

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	172,106,228	113,440,147	58,666,081
	Adjustments			
	Adjusted Net Operating Income (Loss)	172,106,228	113,440,147	58,666,081
E-APL	Electric Net Rate Base	2,627,935,251	1,769,578,819	858,356,432
	RATE OF RETURN	6.549%	6.411%	6.835%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	02-01-2020 thru 01-31-2021	394,719 100.000%	258,059 65.378%	136,660 34.622%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2020 thru 01-31-2021	27,548,326 100.000%	17,888,800 64.936%	9,659,526 35.064%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2020 thru 01-31-2021	1,312,114,141	909,837,152	402,276,989	
		Percent		100.000%	69.341%	30.659%	
11		Book Depreciation	02-01-2020 thru 01-31-2021	133,873,444	88,893,390	44,980,054	
		Percent		100.000%	66.401%	33.599%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2020 thru 01-31-2021	3,209,443,354 100.000%	2,169,479,132 67.597%	1,039,964,222 32.403%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2020 thru 01-31-2021	282,476,514 100.000%	192,835,250 68.266%	89,641,264 31.734%
14		Net Allocated Schedule M's - AMA Percent	02-01-2020 thru 01-31-2021	-162,446,587 100.000%	-110,418,344 67.972%	-52,028,243 32.028%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	376,578,840	0	376,578,840	252,824,751	0	252,824,751	123,754,089	0	
99	442200	Commercial - Firm & Int.	302,276,324	0	302,276,324	216,957,844	0	216,957,844	85,318,480	0	
1	442300	Industrial	113,387,037	0	113,387,037	59,458,235	0	59,458,235	53,928,802	0	
99	444000	Public Street & Highway Lighting	7,288,486	0	7,288,486	4,594,723	0	4,594,723	2,693,763	0	
99	448000	Interdepartmental Revenue	1,415,969	0	1,415,969	1,166,679	0	1,166,679	249,290	0	
99	499XXX	Unbilled Revenue	896,742	0	896,742	516,609	0	516,609	380,133	0	
TOTAL SALES TO ULTIMATE CUSTOMERS			801,843,398	0	801,843,398	535,518,841	0	535,518,841	266,324,557	0	
1	447XXX	Sales for Resale	0	80,380,687	80,380,687	0	52,681,502	52,681,502	0	27,699,185	
TOTAL SALES OF ELECTRICITY			801,843,398	80,380,687	882,224,085	535,518,841	52,681,502	588,200,343	266,324,557	27,699,185	
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	451000	Miscellaneous Service Revenue	107,360	0	107,360	69,528	0	69,528	37,832	0	
1	453000	Sales of Water & Water Power	0	524,745	524,745	0	343,918	343,918	0	180,827	
1	454000	Rent from Electric Property	1,807,141	175,374	1,982,515	1,434,968	114,940	1,549,908	372,173	60,434	
1	454100	Rent from Trnsmission Joint Use	17,770	0	17,770	7,781	0	7,781	9,989	0	
1	456XXX	Other Electric Revenues	271,122	55,235,153	55,506,275	244,238	36,201,119	36,445,357	26,884	19,034,034	
TOTAL OTHER OPERATING REVENUE			2,203,393	55,935,272	58,138,665	1,756,515	36,659,977	38,416,492	446,878	19,275,295	
TOTAL ELECTRIC REVENUE			804,046,791	136,315,959	940,362,750	537,275,356	89,341,479	626,616,835	266,771,435	46,974,480	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	358,755	358,755	0	235,128	235,128	0	123,627
1	501XXX	Fuel	0	29,339,641	29,339,641	0	19,229,201	19,229,201	0	10,110,440
1	502000	Steam Expense	0	3,498,613	3,498,613	0	2,292,991	2,292,991	0	1,205,622
1	505000	Electric Expense	0	734,489	734,489	0	481,384	481,384	0	253,105
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,784,499	4,784,499	0	3,135,761	3,135,761	0	1,648,738
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	669,846	669,846	0	439,017	439,017	0	230,829
1	511000	Structures	0	768,144	768,144	0	503,442	503,442	0	264,702
1	512000	Boiler Plant	0	7,959,339	7,959,339	0	5,216,551	5,216,551	0	2,742,788
1	513000	Electric Plant	0	2,334,127	2,334,127	0	1,529,787	1,529,787	0	804,340
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,177,665	1,177,665	0	771,842	771,842	0	405,823
		TOTAL STEAM POWER GENERATION EXP	0	51,625,118	51,625,118	0	33,835,104	33,835,104	0	17,790,014
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	1,956,965	1,956,965	0	1,282,595	1,282,595	0	674,370
1	536000	Water for Power	0	1,437,777	1,437,777	0	942,319	942,319	0	495,458
1	537000	Hydraulic Expense	5,185,210	4,395,609	9,580,819	3,404,508	2,880,882	6,285,390	1,780,702	1,514,727
1	538000	Electric Expense	0	5,833,732	5,833,732	0	3,823,428	3,823,428	0	2,010,304
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,096,105	1,105,437	0	718,387	718,387	9,332	377,718
1	540000	Rent	0	1,516,626	1,516,626	0	993,997	993,997	0	522,629
1	540100	MT Trust Funds Land Settlement Rents	5,108,333	0	5,108,333	3,352,683	0	3,352,683	1,755,650	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	568,053	568,053	0	372,302	372,302	0	195,751
1	542000	Structures	0	2,143,967	2,143,967	0	1,405,156	1,405,156	0	738,811
1	543000	Reservoirs, Dams, & Waterways	0	300,522	300,522	0	196,962	196,962	0	103,560
1	544000	Electric Plant	0	3,143,891	3,143,891	0	2,060,506	2,060,506	0	1,083,385
1	545000	Miscellaneous Hydraulic Plant	0	662,011	662,011	0	433,882	433,882	0	228,129
		TOTAL HYDRO POWER GENERATION EXP	10,302,875	23,055,258	33,358,133	6,757,191	15,110,416	21,867,607	3,545,684	7,944,842
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	410,189	410,189	0	268,838	268,838	0	141,351
1	547XXX	Fuel	0	55,123,551	55,123,551	0	36,127,975	36,127,975	0	18,995,576
1	548000	Generation Expense	0	1,539,668	1,539,668	0	1,009,098	1,009,098	0	530,570
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	683,718	683,718	0	448,109	448,109	0	235,609
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
		MAINTENANCE								
1	551000	Supervision & Engineering	0	685,987	685,987	0	449,596	449,596	0	236,391
1	552000	Structures	0	173,804	173,804	0	113,911	113,911	0	59,893
1	553000	Generating & Electric Equipment	0	4,534,689	4,534,689	0	2,972,035	2,972,035	0	1,562,654
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	251,550	251,550	0	164,866	164,866	0	86,684
		TOTAL OTHER POWER GENERATION EXP	0	63,490,278	63,490,278	0	41,611,528	41,611,528	0	21,878,750

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,487,323	123,620,129	134,107,452	0	81,020,633	81,020,633	10,487,323	42,599,496
1	556000	System Control & Load Dispatching	0	587,304	587,304	0	384,919	384,919	0	202,385
E-557	557XXX	Other Expense	(7,249,462)	39,390,879	32,141,417	(5,333,898)	25,816,783	20,482,885	(1,915,564)	13,574,096
TOTAL OTHER POWER SUPPLY EXPENSE			3,237,861	163,598,312	166,836,173	(5,333,898)	107,222,335	101,888,437	8,571,759	56,375,977
TOTAL PRODUCTION OPERATING EXP			13,540,736	301,768,966	315,309,702	1,423,293	197,779,383	199,202,676	12,117,443	103,989,583
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,206,915	2,206,915	0	1,446,412	1,446,412	0	760,503
1	561000	Load Dispatching	0	2,749,376	2,749,376	0	1,801,941	1,801,941	0	947,435
1	562000	Station Expense	0	457,492	457,492	0	299,840	299,840	0	157,652
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	417,516	417,516	0	273,640	273,640	0	143,876
1	565XXX	Transmission of Electricity by Others	0	16,564,910	16,564,910	0	10,856,642	10,856,642	0	5,708,268
1	566000	Miscellaneous Transmission Expense	0	2,353,186	2,353,186	0	1,542,278	1,542,278	0	810,908
1	567000	Rent	0	181,527	181,527	0	118,973	118,973	0	62,554
MAINTENANCE										
1	568000	Supervision & Engineering	1,379	431,148	432,527	86	282,574	282,660	1,293	148,574
1	569000	Structures	54,466	447,115	501,581	6,464	293,039	299,503	48,002	154,076
1	570000	Station Equipment	14,487	762,749	777,236	0	499,906	499,906	14,487	262,843
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	50,116	1,209,187	1,259,303	19,581	792,501	812,082	30,535	416,686
1	572000	Underground Lines	3,647	72	3,719	3,647	47	3,694	0	25
1	573000	Service Miscellaneous	498	35,339	35,837	49	23,161	23,210	449	12,178
TOTAL TRANSMISSION OPERATING EXP			124,593	27,816,532	27,941,125	29,827	18,230,954	18,260,781	94,766	9,585,578

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For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	14,405,059	28,166,936	42,571,995	10,148,527	18,460,610	28,609,137	4,256,532	9,706,326
E-DEPX		Depreciation Expense-Transmission	1,499,898	16,048,006	17,547,904	510,499	10,517,863	11,028,362	989,399	5,530,143
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,141,488	1,141,488	0	748,131	748,131	0	393,357
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,436,222)	0	(2,436,222)	(1,699,145)	0	(1,699,145)	(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	64,648	0	64,648	60,783	0	60,783	3,865	0
1	407324	Amortization of CDA CDR Fund	9,221	200,000	209,221	9,221	131,080	140,301	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,692,935	0	1,692,935	815,973	0	815,973	876,962	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	(163,659)	0	(163,659)	0	0	0	(163,659)	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	147,415	0	147,415	126,765	0	126,765	20,650	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	217,963	0	217,963	152,925	0	152,925	65,038	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	(1,190,371)	0	(1,190,371)	(1,190,371)	0	(1,190,371)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,534,774)	0	(3,534,774)	(1,430,372)	0	(1,430,372)	(2,104,402)	0
99	407434	EIM Deferred O&M	(208,254)	0	(208,254)	0	0	0	(208,254)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,572,978)	0	(14,572,978)	(9,983,755)	0	(9,983,755)	(4,589,223)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,067,071)	0	(1,067,071)	0	0	0	(1,067,071)	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	(17,934)	0	(17,934)	(17,934)	0	(17,934)	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	25,444,996	25,444,996	0	16,676,650	16,676,650	0	8,768,346
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,167,358)	71,909,816	66,742,458	(2,465,141)	47,129,693	44,664,552	(2,702,217)	24,780,123
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	8,497,971	401,495,314	409,993,285	(1,012,021)	263,140,030	262,128,009	9,509,992	138,355,284

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	655,732	3,119,852	3,775,584	422,796	2,025,907	2,448,703	232,936	1,093,945
3	582000	Station Expense	621,679	49,818	671,497	376,058	32,350	408,408	245,621	17,468
3	583000	Overhead Line Expense	1,694,094	892,251	2,586,345	1,118,646	579,392	1,698,038	575,448	312,859
3	584000	Underground Line Expense	1,755,902	0	1,755,902	983,041	0	983,041	772,861	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	37,223	0	37,223	36,550	0	36,550	673	0
3	586000	Meter Expense	1,599,739	68,966	1,668,705	1,385,741	44,784	1,430,525	213,998	24,182
3	587000	Customer Installations Expense	570,771	120,619	691,390	344,129	78,325	422,454	226,642	42,294
3	588000	Miscellaneous Distribution Expense	2,182,790	2,416,336	4,599,126	1,438,735	1,569,072	3,007,807	744,055	847,264
3	589000	Rent	197	278,443	278,640	197	180,810	181,007	0	97,633
		MAINTENANCE:								
3	590000	Supervision & Engineering	555,724	792,896	1,348,620	316,962	514,875	831,837	238,762	278,021
3	591000	Structures	544,554	16,421	560,975	251,195	10,663	261,858	293,359	5,758
3	592000	Station Equipment	360,160	96,769	456,929	282,165	62,838	345,003	77,995	33,931
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,394,192	(6)	15,394,186	9,776,454	(4)	9,776,450	5,617,738	(2)
3	594000	Underground Lines	656,905	0	656,905	399,458	0	399,458	257,447	0
3	595000	Line Transformers	439,892	0	439,892	356,024	0	356,024	83,868	0
3	596000	Street Light & Signal System Maintenance Exp	135,289	0	135,289	116,434	0	116,434	18,855	0
3	597000	Meters	46,514	0	46,514	38,837	0	38,837	7,677	0
3	598000	Miscellaneous Distribution Expense	296,969	456,670	753,639	245,378	296,543	541,921	51,591	160,127
		TOTAL DISTRIBUTION OPERATING EXP	27,548,326	8,309,035	35,857,361	17,888,800	5,395,555	23,284,355	9,659,526	2,913,480
E-DEPX		Depreciation Expense-Distribution	50,398,942	84,554	50,483,496	33,096,684	54,906	33,151,590	17,302,258	29,648
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	49,507	0	49,507	49,507	0	49,507	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,305,977	0	53,305,977	46,887,949	0	46,887,949	6,418,028	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,754,426	84,554	103,838,980	80,034,140	54,906	80,089,046	23,720,286	29,648
		TOTAL DISTRIBUTION EXPENSES	131,302,752	8,393,589	139,696,341	97,922,940	5,450,461	103,373,401	33,379,812	2,943,128

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	153,519	153,519	0	100,368	100,368	0	53,151
2	902000	Meter Reading Expenses	999,550	148,084	1,147,634	827,859	96,814	924,673	171,691	51,270
2	903XXX	Customer Records & Collection Expenses	859,736	6,565,211	7,424,947	569,915	4,292,204	4,862,119	289,821	2,273,007
2	904000	Uncollectible Accounts	8,364,015	(130,190)	8,233,825	6,133,763	(85,116)	6,048,647	2,230,252	(45,074)
2	905000	Misc Customer Accounts	0	128,445	128,445	0	83,975	83,975	0	44,470
TOTAL CUSTOMER ACCOUNTS EXPENSES			10,223,301	6,865,069	17,088,370	7,531,537	4,488,245	12,019,782	2,691,764	2,376,824
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,554,692	101,799	33,656,491	23,171,997	66,554	23,238,551	10,382,695	35,245
2	909000	Advertising	201,366	829,147	1,030,513	201,366	542,080	743,446	0	287,067
2	910000	Misc Customer Service & Info Exp	0	258,113	258,113	0	168,749	168,749	0	89,364
TOTAL CUSTOMER SERVICE & INFO EXP			33,756,058	1,189,059	34,945,117	23,373,363	777,383	24,150,746	10,382,695	411,676
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	469,746	28,274,066	28,743,812	387,102	19,301,574	19,688,676	82,644	8,972,492
4	921000	Office Supplies & Expenses	3,534	4,137,475	4,141,009	3,534	2,824,489	2,828,023	0	1,312,986
4	922000	Admin Exp Transferred--Credit	0	(104,358)	(104,358)	0	(71,241)	(71,241)	0	(33,117)
4	923000	Outside Services Employed	440,293	10,282,621	10,722,914	424,800	7,019,534	7,444,334	15,493	3,263,087
4	924000	Property Insurance Premium	0	1,705,380	1,705,380	0	1,164,195	1,164,195	0	541,185
4	925XXX	Injuries and Damages	220,736	4,191,262	4,411,998	153,262	2,861,207	3,014,469	67,474	1,330,055
4	926XXX	Employee Pensions and Benefits	3,729,152	27,250,971	30,980,123	2,655,556	18,603,148	21,258,704	1,073,596	8,647,823
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,611,712	3,380,766	5,992,478	1,704,236	2,215,754	3,919,990	907,476	1,165,012
4	930000	Miscellaneous General Expenses	94,822	6,322,503	6,417,325	78,746	4,316,120	4,394,866	16,076	2,006,383
4	931000	Rents	4,200	598,221	602,421	0	408,382	408,382	4,200	189,839
4	935000	Maintenance of General Plant	1,605,056	10,781,829	12,386,885	1,186,880	7,360,323	8,547,203	418,176	3,421,506
TOTAL ADMIN & GEN OPERATING EXP			9,180,451	96,820,736	106,001,187	6,594,116	66,003,485	72,597,601	2,586,335	30,817,251

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For Twelve Months Ended January 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,473,315	19,697,689	23,171,004	2,625,735	13,446,824	16,072,559	847,580	6,250,865
E-AMTX		Amortization Expense-General Plant - 303000	0	297,968	297,968	0	203,206	203,206	0	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,259,303	28,222,108	31,481,411	3,255,821	19,266,104	22,521,925	3,482	8,956,004
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	158,968	158,968	0	108,521	108,521	0	50,447
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,032,707)	0	(1,032,707)	0	0	0	(1,032,707)	0
99	407311	Regulatory Debit - AFUDC Amortization	221,549	1,125,608	1,347,157	177,949	760,877	938,826	43,600	364,731
99	407314	Regulatory Debit - FISERVE Amortization	877,825	0	877,825	645,825	0	645,825	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	756,581	0	756,581	756,581	0	756,581	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,238,126	0	2,238,126	1,546,959	0	1,546,959	691,167	0
99	407414	Regulatory Credit - Deferral - FISERVE	(202,149)	0	(202,149)	(190,423)	0	(190,423)	(11,726)	0
99	407436	Regulatory Credit - AMI	(9,305,545)	0	(9,305,545)	(9,305,545)	0	(9,305,545)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(30,433)	0	(30,433)	0	0	0	(30,433)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(981,881)	0	(981,881)	0	0	0	(981,881)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(6,103,455)	0	(6,103,455)	(4,408,162)	0	(4,408,162)	(1,695,293)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,919,183)	0	(3,919,183)	(3,919,183)	0	(3,919,183)	0	0
E-OTX		Taxes Other Than FIT--A&G	960,508	5,710,944	6,671,452	669,320	3,898,633	4,567,953	291,188	1,812,311
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,604,121)	55,213,285	45,609,164	(7,961,098)	37,684,165	29,723,067	(1,643,023)	17,529,120
		TOTAL ADMIN & GENERAL EXPENSES	(423,670)	152,034,021	151,610,351	(1,366,982)	103,687,650	102,320,668	943,312	48,346,371
		TOTAL EXPENSES BEFORE FIT	183,356,412	569,977,052	753,333,464	126,448,837	377,543,769	503,992,606	56,907,575	192,433,283
		NET OPERATING INCOME (LOSS) BEFORE FIT			187,029,286			122,624,229		
E-FIT		FEDERAL INCOME TAX			3,267,379			1,234,004		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,140,467			8,267,808		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			172,106,228			113,440,147		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers - AMA	100.000%	65.378%	34.622%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.936%	35.064%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	123,754,089
99	442200	Commercial - Firm & Int.	85,318,480
1	442300	Industrial	53,928,802
99	444000	Public Street & Highway Lighting	2,693,763
99	448000	Interdepartmental Revenue	249,290
99	499XXX	Unbilled Revenue	380,133
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>266,324,557</u>
1	447XXX	Sales for Resale	27,699,185
		TOTAL SALES OF ELECTRICITY	<u>294,023,742</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	37,832
1	453000	Sales of Water & Water Power	180,827
1	454000	Rent from Electric Property	432,607
1	454100	Rent from Trnsmission Joint Use	9,989
1	456XXX	Other Electric Revenues	19,060,918
		TOTAL OTHER OPERATING REVENUE	<u>19,722,173</u>
		TOTAL ELECTRIC REVENUE	<u>313,745,915</u>

RESULTS OF OPERATIONS		Report ID:
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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	123,627
1	501XXX	Fuel	10,110,440
1	502000	Steam Expense	1,205,622
1	505000	Electric Expense	253,105
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,648,738
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	230,829
1	511000	Structures	264,702
1	512000	Boiler Plant	2,742,788
1	513000	Electric Plant	804,340
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	405,823
		TOTAL STEAM POWER GENERATION EXP	<u>17,790,014</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	674,370
1	536000	Water for Power	495,458
1	537000	Hydraulic Expense	3,295,429
1	538000	Electric Expense	2,010,304
1	539000	Miscellaneous Hydraulic Power Generation Exp	387,050
1	540000	Rent	522,629
1	540100	MT Trust Funds Land Settlement Rents	1,755,650
		MAINTENANCE	
1	541000	Supervision & Engineering	195,751
1	542000	Structures	738,811
1	543000	Reservoirs, Dams, & Waterways	103,560
1	544000	Electric Plant	1,083,385
1	545000	Miscellaneous Hydraulic Plant	228,129
		TOTAL HYDRO POWER GENERATION EXP	<u>11,490,526</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	141,351
1	547XXX	Fuel	18,995,576
1	548000	Generation Expense	530,570
1	549XXX	Miscellaneous Other Power Generation Op Exp	235,609
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	236,391
1	552000	Structures	59,893
1	553000	Generating & Electric Equipment	1,562,654
1	554XXX	Miscellaneous Other Power Generation Maint Exp	86,684
		TOTAL OTHER POWER GENERATION EXP	<u>21,878,750</u>

RESULTS OF OPERATIONS		Report ID:
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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	53,086,819
1	556000	System Control & Load Dispatching	202,385
E-557	557XXX	Other Expense	11,658,532
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>64,947,736</u>
		TOTAL PRODUCTION OPERATING EXP	<u>116,107,026</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	760,503
1	561000	Load Dispatching	947,435
1	562000	Station Expense	157,652
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	143,876
1	565XXX	Transmission of Electricity by Others	5,708,268
1	566000	Miscellaneous Transmission Expense	810,908
1	567000	Rent	62,554
		MAINTENANCE	
1	568000	Supervision & Engineering	149,867
1	569000	Structures	202,078
1	570000	Station Equipment	277,330
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	447,221
1	572000	Underground Lines	25
1	573000	Service Miscellaneous	12,627
		TOTAL TRANSMISSION OPERATING EXP	<u>9,680,344</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,962,858
E-DEPX		Depreciation Expense-Transmission	6,519,542
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	393,357
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	3,865
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	876,962
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	(163,659)
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	20,650
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	65,038
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,104,402)
99	407434	EIM Deferred O&M	(208,254)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,589,223)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,067,071)
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	8,768,346
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,077,906</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>147,865,276</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,326,881
3	582000	Station Expense	263,089
3	583000	Overhead Line Expense	888,307
3	584000	Underground Line Expense	772,861
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	673
3	586000	Meter Expense	238,180
3	587000	Customer Installations Expense	268,936
3	588000	Miscellaneous Distribution Expense	1,591,319
3	589000	Rent	97,633
		MAINTENANCE:	
3	590000	Supervision & Engineering	516,783
3	591000	Structures	299,117
3	592000	Station Equipment	111,926
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,617,736
3	594000	Underground Lines	257,447
3	595000	Line Transformers	83,868
3	596000	Street Light & Signal System Maintenance Exp	18,855
3	597000	Meters	7,677
3	598000	Miscellaneous Distribution Expense	211,718
		TOTAL DISTRIBUTION OPERATING EXP	<u>12,573,006</u>
E-DEPX		Depreciation Expense-Distribution	17,331,906
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,418,028
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,749,934</u>
		TOTAL DISTRIBUTION EXPENSES	<u>36,322,940</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 31, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,151
2	902000	Meter Reading Expenses	222,961
2	903XXX	Customer Records & Collection Expenses	2,562,828
2	904000	Uncollectible Accounts	2,185,178
2	905000	Misc Customer Accounts	44,470
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,068,588
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,417,940
2	909000	Advertising	287,067
2	910000	Misc Customer Service & Info Exp	89,364
		TOTAL CUSTOMER SERVICE & INFO EXP	10,794,371
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	9,055,136
4	921000	Office Supplies & Expenses	1,312,986
4	922000	Admin Exp Transferred--Credit	(33,117)
4	923000	Outside Services Employed	3,278,580
4	924000	Property Insurance Premium	541,185
4	925XXX	Injuries and Damages	1,397,529
4	926XXX	Employee Pensions and Benefits	9,721,419
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,072,488
4	930000	Miscellaneous General Expenses	2,022,459
4	931000	Rents	194,039
4	935000	Maintenance of General Plant	3,839,682
		TOTAL ADMIN & GEN OPERATING EXP	33,403,586

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,098,445
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,959,486
E-AMTX		Amortization Expense-General Plant - 390200, 3962	50,447
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(1,032,707)
99	407311	Regulatory Debit - AFUDC Amortization	408,331
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	691,167
99	407414	Regulatory Credit - Deferral - FISERVE	(11,726)
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(30,433)
99	407444	Regulatory Credit - Wild Fire Resiliency	(981,881)
99	407447	Regulatory Credit - COVID-19 Deferral	(1,695,293)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,103,499
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	15,886,097
		TOTAL ADMIN & GENERAL EXPENSES	49,289,683
		TOTAL EXPENSES BEFORE FIT	249,340,858
		NET OPERATING INCOME (LOSS) BEFORE FIT	64,405,057
E-FIT		FEDERAL INCOME TAX	2,033,375
E-FIT		DEFERRED FEDERAL INCOME TAX	3,872,659
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	58,666,081

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	38,600	337,382	375,982	33,600	221,120	254,720	5,000	116,262	121,262
1	456010	Other Electric Rev-Financial	0	(10,381,253)	(10,381,253)	0	(6,803,873)	(6,803,873)	0	(3,577,380)	(3,577,380)
1	456015	Other Electric Rev-CT Fuel Sales	0	6,441,584	6,441,584	0	4,221,814	4,221,814	0	2,219,770	2,219,770
1	456016	Other Electric Rev-Resource Opt	0	3,381,373	3,381,373	0	2,216,152	2,216,152	0	1,165,221	1,165,221
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	151,103	151,103	0	99,033	99,033	0	52,070	52,070
1	456019	Other Electric Rev-Specified	0	292,955	292,955	0	192,003	192,003	0	100,952	100,952
1	456020	Other Electric Rev-Sale of Excess	0	206,208	206,208	0	135,149	135,149	0	71,059	71,059
1	456030	Other Electric Rev-Clearwater	(125,759)	1,253,537	1,127,778	0	821,568	821,568	(125,759)	431,969	306,210
1	456050	Other Electric Rev-Attachment Fees	2,088,390	132	2,088,522	1,713,474	87	1,713,561	374,916	45	374,961
1	456100	Transmission Revenue of Others	0	12,769,916	12,769,916	0	8,369,403	8,369,403	0	4,400,513	4,400,513
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	2,580,828	2,580,828	0	1,691,475	1,691,475	0	889,353	889,353
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	(1,003,699)	0	(1,003,699)	(218,869)	0	(218,869)	(784,830)	0	(784,830)
1	456329	Amortization Res Decoupling Deferral	(7,372,404)	0	(7,372,404)	(6,077,410)	0	(6,077,410)	(1,294,994)	0	(1,294,994)
1	456338	Non-res Decoupling Deferred Rev	14,160,074	0	14,160,074	11,666,601	0	11,666,601	2,493,473	0	2,493,473
1	456339	Amortization Non-res Decoupling	(8,005,871)	0	(8,005,871)	(6,987,142)	0	(6,987,142)	(1,018,729)	0	(1,018,729)
1	456380	Other Electric Revenue-Clearwater	315,017	0	315,017	0	0	0	315,017	0	315,017
1	456700	Other Electric Rev-Low Voltage	176,776	0	176,776	113,985	0	113,985	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,697,646	1,697,646	0	1,112,637	1,112,637	0	585,009	585,009
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(995,095)	(995,095)	0	(652,185)	(652,185)	0	(342,910)	(342,910)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	995,095	995,095	0	652,185	652,185	0	342,910	342,910
1	456730	Other Elec Rev-Intraco Thermal	0	35,510,409	35,510,409	0	23,273,522	23,273,522	0	12,236,887	12,236,887
TOTAL ACCOUNT 456			271,124	55,235,153	55,506,277	244,239	36,201,121	36,445,360	26,885	19,034,032	19,060,917

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	117,032,069	117,032,069	0	76,702,818	76,702,818	0	40,329,251	40,329,251
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,801,228	1,801,228	0	1,180,525	1,180,525	0	620,703	620,703
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	10,487,323	0	10,487,323	0	0	0	10,487,323	0	10,487,323
1	555550	Non Monetary - Exchange Power	0	(4,904)	(4,904)	0	(3,214)	(3,214)	0	(1,690)	(1,690)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,213,305	2,213,305	0	1,450,600	1,450,600	0	762,705	762,705
1	555710	Intercompany Purchase	0	2,578,431	2,578,431	0	1,689,904	1,689,904	0	888,527	888,527
TOTAL ACCOUNT 555			10,487,323	123,620,129	134,107,452	0	81,020,633	81,020,633	10,487,323	42,599,496	53,086,819

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,087	5,205,356	5,223,443	18,087	3,411,590	3,429,677	0	1,793,766	1,793,766
1	557010	Other Power Supply Expense - Financial	0	(12,039,457)	(12,039,457)	0	(7,890,660)	(7,890,660)	0	(4,148,797)	(4,148,797)
1	557018	Merchandise Processing Fee	0	56,080	56,080	0	36,755	36,755	0	19,325	19,325
1	557150	Fuel - Economic Dispatch	0	(2,664,951)	(2,664,951)	0	(1,746,609)	(1,746,609)	0	(918,342)	(918,342)
1	557160	Power Supply Expense - Miscellaneous	0	1,913	1,913	0	1,254	1,254	0	659	659
99	557161	Unbilled Add-Ons	(752,679)	0	(752,679)	(871,539)	0	(871,539)	118,860	0	118,860
1	557165	Other Resource Costs-CAISO Charges	0	144,806	144,806	0	94,906	94,906	0	49,900	49,900
1	557170	Broker Fees - Power	0	301,736	301,736	0	197,758	197,758	0	103,978	103,978
1	557171	REC Broker Fees	0	49,606	49,606	0	32,512	32,512	0	17,094	17,094
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	(16,647,914)	0	(16,647,914)	(16,647,914)	0	(16,647,914)	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	1,743,894	0	1,743,894	1,743,894	0	1,743,894	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,497,112)	0	(1,497,112)	(1,497,112)	0	(1,497,112)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,293,154)	0	(1,293,154)	0	0	0	(1,293,154)	0	(1,293,154)
99	557390	Idaho PCA Amortization	(1,062,450)	0	(1,062,450)	0	0	0	(1,062,450)	0	(1,062,450)
1	557395	Optional Renewable Power Expense Offset	0	465	465	0	305	305	0	160	160
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,877,141	1,877,141	0	1,230,278	1,230,278	0	646,863	646,863
1	557711	Turbine Gas Bookout Offset	0	(1,877,141)	(1,877,141)	0	(1,230,278)	(1,230,278)	0	(646,863)	(646,863)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	48,335,325	48,335,325	0	31,678,972	31,678,972	0	16,656,353	16,656,353
TOTAL ACCOUNT 557			(7,249,462)	39,390,879	32,141,417	(5,333,898)	25,816,783	20,482,885	(1,915,564)	13,574,096	11,658,532

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	218,525	101,799	320,324	127,606	66,554	194,160	90,919	35,245	126,164
99	908600	Public Purpose Tariff Rider Expense Offset	33,113,902	0	33,113,902	22,843,614	0	22,843,614	10,270,288	0	10,270,288
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	59,597	0	59,597	38,109	0	38,109	21,488	0	21,488
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,554,692	101,799	33,656,491	23,171,997	66,554	23,238,551	10,382,695	35,245	10,417,940

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.378%	34.622%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		4.891%	4.895%
	Total Weighted Cost		2.648%	2.651%
E-APL	Net Rate Base	2,627,935,251	1,769,578,819	858,356,432
	Interest Deduction for FIT Calculation	69,613,476	46,858,447	22,755,029
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	940,362,750	626,616,835	313,745,915
E-OPS	Less: Operating & Maintenance Expense	537,142,862	349,515,941	187,626,921
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	130,768,177	86,344,113	44,424,064
E-OTX	Less: Taxes Other than FIT	85,422,425	68,132,552	17,289,873
	Net Operating Income Before FIT	187,029,286	122,624,229	64,405,057
E-INT	Less: Interest Expense	69,613,476	46,858,447	22,755,029
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(178,816)	0	(178,816)
E-SCM	Plus: Schedule M Adjustments	(101,678,044)	(69,889,571)	(31,788,473)
	Taxable Net Operating Income	15,558,950	5,876,211	9,682,739
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,267,379	1,234,004	2,033,375
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,267,379	1,234,004	2,033,375
E-DTE	Deferred FIT	12,140,467	8,267,808	3,872,659
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	14,923,058	9,184,082	5,738,976

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	73,086,024	93,817,714	166,903,738	49,686,773	62,806,164	112,492,937	23,399,251	31,011,550	54,410,801	
12	997001 Contributions In Aid of Construction	0	7,148,995	7,148,995	0	4,832,506	4,832,506	0	2,316,489	2,316,489	
12	997002 Injuries and Damages	0	150,001	150,001	0	101,396	101,396	0	48,605	48,605	
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	2,510,073	2,510,073	0	1,696,734	1,696,734	0	813,339	813,339	
99	997007 Idaho PCA	(2,355,604)	0	(2,355,604)	0	0	0	(2,355,604)	0	(2,355,604)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	902,451	902,451	0	610,030	610,030	0	292,421	292,421	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	9,751,964	0	9,751,964	5,962,450	0	5,962,450	3,789,514	0	3,789,514	
12	997020 FAS87 Current Pension Accrual	0	(11,630,584)	(11,630,584)	0	(7,861,926)	(7,861,926)	0	(3,768,658)	(3,768,658)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	6,622,062	6,622,062	0	4,476,315	4,476,315	0	2,145,747	2,145,747	
99	997031 Decoupling Mechanism	2,221,901	0	2,221,901	1,616,820	0	1,616,820	605,081	0	605,081	
12	997032 Interest Rate Swaps	0	(20,873,892)	(20,873,892)	0	(14,110,125)	(14,110,125)	0	(6,763,767)	(6,763,767)	
99	997033 BPA Residential Exchange	(23,778)	0	(23,778)	180,456	0	180,456	(204,234)	0	(204,234)	
99	997034 Montana Hydro Settlement	5,108,333	0	5,108,333	3,352,683	0	3,352,683	1,755,650	0	1,755,650	
99	997035 Leases	0	71,756	71,756	0	48,985	48,985	0	22,771	22,771	
99	997043 Washington Deferred Power Costs	(5,755,726)	0	(5,755,726)	(5,755,726)	0	(5,755,726)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(4,904)	(4,904)	0	(3,315)	(3,315)	0	(1,589)	(1,589)	
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	(2,682,053)	(2,682,053)	0	(1,812,987)	(1,812,987)	0	(869,066)	(869,066)	
12	997049 Tax Depreciation	0	(168,199,938)	(168,199,938)	0	(113,698,112)	(113,698,112)	0	(54,501,826)	(54,501,826)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	64,648	0	64,648	60,783	0	60,783	3,865	0	3,865	
99	997059 Spokane River Relicensing PME	56,594	0	56,594	38,597	0	38,597	17,997	0	17,997	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	147,415	884,085	1,031,500	126,765	597,615	724,380	20,650	286,470	307,120	
99	997065 Amortization - Unbilled Revenue Add-Ins	(626,570)	0	(626,570)	(1,083,836)	0	(1,083,836)	457,266	0	457,266	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	3,396,114	3,396,114	0	2,295,671	2,295,671	0	1,100,443	1,100,443	
12	997081 Deferred Compensation	0	598,994	598,994	0	404,902	404,902	0	194,092	194,092	
4	997082 Meal Disallowances	0	297,718	297,718	0	203,240	203,240	0	94,478	94,478	
12	997083 Paid Time Off	0	1,617,197	1,617,197	0	1,093,177	1,093,177	0	524,020	524,020	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(1,230,730)	0	(1,230,730)	0	0	0	(1,230,730)	0	(1,230,730)	
99	997095 WA REC Deferral	246,782	0	246,782	246,782	0	246,782	0	0	0	
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,117	22,117	0	10,602	10,602	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(112,514)	(112,514)	0	(76,056)	(76,056)	0	(36,458)	(36,458)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(37,116,667)	(37,116,667)	0	(25,089,753)	(25,089,753)	0	(12,026,914)	(12,026,914)	
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	(7,510,628)	0	(7,510,628)	(7,510,628)	0	(7,510,628)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months Ended January 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(2,228,297)	0	(2,228,297)	(897,445)	0	(897,445)	(1,330,852)	0	(1,330,852)
99	997110	FISERVE	687,402	0	687,402	455,402	0	455,402	232,000	0	232,000
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,115)	(82,115)	0	(39,363)	(39,363)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,292	332,292	0	159,286	159,286
99	997115	AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0	0
99	997117	Colstrip Plant Adjustment	(6,078,286)	0	(6,078,286)	(3,489,991)	0	(3,489,991)	(2,588,295)	0	(2,588,295)
99	997119	AFUDC Tax CPI	0	2,992,507	2,992,507	0	2,022,845	2,022,845	0	969,662	969,662
99	997120	Transportation Tax Disallowance	0	100,516	100,516	0	67,946	67,946	0	32,570	32,570
99	997123	EIM Deferred O&M	(208,254)	0	(208,254)	0	0	0	(208,254)	0	(208,254)
99	997124	Colstrip Recovery Offset	238,074	0	238,074	238,074	0	238,074	0	0	0
99	997125	COVID-19	(3,865,329)	0	(3,865,329)	(2,861,203)	0	(2,861,203)	(1,004,126)	0	(1,004,126)
99	997126	Prepaid Expenses	0	(1,159,340)	(1,159,340)	0	(783,679)	(783,679)	0	(375,661)	(375,661)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,108,016	2,108,016	0	1,010,489	1,010,489
99	997128	Meters Expensed	0	(21,819,569)	(21,819,569)	0	(14,749,374)	(14,749,374)	0	(7,070,195)	(7,070,195)
99	997129	Mixed Service Costs (IDD#5)	0	(23,478,635)	(23,478,635)	0	(15,870,853)	(15,870,853)	0	(7,607,782)	(7,607,782)
99	997130	Wild Fire Resiliency Deferral	(1,012,314)	0	(1,012,314)	0	0	0	(1,012,314)	0	(1,012,314)
TOTAL SCHEDULE M ADJUSTMENTS			60,768,545	(162,446,589)	(101,678,044)	40,528,773	(110,418,344)	(69,889,571)	20,239,772	(52,028,245)	(31,788,473)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.597%	32.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	11,578,212	11,578,212	0	7,826,524	7,826,524	0	3,751,688	3,751,688
99	410100	Deferred Federal Income Tax Expense - Washin	681,009	0	681,009	681,009	0	681,009	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	790,012	0	790,012	0	0	0	790,012	0	790,012
	410100	Total	1,471,021	11,578,212	13,049,233	681,009	7,826,524	8,507,533	790,012	3,751,688	4,541,700
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,376,702)	(1,376,702)	0	(930,609)	(930,609)	0	(446,093)	(446,093)
99	411100	Deferred Federal Income Tax Expense - Washin	690,884	0	690,884	690,884	0	690,884	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(222,948)	0	(222,948)	0	0	0	(222,948)	0	(222,948)
	411100	Total	467,936	(1,376,702)	(908,766)	690,884	(930,609)	(239,725)	(222,948)	(446,093)	(669,041)
Total Deferred Federal Income Tax Expense			1,938,957	10,201,510	12,140,467	1,371,893	6,895,915	8,267,808	567,064	3,305,595	3,872,659

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.597%	32.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	(11,225)	(11,225)	0	(7,357)	(7,357)	0	(3,868)	(3,868)
1	408140	State Kwh Generation Tax	0	1,301,468	1,301,468	0	852,982	852,982	0	448,486	448,486
1	408150	R&P Property Tax--Production	0	18,141,935	18,141,935	0	11,890,224	11,890,224	0	6,251,711	6,251,711
1	408180	R&P Property Tax--Transmission	0	6,315,130	6,315,130	0	4,138,936	4,138,936	0	2,176,194	2,176,194
1	409100	State Income Tax--Montana & Oregon	0	(302,312)	(302,312)	0	(198,135)	(198,135)	0	(104,177)	(104,177)
TOTAL PRODUCTION & TRANSMISSION			0	25,444,996	25,444,996	0	16,676,650	16,676,650	0	8,768,346	8,768,346
DISTRIBUTION											
99	408110	State Excise Tax	20,985,457	0	20,985,457	20,985,457	0	20,985,457	0	0	0
99	408120	Municipal Occupation & License Tax	21,896,274	0	21,896,274	18,386,904	0	18,386,904	3,509,370	0	3,509,370
99	408160	Miscellaneous State or Local Tax--WA & ID	275	0	275	0	0	0	275	0	275
99	408170	R&P Property Tax--Distribution	10,747,924	0	10,747,924	7,515,588	0	7,515,588	3,232,336	0	3,232,336
99	409100	State Income Tax--Idaho	(145,137)	0	(145,137)	0	0	0	(145,137)	0	(145,137)
99	411410	State Income Tax--Idaho ITC Deferred	(148,648)	0	(148,648)	0	0	0	(148,648)	0	(148,648)
99	411420	State Income Tax--Idaho ITC Amortization	(30,168)	0	(30,168)	0	0	0	(30,168)	0	(30,168)
TOTAL DISTRIBUTION			53,305,977	0	53,305,977	46,887,949	0	46,887,949	6,418,028	0	6,418,028
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	960,508	5,710,944	6,671,452	669,320	3,898,633	4,567,953	291,188	1,812,311	2,103,499
TOTAL A&G			960,508	5,710,944	6,671,452	669,320	3,898,633	4,567,953	291,188	1,812,311	2,103,499
TOTAL TAXES OTHER THAN FIT			54,266,485	31,155,940	85,422,425	47,557,269	20,575,283	68,132,552	6,709,216	10,580,657	17,289,873

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,833,333	7,833,333	0	5,133,966	5,133,966	0	2,699,367	2,699,367
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	1,094,738	1,094,738	0	717,491	717,491	0	377,247	377,247
1	182381	CDA Settlement Past Storage	0	29,580,032	29,580,032	0	19,386,753	19,386,753	0	10,193,279	10,193,279
1	302000	Franchises & Consents	811,848	44,049,219	44,861,067	811,848	28,869,858	29,681,706	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,924,138	15,243,854	319,716	9,900,017	10,219,733	0	5,024,121	5,024,121
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	257,625	107,593,439	107,851,064	236,563	73,449,737	73,686,300	21,062	34,143,702	34,164,764
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	59,823	59,823	0	40,839	40,839	0	18,984	18,984
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,433,609	976,315	16,409,924	15,433,609	666,491	16,100,100	0	309,824	309,824
		TOTAL INTANGIBLE PLANT	16,822,798	299,034,201	315,856,999	16,801,736	201,545,559	218,347,295	21,062	97,488,642	97,509,704
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,851,454	3,851,454	0	2,524,243	2,524,243	0	1,327,211	1,327,211
1	311XXX	Structures & Improvements	111,308,613	28,630,134	139,938,747	72,741,359	18,764,190	91,505,549	38,567,254	9,865,944	48,433,198
1	312000	Boiler Plant	146,325,957	46,678,732	193,004,689	95,625,835	30,593,241	126,219,076	50,700,122	16,085,491	66,785,613
1	313000	Generators	317,898	0	317,898	208,702	0	208,702	109,196	0	109,196
1	314000	Turbogenerator Units	38,898,120	18,652,455	57,550,575	25,421,004	12,224,819	37,645,823	13,477,116	6,427,636	19,904,752
1	315000	Accessory Electric Equipment	17,835,907	12,334,994	30,170,901	11,656,918	8,084,355	19,741,273	6,178,989	4,250,639	10,429,628
1	316000	Miscellaneous Power Plant Equipment	14,401,658	2,493,778	16,895,436	9,412,435	1,634,422	11,046,857	4,989,223	859,356	5,848,579
		TOTAL STEAM PRODUCTION PLANT	329,088,153	112,641,547	441,729,700	215,066,253	73,825,270	288,891,523	114,021,900	38,816,277	152,838,177
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,479,258	64,479,258	0	42,259,706	42,259,706	0	22,219,552	22,219,552
1	331XXX	Structures & Improvements	0	96,447,878	96,447,878	0	63,211,939	63,211,939	0	33,235,939	33,235,939
1	332XXX	Reservoirs, Dams, & Waterways	0	194,216,091	194,216,091	0	127,289,226	127,289,226	0	66,926,865	66,926,865
1	333000	Waterwheels, Turbines, & Generators	0	234,807,483	234,807,483	0	153,892,824	153,892,824	0	80,914,659	80,914,659
1	334000	Accessory Electric Equipment	0	73,715,247	73,715,247	0	48,312,973	48,312,973	0	25,402,274	25,402,274
1	335XXX	Miscellaneous Power Plant Equipment	0	14,034,966	14,034,966	0	9,198,517	9,198,517	0	4,836,449	4,836,449
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
		TOTAL HYDRAULIC PRODUCTION PLANT	0	681,350,847	681,350,847	0	446,557,345	446,557,345	0	234,793,502	234,793,502
		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	17,224,248	17,224,248	0	11,288,772	11,288,772	0	5,935,476	5,935,476
1	342000	Fuel Holders, Producers, & Accessories	0	21,272,401	21,272,401	0	13,941,932	13,941,932	0	7,330,469	7,330,469
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	222,184,603	222,184,603	0	145,619,789	145,619,789	0	76,564,814	76,564,814
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	22,395,924	22,395,924	0	14,678,289	14,678,289	0	7,717,635	7,717,635
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	1,655,023	1,655,023	0	1,084,702	1,084,702	0	570,321	570,321
		TOTAL OTHER PRODUCTION PLANT	0	309,350,099	309,350,099	0	202,748,056	202,748,056	0	106,602,043	106,602,043
		TOTAL PRODUCTION PLANT	329,088,153	1,103,342,493	1,432,430,646	215,066,253	723,130,671	938,196,924	114,021,900	380,211,822	494,233,722

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,757,148	30,385,506	410,632	19,502,835	19,913,467	217,726	10,254,313	10,472,039	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	36,746	27,308,770	27,345,516	21,044	17,898,168	17,919,212	15,702	9,410,602	9,426,304	
1	353XXX	Station Equipment	12,125,788	281,932,365	294,058,153	7,920,159	184,778,472	192,698,631	4,205,629	97,153,893	101,359,522	
1	354000	Towers & Fixtures	16,038,696	1,167,385	17,206,081	10,481,420	765,104	11,246,524	5,557,276	402,281	5,959,557	
1	355000	Poles & Fixtures	4,595	290,280,015	290,284,610	2,718	190,249,522	190,252,240	1,877	100,030,493	100,032,370	
1	356000	Overhead Conductors & Devices	12,566,344	150,392,118	162,958,462	8,211,635	98,566,994	106,778,629	4,354,709	51,825,124	56,179,833	
1	357000	Underground Conduit	0	3,308,868	3,308,868	0	2,168,632	2,168,632	0	1,140,236	1,140,236	
1	358000	Underground Conductors & Devices	0	2,658,012	2,658,012	0	1,742,061	1,742,061	0	915,951	915,951	
1	359000	Roads & Trails	78,834	2,038,485	2,117,319	51,518	1,336,023	1,387,541	27,316	702,462	729,778	
		TOTAL TRANSMISSION PLANT	41,479,361	788,843,166	830,322,527	27,099,126	517,007,811	544,106,937	14,380,235	271,835,355	286,215,590	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,154,837	0	8,154,837	6,684,283	0	6,684,283	1,470,554	0	1,470,554	
99	360400	Land Easements	3,756,898	0	3,756,898	1,273,269	0	1,273,269	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	34,579,422	0	34,579,422	27,519,870	0	27,519,870	7,059,552	0	7,059,552	
3	362000	Station Equipment	150,122,211	3,170,550	153,292,761	100,583,958	2,058,828	102,642,786	49,538,253	1,111,722	50,649,975	
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	449,950,236	0	449,950,236	294,314,417	0	294,314,417	155,635,819	0	155,635,819	
99	365000	Overhead Conductors & Devices	290,259,461	0	290,259,461	185,888,882	0	185,888,882	104,370,579	0	104,370,579	
99	366000	Underground Conduit	128,191,339	0	128,191,339	83,682,371	0	83,682,371	44,508,968	0	44,508,968	
99	367000	Underground Conductors & Devices	226,161,945	0	226,161,945	150,211,550	0	150,211,550	75,950,395	0	75,950,395	
99	368000	Line Transformers	288,577,872	0	288,577,872	199,373,438	0	199,373,438	89,204,434	0	89,204,434	
99	369XXX	Services	185,563,560	0	185,563,560	122,143,768	0	122,143,768	63,419,792	0	63,419,792	
99	371XXX	Installations on Customers' Premises	2,326,683	0	2,326,683	2,326,683	0	2,326,683	0	0	0	
99	370XXX	Meters	79,582,025	0	79,582,025	55,656,435	0	55,656,435	23,925,590	0	23,925,590	
99	373XXX	Street Light & Signal Systems	67,844,098	0	67,844,098	43,907,043	0	43,907,043	23,937,055	0	23,937,055	
		TOTAL DISTRIBUTION PLANT	1,917,905,419	3,170,550	1,921,075,969	1,276,032,949	2,058,828	1,278,091,777	641,872,470	1,111,722	642,984,192	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	8,874,791	10,382,493	807,811	6,058,465	6,866,276	699,891	2,816,326	3,516,217	
4	390XXX	Structures & Improvements	19,178,081	103,011,019	122,189,100	10,513,887	70,321,502	80,835,389	8,664,194	32,689,517	41,353,711	
4	391XXX	Office Furniture & Equipment	4,436,808	61,525,875	65,962,683	4,407,508	42,001,254	46,408,762	29,300	19,524,621	19,553,921	
4	392XXX	Transportation Equipment	37,157,380	25,037,286	62,194,666	25,926,551	17,091,954	43,018,505	11,230,829	7,945,332	19,176,161	
4	393000	Stores Equipment	453,450	3,740,360	4,193,810	270,645	2,553,394	2,824,039	182,805	1,186,966	1,369,771	
4	394000	Tools, Shop & Garage Equipment	1,662,698	14,717,788	16,380,486	719,071	10,047,245	10,766,316	943,627	4,670,543	5,614,170	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	345,216	2,576,155	2,921,371	331,544	1,758,638	2,090,182	13,672	817,517	831,189	
4	396XXX	Power Operated Equipment	23,859,108	9,206,038	33,065,146	14,191,968	6,284,594	20,476,562	9,667,140	2,921,444	12,588,584	
4	397XXX	Communications Equipment	29,250,040	80,057,764	109,307,804	20,240,913	54,652,233	74,893,146	9,009,127	25,405,531	34,414,658	
4	398000	Miscellaneous Equipment	13,466	732,376	745,842	0	499,964	499,964	13,466	232,412	245,878	
		TOTAL GENERAL PLANT	117,863,949	309,596,256	427,460,205	77,409,898	211,348,980	288,758,878	40,454,051	98,247,276	138,701,327	
		TOTAL PLANT IN SERVICE	2,423,159,680	2,503,986,666	4,927,146,346	1,612,409,962	1,655,091,849	3,267,501,811	810,749,718	848,894,817	1,659,644,535	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(250,350,050)	(72,436,300)	(322,786,350)	(162,702,295)	(47,474,751)	(210,177,046)	(87,647,755)	(24,961,549)	(112,609,304)
E-ADEP		Hydro Production Plant	0	(152,427,055)	(152,427,055)	0	(99,900,692)	(99,900,692)	0	(52,526,363)	(52,526,363)
E-ADEP		Other Production Plant	0	(144,788,549)	(144,788,549)	0	(94,894,415)	(94,894,415)	0	(49,894,134)	(49,894,134)
E-ADEP		Transmission Plant	(24,699,412)	(212,045,481)	(236,744,893)	(15,516,668)	(138,974,608)	(154,491,276)	(9,182,744)	(73,070,873)	(82,253,617)
E-ADEP		Distribution Plant	(608,669,981)	(291,847)	(608,961,828)	(368,065,111)	(189,514)	(368,254,625)	(240,604,870)	(102,333)	(240,707,203)
E-ADEP		General Plant	(43,368,128)	(101,615,563)	(144,983,691)	(26,554,748)	(69,368,880)	(95,923,628)	(16,813,380)	(32,246,683)	(49,060,063)
		TOTAL ACCUMULATED DEPRECIATION	(927,087,571)	(683,604,795)	(1,610,692,366)	(572,838,822)	(450,802,860)	(1,023,641,682)	(354,248,749)	(232,801,935)	(587,050,684)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,635,940)	(15,635,940)	0	(10,247,795)	(10,247,795)	0	(5,388,145)	(5,388,145)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(259,445)	0	(259,445)	(259,445)	0	(259,445)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,919,033)	(2,919,033)	0	(1,990,141)	(1,990,141)	0	(928,892)	(928,892)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,348,202)	(82,611,527)	(87,959,729)	(5,326,596)	(56,395,586)	(61,722,182)	(21,606)	(26,215,941)	(26,237,547)
E-AAAMT		General Plant - 390200, 396200	0	(236,468)	(236,468)	0	(161,427)	(161,427)	0	(75,041)	(75,041)
		TOTAL ACCUMULATED AMORTIZATION	(5,607,647)	(101,402,968)	(107,010,615)	(5,586,041)	(68,794,949)	(74,380,990)	(21,606)	(32,608,019)	(32,629,625)
		TOTAL ACCUMULATED DEPR/AMORT	(932,695,218)	(785,007,763)	(1,717,702,981)	(578,424,863)	(519,597,809)	(1,098,022,672)	(354,270,355)	(265,409,954)	(619,680,309)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,490,464,462	1,718,978,903	3,209,443,365	1,033,985,099	1,135,494,040	2,169,479,139	456,479,363	583,484,863	1,039,964,226
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	143,689	143,689	0	94,174	94,174	0	49,515	49,515
12		ADFIT - Electric Plant In Service (282900)	0	(568,439,049)	(568,439,049)	0	(384,247,744)	(384,247,744)	0	(184,191,305)	(184,191,305)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,056,369)	(60,056,369)	0	(40,998,081)	(40,998,081)	0	(19,058,288)	(19,058,288)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,871,345)	(1,871,345)	0	(1,277,492)	(1,277,492)	0	(593,853)	(593,853)
4		ADFIT - Common Plant (283750 from C-DTX)	0	15,827	15,827	0	10,804	10,804	0	5,023	5,023
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	(6,211,807)	(6,211,807)	0	(4,071,218)	(4,071,218)	0	(2,140,589)	(2,140,589)
1		ADFIT - CDA Settlement Costs (283333)	0	260,116	260,116	0	170,480	170,480	0	89,636	89,636
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,087,390)	(1,087,390)	0	(735,043)	(735,043)	0	(352,347)	(352,347)
		TOTAL ACCUMULATED DFIT	0	(637,246,328)	(637,246,328)	0	(431,054,120)	(431,054,120)	0	(206,192,208)	(206,192,208)
		NET ELECTRIC UTILITY PLANT	1,490,464,462	1,081,732,575	2,572,197,037	1,033,985,099	704,439,920	1,738,425,019	456,479,363	377,292,655	833,772,018

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.936%	35.064%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.597%	32.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,490,464,462	1,081,732,575	2,572,197,037	#####	704,439,920	1,738,425,019	456,479,363	377,292,655	833,772,018
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,492,057	31,526,867	38,018,924	5,135,388	21,522,131	26,657,519	1,356,669	10,004,736	11,361,405
4	Accumulated Amortization - AFUDC (182318)	(1,006,169)	(4,332,524)	(5,338,693)	(779,963)	(2,957,641)	(3,737,604)	(226,206)	(1,374,883)	(1,601,089)
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)	(3,326,325)	0	(3,326,325)	(1,066,030)	0	(1,066,030)	(2,260,295)	0	(2,260,295)
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)	1,945,032	0	1,945,032	0	0	0	1,945,032	0	1,945,032
99	ADFIT - Boulder Park Disallowed (190040)	137,543	0	137,543	0	0	0	137,543	0	137,543
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	52,819	0	52,819	52,819	0	52,819	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,531,625)	0	(20,531,625)	(20,531,625)	0	(20,531,625)	0	0	0
99	CDA Lake Settlement - ID (186382)	6,883	0	6,883	0	0	0	6,883	0	6,883
99	ADFIT - CDA Lake Settlement - Direct (283382)	(12,539)	0	(12,539)	(11,093)	0	(11,093)	(1,446)	0	(1,446)
99	CDA CDR Fund - Direct (182324)	3,842	0	3,842	3,842	0	3,842	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	26,614	0	26,614	25,326	0	25,326	1,288	0	1,288
99	ADFIT - Spokane River Relicensing (283322)	(5,568)	0	(5,568)	(5,300)	0	(5,300)	(268)	0	(268)
99	Spokane River PM&Es (182323)	22,081	0	22,081	16,082	0	16,082	5,999	0	5,999
99	ADFIT - Spokane River PM&Es (283323)	(4,650)	0	(4,650)	(3,390)	0	(3,390)	(1,260)	0	(1,260)
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)	(2,294,758)	(639)	(2,295,397)	(884,126)	(436)	(884,562)	(1,410,632)	(203)	(1,410,835)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,040,257)	0	(14,040,257)	(8,573,604)	0	(8,573,604)	(5,466,653)	0	(5,466,653)
99	Colstrip-Regulatory Asset (182327)	6,630,653	0	6,630,653	3,385,570	0	3,385,570	3,245,083	0	3,245,083
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,572,562	0	2,572,562	1,748,192	0	1,748,192	824,370	0	824,370
99	Colstrip Reg Asset ADFIT (283376)	(1,032,727)	0	(1,032,727)	(674,887)	0	(674,887)	(357,840)	0	(357,840)
99	Colstrip ARO (317000P)	16,413,418	0	16,413,418	10,726,169	0	10,726,169	5,687,249	0	5,687,249
99	Colstrip ARO A/D (317000A)	(1,558,378)	0	(1,558,378)	(1,018,400)	0	(1,018,400)	(539,978)	0	(539,978)
99	Colstrip ARO Liability (230027)	(17,366,755)	0	(17,366,755)	(11,349,175)	0	(11,349,175)	(6,017,580)	0	(6,017,580)
99	Colstrip ARO ADFIT (190376)	3,647,019	0	3,647,019	2,383,327	0	2,383,327	1,263,692	0	1,263,692
99	Colstrip ARO ADFIT (283377)	(2,884,798)	0	(2,884,798)	(1,885,215)	0	(1,885,215)	(999,583)	0	(999,583)
99	Customer Deposits (235199)	(1,713,841)	0	(1,713,841)	(1,713,841)	0	(1,713,841)	0	0	0
C-WKC	Working Capital	55,446,381	0	55,446,381	36,498,681	0	36,498,681	18,947,700	0	18,947,700
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	28,544,510	27,193,704	55,738,214	12,589,746	18,564,054	31,153,800	15,954,764	8,629,650	24,584,414
	NET RATE BASE	1,519,008,972	1,108,926,279	2,627,935,251	#####	723,003,974	1,769,578,819	472,434,127	385,922,305	858,356,432

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,205,052	3,205,052			3,205,052	3,205,052		2,100,591	2,100,591		1,104,461	1,104,461	
	Steam (ED-ID)	4,256,532	4,256,532		4,256,532	4,256,532	4,256,532				4,256,532		4,256,532	
	Steam (ED-WA)	10,148,527	10,148,527		10,148,527	10,148,527	10,148,527	10,148,527		10,148,527			10,148,527	
1	Hydro (ED-AN)	14,429,611	14,429,611			14,429,611	14,429,611		9,457,167	9,457,167		4,972,444	4,972,444	
1	Other (ED-AN)	10,532,273	10,532,273			10,532,273	10,532,273		6,902,852	6,902,852		3,629,421	3,629,421	
Total Electric Production		42,571,995	42,571,995		14,405,059	28,166,936	42,571,995	10,148,527	18,460,610	28,609,137	4,256,532	9,706,326	13,962,858	
Electric Transmission														
1	ED-AN	16,048,006	16,048,006			16,048,006	16,048,006		10,517,863	10,517,863		5,530,143	5,530,143	
	ED-ID	989,399	989,399		989,399	989,399	989,399				989,399		989,399	
	ED-WA	510,499	510,499		510,499	510,499	510,499	510,499		510,499			510,499	
Total Electric Transmissic		17,547,904	17,547,904		1,499,898	16,048,006	17,547,904	510,499	10,517,863	11,028,362	989,399	5,530,143	6,519,542	
Electric Distribution														
3	ED-AN	84,554	84,554			84,554	84,554		54,906	54,906		29,648	29,648	
	ED-ID	17,302,258	17,302,258		17,302,258	17,302,258	17,302,258				17,302,258		17,302,258	
	ED-WA	33,096,684	33,096,684		33,096,684	33,096,684	33,096,684	33,096,684		33,096,684			33,096,684	
Total Electric Distribution		50,483,496	50,483,496		50,398,942	84,554	50,483,496	33,096,684	54,906	33,151,590	17,302,258	29,648	17,331,906	
Gas Underground Storage														
	GD-AN	638,249		638,249										
	GD-OR	117,075			117,075									
Total Gas Underground St		755,324		638,249	117,075									
Gas Distribution														
	GD-AN	57,396		57,396										
	GD-ID	6,172,378		6,172,378										
	GD-WA	13,666,039		13,666,039										
	GD-OR	9,268,400			9,268,400									
Total Gas Distribution		29,164,213		19,895,813	9,268,400									
General Plant														
4	ED-AN	2,906,837	2,906,837			2,906,837	2,906,837		1,984,381	1,984,381		922,456	922,456	
	ED-ID	477,953	477,953		477,953	477,953	477,953				477,953		477,953	
	ED-WA	961,195	961,195		961,195	961,195	961,195	961,195		961,195			961,195	
7,4	CD-AA	23,308,935	16,315,788	4,823,784	2,169,363	16,315,788	16,315,788		11,138,136	11,138,136		5,177,652	5,177,652	
9,4	CD-AN	615,233	475,064	140,169		475,064	475,064		324,307	324,307		150,757	150,757	
9	CD-ID	478,686	369,627	109,059		369,627	369,627				369,627		369,627	
9	CD-WA	2,155,665	1,664,540	491,125		1,664,540	1,664,540	1,664,540		1,664,540			1,664,540	
8	GD-AA	382,713		263,433	119,280									
	GD-AN	31,594		31,594										
	GD-ID	38,209		38,209										
	GD-WA	1,087,685		1,087,685										
	GD-OR	218,679			218,679									
Total General Plant		32,663,384	23,171,004	6,985,058	2,507,322	3,473,315	19,697,689	23,171,004	2,625,735	13,446,824	16,072,559	847,580	6,250,865	7,098,445
Total Depreciation Expens		173,186,316	133,774,399	27,519,120	11,892,797	69,777,214	63,997,185	133,774,399	46,381,445	42,480,203	88,861,648	23,395,769	21,516,982	44,912,751

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	34.460%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expe	35.064%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338	
1	Misc Intangible Plt (303000)	ED-AN	232,208	232,208		232,208	232,208		152,189	152,189		80,019	80,019	
Total Production/Transmission			1,141,488	1,141,488		1,141,488	1,141,488		748,131	748,131		393,357	393,357	
Distribution														
	Franchises (302000)	ED-WA	43,641	43,641		43,641	43,641		43,641	43,641				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			49,507	49,507		49,507	49,507		49,507	49,507				
General Plant - 303000														
7,4		CD-AA	414,948	290,455	85,874	38,619		290,455		198,282	198,282		92,173	92,173
9,1		CD-AN	9,729	7,513	2,216			7,513		4,924	4,924		2,589	2,589
		GD-ID	14,702		14,702									
		GD-WA	24,838		24,838									
		GD-OR	7,408			7,408								
Total General Plant - 303000			471,625	297,968	127,630	46,027		297,968		203,206	203,206		94,762	94,762
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	35,538,685	24,876,369	7,354,731	3,307,585		24,876,369		16,982,102	16,982,102		7,894,267	7,894,267
9,4		CD-AN	109,884	84,849	25,035			84,849		57,923	57,923		26,926	26,926
9,4		CD-ID	4,556	3,518	1,038			3,518				3,518	3,518	
9,4		CD-WA	3,758,974	2,902,567	856,407			2,902,567		2,902,567	2,902,567		0	0
4		ED-AN	3,260,890	3,260,890				3,260,890		2,226,079	2,226,079		1,034,811	1,034,811
		ED-ID	(36)	(36)				(36)				(36)	(36)	
		ED-WA	353,254	353,254				353,254		353,254	353,254			
8		GD-AA	77,478		53,331	24,147								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			43,103,685	31,481,411	8,290,542	3,331,732		3,259,303	28,222,108	31,481,411		3,482	8,956,004	8,959,486
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0		0	0		0	0
4		ED-AN	158,968	158,968				158,968		108,521	108,521		50,447	50,447
		GD-OR	0			0								
Total General Plant - 390200, 396200			158,968	158,968	0	0		158,968	158,968	108,521	108,521		50,447	50,447
Total Amortization Expense			44,925,273	33,129,342	8,418,172	3,377,759		3,308,810	29,820,532	33,129,342		3,482	9,494,570	9,498,052

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(72,436,300)	(72,436,300)			(72,436,300)	(72,436,300)		(47,474,751)	(47,474,751)		(24,961,549)	(24,961,549)	
	Steam (ED-ID)	(87,647,755)	(87,647,755)		(87,647,755)	(87,647,755)	(87,647,755)				(87,647,755)		(87,647,755)	
	Steam (ED-WA)	(162,702,295)	(162,702,295)		(162,702,295)	(162,702,295)	(162,702,295)	(162,702,295)		(162,702,295)			(162,702,295)	
1	Hydro (ED-AN)	(152,427,055)	(152,427,055)			(152,427,055)	(152,427,055)		(99,900,692)	(99,900,692)		(52,526,363)	(52,526,363)	
1	Other (ED-AN)	(144,788,549)	(144,788,549)			(144,788,549)	(144,788,549)		(94,894,415)	(94,894,415)		(49,894,134)	(49,894,134)	
Total Electric Production		(620,001,954)	(620,001,954)		(250,350,050)	(369,651,904)	(620,001,954)		(162,702,295)	(242,269,858)	(404,972,153)	(87,647,755)	(127,382,046)	(215,029,801)
Electric Transmission														
1	ED-AN	(212,045,481)	(212,045,481)			(212,045,481)	(212,045,481)		(138,974,608)	(138,974,608)		(73,070,873)	(73,070,873)	
	ED-ID	(9,182,744)	(9,182,744)		(9,182,744)	(9,182,744)	(9,182,744)				(9,182,744)		(9,182,744)	
	ED-WA	(15,516,668)	(15,516,668)		(15,516,668)	(15,516,668)	(15,516,668)	(15,516,668)		(15,516,668)			(15,516,668)	
Total Electric Transmissic		(236,744,893)	(236,744,893)		(24,699,412)	(212,045,481)	(236,744,893)		(15,516,668)	(138,974,608)	(154,491,276)	(9,182,744)	(73,070,873)	(82,253,617)
Electric Distribution														
3	ED-AN	(291,847)	(291,847)			(291,847)	(291,847)		(189,514)	(189,514)		(102,333)	(102,333)	
	ED-ID	(240,604,870)	(240,604,870)		(240,604,870)	(240,604,870)	(240,604,870)				(240,604,870)		(240,604,870)	
	ED-WA	(368,065,111)	(368,065,111)		(368,065,111)	(368,065,111)	(368,065,111)	(368,065,111)		(368,065,111)			(368,065,111)	
Total Electric Distribution		(608,961,828)	(608,961,828)		(608,669,981)	(291,847)	(608,961,828)		(368,065,111)	(189,514)	(368,254,625)	(240,604,870)	(102,333)	(240,707,203)
Gas Underground Storage														
	GD-AN	(17,526,654)	(17,526,654)											
	GD-OR	(1,346,068)		(1,346,068)		(1,346,068)								
Total Gas Underground St		(18,872,722)		(17,526,654)		(1,346,068)								
Gas Distribution														
	GD-AN	(1,884,507)	(1,884,507)											
	GD-ID	(87,454,983)	(87,454,983)											
	GD-WA	(153,058,174)	(153,058,174)											
	GD-OR	(122,220,589)		(122,220,589)		(122,220,589)								
Total Gas Distribution		(364,618,253)		(242,397,664)		(122,220,589)								
General Plant														
4	ED-AN	(36,322,924)	(36,322,924)			(36,322,924)	(36,322,924)		(24,796,207)	(24,796,207)		(11,526,717)	(11,526,717)	
	ED-ID	(11,672,762)	(11,672,762)		(11,672,762)	(11,672,762)	(11,672,762)				(11,672,762)		(11,672,762)	
	ED-WA	(21,246,364)	(21,246,364)		(21,246,364)	(21,246,364)	(21,246,364)	(21,246,364)		(21,246,364)			(21,246,364)	
7,4	CD-AA	(84,648,419)	(59,252,200)	(17,517,991)	(7,878,228)	(59,252,200)	(59,252,200)		(40,449,107)	(40,449,107)		(18,803,093)	(18,803,093)	
9,4	CD-AN	(7,822,680)	(6,040,439)	(1,782,241)		(6,040,439)	(6,040,439)		(4,123,566)	(4,123,566)		(1,916,873)	(1,916,873)	
9	CD-ID	(6,657,366)	(5,140,618)	(1,516,748)		(5,140,618)	(5,140,618)				(5,140,618)		(5,140,618)	
9	CD-WA	(6,874,631)	(5,308,384)	(1,566,247)		(5,308,384)	(5,308,384)	(5,308,384)		(5,308,384)			(5,308,384)	
8	GD-AA	(2,017,778)		(1,388,897)	(628,881)									
	GD-AN	(3,520,394)		(3,520,394)										
	GD-ID	(2,233,601)		(2,233,601)										
	GD-WA	(9,909,693)		(9,909,693)										
	GD-OR	(5,192,118)		(5,192,118)										
Total General Plant		(198,118,730)	(144,983,691)	(39,435,812)	(13,699,227)	(43,368,128)	(101,615,563)	(144,983,691)	(26,554,748)	(69,368,880)	(95,923,628)	(16,813,380)	(32,246,683)	(49,060,063)
Total Accumulated Depr		(2,047,318,380)	(1,610,692,366)	(299,360,130)	(137,265,884)	(927,087,571)	(683,604,795)	(1,610,692,366)	(572,838,822)	(450,802,860)	(1,023,641,682)	(354,248,749)	(232,801,935)	(587,050,684)

Allocation Ratios:		Service -			Jurisdiction -			Washington			Idaho		
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%	34.460%					
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	64.936%	35.064%					
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(13,432,287)	(13,432,287)		(13,432,287)	(13,432,287)		(8,803,521)	(8,803,521)		(4,628,766)	(4,628,766)				
1	Misc Intangible Plt (3030)	ED-AN	(2,203,653)	(2,203,653)		(2,203,653)	(2,203,653)		(1,444,274)	(1,444,274)		(759,379)	(759,379)				
Total Production/Transmission			(15,635,940)	(15,635,940)		(15,635,940)	(15,635,940)		(10,247,795)	(10,247,795)		(5,388,145)	(5,388,145)				
Distribution																	
	Franchises (302000)	ED-WA	(207,484)	(207,484)		(207,484)	(207,484)	(207,484)		(207,484)							
	Misc Intangible Plt (3030)	ED-WA	(51,961)	(51,961)		(51,961)	(51,961)	(51,961)		(51,961)							
Total Distribution			(259,445)	(259,445)		(259,445)	(259,445)	(259,445)		(259,445)							
General Plant - 303000																	
7,4		CD-AA	(4,035,692)	(2,824,904)	(835,186)	(375,602)		(2,824,904)	(2,824,904)		(1,928,449)	(1,928,449)	(896,455)	(896,455)			
9,1		CD-AN	(121,902)	(94,129)	(27,773)			(94,129)	(94,129)		(61,692)	(61,692)	(32,437)	(32,437)			
		GD-ID	(123,792)		(123,792)												
		GD-WA	(255,392)		(255,392)												
		GD-OR	(105,589)			(105,589)											
Total General Plant - 303000			(4,642,367)	(2,919,033)	(1,242,143)	(481,191)		(2,919,033)	(2,919,033)		(1,990,141)	(1,990,141)	(928,892)	(928,892)			
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(107,375,593)	(75,160,767)	(22,221,379)	(9,993,447)		(75,160,767)	(75,160,767)		(51,309,250)	(51,309,250)	(23,851,517)	(23,851,517)			
9,4		CD-AN	(161,826)	(124,957)	(36,869)			(124,957)	(124,957)		(85,303)	(85,303)	(39,654)	(39,654)			
9		CD-ID	(28,236)	(21,803)	(6,433)			(21,803)	(21,803)	0		(21,803)	(21,803)				
9		CD-WA	(6,735,434)	(5,200,900)	(1,534,534)			(5,200,900)	(5,200,900)	(5,200,900)		0	0				
4		ED-AN	(7,325,803)	(7,325,803)				(7,325,803)	(7,325,803)		(5,001,033)	(5,001,033)	(2,324,770)	(2,324,770)			
		ED-ID	197	197				197	197			197	197				
		ED-WA	(125,696)	(125,696)				(125,696)	(125,696)								
8		GD-AA	(121,376)		(83,547)	(37,829)											
		GD-AN	0		0												
		GD-OR	0		0												
Total Misc IT Intangible Plant - 3031XX			(121,873,767)	(87,959,729)	(23,882,762)	(10,031,276)		(87,959,729)	(87,959,729)		(5,326,596)	(56,395,586)	(61,722,182)	(21,606)	(26,215,941)		
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0		0	0	0		0	0				
9		CD-ID	0	0	0			0	0			0	0				
9		CD-WA	0	0	0			0	0	0							
4		ED-AN	(236,468)	(236,468)				(236,468)	(236,468)		(161,427)	(161,427)	(75,041)	(75,041)			
		ED-WA	0	0				0	0			0	0				
		GD-WA	0		0												
		GD-OR	0		0												
Total General Plant - 390200, 396200			(236,468)	(236,468)	0	0		(236,468)	(236,468)		(161,427)	(161,427)	(75,041)	(75,041)			
Total Accumulated Amortization			(142,647,987)	(107,010,615)	(25,124,905)	(10,512,467)		(5,607,647)	(101,402,968)	(107,010,615)		(5,586,041)	(68,794,949)	(74,380,990)	(21,606)	(32,608,019)	(32,629,625)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,912,055	0	0	8,338,200	8,338,200	0	0	2,465,200	2,465,200	0	1,108,655	1,108,655
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,328,339	807,811	699,891	8,874,791	10,382,493	3,275,642	99,613	2,616,802	5,992,057	845,134	1,108,655	1,953,789
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	9,102,248	1,153,075	2,712,918	5,236,255	9,102,248	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,911,614	0	0	0	0	25,911,614	0	0	25,911,614	0	0	0
99	GD-OR / AS	3,876,557	0	0	0	0	0	0	0	3,876,557	0	3,876,557	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,758,644	0	0	89,428,496	89,428,496	0	0	26,439,651	26,439,651	0	11,890,497	11,890,497
9	CD-WA / ID / AN	30,638,793	9,360,812	5,951,276	8,346,268	23,658,356	2,761,923	1,755,934	2,462,580	6,980,437	0	0	0
	TOTAL ACCOUNT	197,287,856	10,513,887	8,664,194	103,011,019	122,189,100	28,673,537	1,755,934	28,902,231	59,331,702	3,876,557	11,890,497	15,767,054
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,366,873	12,976	7,798	1,346,099	1,366,873	0	0	0	0	0	0	0
99	GD-WA / ID / AN	174,716	0	0	0	0	174,716	0	0	174,716	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	353,165	0	0	0	0	0	0	243,094	243,094	0	110,071	110,071
7	CD-AA	85,653,566	0	0	59,955,783	59,955,783	0	0	17,726,006	17,726,006	0	7,971,777	7,971,777
9	CD-WA / ID / AN	6,009,073	4,394,532	21,502	223,992	4,640,026	1,296,614	6,344	66,089	1,369,047	0	0	0
	TOTAL ACCOUNT	93,569,502	4,407,508	29,300	61,525,874	65,962,682	1,471,330	6,344	18,035,189	19,512,863	12,109	8,081,848	8,093,957
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,451,788	24,074,252	10,373,763	17,003,773	51,451,788	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,221,667	0	0	0	0	9,279,591	2,749,226	2,192,850	14,221,667	0	0	0
99	GD-OR / AS	4,258,616	0	0	0	0	0	0	0	4,258,616	0	4,258,616	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,392,374	0	0	5,174,514	5,174,514	0	0	1,529,852	1,529,852	0	688,008	688,008
9	CD-WA / ID / AN	7,211,317	1,852,299	857,065	2,858,999	5,568,363	546,524	252,878	843,552	1,642,954	0	0	0
	TOTAL ACCOUNT	84,632,949	25,926,551	11,230,828	25,037,286	62,194,665	9,826,115	3,002,104	4,633,151	17,461,370	4,258,616	718,298	4,976,914

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	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	4,929,496	270,645	182,805	3,352,959	3,806,409	79,854	53,937	989,296	1,123,087	0	0	0	
		TOTAL ACCOUNT	5,402,160	270,645	182,805	3,740,359	4,193,809	144,326	53,937	989,296	1,187,559	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,083,247	710,223	197,125	5,175,899	6,083,247	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,827,560	0	0	0	0	2,031,260	293,643	502,657	2,827,560	0	0	0	
99		GD-OR / AS	935,496	0	0	0	0	0	0	0	0	935,496	0	935,496	
8		GD-AA	5,164,388	0	0	0	0	0	0	3,554,803	3,554,803	0	1,609,585	1,609,585	
7		CD-AA	13,244,513	0	0	9,270,894	9,270,894	0	0	2,740,952	2,740,952	0	1,232,667	1,232,667	
9		CD-WA / ID / AN	1,329,169	8,848	746,501	270,995	1,026,344	2,611	220,256	79,958	302,825	0	0	0	
		TOTAL ACCOUNT	29,584,373	719,071	943,626	14,717,788	16,380,485	2,033,871	513,899	6,878,370	9,426,140	935,496	2,842,252	3,777,748	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,822,768	331,544	13,672	1,477,552	1,822,768	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	169,743	0	0	0	0	74,826	0	94,917	169,743	0	0	0	
99		GD-OR / AS	14,792	0	0	0	0	0	0	0	0	14,792	0	14,792	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,569,476	0	0	1,098,602	1,098,602	0	0	324,803	324,803	0	146,071	146,071	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,781,950	331,544	13,672	2,576,154	2,921,370	74,826	0	560,945	635,771	14,792	210,017	224,809	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,559,052	13,941,720	9,266,101	8,351,231	31,559,052	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,257,687	0	0	0	0	2,569,931	867,167	820,589	4,257,687	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,471,397	250,248	401,039	484,882	1,136,169	73,836	118,327	143,065	335,228	0	0	0	
		TOTAL ACCOUNT	37,860,449	14,191,968	9,667,140	9,206,037	33,065,145	2,643,767	985,494	1,073,023	4,702,284	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,578,920	12,025,023	6,124,710	31,429,187	49,578,920	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,064,778	0	0	0	0	713,465	349,360	1,953	1,064,778	0	0	0
99	GD-OR / AS	1,084,720	0	0	0	0	0	0	0	0	1,084,720	0	1,084,720
8	GD-AA	627,055	0	0	0	0	0	0	431,621	431,621	0	195,434	195,434
7	CD-AA	67,158,955	0	0	47,009,925	47,009,925	0	0	13,898,546	13,898,546	0	6,250,484	6,250,484
9	CD-WA/ ID / AN	16,471,709	8,215,890	2,884,418	1,618,652	12,718,960	2,424,111	851,052	477,586	3,752,749	0	0	0
	TOTAL ACCOUNT	135,986,137	20,240,913	9,009,128	80,057,764	109,307,805	3,137,576	1,200,412	14,809,706	19,147,694	1,084,720	6,445,918	7,530,638
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	262,213	0	6,846	255,367	262,213	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	681,463	0	0	477,010	477,010	0	0	141,029	141,029	0	63,424	63,424
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	954,616	0	13,466	732,377	745,843	0	1,953	141,029	142,982	2,367	63,424	65,791
	TOTAL GENERAL PLANT	607,505,135	77,409,898	40,454,050	309,596,253	427,460,201	51,280,990	7,619,690	78,639,742	137,540,422	11,094,417	31,410,095	42,504,512

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,738,286	319,716	0	10,418,570	10,738,286	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	19,355,252	319,716	0	14,924,137	15,243,853	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,544,291	236,563	(1,000)	16,308,728	16,544,291	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	413,553	0	0	0	0	0	0	284,661	284,661	0	128,892	
7		CD-AA	129,842,559	0	0	90,887,194	90,887,194	0	0	26,870,918	26,870,918	0	12,084,447	
9		CD-WA / ID / AN	543,376	0	22,062	397,517	419,579	0	6,509	117,288	123,797	0	0	
		TOTAL ACCOUNT	147,343,779	236,563	21,062	107,593,439	107,851,064	0	6,509	27,272,867	27,279,376	0	12,213,339	12,213,339
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	85,464	0	0	59,823	59,823	0	0	17,687	17,687	0	7,954	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	85,464	0	0	59,823	59,823	0	0	17,687	17,687	0	7,954	7,954
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,171,741	1,171,741	0	0	1,171,741	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,394,775	0	0	976,314	976,314	0	0	288,649	288,649	0	129,812	129,812
9		CD-WA / ID / AN	18,469,855	14,261,868	0	0	14,261,868	4,207,987	0	0	4,207,987	0	0	0
		TOTAL ACCOUNT	21,036,371	15,433,609	0	976,314	16,409,923	4,207,987	0	288,649	4,496,636	0	129,812	129,812
		TOTAL	317,714,811	15,989,888	21,062	214,476,877	230,487,827	5,229,901	778,710	55,792,742	61,801,353	406,156	25,019,475	25,425,631

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,897,097)	(59,426,270)	(17,569,454)	(7,901,373)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(816,012)	(630,100)	(185,912)	0
7	282919	CD-AA	(2,673,427)	(1,871,345)	(553,266)	(248,816)
7	283750	CD-AA	22,610	15,827	4,679	2,104
		Total	<u>(88,363,926)</u>	<u>(61,911,888)</u>	<u>(18,303,953)</u>	<u>(8,148,085)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,116,038	4,116,038	0	0	0	0	4,116,038
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	857	857	0	0	0	0	857
7/4	154550 Supply Chain Average Cost Variance	0	0	(164)	(164)	0	0	0	0	(164)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(18)	(18)	0	0	0	0	(18)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	36,461,840	19,309,885	0	55,771,725	36,498,681	18,947,700	(36,841)	362,185	0
TOTAL		36,461,840	19,309,885	4,116,713	59,888,438	36,498,681	18,947,700	(36,841)	362,185	4,116,713

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