99        | 407365       | Amortization of Wind Generation                  | 0           |
| 99        | 407368       | Amortization of Project Compass                  | (1)         |
| 99        | 407380       | Amortization of Wartsila Generators              | 0           |
| 1         | 407382       | Amortization of CDA Settlement - Allocated       | 304,656     |
| 99        | 407382       | Amortization of CDA Settlement - Direct          | 23,231      |
| 99        | 407391       | Amortization of Spokane River TDG                | 0           |
| 99        | 407395       | Optional Renewable Power Revenue Offset          | 64,941      |
| 99        | 407403       | Amortization of Dissallowed K.F. Plant           | 0           |
| 99        | 407405       | Amortization of Boulder Park Write Off - Idaho   | (112,280)   |
| 99        | 407415       | Amortization of Colstrip Recovery Offset         | 0           |
| 99        | 407420       | Amortization of CS2 Levelized Return             | 0           |
| 99        | 407427       | Colstrip Regulatory Deferral                     | (1,998,974) |
| 99        | 407434       | EIM Deferred O&M                                 | (194,925)   |
| 99        | 407450/40749 | Amortization of BPA Residential Exchange Credit  | (4,663,692) |
| 99        | 407455       | Amortization of Colstrip Refund                  | 0           |
| 99        | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M      | (1,136,378) |
| 99        | 407462       | Amortization of Deferred LiDAR O&M               | 0           |
| 99        | 407494       | Amortization of Schedule 98 REC Rev              | 0           |
| 1         | 407495       | Optional Renew Solar Project Offset              | (2,900)     |
| 99        | 407496       | Def Palouse Wind & Thornton Sw St                | 0           |
| 99        | 407497       | Amortization of BPA Settlement                   | 0           |
| E-OTX     |              | Taxes Other Than FIT--Prod & Trans               | 8,784,378   |
|           |              | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                | 22,001,441  |
|           |              | TOTAL PRODUCTION & TRANSMISSION EXPEN:           | 147,918,125 |

|                                           |  |                  |
|-------------------------------------------|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |  |                  |
| Ending Balance Basis                      |  | *****            |

| Ref/Basis | Account | Description                                      | Total             |
|-----------|---------|--------------------------------------------------|-------------------|
|           |         | DISTRIBUTION EXPENSES:                           |                   |
|           |         | OPERATION:                                       |                   |
| 3         | 580000  | Supervision & Engineering                        | 1,245,865         |
| 3         | 582000  | Station Expense                                  | 262,930           |
| 3         | 583000  | Overhead Line Expense                            | 863,135           |
| 3         | 584000  | Underground Line Expense                         | 792,348           |
| 3         | 584100  | Energy Storage Equipment                         | 0                 |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 1,959             |
| 3         | 586000  | Meter Expense                                    | 239,569           |
| 3         | 587000  | Customer Installations Expense                   | 268,566           |
| 3         | 588000  | Miscellaneous Distribution Expense               | 1,573,466         |
| 3         | 589000  | Rent                                             | 92,756            |
|           |         | MAINTENANCE:                                     |                   |
| 3         | 590000  | Supervision & Engineering                        | 519,053           |
| 3         | 591000  | Structures                                       | 299,884           |
| 3         | 592000  | Station Equipment                                | 118,583           |
| 3         | 592200  | Energy Storage Equipment                         | 0                 |
| 3         | 593000  | Overhead Lines                                   | 4,695,989         |
| 3         | 594000  | Underground Lines                                | 252,055           |
| 3         | 595000  | Line Transformers                                | 81,056            |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 20,777            |
| 3         | 597000  | Meters                                           | 7,854             |
| 3         | 598000  | Miscellaneous Distribution Expense               | 157,537           |
|           |         | TOTAL DISTRIBUTION OPERATING EXP                 | <u>11,493,382</u> |
| E-DEPX    |         | Depreciation Expense-Distribution                | 17,252,676        |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 0                 |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 6,677,178         |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES              | <u>23,929,854</u> |
|           |         | TOTAL DISTRIBUTION EXPENSES                      | <u>35,423,236</u> |

|                                           |  |                  |
|-------------------------------------------|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |  |                  |
| Ending Balance Basis                      |  | *****            |

| Ref/Basis | Account | Description                                   | Total             |
|-----------|---------|-----------------------------------------------|-------------------|
|           |         | <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |                   |
| 2         | 901000  | Supervision                                   | 51,837            |
| 2         | 902000  | Meter Reading Expenses                        | 223,403           |
| 2         | 903XXX  | Customer Records & Collection Expenses        | 2,590,200         |
| 2         | 904000  | Uncollectible Accounts                        | 2,122,968         |
| 2         | 905000  | Misc Customer Accounts                        | 50,517            |
|           |         | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       | <b>5,038,925</b>  |
|           |         | <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |                   |
| E-908     | 908XXX  | Customer Assistance Expenses                  | 10,444,842        |
| 2         | 909000  | Advertising                                   | 286,981           |
| 2         | 910000  | Misc Customer Service & Info Exp              | 111,214           |
|           |         | <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  | <b>10,843,037</b> |
|           |         | <b>SALES EXPENSES:</b>                        |                   |
| 2         | 912000  | Demonstrating & Selling Expenses              | 0                 |
| 2         | 913000  | Advertising                                   | 0                 |
| 2         | 916000  | Miscellaneous Sales Expenses                  | 0                 |
|           |         | <b>TOTAL SALES EXPENSES</b>                   | <b>0</b>          |
|           |         | <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |                   |
| 4         | 920000  | Salaries                                      | 8,771,462         |
| 4         | 921000  | Office Supplies & Expenses                    | 1,355,737         |
| 4         | 922000  | Admin Exp Transferred--Credit                 | (32,696)          |
| 4         | 923000  | Outside Services Employed                     | 3,242,940         |
| 4         | 924000  | Property Insurance Premium                    | 530,918           |
| 4         | 925XXX  | Injuries and Damages                          | 1,347,538         |
| 4         | 926XXX  | Employee Pensions and Benefits                | 10,016,680        |
| 4         | 927000  | Franchise Requirements                        | 1,200             |
| 1         | 928000  | Regulatory Commission Expenses                | 2,012,674         |
| 4         | 930000  | Miscellaneous General Expenses                | 2,037,189         |
| 4         | 931000  | Rents                                         | 182,855           |
| 4         | 935000  | Maintenance of General Plant                  | 3,888,905         |
|           |         | <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    | <b>33,355,402</b> |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>       | <b>E-OPS-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      | *****            |

| Ref/Basis | Account | Description                                       | Total              |
|-----------|---------|---------------------------------------------------|--------------------|
| E-DEPX    |         | Depreciation Expense-General                      | 7,105,714          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000       | 94,534             |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible  | 8,832,010          |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 3962 | 40,407             |
| 99        | 407229  | Idaho Earnings Test Amortization                  | 0                  |
| 99        | 407230  | Tax Reform Amortization                           | (1,601,776)        |
| 99        | 407311  | Regulatory Debit - AFUDC Amortization             | 398,256            |
| 99        | 407314  | Regulatory Debit - FISERVE Amortization           | 232,000            |
| 99        | 407319  | AFUDC Equity DFIT Deferral                        | 0                  |
| 99        | 407332  | Existing Meters Excess Deprec. Deferral           | 0                  |
| 99        | 407347  | Regulatory Credit - Deferral - COVID-19           | 636,878            |
| 99        | 407414  | Regulatory Credit - Deferral - FISERVE            | 4,137              |
| 99        | 407436  | Regulatory Credit - AMI                           | 0                  |
| 99        | 407442  | Regulatory Credit - Wild Fire Resiliency Deprec   | (26,105)           |
| 99        | 407444  | Regulatory Credit - Wild Fire Resiliency          | (980,347)          |
| 99        | 407447  | Regulatory Credit - COVID-19 Deferral             | (1,614,562)        |
| 99        | 407468  | Project Compass Deferral - ID                     | 0                  |
| 99        | 407493  | Amortization - 2015 Remand Refund                 | 0                  |
| E-OTX     |         | Taxes Other Than FIT--A&G                         | 2,164,776          |
|           |         | TOTAL A&G DEPR/AMRT/NON-FIT TAXES                 | <u>15,285,922</u>  |
|           |         | TOTAL ADMIN & GENERAL EXPENSES                    | <u>48,641,324</u>  |
|           |         | TOTAL EXPENSES BEFORE FIT                         | <u>247,864,647</u> |
|           |         | NET OPERATING INCOME (LOSS) BEFORE FIT            | 65,291,391         |
| E-FIT     |         | FEDERAL INCOME TAX                                | 2,402,917          |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                       | 3,743,523          |
| E-FIT     |         | AMORTIZED ITC                                     | <u>(167,058)</u>   |
|           |         | ELECTRIC NET OPERATING INCOME (LOSS)              | <u>59,312,009</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                         |

|                                             |                  |
|---------------------------------------------|------------------|
| <b>RESULTS OF OPERATIONS</b>                | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER REVENUE</b> | <b>E-456-12E</b> |
| For Twelve Months Ended December 31, 2020   |                  |
| Ending Balance Basis                        |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                          | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-------------------|---------|--------------------------------------|--------------------|--------------|--------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|                   |         |                                      | Direct             | Allocated    | Total        | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| 1                 | 456000  | Other Electric Rev-Miscellaneous     | 37,675             | 376,459      | 414,134      | 34,375                 | 246,731     | 281,106     | 3,300             | 129,728     | 133,028     |
| 1                 | 456010  | Other Electric Rev-Financial         | 0                  | (10,696,089) | (10,696,089) | 0                      | (7,010,217) | (7,010,217) | 0                 | (3,685,872) | (3,685,872) |
| 1                 | 456015  | Other Electric Rev-CT Fuel Sales     | 0                  | 4,812,447    | 4,812,447    | 0                      | 3,154,078   | 3,154,078   | 0                 | 1,658,369   | 1,658,369   |
| 1                 | 456016  | Other Electric Rev-Resource Opt      | 0                  | 3,221,373    | 3,221,373    | 0                      | 2,111,288   | 2,111,288   | 0                 | 1,110,085   | 1,110,085   |
| 1                 | 456017  | Other Electric Rev-Non Resource      | 0                  | 69,333       | 69,333       | 0                      | 45,441      | 45,441      | 0                 | 23,892      | 23,892      |
| 1                 | 456018  | Other Electric Rev-Extraction        | 0                  | 174,243      | 174,243      | 0                      | 114,199     | 114,199     | 0                 | 60,044      | 60,044      |
| 1                 | 456019  | Other Electric Rev-Specified         | 0                  | 434,330      | 434,330      | 0                      | 284,660     | 284,660     | 0                 | 149,670     | 149,670     |
| 1                 | 456020  | Other Electric Rev-Sale of Excess    | 0                  | 206,208      | 206,208      | 0                      | 135,149     | 135,149     | 0                 | 71,059      | 71,059      |
| 1                 | 456030  | Other Electric Rev-Clearwater        | (126,110)          | 1,257,591    | 1,131,481    | 0                      | 824,225     | 824,225     | (126,110)         | 433,366     | 307,256     |
| 1                 | 456050  | Other Electric Rev-Attachment Fees   | 2,010,758          | (3,598)      | 2,007,160    | 1,677,444              | (2,358)     | 1,675,086   | 333,314           | (1,240)     | 332,074     |
| 1                 | 456100  | Transmission Revenue of Others       | 0                  | 12,851,826   | 12,851,826   | 0                      | 8,423,087   | 8,423,087   | 0                 | 4,428,739   | 4,428,739   |
| 1                 | 456120  | Parallel Capacity Support Revenue    | 0                  | 924,000      | 924,000      | 0                      | 605,590     | 605,590     | 0                 | 318,410     | 318,410     |
| 1                 | 456130  | Ancillary Services Revenue           | 0                  | 2,594,700    | 2,594,700    | 0                      | 1,700,566   | 1,700,566   | 0                 | 894,134     | 894,134     |
| 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      | (1,882,769)        | 0            | (1,882,769)  | (875,178)              | 0           | (875,178)   | (1,007,591)       | 0           | (1,007,591) |
| 1                 | 456329  | Amortization Res Decoupling Deferral | (7,640,200)        | 0            | (7,640,200)  | (6,174,144)            | 0           | (6,174,144) | (1,466,056)       | 0           | (1,466,056) |
| 1                 | 456338  | Non-res Decoupling Deferred Rev      | 13,331,645         | 0            | 13,331,645   | 11,057,644             | 0           | 11,057,644  | 2,274,001         | 0           | 2,274,001   |
| 1                 | 456339  | Amortization Non-res Decoupling      | (8,169,764)        | 0            | (8,169,764)  | (7,026,991)            | 0           | (7,026,991) | (1,142,773)       | 0           | (1,142,773) |
| 1                 | 456380  | Other Electric Revenue-Clearwater    | 312,334            | 0            | 312,334      | 0                      | 0           | 0           | 312,334           | 0           | 312,334     |
| 1                 | 456700  | Other Electric Rev-Low Voltage       | 176,631            | 0            | 176,631      | 113,840                | 0           | 113,840     | 62,791            | 0           | 62,791      |
| 1                 | 456705  | Low Voltage B on A                   | 0                  | 1,688,661    | 1,688,661    | 0                      | 1,106,748   | 1,106,748   | 0                 | 581,913     | 581,913     |
| 1                 | 456710  | Other Electric Revenue-Transmission  | 0                  | 0            | 0            | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 456711  | Other Electric Rev Bookout Off       | 0                  | (916,050)    | (916,050)    | 0                      | (600,379)   | (600,379)   | 0                 | (315,671)   | (315,671)   |
| 1                 | 456720  | Other Elec Rev-Turbine Gas Bookout   | 0                  | 916,050      | 916,050      | 0                      | 600,379     | 600,379     | 0                 | 315,671     | 315,671     |
| 1                 | 456730  | Other Elec Rev-Intraco Thermal       | 0                  | 36,371,465   | 36,371,465   | 0                      | 23,837,858  | 23,837,858  | 0                 | 12,533,607  | 12,533,607  |
| TOTAL ACCOUNT 456 |         |                                      | (1,949,800)        | 54,282,949   | 52,333,149   | (1,193,010)            | 35,577,045  | 34,384,035  | (756,790)         | 18,705,904  | 17,949,114  |

ALLOCATION RATIOS:

|       |   |                               |          |         |         |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.540% | 34.460% |
|-------|---|-------------------------------|----------|---------|---------|

|                                                     |                  |
|-----------------------------------------------------|------------------|
| RESULTS OF OPERATIONS                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-12E</b> |
| For Twelve Months Ended December 31, 2020           |                  |
| Ending Balance Basis                                |                  |

AVISTA UTILITIES

| Ref/Basis         | Account       | Description                          | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-------------------|---------------|--------------------------------------|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
|                   |               |                                      | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| 1                 | 555000/555100 | Purchased Power                      | 0                  | 119,185,591 | 119,185,591 | 0                      | 78,114,236 | 78,114,236 | 0                 | 41,071,355 | 41,071,355 |
| 1                 | 555030        | Pwr Sup Exp - Clearwater Incremental | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555040        | Purchased Power - A.N.               | 0                  | 1,796,750   | 1,796,750   | 0                      | 1,177,590  | 1,177,590  | 0                 | 619,160    | 619,160    |
| 1                 | 555312        | Purchased Power - Lancaster          | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555313        | Energy Deviations - Lancaster        | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99                | 555380        | Clearwater Purchases - Idaho         | 10,460,373         | 0           | 10,460,373  | 0                      | 0          | 0          | 10,460,373        | 0          | 10,460,373 |
| 1                 | 555550        | Non Monetary - Exchange Power        | 0                  | 29,507      | 29,507      | 0                      | 19,339     | 19,339     | 0                 | 10,168     | 10,168     |
| 1                 | 555690        | Generation Other - Lancaster         | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases                    | 0                  | 2,186,702   | 2,186,702   | 0                      | 1,433,164  | 1,433,164  | 0                 | 753,538    | 753,538    |
| 1                 | 555710        | Intercompany Purchase                | 0                  | 2,592,303   | 2,592,303   | 0                      | 1,698,995  | 1,698,995  | 0                 | 893,308    | 893,308    |
| TOTAL ACCOUNT 555 |               |                                      | 10,460,373         | 125,790,853 | 136,251,226 | 0                      | 82,443,324 | 82,443,324 | 10,460,373        | 43,347,529 | 53,807,902 |

ALLOCATION RATIOS:

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

|                                                           |                  |
|-----------------------------------------------------------|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-12E</b> |
| For Twelve Months Ended December 31, 2020                 |                  |
| Ending Balance Basis                                      |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |             |
|-------------------|---------|--------------------------------------------|--------------------|--------------|--------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
|                   |         |                                            | Direct             | Allocated    | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total       |
| 1                 | 557000  | Other Expenses                             | 17,989             | 5,197,823    | 5,215,812    | 17,989                 | 3,406,653   | 3,424,642    | 0                 | 1,791,170   | 1,791,170   |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | (13,733,947) | (13,733,947) | 0                      | (9,001,229) | (9,001,229)  | 0                 | (4,732,718) | (4,732,718) |
| 1                 | 557018  | Merchandise Processing Fee                 | 0                  | 56,662       | 56,662       | 0                      | 37,136      | 37,136       | 0                 | 19,526      | 19,526      |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | (3,078,377)  | (3,078,377)  | 0                      | (2,017,568) | (2,017,568)  | 0                 | (1,060,809) | (1,060,809) |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 0                  | 1,913        | 1,913        | 0                      | 1,254       | 1,254        | 0                 | 659         | 659         |
| 99                | 557161  | Unbilled Add-Ons                           | (829,203)          | 0            | (829,203)    | (952,577)              | 0           | (952,577)    | 123,374           | 0           | 123,374     |
| 1                 | 557165  | Other Resource Costs-CAISO Charges         | 0                  | 151,948      | 151,948      | 0                      | 99,587      | 99,587       | 0                 | 52,361      | 52,361      |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 298,216      | 298,216      | 0                      | 195,451     | 195,451      | 0                 | 102,765     | 102,765     |
| 1                 | 557171  | REC Broker Fees                            | 0                  | 51,474       | 51,474       | 0                      | 33,736      | 33,736       | 0                 | 17,738      | 17,738      |
| 1                 | 557172  | Trade Reporting                            | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                 | 557175  | Solar Select Deferral                      | 191,621            | 0            | 191,621      | 191,621                | 0           | 191,621      | 0                 | 0           | 0           |
| 1                 | 557200  | Nez Perce                                  | 818,678            | 0            | 818,678      | 497,498                | 0           | 497,498      | 321,180           | 0           | 321,180     |
| 99                | 557280  | Washington ERM Deferred                    | 11,231,567         | 0            | 11,231,567   | 11,231,567             | 0           | 11,231,567   | 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                | (14,561,301)       | 0            | (14,561,301) | (14,561,301)           | 0           | (14,561,301) | 0                 | 0           | 0           |
| 1                 | 557312  | Lancaster Power Supply Expense Deferred    | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                 | 557322  | RECs Power Supply Expense Deferred         | 1,637,499          | 0            | 1,637,499    | 1,637,499              | 0           | 1,637,499    | 0                 | 0           | 0           |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (1,466,387)        | 0            | (1,466,387)  | (1,466,387)            | 0           | (1,466,387)  | 0                 | 0           | 0           |
| 99                | 557331  | Reardan Wind Costs                         | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 99                | 557380  | Idaho PCA Deferred                         | (1,009,791)        | 0            | (1,009,791)  | 0                      | 0           | 0            | (1,009,791)       | 0           | (1,009,791) |
| 99                | 557390  | Idaho PCA Amortization                     | (1,272,415)        | 0            | (1,272,415)  | 0                      | 0           | 0            | (1,272,415)       | 0           | (1,272,415) |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | 458          | 458          | 0                      | 300         | 300          | 0                 | 158         | 158         |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 1,889,092    | 1,889,092    | 0                      | 1,238,111   | 1,238,111    | 0                 | 650,981     | 650,981     |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | (1,889,092)  | (1,889,092)  | 0                      | (1,238,111) | (1,238,111)  | 0                 | (650,981)   | (650,981)   |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 49,582,118   | 49,582,118   | 0                      | 32,496,120  | 32,496,120   | 0                 | 17,085,998  | 17,085,998  |
| TOTAL ACCOUNT 557 |         |                                            | (5,241,743)        | 38,528,288   | 33,286,545   | (3,404,091)            | 25,251,440  | 21,847,349   | (1,837,652)       | 13,276,848  | 11,439,196  |

ALLOCATION RATIOS:

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

|                                                            |                  |
|------------------------------------------------------------|------------------|
| RESULTS OF OPERATIONS                                      | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12E</b> |
| For Twelve Months Ended December 31, 2020                  |                  |
| Ending Balance Basis                                       |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                 | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-----------|---------|---------------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
|           |         |                                             | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
| 2         | 908000  | Customer Assistance Expense                 | 216,508            | 105,611   | 322,119    | 128,635                | 68,997    | 197,632    | 87,873            | 36,614    | 124,487    |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset  | 33,074,603         | 0         | 33,074,603 | 22,801,169             | 0         | 22,801,169 | 10,273,434        | 0         | 10,273,434 |
| 99        | 908610  | Limited Income Tax Refund Program           | 162,668            | 0         | 162,668    | 162,668                | 0         | 162,668    | 0                 | 0         | 0          |
| 99        | 908690  | Unbilled Public Purpose Tariff Amortization | 157,323            | 0         | 157,323    | 110,402                | 0         | 110,402    | 46,921            | 0         | 46,921     |
| 99        | 908990  | DSM Amortization                            | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0          |
|           |         | TOTAL ACCOUNT 908                           | 33,611,102         | 105,611   | 33,716,713 | 23,202,874             | 68,997    | 23,271,871 | 10,408,228        | 36,614    | 10,444,842 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers | 100.000% | 65.331% | 34.669% |
| E-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |



|                                                                   |                                |
|-------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                             | Report ID:<br><b>E-INT-12E</b> |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>                        |                                |
| For Twelve Months Ended December 31, 2020<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho       |
|-----------|----------------------------------------|---------------|---------------|-------------|
|           | Debt                                   |               |               |             |
| 1         | Capital Structure - Debt Ratio         |               | 54.17%        | 54.17%      |
| 2         | Cost of Debt                           |               | 4.898%        | 4.902%      |
|           | Total Weighted Cost                    |               | 2.653%        | 2.655%      |
| E-APL     | Net Rate Base                          | 2,681,601,114 | 1,807,052,486 | 874,548,628 |
|           | Interest Deduction for FIT Calculation | 71,160,368    | 47,941,102    | 23,219,266  |
| 1         | AMA Actual Debt Ratio                  |               |               |             |
| 2         | AMA Actual Debt Cost                   |               |               |             |

|                                                                   |                         |
|-------------------------------------------------------------------|-------------------------|
| RESULTS OF OPERATIONS                                             | Report ID:<br>E-FIT-12E |
| <b>ELECTRIC FEDERAL INCOME TAXES</b>                              |                         |
| For Twelve Months Ended December 31, 2020<br>Ending Balance Basis |                         |

AVISTA UTILITIES

| Ref/Basis | Description                                   | System       | Washington   | Idaho        |
|-----------|-----------------------------------------------|--------------|--------------|--------------|
|           | Calculation of Taxable Operating Income:      |              |              |              |
| E-OPS     | Operating Revenue                             | 941,129,587  | 627,973,549  | 313,156,038  |
| E-OPS     | Less: Operating & Maintenance Expense         | 537,730,786  | 351,083,356  | 186,647,430  |
| E-OPS     | Less: Book Deprec/Amort and Reg Amortizations | 129,611,343  | 86,020,458   | 43,590,885   |
| E-OTX     | Less: Taxes Other than FIT                    | 86,046,317   | 68,419,985   | 17,626,332   |
|           | Net Operating Income Before FIT               | 187,741,141  | 122,449,750  | 65,291,391   |
| E-INT     | Less: Interest Expense                        | 71,160,368   | 47,941,102   | 23,219,266   |
| E-OPS     | Less: Colstrip 3 AFUDC Reallocation Adj       | 0            | 0            | 0            |
| E-OTX     | Less: ID ITC Deferred & Amortization          | (42,587)     | 0            | (42,587)     |
| E-SCM     | Plus: Schedule M Adjustments                  | (97,290,093) | (66,703,016) | (30,587,077) |
|           | Taxable Net Operating Income                  | 19,248,093   | 7,805,632    | 11,442,461   |
|           | Tax Rate                                      | 21.00%       | 21.00%       | 21.00%       |
|           | Federal Income Tax                            | 4,042,100    | 1,639,183    | 2,402,917    |
| 1         | Production Tax Credit                         | 0            | 0            | 0            |
| 1         | Investment Tax Credit *                       | 0            | 0            | 0            |
|           | Total Net Federal Income Tax                  | 4,042,100    | 1,639,183    | 2,402,917    |
| E-DTE     | Deferred FIT                                  | 11,380,750   | 7,637,227    | 3,743,523    |
| 1         | 411400 Amortized Investment Tax Credit        | (484,788)    | (317,730)    | (167,058)    |
|           | Total Net FIT/Deferred FIT                    | 14,938,062   | 8,958,680    | 5,979,382    |

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>    | <b>E-SCM-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

|           |                                                |  | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |               |               | ***** IDAHO ***** |              |              |
|-----------|------------------------------------------------|--|--------------------|---------------|---------------|------------------------|---------------|---------------|-------------------|--------------|--------------|
| Ref/Basis | Description                                    |  | Direct             | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct            | Allocated    | Total        |
|           | 997000 Book Depreciation & Amortization        |  | 72,122,722         | 93,321,062    | 165,443,784   | 48,809,594             | 62,470,748    | 111,280,342   | 23,313,128        | 30,850,314   | 54,163,442   |
| 12        | 997001 Contributions In Aid of Construction    |  | 0                  | 7,079,471     | 7,079,471     | 0                      | 4,790,182     | 4,790,182     | 0                 | 2,289,289    | 2,289,289    |
| 12        | 997002 Injuries and Damages                    |  | 0                  | 150,001       | 150,001       | 0                      | 101,495       | 101,495       | 0                 | 48,506       | 48,506       |
| 99        | 997004 Boulder Park Write Off                  |  | (112,280)          | 0             | (112,280)     | 0                      | 0             | 0             | (112,280)         | 0            | (112,280)    |
| 12        | 997005 FAS106 Current Retiree Medical Accrual  |  | 0                  | 2,915,831     | 2,915,831     | 0                      | 1,972,939     | 1,972,939     | 0                 | 942,892      | 942,892      |
| 99        | 997007 Idaho PCA                               |  | (2,282,206)        | 0             | (2,282,206)   | 0                      | 0             | 0             | (2,282,206)       | 0            | (2,282,206)  |
| 12        | 997009 Rathdrum Turbine Lease                  |  | 0                  | (2,818)       | (2,818)       | 0                      | (1,907)       | (1,907)       | 0                 | (911)        | (911)        |
| 12        | 997016 Redemption Expense Amortization         |  | 0                  | 939,001       | 939,001       | 0                      | 635,356       | 635,356       | 0                 | 303,645      | 303,645      |
| 99        | 997017 Amort - Invest in Exch Pwr (405.9)      |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997018 DSM Tariff Rider                        |  | 9,427,886          | (70)          | 9,427,816     | 5,626,785              | (47)          | 5,626,738     | 3,801,101         | (23)         | 3,801,078    |
| 12        | 997020 FAS87 Current Pension Accrual           |  | 0                  | (10,082,909)  | (10,082,909)  | 0                      | (6,822,399)   | (6,822,399)   | 0                 | (3,260,510)  | (3,260,510)  |
| 99        | 997024 Kettle Falls Disallowance               |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997027 Uncollectibles                          |  | 0                  | 6,359,669     | 6,359,669     | 0                      | 4,303,143     | 4,303,143     | 0                 | 2,056,526    | 2,056,526    |
| 99        | 997031 Decoupling Mechanism                    |  | 4,361,088          | 0             | 4,361,088     | 3,018,669              | 0             | 3,018,669     | 1,342,419         | 0            | 1,342,419    |
| 12        | 997032 Interest Rate Swaps                     |  | 0                  | (20,939,521)  | (20,939,521)  | 0                      | (14,168,308)  | (14,168,308)  | 0                 | (6,771,213)  | (6,771,213)  |
| 99        | 997033 BPA Residential Exchange                |  | (142,691)          | 0             | (142,691)     | 128,346                | 0             | 128,346       | (271,037)         | 0            | (271,037)    |
| 99        | 997034 Montana Hydro Settlement                |  | 5,088,443          | 0             | 5,088,443     | 3,340,078              | 0             | 3,340,078     | 1,748,365         | 0            | 1,748,365    |
| 99        | 997035 Leases                                  |  | 0                  | 71,999        | 71,999        | 0                      | 49,151        | 49,151        | 0                 | 22,848       | 22,848       |
| 99        | 997043 Washington Deferred Power Costs         |  | (3,669,113)        | 0             | (3,669,113)   | (3,669,113)            | 0             | (3,669,113)   | 0                 | 0            | 0            |
| 12        | 997044 Non-Monetary Power Costs                |  | 0                  | 29,508        | 29,508        | 0                      | 19,966        | 19,966        | 0                 | 9,542        | 9,542        |
| 12        | 997045 Section 199 Manufacturing Deduction     |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997046 Nez Perce Settlement                    |  | (16,820)           | 0             | (16,820)      | (22,008)               | 0             | (22,008)      | 5,188             | 0            | 5,188        |
| 12        | 997048 AFUDC                                   |  | 0                  | (2,731,047)   | (2,731,047)   | 0                      | (1,847,908)   | (1,847,908)   | 0                 | (883,139)    | (883,139)    |
| 12        | 997049 Tax Depreciation                        |  | 0                  | (169,494,347) | (169,494,347) | 0                      | (114,684,960) | (114,684,960) | 0                 | (54,809,387) | (54,809,387) |
| 12        | 997052 Noxon Spill                             |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997054 Spokane River Relicensing               |  | 71,209             | 0             | 71,209        | 66,861                 | 0             | 66,861        | 4,348             | 0            | 4,348        |
| 99        | 997059 Spokane River Relicensing PME           |  | 62,703             | 0             | 62,703        | 42,457                 | 0             | 42,457        | 20,246            | 0            | 20,246       |
| 12        | 997061 CDA Fund Settlement                     |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997063 CDA Lake Settlement                     |  | 162,672            | 884,086       | 1,046,758     | 139,441                | 598,199       | 737,640       | 23,231            | 285,887      | 309,118      |
| 99        | 997065 Amortization - Unbilled Revenue Add-Ins |  | (668,612)          | 0             | (668,612)     | (1,148,868)            | 0             | (1,148,868)   | 480,256           | 0            | 480,256      |
| 12        | 997072 CDA Fund Settlement-Prepayment          |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997080 Book Transportation Depreciation        |  | 0                  | 3,768,469     | 3,768,469     | 0                      | 2,549,859     | 2,549,859     | 0                 | 1,218,610    | 1,218,610    |
| 12        | 997081 Deferred Compensation                   |  | 0                  | 658,983       | 658,983       | 0                      | 445,888       | 445,888       | 0                 | 213,095      | 213,095      |
| 4         | 997082 Meal Disallowances                      |  | 0                  | 309,579       | 309,579       | 0                      | 211,337       | 211,337       | 0                 | 98,242       | 98,242       |
| 12        | 997083 Paid Time Off                           |  | 0                  | 1,471,349     | 1,471,349     | 0                      | 995,559       | 995,559       | 0                 | 475,790      | 475,790      |
| 12        | 997084 Customer Uncollectibles                 |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997088 Deferred O&M Colstrip & CS2             |  | (1,325,906)        | 0             | (1,325,906)   | 0                      | 0             | 0             | (1,325,906)       | 0            | (1,325,906)  |
| 99        | 997095 WA REC Deferral                         |  | 171,112            | 0             | 171,112       | 171,112                | 0             | 171,112       | 0                 | 0            | 0            |
| 12        | 997096 CDA Settlement Costs                    |  | 0                  | 32,719        | 32,719        | 0                      | 22,139        | 22,139        | 0                 | 10,580       | 10,580       |
| 99        | 997098 Provision for Rate Refund               |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997099 Kettle Falls Diesel Leak                |  | 0                  | (254,006)     | (254,006)     | 0                      | (171,868)     | (171,868)     | 0                 | (82,138)     | (82,138)     |
| 99        | 997100 WA REC Amort                            |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997101 Repairs 481 (a)                         |  | 0                  | (36,400,000)  | (36,400,000)  | 0                      | (24,629,332)  | (24,629,332)  | 0                 | (11,770,668) | (11,770,668) |
| 99        | 997102 Amort Idaho Earnings Test (254229)      |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997103 Def Project Compass                     |  | (1)                | 0             | (1)           | 0                      | 0             | 0             | (1)               | 0            | (1)          |
| 99        | 997104 Spokane River TDG                       |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997107 MDM System                              |  | (8,406,640)        | 0             | (8,406,640)   | (8,406,640)            | 0             | (8,406,640)   | 0                 | 0            | 0            |
| 12        | 997108 Provision for Rate Refund-Tax Reform    |  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>    | <b>E-SCM-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM *****                  |                   |                      | ***** WASHINGTON ***** |                   |                      | ***** IDAHO *****   |                   |                     |                     |
|-----------|-------------|-------------------------------------|-------------------|----------------------|------------------------|-------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
|           |             | Direct                              | Allocated         | Total                | Direct                 | Allocated         | Total                | Direct              | Allocated         | Total               |                     |
| 99        | 997109      | Tax Reform Amortization             | (2,806,358)       | 0                    | (2,806,358)            | (897,445)         | 0                    | (897,445)           | (1,908,913)       | 0                   | (1,908,913)         |
| 99        | 997110      | FISERVE                             | 671,937           | 0                    | 671,937                | 404,925           | 0                    | 404,925             | 267,012           | 0                   | 267,012             |
| 12        | 997111      | Capitalized Transportation          | 0                 | (121,478)            | (121,478)              | 0                 | (82,196)             | (82,196)            | 0                 | (39,282)            | (39,282)            |
| 12        | 997112      | AFUDC Equity Tax Flow Through       | 0                 | 0                    | 0                      | 0                 | 0                    | 0                   | 0                 | 0                   | 0                   |
| 12        | 997113      | AFUDC Equity CWIP                   | 0                 | 0                    | 0                      | 0                 | 0                    | 0                   | 0                 | 0                   | 0                   |
| 12        | 997114      | AFUDC Debt CWIP                     | 0                 | 491,577              | 491,577                | 0                 | 332,616              | 332,616             | 0                 | 158,961             | 158,961             |
| 99        | 997115      | AFUDC Equity DFIT Deferral          | 184,025           | 0                    | 184,025                | 184,025           | 0                    | 184,025             | 0                 | 0                   | 0                   |
| 99        | 997117      | Colstrip Plant Adjustment           | (5,589,551)       | 0                    | (5,589,551)            | (3,153,601)       | 0                    | (3,153,601)         | (2,435,950)       | 0                   | (2,435,950)         |
| 99        | 997119      | AFUDC Tax CPI                       | 0                 | 3,166,700            | 3,166,700              | 0                 | 2,142,684            | 2,142,684           | 0                 | 1,024,016           | 1,024,016           |
| 99        | 997120      | Transportation Tax Disallowance     | 0                 | 96,861               | 96,861                 | 0                 | 65,539               | 65,539              | 0                 | 31,322              | 31,322              |
| 99        | 997123      | EIM Deferred O&M                    | (194,925)         | 0                    | (194,925)              | 0                 | 0                    | 0                   | (194,925)         | 0                   | (194,925)           |
| 99        | 997124      | Colstrip Recovery Offset            | 357,111           | 0                    | 357,111                | 357,111           | 0                    | 357,111             | 0                 | 0                   | 0                   |
| 99        | 997125      | COVID-19                            | (3,722,857)       | 0                    | (3,722,857)            | (2,745,173)       | 0                    | (2,745,173)         | (977,684)         | 0                   | (977,684)           |
| 99        | 997126      | Prepaid Expenses                    | 0                 | (1,159,341)          | (1,159,341)            | 0                 | (784,445)            | (784,445)           | 0                 | (374,896)           | (374,896)           |
| 99        | 997127      | CARES Act SS Deferral               | 0                 | 3,118,505            | 3,118,505              | 0                 | 2,110,074            | 2,110,074           | 0                 | 1,008,431           | 1,008,431           |
| 99        | 997128      | Meters Expensed                     | 0                 | (21,619,454)         | (21,619,454)           | 0                 | (14,628,371)         | (14,628,371)        | 0                 | (6,991,083)         | (6,991,083)         |
| 99        | 997129      | Mixed Service Costs (IDD#5)         | 0                 | (22,086,968)         | (22,086,968)           | 0                 | (14,944,705)         | (14,944,705)        | 0                 | (7,142,263)         | (7,142,263)         |
| 99        | 997130      | Wild Fire Resiliency Deferral       | (1,006,452)       | 0                    | (1,006,452)            | 0                 | 0                    | 0                   | (1,006,452)       | 0                   | (1,006,452)         |
|           |             | <b>TOTAL SCHEDULE M ADJUSTMENTS</b> | <b>62,736,496</b> | <b>(160,026,589)</b> | <b>(97,290,093)</b>    | <b>42,246,556</b> | <b>(108,949,572)</b> | <b>(66,703,016)</b> | <b>20,489,940</b> | <b>(51,077,017)</b> | <b>(30,587,077)</b> |

ALLOCATION RATIOS:

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio     | 100.000% | 68.266% | 31.734% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 67.663% | 32.337% |
| E-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

|                                              |                  |
|----------------------------------------------|------------------|
| RESULTS OF OPERATIONS                        | Report ID:       |
| <b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b> | <b>E-DTE-12E</b> |
| For Twelve Months Ended December 31, 2020    |                  |
| Ending Balance Basis                         |                  |

AVISTA UTILITIES

| Def/Bas                                   | Acct No | Description                                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-------------------------------------------|---------|------------------------------------------------|--------------------|-------------|-------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
|                                           |         |                                                | Direct             | Allocated   | Total       | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| 12                                        | 410100  | Deferred Federal Income Tax Expense - Allocate | 0                  | 11,171,447  | 11,171,447  | 0                      | 7,558,936 | 7,558,936 | 0                 | 3,612,511 | 3,612,511 |
| 99                                        | 410100  | Deferred Federal Income Tax Expense - Washin   | (116,965)          | 0           | (116,965)   | (116,965)              | 0         | (116,965) | 0                 | 0         | 0         |
| 99                                        | 410100  | Deferred Federal Income Tax Expense - Idaho    | 614,662            | 0           | 614,662     | 0                      | 0         | 0         | 614,662           | 0         | 614,662   |
|                                           | 410100  | Total                                          | 497,697            | 11,171,447  | 11,669,144  | (116,965)              | 7,558,936 | 7,441,971 | 614,662           | 3,612,511 | 4,227,173 |
| 12                                        | 411100  | Deferred Federal Income Tax Expense - Allocate | 0                  | (1,183,770) | (1,183,770) | 0                      | (800,974) | (800,974) | 0                 | (382,796) | (382,796) |
| 99                                        | 411100  | Deferred Federal Income Tax Expense - Washin   | 996,230            | 0           | 996,230     | 996,230                | 0         | 996,230   | 0                 | 0         | 0         |
| 99                                        | 411100  | Deferred Federal Income Tax Expense - Idaho    | (100,854)          | 0           | (100,854)   | 0                      | 0         | 0         | (100,854)         | 0         | (100,854) |
|                                           | 411100  | Total                                          | 895,376            | (1,183,770) | (288,394)   | 996,230                | (800,974) | 195,256   | (100,854)         | (382,796) | (483,650) |
| Total Deferred Federal Income Tax Expense |         |                                                | 1,393,073          | 9,987,677   | 11,380,750  | 879,265                | 6,757,962 | 7,637,227 | 513,808           | 3,229,715 | 3,743,523 |

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 67.663% | 32.337% |
| E-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC TAXES OTHER THAN FIT</b>      | <b>E-OTX-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

|                                            |         |                                           | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                   |                   |
|--------------------------------------------|---------|-------------------------------------------|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis                                  | Account | Description                               | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated         | Total             |
| <b>PRODUCTION &amp; TRANSMISSION</b>       |         |                                           |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 1                                          | 408130  | State Excise Tax                          | 0                  | (10,360)          | (10,360)          | 0                      | (6,790)           | (6,790)           | 0                 | (3,570)           | (3,570)           |
| 1                                          | 408140  | State Kwh Generation Tax                  | 0                  | 1,331,077         | 1,331,077         | 0                      | 872,388           | 872,388           | 0                 | 458,689           | 458,689           |
| 1                                          | 408150  | R&P Property Tax--Production              | 0                  | 18,080,476        | 18,080,476        | 0                      | 11,849,944        | 11,849,944        | 0                 | 6,230,532         | 6,230,532         |
| 1                                          | 408180  | R&P Property Tax--Transmission            | 0                  | 6,295,749         | 6,295,749         | 0                      | 4,126,234         | 4,126,234         | 0                 | 2,169,515         | 2,169,515         |
| 1                                          | 409100  | State Income Tax--Montana & Oregon        | 0                  | (205,422)         | (205,422)         | 0                      | (134,634)         | (134,634)         | 0                 | (70,788)          | (70,788)          |
| <b>TOTAL PRODUCTION &amp; TRANSMISSION</b> |         |                                           | <b>0</b>           | <b>25,491,520</b> | <b>25,491,520</b> | <b>0</b>               | <b>16,707,142</b> | <b>16,707,142</b> | <b>0</b>          | <b>8,784,378</b>  | <b>8,784,378</b>  |
| <b>DISTRIBUTION</b>                        |         |                                           |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 99                                         | 408110  | State Excise Tax                          | 21,081,882         | 0                 | 21,081,882        | 21,081,882             | 0                 | 21,081,882        | 0                 | 0                 | 0                 |
| 99                                         | 408120  | Municipal Occupation & License Tax        | 21,958,304         | 0                 | 21,958,304        | 18,449,768             | 0                 | 18,449,768        | 3,508,536         | 0                 | 3,508,536         |
| 99                                         | 408160  | Miscellaneous State or Local Tax--WA & ID | 327                | 0                 | 327               | 0                      | 0                 | 0                 | 327               | 0                 | 327               |
| 99                                         | 408170  | R&P Property Tax--Distribution            | 10,714,132         | 0                 | 10,714,132        | 7,494,539              | 0                 | 7,494,539         | 3,219,593         | 0                 | 3,219,593         |
| 99                                         | 409100  | State Income Tax--Idaho                   | (8,691)            | 0                 | (8,691)           | 0                      | 0                 | 0                 | (8,691)           | 0                 | (8,691)           |
| 99                                         | 411410  | State Income Tax--Idaho ITC Deferred      | (12,205)           | 0                 | (12,205)          | 0                      | 0                 | 0                 | (12,205)          | 0                 | (12,205)          |
| 99                                         | 411420  | State Income Tax--Idaho ITC Amortization  | (30,382)           | 0                 | (30,382)          | 0                      | 0                 | 0                 | (30,382)          | 0                 | (30,382)          |
| <b>TOTAL DISTRIBUTION</b>                  |         |                                           | <b>53,703,367</b>  | <b>0</b>          | <b>53,703,367</b> | <b>47,026,189</b>      | <b>0</b>          | <b>47,026,189</b> | <b>6,677,178</b>  | <b>0</b>          | <b>6,677,178</b>  |
| <b>ADMINISTRATIVE &amp; GENERAL</b>        |         |                                           |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 99                                         | 408115  | Payroll Taxes                             | 991,167            | 5,860,263         | 6,851,430         | 686,087                | 4,000,567         | 4,686,654         | 305,080           | 1,859,696         | 2,164,776         |
| <b>TOTAL A&amp;G</b>                       |         |                                           | <b>991,167</b>     | <b>5,860,263</b>  | <b>6,851,430</b>  | <b>686,087</b>         | <b>4,000,567</b>  | <b>4,686,654</b>  | <b>305,080</b>    | <b>1,859,696</b>  | <b>2,164,776</b>  |
| <b>TOTAL TAXES OTHER THAN FIT</b>          |         |                                           | <b>54,694,534</b>  | <b>31,351,783</b> | <b>86,046,317</b> | <b>47,712,276</b>      | <b>20,707,709</b> | <b>68,419,985</b> | <b>6,982,258</b>  | <b>10,644,074</b> | <b>17,626,332</b> |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended December 31, 2020  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

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                | 7,750,000     | 7,750,000     | 0                      | 5,079,350   | 5,079,350   | 0               | 2,670,650   | 2,670,650   |
| 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                | 1,081,105     | 1,081,105     | 0                      | 708,556     | 708,556     | 0               | 372,549     | 372,549     |
| 1                                | 182381  | CDA Settlement Past Storage                      | 0                | 29,211,663    | 29,211,663    | 0                      | 19,145,324  | 19,145,324  | 0               | 10,066,339  | 10,066,339  |
| 1                                | 302000  | Franchises & Consents                            | 2,642,363        | 44,049,219    | 46,691,582    | 2,642,363              | 28,869,858  | 31,512,221  | 0               | 15,179,361  | 15,179,361  |
| 1,4                              | 303000  | Misc Intangible Plant- (C-IPL)                   | 319,716          | 14,952,792    | 15,272,508    | 319,716                | 9,918,500   | 10,238,216  | 0               | 5,034,292   | 5,034,292   |
| 4                                | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,215,837        | 121,608,099   | 122,823,936   | 1,217,768              | 83,016,985  | 84,234,753  | (1,931)         | 38,591,114  | 38,589,183  |
| 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                | 70,403,371    | 70,403,371    | 0                      | 48,061,565  | 48,061,565  | 0               | 22,341,806  | 22,341,806  |
| 4                                | 303120  | Misc Intangible Plant-Software 12.5 YR (C-IPL)   | 0                | 20,292,478    | 20,292,478    | 0                      | 13,852,863  | 13,852,863  | 0               | 6,439,615   | 6,439,615   |
| 4                                | 303121  | Misc Intangible Plant-AMI Software               | 15,990,798       | 975,058       | 16,965,856    | 15,990,798             | 665,633     | 16,656,431  | 0               | 309,425     | 309,425     |
| TOTAL INTANGIBLE PLANT           |         |                                                  | 20,168,714       | 312,323,785   | 332,492,499   | 20,170,645             | 210,629,434 | 230,800,079 | (1,931)         | 101,694,351 | 101,692,420 |
| 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                        | 112,028,650      | 28,690,558    | 140,719,208   | 73,214,021             | 18,803,792  | 92,017,813  | 38,814,629      | 9,886,766   | 48,701,395  |
| 1                                | 312000  | Boiler Plant                                     | 146,924,823      | 46,733,532    | 193,658,355   | 96,018,953             | 30,629,157  | 126,648,110 | 50,905,870      | 16,104,375  | 67,010,245  |
| 1                                | 313000  | Generators                                       | 1,080,879        | 0             | 1,080,879     | 709,533                | 0           | 709,533     | 371,346         | 0           | 371,346     |
| 1                                | 314000  | Turbogenerator Units                             | 39,619,978       | 18,569,182    | 58,189,160    | 25,894,843             | 12,170,242  | 38,065,085  | 13,725,135      | 6,398,940   | 20,124,075  |
| 1                                | 315000  | Accessory Electric Equipment                     | 18,561,172       | 12,280,058    | 30,841,230    | 12,132,998             | 8,048,350   | 20,181,348  | 6,428,174       | 4,231,708   | 10,659,882  |
| 1                                | 316000  | Miscellaneous Power Plant Equipment              | 15,164,652       | 2,475,603     | 17,640,255    | 9,913,265              | 1,622,510   | 11,535,775  | 5,251,387       | 853,093     | 6,104,480   |
| TOTAL STEAM PRODUCTION PLANT     |         |                                                  | 333,380,154      | 112,612,268   | 445,992,422   | 217,883,613            | 73,806,081  | 291,689,694 | 115,496,541     | 38,806,187  | 154,302,728 |
| 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                | 98,238,601    | 98,238,601    | 0                      | 64,385,579  | 64,385,579  | 0               | 33,853,022  | 33,853,022  |
| 1                                | 332XXX  | Reservoirs, Dams, & Waterways                    | 0                | 194,241,814   | 194,241,814   | 0                      | 127,306,085 | 127,306,085 | 0               | 66,935,729  | 66,935,729  |
| 1                                | 333000  | Waterwheels, Turbines, & Generators              | 0                | 233,954,040   | 233,954,040   | 0                      | 153,333,478 | 153,333,478 | 0               | 80,620,562  | 80,620,562  |
| 1                                | 334000  | Accessory Electric Equipment                     | 0                | 75,437,197    | 75,437,197    | 0                      | 49,441,539  | 49,441,539  | 0               | 25,995,658  | 25,995,658  |
| 1                                | 335XXX  | Miscellaneous Power Plant Equipment              | 0                | 13,047,408    | 13,047,408    | 0                      | 8,551,271   | 8,551,271   | 0               | 4,496,137   | 4,496,137   |
| 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                | 683,468,339   | 683,468,339   | 0                      | 447,945,149 | 447,945,149 | 0               | 235,523,190 | 235,523,190 |
| 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                | 17,439,605    | 17,439,605    | 0                      | 11,429,917  | 11,429,917  | 0               | 6,009,688   | 6,009,688   |
| 1                                | 342000  | Fuel Holders, Producers, & Accessories           | 0                | 21,069,208    | 21,069,208    | 0                      | 13,808,759  | 13,808,759  | 0               | 7,260,449   | 7,260,449   |
| 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                | 223,255,455   | 223,255,455   | 0                      | 146,321,625 | 146,321,625 | 0               | 76,933,830  | 76,933,830  |
| 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                | 22,508,639    | 22,508,639    | 0                      | 14,752,162  | 14,752,162  | 0               | 7,756,477   | 7,756,477   |
| 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                | 1,641,627     | 1,641,627     | 0                      | 1,075,922   | 1,075,922   | 0               | 565,705     | 565,705     |
| TOTAL OTHER PRODUCTION PLANT     |         |                                                  | 0                | 310,532,434   | 310,532,434   | 0                      | 203,522,957 | 203,522,957 | 0               | 107,009,477 | 107,009,477 |
| TOTAL PRODUCTION PLANT           |         |                                                  | 333,380,154      | 1,106,613,041 | 1,439,993,195 | 217,883,613            | 725,274,187 | 943,157,800 | 115,496,541     | 381,338,854 | 496,835,395 |

| Ref/Basis                                 | Account | Description                          | *****SYSTEM*****     |                      |                      | ***** WASHINGTON ***** |                      |                      | *****IDAHO*****    |                    |                      |
|-------------------------------------------|---------|--------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
|                                           |         |                                      | Direct               | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct             | Allocated          | Total                |
| <b>TRANSMISSION PLANT:</b>                |         |                                      |                      |                      |                      |                        |                      |                      |                    |                    |                      |
| 1                                         | 350XXX  | Land & Land Rights                   | 628,358              | 30,404,683           | 31,033,041           | 410,632                | 19,927,229           | 20,337,861           | 217,726            | 10,477,454         | 10,695,180           |
| 1                                         | 351XXX  | Energy Storage Eq/Computer Software  | 0                    | 0                    | 0                    | 0                      | 0                    | 0                    | 0                  | 0                  | 0                    |
| 1                                         | 352XXX  | Structures & Improvements            | 84,206               | 28,593,865           | 28,678,071           | 52,198                 | 18,740,419           | 18,792,617           | 32,008             | 9,853,446          | 9,885,454            |
| 1                                         | 353XXX  | Station Equipment                    | 12,139,910           | 299,008,831          | 311,148,741          | 7,929,480              | 195,970,388          | 203,899,868          | 4,210,430          | 103,038,443        | 107,248,873          |
| 1                                         | 354000  | Towers & Fixtures                    | 16,086,151           | 1,167,385            | 17,253,536           | 10,512,569             | 765,104              | 11,277,673           | 5,573,582          | 402,281            | 5,975,863            |
| 1                                         | 355000  | Poles & Fixtures                     | 4,595                | 299,495,900          | 299,500,495          | 2,718                  | 196,289,613          | 196,292,331          | 1,877              | 103,206,287        | 103,208,164          |
| 1                                         | 356000  | Overhead Conductors & Devices        | 12,613,585           | 153,219,539          | 165,833,124          | 8,242,644              | 100,420,086          | 108,662,730          | 4,370,941          | 52,799,453         | 57,170,394           |
| 1                                         | 357000  | Underground Conduit                  | 0                    | 3,830,621            | 3,830,621            | 0                      | 2,510,589            | 2,510,589            | 0                  | 1,320,032          | 1,320,032            |
| 1                                         | 358000  | Underground Conductors & Devices     | 0                    | 3,179,283            | 3,179,283            | 0                      | 2,083,702            | 2,083,702            | 0                  | 1,095,581          | 1,095,581            |
| 1                                         | 359000  | Roads & Trails                       | 78,834               | 2,075,197            | 2,154,031            | 51,518                 | 1,360,084            | 1,411,602            | 27,316             | 715,113            | 742,429              |
| <b>TOTAL TRANSMISSION PLANT</b>           |         |                                      | <b>41,635,639</b>    | <b>820,975,304</b>   | <b>862,610,943</b>   | <b>27,201,759</b>      | <b>538,067,214</b>   | <b>565,268,973</b>   | <b>14,433,880</b>  | <b>282,908,090</b> | <b>297,341,970</b>   |
| <b>DISTRIBUTION PLANT:</b>                |         |                                      |                      |                      |                      |                        |                      |                      |                    |                    |                      |
| 99                                        | 360200  | Land & Land Rights                   | 8,945,356            | 0                    | 8,945,356            | 7,474,802              | 0                    | 7,474,802            | 1,470,554          | 0                  | 1,470,554            |
| 99                                        | 360400  | Land Easements                       | 3,770,381            | 0                    | 3,770,381            | 1,286,752              | 0                    | 1,286,752            | 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            | 34,867,968           | 0                    | 34,867,968           | 27,747,352             | 0                    | 27,747,352           | 7,120,616          | 0                  | 7,120,616            |
| 3                                         | 362000  | Station Equipment                    | 153,442,421          | 3,117,385            | 156,559,806          | 101,832,908            | 2,068,354            | 103,901,262          | 51,609,513         | 1,049,031          | 52,658,544           |
| 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            | 460,976,769          | 0                    | 460,976,769          | 302,046,872            | 0                    | 302,046,872          | 158,929,897        | 0                  | 158,929,897          |
| 99                                        | 365000  | Overhead Conductors & Devices        | 298,825,677          | 0                    | 298,825,677          | 190,994,842            | 0                    | 190,994,842          | 107,830,835        | 0                  | 107,830,835          |
| 99                                        | 366000  | Underground Conduit                  | 133,978,290          | 0                    | 133,978,290          | 88,181,760             | 0                    | 88,181,760           | 45,796,530         | 0                  | 45,796,530           |
| 99                                        | 367000  | Underground Conductors & Devices     | 232,258,756          | 0                    | 232,258,756          | 154,296,668            | 0                    | 154,296,668          | 77,962,088         | 0                  | 77,962,088           |
| 99                                        | 368000  | Line Transformers                    | 293,767,327          | 0                    | 293,767,327          | 202,693,853            | 0                    | 202,693,853          | 91,073,474         | 0                  | 91,073,474           |
| 99                                        | 369XXX  | Services                             | 190,189,245          | 0                    | 190,189,245          | 125,112,910            | 0                    | 125,112,910          | 65,076,335         | 0                  | 65,076,335           |
| 99                                        | 371XXX  | Installations on Customers' Premises | 3,126,585            | 0                    | 3,126,585            | 3,126,585              | 0                    | 3,126,585            | 0                  | 0                  | 0                    |
| 99                                        | 370XXX  | Meters                               | 82,151,433           | 0                    | 82,151,433           | 58,246,358             | 0                    | 58,246,358           | 23,905,075         | 0                  | 23,905,075           |
| 99                                        | 373XXX  | Street Light & Signal Systems        | 69,804,430           | 0                    | 69,804,430           | 45,322,122             | 0                    | 45,322,122           | 24,482,308         | 0                  | 24,482,308           |
| <b>TOTAL DISTRIBUTION PLANT</b>           |         |                                      | <b>1,968,939,470</b> | <b>3,117,385</b>     | <b>1,972,056,855</b> | <b>1,310,830,766</b>   | <b>2,068,354</b>     | <b>1,312,899,120</b> | <b>658,108,704</b> | <b>1,049,031</b>   | <b>659,157,735</b>   |
| <b>GENERAL PLANT: (From Report C-GPL)</b> |         |                                      |                      |                      |                      |                        |                      |                      |                    |                    |                      |
| 4                                         | 389XXX  | Land & Land Rights                   | 1,509,027            | 8,863,337            | 10,372,364           | 808,699                | 6,050,646            | 6,859,345            | 700,328            | 2,812,691          | 3,513,019            |
| 4                                         | 390XXX  | Structures & Improvements            | 19,196,536           | 105,284,512          | 124,481,048          | 10,567,575             | 71,873,525           | 82,441,100           | 8,628,961          | 33,410,987         | 42,039,948           |
| 4                                         | 391XXX  | Office Furniture & Equipment         | 4,537,497            | 57,350,813           | 61,888,310           | 4,500,212              | 39,151,106           | 43,651,318           | 37,285             | 18,199,707         | 18,236,992           |
| 4                                         | 392XXX  | Transportation Equipment             | 36,926,604           | 26,641,791           | 63,568,395           | 25,605,500             | 18,187,285           | 43,792,785           | 11,321,104         | 8,454,506          | 19,775,610           |
| 4                                         | 393000  | Stores Equipment                     | 473,582              | 3,800,832            | 4,274,414            | 276,940                | 2,594,676            | 2,871,616            | 196,642            | 1,206,156          | 1,402,798            |
| 4                                         | 394000  | Tools, Shop & Garage Equipment       | 1,833,599            | 15,179,310           | 17,012,909           | 855,722                | 10,362,308           | 11,218,030           | 977,877            | 4,817,002          | 5,794,879            |
| 4                                         | 394100  | Electric Charging Stations           | 0                    | 116,804              | 116,804              | 0                      | 79,737               | 79,737               | 0                  | 37,067             | 37,067               |
| 4                                         | 395XXX  | Laboratory Equipment                 | 349,726              | 2,673,011            | 3,022,737            | 336,146                | 1,824,758            | 2,160,904            | 13,580             | 848,253            | 861,833              |
| 4                                         | 396XXX  | Power Operated Equipment             | 23,352,458           | 9,102,565            | 32,455,023           | 14,070,699             | 6,213,957            | 20,284,656           | 9,281,759          | 2,888,608          | 12,170,367           |
| 4                                         | 397XXX  | Communications Equipment             | 30,611,523           | 81,660,267           | 112,271,790          | 21,390,699             | 55,746,198           | 77,136,897           | 9,220,824          | 25,914,069         | 35,134,893           |
| 4                                         | 398000  | Miscellaneous Equipment              | 13,474               | 749,512              | 762,986              | 0                      | 511,662              | 511,662              | 13,474             | 237,850            | 251,324              |
| <b>TOTAL GENERAL PLANT</b>                |         |                                      | <b>118,804,026</b>   | <b>311,422,754</b>   | <b>430,226,780</b>   | <b>78,412,192</b>      | <b>212,595,858</b>   | <b>291,008,050</b>   | <b>40,391,834</b>  | <b>98,826,896</b>  | <b>139,218,730</b>   |
| <b>TOTAL PLANT IN SERVICE</b>             |         |                                      | <b>2,482,928,003</b> | <b>2,554,452,269</b> | <b>5,037,380,272</b> | <b>1,654,498,975</b>   | <b>1,688,635,047</b> | <b>3,343,134,022</b> | <b>828,429,028</b> | <b>865,817,222</b> | <b>1,694,246,250</b> |



|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC UTILITY PLANT</b>             | <b>E-PLT-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

|                          |         |                                                       | *****SYSTEM*****     |                      |                        | *****WASHINGTON***** |                      |                        | *****IDAHO*****      |                      |                      |
|--------------------------|---------|-------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| Ref/Basis                | Account | Description                                           | Direct               | Allocated            | Total                  | Direct               | Allocated            | Total                  | Direct               | Allocated            | Total                |
| ACCUMULATED DEPRECIATION |         |                                                       |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| E-ADEP                   |         | Steam Production Plant                                | (256,741,132)        | (72,530,412)         | (329,271,544)          | (167,321,942)        | (47,536,432)         | (214,858,374)          | (89,419,190)         | (24,993,980)         | (114,413,170)        |
| E-ADEP                   |         | Hydro Production Plant                                | 0                    | (158,587,535)        | (158,587,535)          | 0                    | (103,938,270)        | (103,938,270)          | 0                    | (54,649,265)         | (54,649,265)         |
| E-ADEP                   |         | Other Production Plant                                | 0                    | (149,037,240)        | (149,037,240)          | 0                    | (97,679,007)         | (97,679,007)           | 0                    | (51,358,233)         | (51,358,233)         |
| E-ADEP                   |         | Transmission Plant                                    | (25,307,338)         | (215,843,520)        | (241,150,858)          | (15,717,853)         | (141,463,843)        | (157,181,696)          | (9,589,485)          | (74,379,677)         | (83,969,162)         |
| E-ADEP                   |         | Distribution Plant                                    | (622,975,829)        | (325,239)            | (623,301,068)          | (376,150,221)        | (215,793)            | (376,366,014)          | (246,825,608)        | (109,446)            | (246,935,054)        |
| E-ADEP                   |         | General Plant                                         | (44,605,919)         | (99,620,600)         | (144,226,519)          | (27,630,141)         | (68,006,999)         | (95,637,140)           | (16,975,778)         | (31,613,601)         | (48,589,379)         |
|                          |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>                 | <b>(949,630,218)</b> | <b>(695,944,546)</b> | <b>(1,645,574,764)</b> | <b>(586,820,157)</b> | <b>(458,840,344)</b> | <b>(1,045,660,501)</b> | <b>(362,810,061)</b> | <b>(237,104,202)</b> | <b>(599,914,263)</b> |
| ACCUMULATED AMORTIZATION |         |                                                       |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| E-AAMT                   |         | Production/Transmission-Franchises/Misc Intangibles   | 0                    | (16,115,395)         | (16,115,395)           | 0                    | (10,562,030)         | (10,562,030)           | 0                    | (5,553,365)          | (5,553,365)          |
| E-AAMT                   |         | Distribution-Franchises/Misc Intangibles              | (277,794)            | 0                    | (277,794)              | (277,794)            | 0                    | (277,794)              | 0                    | 0                    | 0                    |
| E-AAMT                   |         | General Plant - 303000                                | 0                    | (3,035,946)          | (3,035,946)            | 0                    | (2,069,864)          | (2,069,864)            | 0                    | (966,082)            | (966,082)            |
| E-AAMT                   |         | Miscellaneous IT Intangible Plant -3031XX             | (6,691,886)          | (90,930,008)         | (97,621,894)           | (6,692,264)          | (62,074,279)         | (68,766,543)           | 378                  | (28,855,729)         | (28,855,351)         |
| E-AAMT                   |         | General Plant - 390200, 396200                        | 0                    | (319,294)            | (319,294)              | 0                    | (217,969)            | (217,969)              | 0                    | (101,325)            | (101,325)            |
|                          |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>                 | <b>(6,969,680)</b>   | <b>(110,400,643)</b> | <b>(117,370,323)</b>   | <b>(6,970,058)</b>   | <b>(74,924,142)</b>  | <b>(81,894,200)</b>    | <b>378</b>           | <b>(35,476,501)</b>  | <b>(35,476,123)</b>  |
|                          |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>                   | <b>(956,599,898)</b> | <b>(806,345,189)</b> | <b>(1,762,945,087)</b> | <b>(593,790,215)</b> | <b>(533,764,486)</b> | <b>(1,127,554,701)</b> | <b>(362,809,683)</b> | <b>(272,580,703)</b> | <b>(635,390,386)</b> |
|                          |         | <b>NET ELECTRIC UTILITY PLANT before ADFIT</b>        | <b>1,526,328,105</b> | <b>1,748,107,080</b> | <b>3,274,435,185</b>   | <b>1,060,708,760</b> | <b>1,154,870,561</b> | <b>2,215,579,321</b>   | <b>465,619,345</b>   | <b>593,236,519</b>   | <b>1,058,855,864</b> |
| ACCUMULATED DFIT         |         |                                                       |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| 12                       |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0                    | 0                    | 0                      | 0                    | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                        |         | ADFIT - Colstrip PCB (283200)                         | 0                    | 164,532              | 164,532                | 0                    | 107,834              | 107,834                | 0                    | 56,698               | 56,698               |
| 12                       |         | ADFIT - Electric Plant In Service (282900)            | 0                    | (600,251,943)        | (600,251,943)          | 0                    | (406,148,472)        | (406,148,472)          | 0                    | (194,103,471)        | (194,103,471)        |
| 4                        |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                    | (59,569,150)         | (59,569,150)           | 0                    | (40,665,476)         | (40,665,476)           | 0                    | (18,903,674)         | (18,903,674)         |
| 4                        |         | ADFIT - Plant AFUDC Equity (282919 from C-DTX)        | 0                    | (2,076,000)          | (2,076,000)            | 0                    | (1,417,202)          | (1,417,202)            | 0                    | (658,798)            | (658,798)            |
| 4                        |         | ADFIT - Common Plant (283750 from C-DTX)              | 0                    | 131,802              | 131,802                | 0                    | 89,976               | 89,976                 | 0                    | 41,826               | 41,826               |
| 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                    | (6,134,449)          | (6,134,449)            | 0                    | (4,020,518)          | (4,020,518)            | 0                    | (2,113,931)          | (2,113,931)          |
| 1                        |         | ADFIT - CDA Settlement Costs (283333)                 | 0                    | 262,980              | 262,980                | 0                    | 172,357              | 172,357                | 0                    | 90,623               | 90,623               |
| 12                       |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                    | (1,023,030)          | (1,023,030)            | 0                    | (692,213)            | (692,213)              | 0                    | (330,817)            | (330,817)            |
|                          |         | <b>TOTAL ACCUMULATED DFIT</b>                         | <b>0</b>             | <b>(668,495,258)</b> | <b>(668,495,258)</b>   | <b>0</b>             | <b>(452,573,714)</b> | <b>(452,573,714)</b>   | <b>0</b>             | <b>(215,921,544)</b> | <b>(215,921,544)</b> |
|                          |         | <b>NET ELECTRIC UTILITY PLANT</b>                     | <b>1,526,328,105</b> | <b>1,079,611,822</b> | <b>2,605,939,927</b>   | <b>1,060,708,760</b> | <b>702,296,847</b>   | <b>1,763,005,607</b>   | <b>465,619,345</b>   | <b>377,314,975</b>   | <b>842,934,320</b>   |
| ALLOCATION RATIOS:       |         |                                                       |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| E-ALL                    | 1       | Production/Transmission Ratio                         |                      | 100.000%             |                        |                      | 65.540%              |                        |                      | 34.460%              |                      |
| E-ALL                    | 3       | Direct Distribution Operating Expense                 |                      | 100.000%             |                        |                      | 66.349%              |                        |                      | 33.651%              |                      |
| E-ALL                    | 4       | Jurisdictional 4-Factor Ratio                         |                      | 100.000%             |                        |                      | 68.266%              |                        |                      | 31.734%              |                      |
| E-ALL                    | 12      | Net Electric Plant (before ADFIT)                     |                      | 100.000%             |                        |                      | 67.663%              |                        |                      | 32.337%              |                      |
| E-ALL                    | 99      | Not Allocated                                         |                      | 0.000%               |                        |                      | 0.000%               |                        |                      | 0.000%               |                      |

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended December 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

| ***** SYSTEM ***** |                                                   |               | ***** WASHINGTON ***** |               |              | ***** IDAHO ***** |               |             |             |             |
|--------------------|---------------------------------------------------|---------------|------------------------|---------------|--------------|-------------------|---------------|-------------|-------------|-------------|
| Ref/Basis          | Description (Accounts)                            | Direct        | Allocated              | Total         | Direct       | Allocated         | Total         | Direct      | Allocated   | Total       |
| E-PLT              | NET ELECTRIC PLANT IN SERVICE                     | 1,526,328,105 | 1,079,611,822          | 2,605,939,927 | #####        | 702,296,847       | 1,763,005,607 | 465,619,345 | 377,314,975 | 842,934,320 |
|                    | OTHER ADJUSTMENTS                                 |               |                        |               |              |                   |               |             |             |             |
| 4                  | Regulatory Asset - AFUDC (182332)                 | 7,109,675     | 33,867,966             | 40,977,641    | 5,660,740    | 23,120,306        | 28,781,046    | 1,448,935   | 10,747,660  | 12,196,595  |
| 4                  | Accumulated Amortization - AFUDC (182318)         | (1,098,595)   | (4,798,625)            | (5,897,220)   | (854,149)    | (3,275,829)       | (4,129,978)   | (244,446)   | (1,522,796) | (1,767,242) |
| 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)                | (3,367,594)   | 0                      | (3,367,594)   | (1,079,256)  | 0                 | (1,079,256)   | (2,288,338) | 0           | (2,288,338) |
| 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) | 1,991,815     | 0                      | 1,991,815     | 0            | 0                 | 0             | 1,991,815   | 0           | 1,991,815   |
| 99                 | ADFIT - Boulder Park Disallowed (190040)          | 127,719       | 0                      | 127,719       | 0            | 0                 | 0             | 127,719     | 0           | 127,719     |
| 99                 | Investment in WNP3 Exchange Power (124900, 12493) | 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)    | (21,540,590)  | 0                      | (21,540,590)  | (21,540,590) | 0                 | (21,540,590)  | 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)                        | (2,444,382)   | 0                      | (2,444,382)   | (855,222)    | 0                 | (855,222)     | (1,589,160) | 0           | (1,589,160) |
| 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)  | (15,354,409)  | 0                      | (15,354,409)  | (10,194,871) | 0                 | (10,194,871)  | (5,159,538) | 0           | (5,159,538) |
| 99                 | Colstrip-Regulatory Asset (182327)                | 7,891,134     | 0                      | 7,891,134     | 3,975,520    | 0                 | 3,975,520     | 3,915,614   | 0           | 3,915,614   |
| 99                 | Colstrip-Regulatory Liability (254027)            | 0             | 0                      | 0             | 0            | 0                 | 0             | 0           | 0           | 0           |
| 99                 | Colstrip-Plant Adjustment ADFIT (190027)          | 2,687,663     | 0                      | 2,687,663     | 2,025,103    | 0                 | 2,025,103     | 662,560     | 0           | 662,560     |
| 99                 | Colstrip Reg Asset ADFIT (283376)                 | (1,158,257)   | 0                      | (1,158,257)   | (756,921)    | 0                 | (756,921)     | (401,336)   | 0           | (401,336)   |
| 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)                        | (1,863,626)   | 0                      | (1,863,626)   | (1,217,880)  | 0                 | (1,217,880)   | (645,746)   | 0           | (645,746)   |
| 99                 | Colstrip ARO Liability (230027)                   | (14,824,885)  | 0                      | (14,824,885)  | (9,688,063)  | 0                 | (9,688,063)   | (5,136,822) | 0           | (5,136,822) |
| 99                 | Colstrip ARO ADFIT (190376)                       | 3,113,226     | 0                      | 3,113,226     | 2,034,493    | 0                 | 2,034,493     | 1,078,733   | 0           | 1,078,733   |
| 99                 | Colstrip ARO ADFIT (283377)                       | (2,629,968)   | 0                      | (2,629,968)   | (1,718,684)  | 0                 | (1,718,684)   | (911,284)   | 0           | (911,284)   |
| 99                 | Customer Deposits (235199)                        | (966,106)     | 0                      | (966,106)     | (966,106)    | 0                 | (966,106)     | 0           | 0           | 0           |
| C-WKC              | Working Capital                                   | 73,605,742    | 0                      | 73,605,742    | 48,865,196   | 0                 | 48,865,196    | 24,740,546  | 0           | 24,740,546  |
| 99                 | DSM Programs (186710)                             | 0             | 0                      | 0             | 0            | 0                 | 0             | 0           | 0           | 0           |
|                    | TOTAL OTHER ADJUSTMENTS                           | 46,591,846    | 29,069,341             | 75,661,187    | 24,202,402   | 19,844,477        | 44,046,879    | 22,389,444  | 9,224,864   | 31,614,308  |
|                    | NET RATE BASE                                     | 1,572,919,951 | 1,108,681,163          | 2,681,601,114 | #####        | 722,141,324       | 1,807,052,486 | 488,008,789 | 386,539,839 | 874,548,628 |

ALLOCATION RATIOS:

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

|                                           |            |
|-------------------------------------------|------------|
| RESULTS OF OPERATIONS                     | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE             | E-DEPX-12E |
| For Twelve Months Ended December 31, 2020 |            |
| Ending Balance Basis                      |            |

AVISTA UTILITIES

| Ref/Basis                          | System        | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                   |                   |                   |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated         | Total             |                   |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 1                                  | Steam (ED-AN) | 3,203,921                         | 3,203,921                          |                                    |                      | 3,203,921         | 3,203,921         |                        | 2,099,850         | 2,099,850         |                   | 1,104,071         | 1,104,071         |                   |
|                                    | Steam (ED-ID) | 4,250,119                         | 4,250,119                          |                                    | 4,250,119            |                   | 4,250,119         |                        |                   |                   | 4,250,119         |                   | 4,250,119         |                   |
|                                    | Steam (ED-WA) | 9,543,415                         | 9,543,415                          |                                    | 9,543,415            |                   | 9,543,415         | 9,543,415              |                   |                   | 9,543,415         |                   |                   |                   |
| 1                                  | Hydro (ED-AN) | 14,421,936                        | 14,421,936                         |                                    |                      | 14,421,936        | 14,421,936        |                        | 9,452,137         | 9,452,137         |                   | 4,969,799         | 4,969,799         |                   |
| 1                                  | Other (ED-AN) | 10,558,737                        | 10,558,737                         |                                    |                      | 10,558,737        | 10,558,737        |                        | 6,920,196         | 6,920,196         |                   | 3,638,541         | 3,638,541         |                   |
| <b>Total Electric Production</b>   |               | <b>41,978,128</b>                 | <b>41,978,128</b>                  |                                    | <b>13,793,534</b>    | <b>28,184,594</b> | <b>41,978,128</b> | <b>9,543,415</b>       | <b>18,472,183</b> | <b>28,015,598</b> | <b>4,250,119</b>  | <b>9,712,411</b>  | <b>13,962,530</b> |                   |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 1                                  | ED-AN         | 15,941,344                        | 15,941,344                         |                                    |                      | 15,941,344        | 15,941,344        |                        | 10,447,957        | 10,447,957        |                   | 5,493,387         | 5,493,387         |                   |
|                                    | ED-ID         | 988,849                           | 988,849                            |                                    | 988,849              |                   | 988,849           |                        |                   |                   | 988,849           |                   | 988,849           |                   |
|                                    | ED-WA         | 510,013                           | 510,013                            |                                    | 510,013              |                   | 510,013           | 510,013                |                   |                   | 510,013           |                   |                   |                   |
| <b>Total Electric Transmissic</b>  |               | <b>17,440,206</b>                 | <b>17,440,206</b>                  |                                    | <b>1,498,862</b>     | <b>15,941,344</b> | <b>17,440,206</b> | <b>510,013</b>         | <b>10,447,957</b> | <b>10,957,970</b> | <b>988,849</b>    | <b>5,493,387</b>  | <b>6,482,236</b>  |                   |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 3                                  | ED-AN         | 84,223                            | 84,223                             |                                    |                      | 84,223            | 84,223            |                        | 55,881            | 55,881            |                   | 28,342            | 28,342            |                   |
|                                    | ED-ID         | 17,224,334                        | 17,224,334                         |                                    | 17,224,334           |                   | 17,224,334        |                        |                   |                   | 17,224,334        |                   | 17,224,334        |                   |
|                                    | ED-WA         | 32,879,876                        | 32,879,876                         |                                    | 32,879,876           |                   | 32,879,876        | 32,879,876             |                   |                   | 32,879,876        |                   |                   |                   |
| <b>Total Electric Distribution</b> |               | <b>50,188,433</b>                 | <b>50,188,433</b>                  |                                    | <b>50,104,210</b>    | <b>84,223</b>     | <b>50,188,433</b> | <b>32,879,876</b>      | <b>55,881</b>     | <b>32,935,757</b> | <b>17,224,334</b> | <b>28,342</b>     | <b>17,252,676</b> |                   |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-AN         | 632,077                           |                                    | 632,077                            |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-OR         | 116,608                           |                                    |                                    |                      | 116,608           |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total Gas Underground St</b>    |               | <b>748,685</b>                    |                                    | <b>632,077</b>                     |                      | <b>116,608</b>    |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-AN         | 57,396                            |                                    | 57,396                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-ID         | 6,144,352                         |                                    | 6,144,352                          |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-WA         | 13,573,651                        |                                    | 13,573,651                         |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-OR         | 9,220,210                         |                                    |                                    |                      | 9,220,210         |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total Gas Distribution</b>      |               | <b>28,995,609</b>                 |                                    | <b>19,775,399</b>                  |                      | <b>9,220,210</b>  |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 4                                  | ED-AN         | 2,912,157                         | 2,912,157                          |                                    |                      | 2,912,157         | 2,912,157         |                        | 1,988,013         | 1,988,013         |                   | 924,144           | 924,144           |                   |
|                                    | ED-ID         | 476,230                           | 476,230                            |                                    | 476,230              |                   | 476,230           |                        |                   |                   | 476,230           |                   | 476,230           |                   |
|                                    | ED-WA         | 952,504                           | 952,504                            |                                    | 952,504              |                   | 952,504           | 952,504                |                   |                   | 952,504           |                   |                   |                   |
| 7,4                                | CD-AA         | 23,399,669                        | 16,338,351                         | 4,886,085                          | 2,175,233            | 16,338,351        | 16,338,351        |                        | 11,153,539        | 11,153,539        |                   | 5,184,812         | 5,184,812         |                   |
| 9,4                                | CD-AN         | 615,126                           | 475,597                            | 139,529                            |                      | 475,597           | 475,597           |                        | 324,671           | 324,671           |                   | 150,926           | 150,926           |                   |
| 9                                  | CD-ID         | 478,035                           | 369,602                            | 108,433                            |                      | 369,602           | 369,602           |                        |                   |                   | 369,602           |                   | 369,602           |                   |
| 9                                  | CD-WA         | 2,138,960                         | 1,653,780                          | 485,180                            |                      | 1,653,780         | 1,653,780         | 1,653,780              |                   |                   |                   |                   |                   |                   |
| 8                                  | GD-AA         | 381,010                           |                                    | 263,019                            | 117,991              |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-AN         | 31,657                            |                                    | 31,657                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-ID         | 37,673                            |                                    | 37,673                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-WA         | 1,103,677                         |                                    | 1,103,677                          |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-OR         | 219,058                           |                                    |                                    | 219,058              |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total General Plant</b>         |               | <b>32,745,756</b>                 | <b>23,178,221</b>                  | <b>7,055,253</b>                   | <b>2,512,282</b>     | <b>3,452,116</b>  | <b>19,726,105</b> | <b>23,178,221</b>      | <b>2,606,284</b>  | <b>13,466,223</b> | <b>16,072,507</b> | <b>845,832</b>    | <b>6,259,882</b>  | <b>7,105,714</b>  |
| <b>Total Depreciation Expen</b>    |               | <b>172,096,817</b>                | <b>132,784,988</b>                 | <b>27,462,729</b>                  | <b>11,849,100</b>    | <b>68,848,722</b> | <b>63,936,266</b> | <b>132,784,988</b>     | <b>45,539,588</b> | <b>42,442,244</b> | <b>87,981,832</b> | <b>23,309,134</b> | <b>21,494,022</b> | <b>44,803,156</b> |

Allocation Ratios:

| Service - |                                | Electric | Gas-North | Gas-South | Jurisdiction - | Washington                         | Idaho   |
|-----------|--------------------------------|----------|-----------|-----------|----------------|------------------------------------|---------|
| 7         | Elec/Gas North/Oregon 4-Factor | 69.822%  | 20.882%   | 9.296%    | 1              | Production/Transmission Ratio      | 65.540% |
| 8         | Gas North/Oregon 4-Factor      | 0.000%   | 69.032%   | 30.968%   | 3              | Direct Distribution Operating Expe | 66.349% |
| 9         | Elec/Gas North 4-Factor        | 77.318%  | 22.682%   | 0.000%    | 4              | Jurisdictional 4-Factor Ratio      | 68.266% |
|           |                                |          |           |           |                |                                    | 34.460% |
|           |                                |          |           |           |                |                                    | 33.651% |
|           |                                |          |           |           |                |                                    | 31.734% |

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
For Twelve Months Ended December 31, 2020  
Ending Balance Basis

Report ID:  
**E-AMTX-12E**

AVISTA UTILITIES

| Ref/Basis                                             | System                             | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                  |                   | ***** WASHINGTON ***** |                  |                   | ***** IDAHO ***** |                |                  |                  |
|-------------------------------------------------------|------------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|------------------|------------------|
|                                                       |                                    |                                   |                                    |                                    | Direct               | Allocated        | Total             | Direct                 | Allocated        | Total             | Direct            | Allocated      | Total            |                  |
| <b>Production/Transmission</b>                        |                                    |                                   |                                    |                                    |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
| 1                                                     | Franchises (302000) ED-AN          | 909,280                           | 909,280                            |                                    |                      | 909,280          | 909,280           |                        | 595,942          | 595,942           |                   | 313,338        | 313,338          |                  |
| 1                                                     | Misc Intangible Plt (303000) ED-AN | 232,144                           | 232,144                            |                                    |                      | 232,144          | 232,144           |                        | 152,147          | 152,147           |                   | 79,997         | 79,997           |                  |
| <b>Total Production/Transmission</b>                  |                                    | <b>1,141,424</b>                  | <b>1,141,424</b>                   |                                    |                      | <b>1,141,424</b> | <b>1,141,424</b>  |                        | <b>748,089</b>   | <b>748,089</b>    |                   | <b>393,335</b> | <b>393,335</b>   |                  |
| <b>Distribution</b>                                   |                                    |                                   |                                    |                                    |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
|                                                       | Franchises (302000) ED-WA          | 35,915                            | 35,915                             |                                    |                      | 35,915           | 35,915            | 35,915                 |                  | 35,915            |                   |                |                  |                  |
|                                                       | Misc Intangible Plt (303000) ED-WA | 5,866                             | 5,866                              |                                    |                      | 5,866            | 5,866             | 5,866                  |                  | 5,866             |                   |                |                  |                  |
| <b>Total Distribution</b>                             |                                    | <b>41,781</b>                     | <b>41,781</b>                      |                                    |                      | <b>41,781</b>    | <b>41,781</b>     | <b>41,781</b>          |                  | <b>41,781</b>     |                   |                |                  |                  |
| <b>General Plant - 303000</b>                         |                                    |                                   |                                    |                                    |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
| 7,4                                                   | CD-AA                              | 414,946                           | 289,728                            | 86,645                             | 38,573               | 289,728          | 289,728           |                        | 197,786          | 197,786           |                   | 91,942         | 91,942           |                  |
| 9,1                                                   | CD-AN                              | 9,729                             | 7,522                              | 2,207                              |                      | 7,522            | 7,522             |                        | 4,930            | 4,930             |                   | 2,592          | 2,592            |                  |
|                                                       | GD-ID                              | 14,702                            |                                    | 14,702                             |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
|                                                       | GD-WA                              | 24,838                            |                                    | 24,838                             |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
|                                                       | GD-OR                              | 7,408                             |                                    |                                    | 7,408                |                  |                   |                        |                  |                   |                   |                |                  |                  |
| <b>Total General Plant - 303000</b>                   |                                    | <b>471,623</b>                    | <b>297,250</b>                     | <b>128,392</b>                     | <b>45,981</b>        | <b>297,250</b>   | <b>297,250</b>    |                        | <b>202,716</b>   | <b>202,716</b>    |                   | <b>94,534</b>  | <b>94,534</b>    |                  |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                                    |                                   |                                    |                                    |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
| 7,4                                                   | CD-AA                              | 35,150,064                        | 24,542,829                         | 7,339,685                          | 3,267,550            | 24,542,829       | 24,542,829        |                        | 16,754,408       | 16,754,408        |                   | 7,788,421      | 7,788,421        |                  |
| 9,4                                                   | CD-AN                              | 105,530                           | 81,593                             | 23,937                             |                      | 81,593           | 81,593            |                        | 55,700           | 55,700            |                   | 25,893         | 25,893           |                  |
| 9,4                                                   | CD-ID                              | 5,212                             | 4,030                              | 1,182                              |                      | 4,030            | 4,030             | 4,030                  |                  |                   | 4,030             |                | 4,030            |                  |
| 9,4                                                   | CD-WA                              | 3,764,151                         | 2,910,329                          | 853,822                            |                      | 2,910,329        | 2,910,329         | 2,910,329              |                  |                   |                   |                | 0                |                  |
| 4                                                     | ED-AN                              | 3,194,371                         | 3,194,371                          |                                    |                      | 3,194,371        | 3,194,371         |                        | 2,180,669        | 2,180,669         |                   | 1,013,702      | 1,013,702        |                  |
|                                                       | ED-ID                              | (36)                              | (36)                               |                                    |                      | (36)             | (36)              |                        |                  |                   | (36)              |                | (36)             |                  |
|                                                       | ED-WA                              | 317,894                           | 317,894                            |                                    |                      | 317,894          | 317,894           | 317,894                |                  | 317,894           |                   |                |                  |                  |
| 8                                                     | GD-AA                              | 75,422                            |                                    | 52,065                             | 23,357               |                  |                   |                        |                  |                   |                   |                |                  |                  |
|                                                       | GD-AN                              | 0                                 |                                    | 0                                  |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
|                                                       | GD-OR                              | 0                                 |                                    |                                    | 0                    |                  |                   |                        |                  |                   |                   |                |                  |                  |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                                    | <b>42,612,608</b>                 | <b>31,051,010</b>                  | <b>8,270,691</b>                   | <b>3,290,907</b>     | <b>3,232,217</b> | <b>27,818,793</b> | <b>31,051,010</b>      | <b>3,228,223</b> | <b>18,990,777</b> | <b>22,219,000</b> | <b>3,994</b>   | <b>8,828,016</b> | <b>8,832,010</b> |
| <b>Gas Underground Storage</b>                        |                                    |                                   |                                    |                                    |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
|                                                       | GD-AN                              | 0                                 |                                    | 0                                  |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
| <b>Total Gas Underground Storage</b>                  |                                    | <b>0</b>                          |                                    | <b>0</b>                           |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
| <b>General Plant - 390200, 396200</b>                 |                                    |                                   |                                    |                                    |                      |                  |                   |                        |                  |                   |                   |                |                  |                  |
| 7,4                                                   | CD-AA                              | 0                                 | 0                                  | 0                                  | 0                    | 0                | 0                 |                        | 0                | 0                 |                   | 0              | 0                |                  |
| 4                                                     | ED-AN                              | 127,329                           | 127,329                            |                                    |                      | 127,329          | 127,329           |                        | 86,922           | 86,922            |                   | 40,407         | 40,407           |                  |
|                                                       | GD-OR                              | 0                                 |                                    |                                    | 0                    |                  |                   |                        |                  |                   |                   |                |                  |                  |
| <b>Total General Plant - 390200, 396200</b>           |                                    | <b>127,329</b>                    | <b>127,329</b>                     | <b>0</b>                           | <b>0</b>             | <b>127,329</b>   | <b>127,329</b>    |                        | <b>86,922</b>    | <b>86,922</b>     |                   | <b>40,407</b>  | <b>40,407</b>    |                  |
| <b>Total Amortization Expense</b>                     |                                    | <b>44,394,765</b>                 | <b>32,658,794</b>                  | <b>8,399,083</b>                   | <b>3,336,888</b>     | <b>3,273,998</b> | <b>29,384,796</b> | <b>32,658,794</b>      | <b>3,270,004</b> | <b>20,028,504</b> | <b>23,298,508</b> | <b>3,994</b>   | <b>9,356,292</b> | <b>9,360,286</b> |

| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                               |  |         |            |       |  |         |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|--|---------|------------|-------|--|---------|--|
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |  |         | Washington | Idaho |  |         |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 69.822%  | 20.882%   | 9.296%    | 1                     | Production/Transmission Rat   |  | 65.540% |            |       |  | 34.460% |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.032%   | 30.968%   | 4                     | Jurisdictional 4-Factor Ratio |  | 68.266% |            |       |  | 31.734% |  |
| 9                         | Elec/Gas North 4-Factor        | 77.318%  | 22.682%   | 0.000%    |                       |                               |  |         |            |       |  |         |  |

|                                           |            |
|-------------------------------------------|------------|
| RESULTS OF OPERATIONS                     | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION         | E-ADEP-12E |
| For Twelve Months Ended December 31, 2020 |            |
| Ending Balance Basis                      |            |

AVISTA UTILITIES

| Ref/Basis                          | System Total  | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                      |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****      |                      |                      |                      |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct                 | Allocated            | Total                |                      |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| 1                                  | Steam (ED-AN) | (72,530,412)                      | (72,530,412)                       |                                    |                      | (72,530,412)         | (72,530,412)         |                        | (47,536,432)         | (47,536,432)         |                        | (24,993,980)         | (24,993,980)         |                      |
|                                    | Steam (ED-ID) | (89,419,190)                      | (89,419,190)                       |                                    | (89,419,190)         | (89,419,190)         | (89,419,190)         |                        |                      |                      | (89,419,190)           | (89,419,190)         | (89,419,190)         |                      |
|                                    | Steam (ED-WA) | (167,321,942)                     | (167,321,942)                      |                                    | (167,321,942)        | (167,321,942)        | (167,321,942)        | (167,321,942)          |                      | (167,321,942)        |                        |                      |                      |                      |
| 1                                  | Hydro (ED-AN) | (158,587,535)                     | (158,587,535)                      |                                    | (158,587,535)        | (158,587,535)        | (158,587,535)        |                        | (103,938,270)        | (103,938,270)        |                        | (54,649,265)         | (54,649,265)         |                      |
| 1                                  | Other (ED-AN) | (149,037,240)                     | (149,037,240)                      |                                    | (149,037,240)        | (149,037,240)        | (149,037,240)        |                        | (97,679,007)         | (97,679,007)         |                        | (51,358,233)         | (51,358,233)         |                      |
| <b>Total Electric Production</b>   |               | <b>(636,896,319)</b>              | <b>(636,896,319)</b>               |                                    | <b>(256,741,132)</b> | <b>(380,155,187)</b> | <b>(636,896,319)</b> |                        | <b>(167,321,942)</b> | <b>(249,153,709)</b> | <b>(416,475,651)</b>   | <b>(89,419,190)</b>  | <b>(131,001,478)</b> | <b>(220,420,668)</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| 1                                  | ED-AN         | (215,843,520)                     | (215,843,520)                      |                                    |                      | (215,843,520)        | (215,843,520)        |                        | (141,463,843)        | (141,463,843)        |                        | (74,379,677)         | (74,379,677)         |                      |
|                                    | ED-ID         | (9,589,485)                       | (9,589,485)                        |                                    | (9,589,485)          | (9,589,485)          | (9,589,485)          |                        |                      |                      | (9,589,485)            | (9,589,485)          | (9,589,485)          |                      |
|                                    | ED-WA         | (15,717,853)                      | (15,717,853)                       |                                    | (15,717,853)         | (15,717,853)         | (15,717,853)         | (15,717,853)           |                      | (15,717,853)         |                        |                      |                      |                      |
| <b>Total Electric Transmissic</b>  |               | <b>(241,150,858)</b>              | <b>(241,150,858)</b>               |                                    | <b>(25,307,338)</b>  | <b>(215,843,520)</b> | <b>(241,150,858)</b> |                        | <b>(15,717,853)</b>  | <b>(141,463,843)</b> | <b>(157,181,696)</b>   | <b>(9,589,485)</b>   | <b>(74,379,677)</b>  | <b>(83,969,162)</b>  |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| 3                                  | ED-AN         | (325,239)                         | (325,239)                          |                                    |                      | (325,239)            | (325,239)            |                        | (215,793)            | (215,793)            |                        | (109,446)            | (109,446)            |                      |
|                                    | ED-ID         | (246,825,608)                     | (246,825,608)                      |                                    | (246,825,608)        | (246,825,608)        | (246,825,608)        |                        |                      |                      | (246,825,608)          | (246,825,608)        | (246,825,608)        |                      |
|                                    | ED-WA         | (376,150,221)                     | (376,150,221)                      |                                    | (376,150,221)        | (376,150,221)        | (376,150,221)        | (376,150,221)          |                      | (376,150,221)        |                        |                      |                      |                      |
| <b>Total Electric Distribution</b> |               | <b>(623,301,068)</b>              | <b>(623,301,068)</b>               |                                    | <b>(622,975,829)</b> | <b>(325,239)</b>     | <b>(623,301,068)</b> |                        | <b>(376,150,221)</b> | <b>(215,793)</b>     | <b>(376,366,014)</b>   | <b>(246,825,608)</b> | <b>(109,446)</b>     | <b>(246,935,054)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (17,796,715)                      | (17,796,715)                       |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (1,395,102)                       |                                    | (1,395,102)                        |                      | (1,395,102)          |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total Gas Underground S</b>     |               | <b>(19,191,817)</b>               |                                    | <b>(17,796,715)</b>                |                      | <b>(1,395,102)</b>   |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (1,908,421)                       | (1,908,421)                        |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-ID         | (89,656,911)                      | (89,656,911)                       |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-WA         | (157,454,896)                     | (157,454,896)                      |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (124,981,911)                     |                                    | (124,981,911)                      |                      | (124,981,911)        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(374,002,139)</b>              |                                    | <b>(249,020,228)</b>               |                      | <b>(124,981,911)</b> |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| 4                                  | ED-AN         | (35,267,755)                      | (35,267,755)                       |                                    |                      | (35,267,755)         | (35,267,755)         |                        | (24,075,886)         | (24,075,886)         |                        | (11,191,869)         | (11,191,869)         |                      |
|                                    | ED-ID         | (11,813,386)                      | (11,813,386)                       |                                    | (11,813,386)         | (11,813,386)         | (11,813,386)         |                        |                      |                      | (11,813,386)           | (11,813,386)         | (11,813,386)         |                      |
|                                    | ED-WA         | (21,681,082)                      | (21,681,082)                       |                                    | (21,681,082)         | (21,681,082)         | (21,681,082)         | (21,681,082)           |                      | (21,681,082)         |                        |                      |                      |                      |
| 7,4                                | CD-AA         | (83,569,864)                      | (58,350,986)                       | (17,450,223)                       | (7,768,655)          | (58,350,986)         | (58,350,986)         |                        | (39,833,884)         | (39,833,884)         |                        | (18,517,102)         | (18,517,102)         |                      |
| 9,4                                | CD-AN         | (7,762,664)                       | (6,001,859)                        | (1,760,805)                        |                      | (6,001,859)          | (6,001,859)          |                        | (4,097,229)          | (4,097,229)          |                        | (1,904,630)          | (1,904,630)          |                      |
| 9                                  | CD-ID         | (6,676,917)                       | (5,162,392)                        | (1,514,525)                        |                      | (5,162,392)          | (5,162,392)          |                        |                      |                      | (5,162,392)            | (5,162,392)          | (5,162,392)          |                      |
| 9                                  | CD-WA         | (7,694,374)                       | (5,949,059)                        | (1,745,315)                        |                      | (5,949,059)          | (5,949,059)          | (5,949,059)            |                      | (5,949,059)          |                        |                      |                      |                      |
| 8                                  | GD-AA         | (2,159,252)                       |                                    | (1,490,575)                        | (668,677)            |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (3,607,071)                       |                                    | (3,607,071)                        |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-ID         | (2,327,252)                       |                                    | (2,327,252)                        |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-WA         | (10,587,321)                      |                                    | (10,587,321)                       |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (5,360,314)                       |                                    | (5,360,314)                        |                      |                      |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total General Plant</b>         |               | <b>(198,507,252)</b>              | <b>(144,226,519)</b>               | <b>(40,483,087)</b>                | <b>(13,797,646)</b>  | <b>(44,605,919)</b>  | <b>(99,620,600)</b>  | <b>(144,226,519)</b>   | <b>(27,630,141)</b>  | <b>(68,006,999)</b>  | <b>(95,637,140)</b>    | <b>(16,975,778)</b>  | <b>(31,613,601)</b>  | <b>(48,589,379)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(2,093,049,453)</b>            | <b>(1,645,574,764)</b>             | <b>(307,300,030)</b>               | <b>(140,174,659)</b> | <b>(949,630,218)</b> | <b>(695,944,546)</b> | <b>(1,645,574,764)</b> | <b>(586,820,157)</b> | <b>(458,840,344)</b> | <b>(1,045,660,501)</b> | <b>(362,810,061)</b> | <b>(237,104,202)</b> | <b>(599,914,263)</b> |

| Allocation Ratios: |                                | Electric | Gas-North | Gas-South | Jurisdiction - | Washington                            | Idaho   |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|---------------------------------------|---------|
| 7                  | Elec/Gas North/Oregon 4-Factor | 69.822%  | 20.882%   | 9.296%    | 1              | Production/Transmission Ratio         | 34.460% |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 69.032%   | 30.968%   | 3              | Direct Distribution Operating Expense | 33.651% |
| 9                  | Elec/Gas North 4-Factor        | 77.318%  | 22.682%   | 0.000%    | 4              | Jurisdictional 4-Factor Ratio         | 31.734% |

|                                           |                   |
|-------------------------------------------|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b>  | <b>E-AAMT-12E</b> |
| For Twelve Months Ended December 31, 2020 |                   |
| Ending Balance Basis                      |                   |

AVISTA UTILITIES

| Ref/Basis                                         | System Total         | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                     |                      | ***** WASHINGTON ***** |                    |                     | ***** IDAHO *****   |                  |                     |                     |
|---------------------------------------------------|----------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|----------------------|------------------------|--------------------|---------------------|---------------------|------------------|---------------------|---------------------|
|                                                   |                      |                                   |                                    |                                    | Direct               | Allocated           | Total                | Direct                 | Allocated          | Total               | Direct              | Allocated        | Total               |                     |
| <b>Production/Transmission</b>                    |                      |                                   |                                    |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| 1 Franchises (302000) ED-AN                       | (13,814,954)         | (13,814,954)                      |                                    |                                    |                      | (13,814,954)        | (13,814,954)         |                        |                    | (9,054,321)         | (9,054,321)         |                  | (4,760,633)         | (4,760,633)         |
| 1 Misc Intangible Plt (3030 ED-AN                 | (2,300,441)          | (2,300,441)                       |                                    |                                    |                      | (2,300,441)         | (2,300,441)          |                        |                    | (1,507,709)         | (1,507,709)         |                  | (792,732)           | (792,732)           |
| <b>Total Production/Transmission</b>              | <b>(16,115,395)</b>  | <b>(16,115,395)</b>               |                                    |                                    |                      | <b>(16,115,395)</b> | <b>(16,115,395)</b>  |                        |                    | <b>(10,562,030)</b> | <b>(10,562,030)</b> |                  | <b>(5,553,365)</b>  | <b>(5,553,365)</b>  |
| <b>Distribution</b>                               |                      |                                   |                                    |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| Franchises (302000) ED-WA                         | (223,389)            | (223,389)                         |                                    |                                    |                      | (223,389)           | (223,389)            |                        | (223,389)          |                     | (223,389)           |                  |                     |                     |
| Misc Intangible Plt (3030 ED-WA                   | (54,405)             | (54,405)                          |                                    |                                    |                      | (54,405)            | (54,405)             |                        | (54,405)           |                     | (54,405)            |                  |                     |                     |
| <b>Total Distribution</b>                         | <b>(277,794)</b>     | <b>(277,794)</b>                  |                                    |                                    |                      | <b>(277,794)</b>    | <b>(277,794)</b>     |                        | <b>(277,794)</b>   |                     | <b>(277,794)</b>    |                  |                     |                     |
| <b>General Plant - 303000</b>                     |                      |                                   |                                    |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| 7.4 CD-AA                                         | (4,208,586)          | (2,938,561)                       | (878,795)                          | (391,230)                          |                      | (2,938,561)         | (2,938,561)          |                        | (2,006,038)        | (2,006,038)         |                     | (932,523)        | (932,523)           |                     |
| 9.1 CD-AN                                         | (125,955)            | (97,385)                          | (28,570)                           |                                    |                      | (97,385)            | (97,385)             |                        | (63,826)           | (63,826)            |                     | (33,559)         | (33,559)            |                     |
| GD-ID                                             | (129,917)            |                                   | (129,917)                          |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| GD-WA                                             | (265,741)            |                                   | (265,741)                          |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| GD-OR                                             | (108,676)            |                                   |                                    | (108,676)                          |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| <b>Total General Plant - 303000</b>               | <b>(4,838,875)</b>   | <b>(3,035,946)</b>                | <b>(1,303,023)</b>                 | <b>(499,906)</b>                   |                      | <b>(3,035,946)</b>  | <b>(3,035,946)</b>   |                        | <b>(2,069,864)</b> | <b>(2,069,864)</b>  |                     | <b>(966,082)</b> | <b>(966,082)</b>    |                     |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b> |                      |                                   |                                    |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| 7.4 CD-AA                                         | (118,372,218)        | (82,651,035)                      | (24,717,302)                       | (11,003,881)                       |                      | (82,651,035)        | (82,651,035)         |                        | (56,422,555)       | (56,422,555)        |                     | (26,228,480)     | (26,228,480)        |                     |
| 9.4 CD-AN                                         | (210,967)            | (163,113)                         | (47,854)                           |                                    |                      | (163,113)           | (163,113)            |                        | (111,351)          | (111,351)           |                     | (51,762)         | (51,762)            |                     |
| 9 CD-ID                                           | 215                  | 166                               | 49                                 |                                    | 166                  | 166                 | 166                  | 0                      |                    |                     | 166                 |                  | 166                 |                     |
| 9 CD-WA                                           | (8,301,252)          | (6,418,279)                       | (1,882,973)                        |                                    | (6,418,279)          | (6,418,279)         | (6,418,279)          |                        |                    |                     | 0                   |                  | 0                   |                     |
| 4 ED-AN                                           | (8,115,860)          | (8,115,860)                       |                                    |                                    |                      | (8,115,860)         | (8,115,860)          |                        | (5,540,373)        | (5,540,373)         |                     | (2,575,487)      | (2,575,487)         |                     |
| ED-ID                                             | 212                  | 212                               |                                    |                                    | 212                  | 212                 | 212                  |                        |                    |                     | 212                 |                  | 212                 |                     |
| ED-WA                                             | (273,985)            | (273,985)                         |                                    |                                    | (273,985)            | (273,985)           | (273,985)            |                        |                    |                     |                     |                  |                     |                     |
| 8 GD-AA                                           | (86,343)             |                                   | (59,604)                           | (26,739)                           |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| GD-AN                                             | 0                    |                                   | 0                                  |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| GD-OR                                             | 0                    |                                   |                                    | 0                                  |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>    | <b>(135,360,198)</b> | <b>(97,621,894)</b>               | <b>(26,707,684)</b>                | <b>(11,030,620)</b>                |                      | <b>(6,691,886)</b>  | <b>(90,930,008)</b>  |                        | <b>(6,692,264)</b> | <b>(62,074,279)</b> |                     | <b>378</b>       | <b>(28,855,729)</b> | <b>(28,855,351)</b> |
| <b>Gas Underground Storage</b>                    |                      |                                   |                                    |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| GD-AN                                             | 0                    |                                   | 0                                  |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Gas Underground Storage</b>              | <b>0</b>             |                                   | <b>0</b>                           |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| <b>General Plant - 390200, 396200</b>             |                      |                                   |                                    |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| 7.4 CD-AA                                         | 0                    | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    |                        | 0                  | 0                   |                     | 0                | 0                   |                     |
| 9 CD-ID                                           | 0                    | 0                                 | 0                                  |                                    | 0                    | 0                   | 0                    |                        | 0                  | 0                   | 0                   | 0                | 0                   |                     |
| 9 CD-WA                                           | 0                    | 0                                 | 0                                  |                                    | 0                    | 0                   | 0                    | 0                      | 0                  | 0                   | 0                   | 0                | 0                   |                     |
| 4 ED-AN                                           | (319,294)            | (319,294)                         |                                    |                                    |                      | (319,294)           | (319,294)            |                        | (217,969)          | (217,969)           |                     | (101,325)        | (101,325)           |                     |
| ED-WA                                             | 0                    | 0                                 |                                    |                                    | 0                    | 0                   | 0                    | 0                      | 0                  | 0                   | 0                   | 0                | 0                   |                     |
| GD-WA                                             | 0                    |                                   | 0                                  |                                    |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| GD-OR                                             | 0                    |                                   |                                    | 0                                  |                      |                     |                      |                        |                    |                     |                     |                  |                     |                     |
| <b>Total General Plant - 390200, 396200</b>       | <b>(319,294)</b>     | <b>(319,294)</b>                  | <b>0</b>                           | <b>0</b>                           |                      | <b>0</b>            | <b>(319,294)</b>     |                        | <b>0</b>           | <b>(217,969)</b>    |                     | <b>0</b>         | <b>(101,325)</b>    | <b>(101,325)</b>    |
| <b>Total Accumulated Amortization</b>             | <b>(156,911,556)</b> | <b>(117,370,323)</b>              | <b>(28,010,707)</b>                | <b>(11,530,526)</b>                |                      | <b>(6,969,680)</b>  | <b>(110,400,643)</b> |                        | <b>(6,970,058)</b> | <b>(74,924,142)</b> |                     | <b>378</b>       | <b>(35,476,501)</b> | <b>(35,476,123)</b> |

| Allocation Ratios:               |          |           |           | Jurisdiction - |                               |         |         |
|----------------------------------|----------|-----------|-----------|----------------|-------------------------------|---------|---------|
| Service -                        | Electric | Gas-North | Gas-South |                | Washington                    | Idaho   |         |
| 7 Elec/Gas North/Oregon 4-Factor | 69.822%  | 20.882%   | 9.296%    | 1              | Production/Transmission Ratio | 65.540% | 34.460% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.032%   | 30.968%   | 4              | Jurisdictional 4-Factor Ratio | 68.266% | 31.734% |
| 9 Elec/Gas North 4-Factor        | 77.318%  | 22.682%   | 0.000%    |                |                               |         |         |

|                                           |            |
|-------------------------------------------|------------|
| RESULTS OF OPERATIONS                     | Report ID: |
| COMMON GENERAL PLANT                      | C-GPL-12E  |
| For Twelve Months Ended December 31, 2020 |            |
| Ending Balance Basis                      |            |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description                 | Total              | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                   | ***** OREGON GAS ***** |                   |                   |
|-----------|-------------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|
|           |                                     |                    | Direct-WA            | Direct-ID         | Allocated          | Total              | Direct-WA             | Direct-ID        | Allocated         | Total             | Direct-OR              | Allocated         | Total             |
|           | 389XXX Land & Land Rights           |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 507,366            | 122,313              | 362,279           | 22,774             | 507,366            | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 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                 | 8,326,081          | 8,326,081          | 0                     | 0                | 2,489,966         | 2,489,966         | 0                      | 1,108,506         | 1,108,506         |
| 9         | CD-WA / ID / AN                     | 1,990,400          | 686,386              | 338,049           | 514,482            | 1,538,917          | 201,370               | 99,176           | 150,937           | 451,483           | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>18,340,838</b>  | <b>808,699</b>       | <b>700,328</b>    | <b>8,863,337</b>   | <b>10,372,364</b>  | <b>3,274,755</b>      | <b>99,176</b>    | <b>2,640,903</b>  | <b>6,014,834</b>  | <b>845,134</b>         | <b>1,108,506</b>  | <b>1,953,640</b>  |
|           | 390XXX Structures & Improvements    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 10,633,574         | 1,157,516            | 2,711,873         | 6,764,185          | 10,633,574         | 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                          | 3,897,544          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 3,897,544              | 0                 | 3,897,544         |
| 8         | GD-AA                               | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 7         | CD-AA                               | 128,673,086        | 0                    | 0                 | 89,843,409         | 89,843,409         | 0                     | 0                | 26,868,227        | 26,868,227        | 0                      | 11,961,450        | 11,961,450        |
| 9         | CD-WA / ID / AN                     | 31,046,296         | 9,410,059            | 5,917,088         | 8,676,918          | 24,004,065         | 2,760,691             | 1,735,935        | 2,545,605         | 7,042,231         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>200,245,820</b> | <b>10,567,575</b>    | <b>8,628,961</b>  | <b>105,284,512</b> | <b>124,481,048</b> | <b>28,756,011</b>     | <b>1,735,935</b> | <b>29,413,832</b> | <b>59,905,778</b> | <b>3,897,544</b>       | <b>11,961,450</b> | <b>15,858,994</b> |
|           | 391XXX Office Furniture & Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 1,994,049          | 99,983               | 7,798             | 1,886,268          | 1,994,049          | 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                               | 318,502            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 219,868           | 219,868           | 0                      | 98,634            | 98,634            |
| 7         | CD-AA                               | 79,062,334         | 0                    | 0                 | 55,203,693         | 55,203,693         | 0                     | 0                | 16,509,006        | 16,509,006        | 0                      | 7,349,635         | 7,349,635         |
| 9         | CD-WA / ID / AN                     | 6,066,672          | 4,400,230            | 29,487            | 260,852            | 4,690,569          | 1,290,924             | 8,651            | 76,528            | 1,376,103         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>87,592,317</b>  | <b>4,500,213</b>     | <b>37,285</b>     | <b>57,350,813</b>  | <b>61,888,311</b>  | <b>1,429,575</b>      | <b>8,651</b>     | <b>16,805,402</b> | <b>18,243,628</b> | <b>12,109</b>          | <b>7,448,269</b>  | <b>7,460,378</b>  |
|           | 392XXX Transportation Equipment     |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 52,860,149         | 23,842,939           | 10,535,130        | 18,482,080         | 52,860,149         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 14,718,141         | 0                    | 0                 | 0                  | 0                  | 9,564,256             | 2,931,870        | 2,222,015         | 14,718,141        | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 4,423,237          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 4,423,237              | 0                 | 4,423,237         |
| 8         | GD-AA                               | 97,188             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 67,091            | 67,091            | 0                      | 30,097            | 30,097            |
| 7         | CD-AA                               | 7,383,457          | 0                    | 0                 | 5,155,351          | 5,155,351          | 0                     | 0                | 1,541,740         | 1,541,740         | 0                      | 686,366           | 686,366           |
| 9         | CD-WA / ID / AN                     | 7,181,982          | 1,762,560            | 785,973           | 3,004,360          | 5,552,893          | 517,094               | 230,586          | 881,409           | 1,629,089         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>86,664,154</b>  | <b>25,605,499</b>    | <b>11,321,103</b> | <b>26,641,791</b>  | <b>63,568,393</b>  | <b>10,081,350</b>     | <b>3,162,456</b> | <b>4,712,255</b>  | <b>17,956,061</b> | <b>4,423,237</b>       | <b>716,463</b>    | <b>5,139,700</b>  |

|                                           |                  |
|-------------------------------------------|------------------|
| <b>RESULTS OF OPERATIONS</b>              | Report ID:       |
| <b>COMMON GENERAL PLANT</b>               | <b>C-GPL-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                     | Total             | ***** ELECTRIC ***** |                  |                   |                   | ***** GAS NORTH ***** |                  |                  |                  | ***** OREGON GAS ***** |                  |                  |   |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-------------------|-----------------------|------------------|------------------|------------------|------------------------|------------------|------------------|---|
|           |         |                                 |                   | Direct-WA            | Direct-ID        | Allocated         | Total             | Direct-WA             | Direct-ID        | Allocated        | Total            | Direct-OR              | Allocated        | Total            |   |
|           | 393000  | Stores Equipment                |                   |                      |                  |                   |                   |                       |                  |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 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                 | 5,027,373         | 276,940              | 196,642          | 3,413,432         | 3,887,014         | 81,248                | 57,690           | 1,001,421        | 1,140,359        | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>5,500,037</b>  | <b>276,940</b>       | <b>196,642</b>   | <b>3,800,832</b>  | <b>4,274,414</b>  | <b>145,720</b>        | <b>57,690</b>    | <b>1,001,421</b> | <b>1,204,831</b> | <b>20,792</b>          | <b>0</b>         | <b>20,792</b>    |   |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                  |                   |                   |                       |                  |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 6,689,418         | 844,583              | 227,231          | 5,617,604         | 6,689,418         | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 3,021,910         | 0                    | 0                | 0                 | 0                 | 2,196,209             | 322,900          | 502,801          | 3,021,910        | 0                      | 0                | 0                |   |
| 99        |         | GD-OR / AS                      | 977,981           | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 977,981          | 0                      | 0                | 977,981          |   |
| 8         |         | GD-AA                           | 5,293,220         | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 3,654,016        | 3,654,016        | 0                      | 1,639,204        | 1,639,204        |   |
| 7         |         | CD-AA                           | 13,300,983        | 0                    | 0                | 9,287,146         | 9,287,146         | 0                     | 0                | 2,777,378        | 2,777,378        | 0                      | 1,236,459        | 1,236,459        |   |
| 9         |         | CD-WA / ID / AN                 | 1,340,386         | 11,139               | 750,646          | 274,561           | 1,036,346         | 3,268                 | 220,222          | 80,550           | 304,040          | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>30,623,898</b> | <b>855,722</b>       | <b>977,877</b>   | <b>15,179,311</b> | <b>17,012,910</b> | <b>2,199,477</b>      | <b>543,122</b>   | <b>7,014,745</b> | <b>9,757,344</b> | <b>977,981</b>         | <b>2,875,663</b> | <b>3,853,644</b> |   |
|           | 394100  | Electric Charging Stations      |                   |                      |                  |                   |                   |                       |                  |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 116,804           | 0                    | 0                | 116,804           | 116,804           | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 99        |         | GD-OR / AS                      | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 7         |         | CD-AA                           | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>116,804</b>    | <b>0</b>             | <b>0</b>         | <b>116,804</b>    | <b>116,804</b>    | <b>0</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>               | <b>0</b>         | <b>0</b>         |   |
|           | 395000  | Laboratory Equipment            |                   |                      |                  |                   |                   |                       |                  |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 1,898,296         | 336,146              | 13,580           | 1,548,570         | 1,898,296         | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 173,448           | 0                    | 0                | 0                 | 0                 | 78,531                | 0                | 94,917           | 173,448          | 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                | 141,634          | 141,634          | 0                      | 63,537           | 63,537           |   |
| 7         |         | CD-AA                           | 1,610,416         | 0                    | 0                | 1,124,441         | 1,124,441         | 0                     | 0                | 336,271          | 336,271          | 0                      | 149,704          | 149,704          |   |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>3,905,917</b>  | <b>336,146</b>       | <b>13,580</b>    | <b>2,673,011</b>  | <b>3,022,737</b>  | <b>78,531</b>         | <b>0</b>         | <b>572,822</b>   | <b>651,353</b>   | <b>18,586</b>          | <b>213,241</b>   | <b>231,827</b>   |   |
|           | 396XXX  | Power Operated Equipment        |                   |                      |                  |                   |                   |                       |                  |                  |                  |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 30,984,424        | 13,820,128           | 8,891,135        | 8,273,161         | 30,984,424        | 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                | 369,000           | 369,000           | 0                     | 0                | 110,352          | 110,352          | 0                      | 49,127           | 49,127           |   |
| 9         |         | CD-WA / ID / AN                 | 1,424,784         | 250,572              | 390,624          | 460,404           | 1,101,600         | 73,512                | 114,600          | 135,072          | 323,184          | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>37,305,466</b> | <b>14,070,700</b>    | <b>9,281,759</b> | <b>9,102,565</b>  | <b>32,455,024</b> | <b>2,677,229</b>      | <b>1,014,239</b> | <b>1,066,013</b> | <b>4,757,481</b> | <b>43,834</b>          | <b>49,127</b>    | <b>92,961</b>    |   |



|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON GENERAL PLANT</b>               | <b>C-GPL-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                | Total              | ***** ELECTRIC ***** |                   |                    | ***** GAS NORTH ***** |                   |                  |                   | ***** OREGON GAS ***** |                   |                   |                   |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
|           |         |                            |                    | Direct-WA            | Direct-ID         | Allocated          | Total                 | Direct-WA         | Direct-ID        | Allocated         | Total                  | Direct-OR         | Allocated         | Total             |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 47,845,193         | 11,742,906           | 6,332,671         | 29,769,616         | 47,845,193            | 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                 |                   |
| 99        |         | GD-OR / AS                 | 1,043,949          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 1,043,949         | 0                 |                   |
| 8         |         | GD-AA                      | 513,020            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 354,148           | 354,148                | 0                 | 158,872           |                   |
| 7         |         | CD-AA                      | 72,326,788         | 0                    | 0                 | 50,500,733         | 50,500,733            | 0                 | 0                | 15,102,557        | 15,102,557             | 0                 | 6,723,498         |                   |
| 9         |         | CD-WA/ ID / AN             | 18,011,386         | 9,647,793            | 2,888,153         | 1,389,917          | 13,925,863            | 2,830,437         | 847,317          | 407,769           | 4,085,523              | 0                 | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>140,796,333</b> | <b>21,390,699</b>    | <b>9,220,824</b>  | <b>81,660,266</b>  | <b>112,271,789</b>    | <b>3,530,777</b>  | <b>1,201,021</b> | <b>15,866,427</b> | <b>20,598,225</b>      | <b>1,043,949</b>  | <b>6,882,370</b>  | <b>7,926,319</b>  |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 278,484            | 0                    | 6,846             | 271,638            | 278,484               | 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                 | 2,367              | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 2,367             | 0                 |                   |
| 8         |         | GD-AA                      | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                 | 0                 |                   |
| 7         |         | CD-AA                      | 684,408            | 0                    | 0                 | 477,874            | 477,874               | 0                 | 0                | 142,911           | 142,911                | 0                 | 63,623            |                   |
| 9         |         | CD-WA/ ID / AN             | 8,574              | 0                    | 6,629             | 0                  | 6,629                 | 0                 | 1,945            | 0                 | 1,945                  | 0                 | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>973,833</b>     | <b>0</b>             | <b>13,475</b>     | <b>749,512</b>     | <b>762,987</b>        | <b>0</b>          | <b>1,945</b>     | <b>142,911</b>    | <b>144,856</b>         | <b>2,367</b>      | <b>63,623</b>     | <b>65,990</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>612,065,417</b> | <b>78,412,193</b>    | <b>40,391,834</b> | <b>311,422,754</b> | <b>430,226,781</b>    | <b>52,173,425</b> | <b>7,824,235</b> | <b>79,236,731</b> | <b>139,234,391</b>     | <b>11,285,533</b> | <b>31,318,712</b> | <b>42,604,245</b> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 69.822% | 20.882% | 9.296%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.032% | 30.968% |
| E-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 77.318% | 22.682% | 0.000%  |
| E-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>            | <b>C-IPL-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                               | Total       | ***** ELECTRIC ***** |           |            |            | ***** GAS NORTH ***** |           |            |            | ***** OREGON GAS***** |            |            |   |
|-----------|---------|-------------------------------------------|-------------|----------------------|-----------|------------|------------|-----------------------|-----------|------------|------------|-----------------------|------------|------------|---|
|           |         |                                           |             | Direct-WA            | Direct-ID | Allocated  | Total      | Direct-WA             | Direct-ID | Allocated  | Total      | Direct-OR             | Allocated  | Total      |   |
|           | 303000  | Intangible Plant                          |             |                      |           |            |            |                       |           |            |            |                       |            |            |   |
| 99        |         | ED-WA / ID / AN                           | 10,777,637  | 319,716              | 0         | 10,457,921 | 10,777,637 | 0                     | 0         | 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          | 0          | 0 |
| 99        |         | GD-OR / AS                                | 406,156     | 0                    | 0         | 0          | 0          | 0                     | 0         | 0          | 0          | 406,156               | 0          | 406,156    |   |
| 8         |         | GD-AA                                     | 0           | 0                    | 0         | 0          | 0          | 0                     | 0         | 0          | 0          | 0                     | 0          | 0          |   |
| 7         |         | CD-AA                                     | 6,222,637   | 0                    | 0         | 4,344,832  | 4,344,832  | 0                     | 0         | 1,299,349  | 1,299,349  | 0                     | 578,456    | 578,456    |   |
| 9         |         | CD-WA / ID / AN                           | 194,058     | 0                    | 0         | 150,040    | 150,040    | 0                     | 0         | 44,018     | 44,018     | 0                     | 0          | 0          |   |
|           |         | TOTAL ACCOUNT                             | 19,394,603  | 319,716              | 0         | 14,952,793 | 15,272,509 | 1,021,914             | 772,201   | 1,343,367  | 3,137,482  | 406,156               | 578,456    | 984,612    |   |
|           | 303100  | Misc Intangible Plant--Mainframe Software |             |                      |           |            |            |                       |           |            |            |                       |            |            |   |
| 99        |         | ED-WA / ID / AN                           | 19,497,674  | 1,217,768            | (1,000)   | 18,280,906 | 19,497,674 | 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                                     | 384,894     | 0                    | 0         | 0          | 0          | 0                     | 0         | 265,700    | 265,700    | 0                     | 119,194    | 119,194    |   |
| 7         |         | CD-AA                                     | 147,233,602 | 0                    | 0         | #####      | #####      | 0                     | 0         | 30,743,848 | 30,743,848 | 0                     | 13,686,836 | 13,686,836 |   |
| 9         |         | CD-WA / ID / AN                           | 676,882     | 0                    | (931)     | 524,276    | 523,345    | 0                     | (273)     | 153,810    | 153,537    | 0                     | 0          | 0          |   |
|           |         | TOTAL ACCOUNT                             | 167,793,052 | 1,217,768            | (1,931)   | #####      | #####      | 0                     | (273)     | 31,163,358 | 31,163,085 | 0                     | 13,806,030 | 13,806,030 |   |
|           | 303110  | Misc Intangible Plant--PC Software        |             |                      |           |            |            |                       |           |            |            |                       |            |            |   |
| 99        |         | ED-WA / ID / AN                           | 0           | 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          | 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                             | 0           | 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          | 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                                     | 100,831,204 | 0                    | 0         | 70,403,371 | 70,403,371 | 0                     | 0         | 21,054,564 | 21,054,564 | 0                     | 9,373,269  | 9,373,269  |   |
| 9         |         | CD-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0          | 0                     | 0         | 0          | 0          | 0                     | 0          | 0          |   |
|           |         | TOTAL ACCOUNT                             | 100,831,204 | 0                    | 0         | 70,403,371 | 70,403,371 | 0                     | 0         | 21,054,564 | 21,054,564 | 0                     | 9,373,269  | 9,373,269  |   |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>            | <b>C-IPL-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                             | Total              | ***** ELECTRIC ***** |                |                    |                    | ***** GAS NORTH ***** |                |                   |                   | ***** OREGON GAS***** |                   |                   |
|-----------|---------|-----------------------------------------|--------------------|----------------------|----------------|--------------------|--------------------|-----------------------|----------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
|           |         |                                         |                    | Direct-WA            | Direct-ID      | Allocated          | Total              | Direct-WA             | Direct-ID      | Allocated         | Total             | Direct-OR             | Allocated         | Total             |
|           | 303120  | Misc Intangible Plant--Software 12.5 YR |                    |                      |                |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                         | 0                  | 0                    | 0              | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 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                                   | 29,062,741         | 0                    | 0              | 20,292,478         | 20,292,478         | 0                     | 0              | 6,068,591         | 6,068,591         | 0                     | 2,701,672         | 2,701,672         |
| 9         |         | CD-WA / ID / AN                         | 0                  | 0                    | 0              | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                    | <b>29,062,741</b>  | <b>0</b>             | <b>0</b>       | <b>20,292,478</b>  | <b>20,292,478</b>  | <b>0</b>              | <b>0</b>       | <b>6,068,591</b>  | <b>6,068,591</b>  | <b>0</b>              | <b>2,701,672</b>  | <b>2,701,672</b>  |
|           | 303121  | Misc Intangible Plant--AMI Software     |                    |                      |                |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                         | 1,671,302          | 1,671,302            | 0              | 0                  | 1,671,302          | 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                                   | 1,396,470          | 0                    | 0              | 975,057            | 975,057            | 0                     | 0              | 291,597           | 291,597           | 0                     | 129,816           | 129,816           |
| 9         |         | CD-WA / ID / AN                         | 18,520,501         | 14,319,496           | 0              | 0                  | 14,319,496         | 4,201,005             | 0              | 0                 | 4,201,005         | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                    | <b>21,588,273</b>  | <b>15,990,798</b>    | <b>0</b>       | <b>975,057</b>     | <b>16,965,855</b>  | <b>4,201,005</b>      | <b>0</b>       | <b>291,597</b>    | <b>4,492,602</b>  | <b>0</b>              | <b>129,816</b>    | <b>129,816</b>    |
|           |         | <b>TOTAL</b>                            | <b>338,669,873</b> | <b>17,528,282</b>    | <b>(1,931)</b> | <b>228,231,799</b> | <b>245,758,150</b> | <b>5,222,919</b>      | <b>771,928</b> | <b>59,921,477</b> | <b>65,916,324</b> | <b>406,156</b>        | <b>26,589,243</b> | <b>26,995,399</b> |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |         |
|-------|----|-------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4 | 100.000% | 69.822% | 20.882% | 9.296%  |
| E-ALL | 8  | Gas North/Oregon 4-Fact | 100.000% | 0.000%  | 69.032% | 30.968% |
| E-ALL | 9  | Elec/Gas North 4-Factor | 100.000% | 77.318% | 22.682% | 0.000%  |
| E-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>    | <b>C-DTX-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                           | Total        | Electric     | Gas North    | Oregon Gas  |
|-----------|---------|---------------------------------------|--------------|--------------|--------------|-------------|
|           |         | ADFIT - Common Plant (For Report APL) |              |              |              |             |
| 7         | 282900  | CD-AA                                 | (84,396,169) | (58,927,937) | (17,622,764) | (7,845,468) |
| 8         | 282900  | GD-AA                                 | 0            | 0            | 0            | 0           |
| 9         | 282900  | CD-WA / ID / AN                       | (829,329)    | (641,212)    | (188,117)    | 0           |
| 7         | 282919  | CD-AA                                 | (2,973,233)  | (2,076,000)  | (620,841)    | (276,392)   |
| 7         | 283750  | CD-AA                                 | 188,766      | 131,802      | 39,416       | 17,548      |
|           |         | Total                                 | (88,009,965) | (61,513,347) | (18,392,306) | (8,104,312) |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 69.822% | 20.882% | 9.296%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.032% | 30.968% |
| E-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 77.318% | 22.682% | 0.000%  |
| E-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                           |                  |
|-------------------------------------------|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON WORKING CAPITAL</b>             | <b>C-WKC-12E</b> |
| For Twelve Months Ended December 31, 2020 |                  |
| Ending Balance Basis                      |                  |

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                 | 4,433,330        | 4,433,330         | 0                    | 0                 | 0                     | 0                | 4,433,330        |
| 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                 | 4,852            | 4,852             | 0                    | 0                 | 0                     | 0                | 4,852            |
| 7/4 154550 Supply Chain Average Cost Variance       | 0                  | 0                 | 0                | 0                 | 0                    | 0                 | 0                     | 0                | 0                |
| 7/4 154560 Supply Chain Invoice Price Variance      | 0                  | 0                 | (54)             | (54)              | 0                    | 0                 | 0                     | 0                | (54)             |
| 99 163998 Common Working Capital                    | 0                  | 0                 | 0                | 0                 | 0                    | 0                 | 0                     | 0                | 0                |
| 99 163999 Investor-Supplied Working Capital         | 56,841,892         | 28,547,873        | 0                | 85,389,765        | 48,865,196           | 24,740,546        | 7,976,696             | 3,807,327        | 0                |
| <b>TOTAL</b>                                        | <b>56,841,892</b>  | <b>28,547,873</b> | <b>4,438,128</b> | <b>89,827,893</b> | <b>48,865,196</b>    | <b>24,740,546</b> | <b>7,976,696</b>      | <b>3,807,327</b> | <b>4,438,128</b> |

| ALLOCATION RATIOS: |                                           | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|--------------------|-------------------------------------------|----------|-----------|-----------|----------------|-----------|------------|
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 69.822%  | 20.882%   | 9.296%    | 31.734%        | 27.085%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           |                |           |            |