

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended April 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,046,441	7,915,804	4,130,637
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,046,441	7,915,804	4,130,637
E-APL	Electric Net Rate Base	2,706,433,504	1,824,201,289	882,232,215
	<b>RATE OF RETURN</b>	<b>0.445%</b>	<b>0.434%</b>	<b>0.468%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	4-01-2021 thru 04-30-2021	402,133 100.000%	262,591 65.300%	139,542 34.700%
3	E-OPS	Direct Distribution Operating Expense Percent	4-01-2021 thru 04-30-2021	2,773,099 100.000%	1,603,281 57.815%	1,169,818 42.185%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		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		100.000%	52.163%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
		Percentage		100.000%	74.868%	16.727%	8.405%
		Total Percentages		400.000%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2021  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2021 thru 04-30-2021	1,370,470,706	947,553,857	422,916,849	
		Percent		100.000%	69.141%	30.859%	
11		Book Depreciation	4-01-2021 thru 04-30-2021	11,505,247	7,675,265	3,829,982	
		Percent		100.000%	66.711%	33.289%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended April 30, 2021  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2021 thru 04-30-2021	3,286,618,769 100.000%	2,219,566,732 67.533%	1,067,052,037 32.467%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2021 thru 04-30-2021	284,912,382 100.000%	194,561,072 68.288%	90,351,310 31.712%
14		Net Allocated Schedule M's - AMA Percent	4-01-2021 thru 04-30-2021	-10,127,669 100.000%	-6,889,233 68.024%	-3,238,436 31.976%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 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	30,263,431	0	30,263,431	20,153,018	0	20,153,018	10,110,413	0
99	442200	Commercial - Firm & Int.	24,805,015	0	24,805,015	17,779,820	0	17,779,820	7,025,195	0
1	442300	Industrial	9,715,936	0	9,715,936	5,073,190	0	5,073,190	4,642,746	0
99	444000	Public Street & Highway Lighting	620,118	0	620,118	389,578	0	389,578	230,540	0
99	448000	Interdepartmental Revenue	117,823	0	117,823	98,156	0	98,156	19,667	0
99	499XXX	Unbilled Revenue	(3,667,524)	0	(3,667,524)	(2,093,353)	0	(2,093,353)	(1,574,171)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			61,854,799	0	61,854,799	41,400,409	0	41,400,409	20,454,390	0
1	447XXX	Sales for Resale	0	4,697,429	4,697,429	0	3,078,695	3,078,695	0	1,618,734
TOTAL SALES OF ELECTRICITY			61,854,799	4,697,429	66,552,228	41,400,409	3,078,695	44,479,104	20,454,390	1,618,734
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	7,986	0	7,986	2,910	0	2,910	5,076	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	227,897	19,222	247,119	138,036	12,598	150,634	89,861	6,624
1	454100	Rent from Trnsmission Joint Use	1,620	0	1,620	734	0	734	886	0
1	456XXX	Other Electric Revenues	945,682	6,124,875	7,070,557	701,169	4,014,243	4,715,412	244,513	2,110,632
TOTAL OTHER OPERATING REVENUE			1,183,185	6,184,179	7,367,364	842,849	4,053,111	4,895,960	340,336	2,131,068
TOTAL ELECTRIC REVENUE			63,037,984	10,881,608	73,919,592	42,243,258	7,131,806	49,375,064	20,794,726	3,749,802

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 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	26,367	26,367	0	17,281	17,281	0	9,086
1	501XXX	Fuel	0	1,800,284	1,800,284	0	1,179,906	1,179,906	0	620,378
1	502000	Steam Expense	0	312,583	312,583	0	204,867	204,867	0	107,716
1	505000	Electric Expense	0	66,909	66,909	0	43,852	43,852	0	23,057
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	573,015	573,015	0	375,554	375,554	0	197,461
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	55,054	55,054	0	36,082	36,082	0	18,972
1	511000	Structures	0	59,294	59,294	0	38,861	38,861	0	20,433
1	512000	Boiler Plant	0	636,540	636,540	0	417,188	417,188	0	219,352
1	513000	Electric Plant	0	159,852	159,852	0	104,767	104,767	0	55,085
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	82,455	82,455	0	54,041	54,041	0	28,414
		TOTAL STEAM POWER GENERATION EXP	0	3,772,353	3,772,353	0	2,472,399	2,472,399	0	1,299,954
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	121,064	121,064	0	79,345	79,345	0	41,719
1	536000	Water for Power	0	98,457	98,457	0	64,529	64,529	0	33,928
1	537000	Hydraulic Expense	614,361	379,027	993,388	403,205	248,414	651,619	211,156	130,613
1	538000	Electric Expense	0	482,711	482,711	0	316,369	316,369	0	166,342
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	69,864	69,864	0	45,789	45,789	0	24,075
1	540000	Rent	0	134,521	134,521	0	88,165	88,165	0	46,356
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	42,878	42,878	0	28,102	28,102	0	14,776
1	542000	Structures	0	41,169	41,169	0	26,982	26,982	0	14,187
1	543000	Reservoirs, Dams, & Waterways	0	(10,919)	(10,919)	0	(7,156)	(7,156)	0	(3,763)
1	544000	Electric Plant	0	141,047	141,047	0	92,442	92,442	0	48,605
1	545000	Miscellaneous Hydraulic Plant	0	57,298	57,298	0	37,553	37,553	0	19,745
		TOTAL HYDRO POWER GENERATION EXP	1,045,111	1,557,117	2,602,228	685,519	1,020,534	1,706,053	359,592	536,583
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	36,753	36,753	0	24,088	24,088	0	12,665
1	547XXX	Fuel	0	4,135,955	4,135,955	0	2,710,705	2,710,705	0	1,425,250
1	548000	Generation Expense	0	145,566	145,566	0	95,404	95,404	0	50,162
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	66,999	66,999	0	43,911	43,911	0	23,088
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
		MAINTENANCE								
1	551000	Supervision & Engineering	0	34,063	34,063	0	22,325	22,325	0	11,738
1	552000	Structures	0	3,734	3,734	0	2,447	2,447	0	1,287
1	553000	Generating & Electric Equipment	0	694,022	694,022	0	454,862	454,862	0	239,160
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(115,346)	(115,346)	0	(75,598)	(75,598)	0	(39,748)
		TOTAL OTHER POWER GENERATION EXP	0	5,008,096	5,008,096	0	3,282,306	3,282,306	0	1,725,790



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For Month Ended April 30, 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	490,907	11,815,389	12,306,296	0	7,743,807	7,743,807	490,907	4,071,582
1	556000	System Control & Load Dispatching	0	38,226	38,226	0	25,053	25,053	0	13,173
E-557	557XXX	Other Expense	(3,770,761)	4,495,430	724,669	(2,037,720)	2,946,305	908,585	(1,733,041)	1,549,125
TOTAL OTHER POWER SUPPLY EXPENSE			(3,279,854)	16,349,045	13,069,191	(2,037,720)	10,715,165	8,677,445	(1,242,134)	5,633,880
TOTAL PRODUCTION OPERATING EXP			(2,234,743)	26,686,611	24,451,868	(1,352,201)	17,490,404	16,138,203	(882,542)	9,196,207
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	156,813	156,813	0	102,775	102,775	0	54,038
1	561000	Load Dispatching	0	324,563	324,563	0	212,719	212,719	0	111,844
1	562000	Station Expense	0	23,595	23,595	0	15,464	15,464	0	8,131
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	25,206	25,206	0	16,520	16,520	0	8,686
1	565XXX	Transmission of Electricity by Others	0	1,373,241	1,373,241	0	900,022	900,022	0	473,219
1	566000	Miscellaneous Transmission Expense	0	155,064	155,064	0	101,629	101,629	0	53,435
1	567000	Rent	0	12,969	12,969	0	8,500	8,500	0	4,469
MAINTENANCE										
1	568000	Supervision & Engineering	2,964	28,424	31,388	0	18,629	18,629	2,964	9,795
1	569000	Structures	737	56,524	57,261	(25)	37,046	37,021	762	19,478
1	570000	Station Equipment	0	99,571	99,571	0	65,259	65,259	0	34,312
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,106	57,350	80,456	7,538	37,587	45,125	15,568	19,763
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	12,934	11,929	24,863	0	7,818	7,818	12,934	4,111
TOTAL TRANSMISSION OPERATING EXP			39,741	2,325,249	2,364,990	7,513	1,523,968	1,531,481	32,228	801,281

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For Month Ended April 30, 2021	
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,316,543	2,329,362	3,645,905	956,885	1,526,664	2,483,549	359,658	802,698
E-DEPX		Depreciation Expense-Transmission	125,659	1,414,998	1,540,657	42,890	927,390	970,280	82,769	487,608
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,830	96,830	0	63,462	63,462	0	33,368
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,875	0	18,875	13,330	0	13,330	5,545	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(311,861)	0	(311,861)	(149,812)	0	(149,812)	(162,049)	0
99	407434	EIM Deferred O&M	(32,564)	0	(32,564)	0	0	0	(32,564)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(988,065)	0	(988,065)	(670,189)	0	(670,189)	(317,876)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(166,902)	0	(166,902)	0	0	0	(166,902)	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	7,760	0	7,760	7,760	0	7,760	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,003,116	2,003,116	0	1,312,842	1,312,842	0	690,274
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(99,397)	5,936,671	5,837,274	115,191	3,890,894	4,006,085	(214,588)	2,045,777
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(2,294,399)	34,948,531	32,654,132	(1,229,497)	22,905,266	21,675,769	(1,064,902)	12,043,265

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 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	73,194	254,649	327,843	51,496	147,225	198,721	21,698	107,424
3	582000	Station Expense	64,091	7,327	71,418	43,506	4,236	47,742	20,585	3,091
3	583000	Overhead Line Expense	218,440	100,384	318,824	137,024	58,037	195,061	81,416	42,347
3	584000	Underground Line Expense	186,304	0	186,304	78,884	0	78,884	107,420	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	373	0	373	395	0	395	(22)	0
3	586000	Meter Expense	173,209	5,263	178,472	151,563	3,043	154,606	21,646	2,220
3	587000	Customer Installations Expense	39,162	17,916	57,078	27,085	10,358	37,443	12,077	7,558
3	588000	Miscellaneous Distribution Expense	175,917	214,996	390,913	111,816	124,300	236,116	64,101	90,696
3	589000	Rent	0	41,560	41,560	0	24,028	24,028	0	17,532
		MAINTENANCE:								
3	590000	Supervision & Engineering	112,047	62,141	174,188	17,790	35,927	53,717	94,257	26,214
3	591000	Structures	35,412	45	35,457	18,410	26	18,436	17,002	19
3	592000	Station Equipment	83,616	9,734	93,350	28,707	5,628	34,335	54,909	4,106
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,488,434	680	1,489,114	855,470	393	855,863	632,964	287
3	594000	Underground Lines	65,675	0	65,675	32,594	0	32,594	33,081	0
3	595000	Line Transformers	29,578	0	29,578	24,398	0	24,398	5,180	0
3	596000	Street Light & Signal System Maintenance Exp	11,060	0	11,060	10,938	0	10,938	122	0
3	597000	Meters	3,054	0	3,054	3,091	0	3,091	(37)	0
3	598000	Miscellaneous Distribution Expense	13,533	30,191	43,724	10,113	17,455	27,568	3,420	12,736
		TOTAL DISTRIBUTION OPERATING EXP	2,773,099	744,886	3,517,985	1,603,280	430,656	2,033,936	1,169,819	314,230
E-DEPX		Depreciation Expense-Distribution	4,398,511	6,927	4,405,438	2,890,098	4,005	2,894,103	1,508,413	2,922
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,221	0	10,221	10,221	0	10,221	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,242,773	0	4,242,773	3,657,903	0	3,657,903	584,870	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,651,505	6,927	8,658,432	6,558,222	4,005	6,562,227	2,093,283	2,922
		TOTAL DISTRIBUTION EXPENSES	11,424,604	751,813	12,176,417	8,161,502	434,661	8,596,163	3,263,102	317,152

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	13,970	13,970	0	9,122	9,122	0	4,848
2	902000	Meter Reading Expenses	39,313	8,818	48,131	21,496	5,758	27,254	17,817	3,060
2	903XXX	Customer Records & Collection Expenses	47,026	592,616	639,642	18,441	386,978	405,419	28,585	205,638
2	904000	Uncollectible Accounts	361,456	0	361,456	316,731	0	316,731	44,725	0
2	905000	Misc Customer Accounts	0	9,432	9,432	0	6,159	6,159	0	3,273
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>447,795</b>	<b>624,836</b>	<b>1,072,631</b>	<b>356,668</b>	<b>408,017</b>	<b>764,685</b>	<b>91,127</b>	<b>216,819</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,592,390	5,320	2,597,710	1,778,083	3,474	1,781,557	814,307	1,846
2	909000	Advertising	3,417	40,747	44,164	3,417	26,608	30,025	0	14,139
2	910000	Misc Customer Service & Info Exp	0	9,487	9,487	0	6,195	6,195	0	3,292
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,595,807</b>	<b>55,554</b>	<b>2,651,361</b>	<b>1,781,500</b>	<b>36,277</b>	<b>1,817,777</b>	<b>814,307</b>	<b>19,277</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	37,651	2,614,283	2,651,934	27,070	1,784,666	1,811,736	10,581	829,617
4	921000	Office Supplies & Expenses	(3,929)	316,910	312,981	(3,929)	216,342	212,413	0	100,568
4	922000	Admin Exp Transferred--Credit	0	(9,574)	(9,574)	0	(6,536)	(6,536)	0	(3,038)
4	923000	Outside Services Employed	16,221	988,263	1,004,484	14,717	674,648	689,365	1,504	313,615
4	924000	Property Insurance Premium	0	164,042	164,042	0	111,985	111,985	0	52,057
4	925XXX	Injuries and Damages	189,731	369,553	559,284	131,221	252,279	383,500	58,510	117,274
4	926XXX	Employee Pensions and Benefits	355,077	1,857,212	2,212,289	224,856	1,267,844	1,492,700	130,221	589,368
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	247,923	300,362	548,285	158,097	196,857	354,954	89,826	103,505
4	930000	Miscellaneous General Expenses	(11,323)	246,689	235,366	(14,073)	168,405	154,332	2,750	78,284
4	931000	Rents	350	68,801	69,151	0	46,968	46,968	350	21,833
4	935000	Maintenance of General Plant	152,489	903,904	1,056,393	99,413	617,059	716,472	53,076	286,845
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>984,290</b>	<b>7,820,445</b>	<b>8,804,735</b>	<b>637,372</b>	<b>5,330,517</b>	<b>5,967,889</b>	<b>346,918</b>	<b>2,489,928</b>

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	302,116	1,602,879	1,904,995	230,469	1,094,221	1,324,690	71,647	508,658
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	296,279	2,573,063	2,869,342	296,284	1,756,527	2,052,811	(5)	816,536
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,419	35,419	0	24,179	24,179	0	11,240
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	22,177	115,164	137,341	17,959	77,774	95,733	4,218	37,390
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	64,294	0	64,294	64,294	0	64,294	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	173,216	0	173,216	118,248	0	118,248	54,968	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(819,763)	0	(819,763)	(819,763)	0	(819,763)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(8,810)	0	(8,810)	0	0	0	(8,810)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(10,888)	0	(10,888)	0	0	0	(10,888)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(897,194)	0	(897,194)	(882,968)	0	(882,968)	(14,226)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(41,862)	0	(41,862)	(41,862)	0	(41,862)	0	0
E-OTX		Taxes Other Than FIT--A&G	93,947	248,069	342,016	58,142	169,347	227,489	35,805	78,722
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(742,572)</b>	<b>4,599,424</b>	<b>3,856,852</b>	<b>(894,614)</b>	<b>3,138,981</b>	<b>2,244,367</b>	<b>152,042</b>	<b>1,460,443</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>241,718</b>	<b>12,419,869</b>	<b>12,661,587</b>	<b>(257,242)</b>	<b>8,469,498</b>	<b>8,212,256</b>	<b>498,960</b>	<b>3,950,371</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>12,415,525</b>	<b>48,800,603</b>	<b>61,216,128</b>	<b>8,812,931</b>	<b>32,253,719</b>	<b>41,066,650</b>	<b>3,602,594</b>	<b>16,546,884</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>12,703,464</b>			<b>8,308,414</b>		
E-FIT		FEDERAL INCOME TAX			(457,088)			(654,796)		
E-FIT		DEFERRED FEDERAL INCOME TAX			1,154,511			1,073,884		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>12,046,441</b>			<b>7,915,804</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.300%	34.700%
E-ALL	3	Direct Distribution Operating Expense	100.000%	57.815%	42.185%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	10,110,413
99	442200	Commercial - Firm & Int.	7,025,195
1	442300	Industrial	4,642,746
99	444000	Public Street & Highway Lighting	230,540
99	448000	Interdepartmental Revenue	19,667
99	499XXX	Unbilled Revenue	(1,574,171)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>20,454,390</u>
1	447XXX	Sales for Resale	1,618,734
		TOTAL SALES OF ELECTRICITY	<u>22,073,124</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	5,076
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	96,485
1	454100	Rent from Trnsmission Joint Use	886
1	456XXX	Other Electric Revenues	2,355,145
		TOTAL OTHER OPERATING REVENUE	<u>2,471,404</u>
		TOTAL ELECTRIC REVENUE	<u>24,544,528</u>

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For Month Ended April 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	9,086
1	501XXX	Fuel	620,378
1	502000	Steam Expense	107,716
1	505000	Electric Expense	23,057
1	506XXX	Miscellaneous Steam Power Generation Op Exp	197,461
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	18,972
1	511000	Structures	20,433
1	512000	Boiler Plant	219,352
1	513000	Electric Plant	55,085
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	28,414
		TOTAL STEAM POWER GENERATION EXP	<u>1,299,954</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	41,719
1	536000	Water for Power	33,928
1	537000	Hydraulic Expense	341,769
1	538000	Electric Expense	166,342
1	539000	Miscellaneous Hydraulic Power Generation Exp	24,075
1	540000	Rent	46,356
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	14,776
1	542000	Structures	14,187
1	543000	Reservoirs, Dams, & Waterways	(3,763)
1	544000	Electric Plant	48,605
1	545000	Miscellaneous Hydraulic Plant	19,745
		TOTAL HYDRO POWER GENERATION EXP	<u>896,175</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	12,665
1	547XXX	Fuel	1,425,250
1	548000	Generation Expense	50,162
1	549XXX	Miscellaneous Other Power Generation Op Exp	23,088
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	11,738
1	552000	Structures	1,287
1	553000	Generating & Electric Equipment	239,160
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(39,748)
		TOTAL OTHER POWER GENERATION EXP	<u>1,725,790</u>

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
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OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	4,562,489
1	556000	System Control & Load Dispatching	13,173
E-557	557XXX	Other Expense	(183,916)
TOTAL OTHER POWER SUPPLY EXPENSE			<u>4,391,746</u>
TOTAL PRODUCTION OPERATING EXP			<u>8,313,665</u>

TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	54,038
1	561000	Load Dispatching	111,844
1	562000	Station Expense	8,131
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	8,686
1	565XXX	Transmission of Electricity by Others	473,219
1	566000	Miscellaneous Transmission Expense	53,435
1	567000	Rent	4,469

MAINTENANCE			
1	568000	Supervision & Engineering	12,759
1	569000	Structures	20,240
1	570000	Station Equipment	34,312
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	35,331
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	17,045
TOTAL TRANSMISSION OPERATING EXP			<u>833,509</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,162,356
E-DEPX		Depreciation Expense-Transmission	570,377
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,368
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,545
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(162,049)
99	407434	EIM Deferred O&M	(32,564)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(317,876)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(166,902)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	690,274
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,831,189
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	10,978,363

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Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	129,122
3	582000	Station Expense	23,676
3	583000	Overhead Line Expense	123,763
3	584000	Underground Line Expense	107,420
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	(22)
3	586000	Meter Expense	23,866
3	587000	Customer Installations Expense	19,635
3	588000	Miscellaneous Distribution Expense	154,797
3	589000	Rent	17,532
		MAINTENANCE:	
3	590000	Supervision & Engineering	120,471
3	591000	Structures	17,021
3	592000	Station Equipment	59,015
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	633,251
3	594000	Underground Lines	33,081
3	595000	Line Transformers	5,180
3	596000	Street Light & Signal System Maintenance Exp	122
3	597000	Meters	(37)
3	598000	Miscellaneous Distribution Expense	16,156
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,484,049</u>
E-DEPX		Depreciation Expense-Distribution	1,511,335
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	584,870
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,096,205</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,580,254</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	4,848
2	902000	Meter Reading Expenses	20,877
2	903XXX	Customer Records & Collection Expenses	234,223
2	904000	Uncollectible Accounts	44,725
2	905000	Misc Customer Accounts	3,273
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>307,946</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	816,153
2	909000	Advertising	14,139
2	910000	Misc Customer Service & Info Exp	3,292
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>833,584</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	840,198
4	921000	Office Supplies & Expenses	100,568
4	922000	Admin Exp Transferred--Credit	(3,038)
4	923000	Outside Services Employed	315,119
4	924000	Property Insurance Premium	52,057
4	925XXX	Injuries and Damages	175,784
4	926XXX	Employee Pensions and Benefits	719,589
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	193,331
4	930000	Miscellaneous General Expenses	81,034
4	931000	Rents	22,183
4	935000	Maintenance of General Plant	339,921
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,836,846</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	580,305
E-AMTX		Amortization Expense-General Plant - 303000	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	816,531
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,240
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	41,608
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	54,968
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(8,810)
99	407444	Regulatory Credit - Wild Fire Resiliency	(10,888)
99	407447	Regulatory Credit - COVID-19 Deferral	(14,226)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	114,527
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,612,485</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,449,331</u>
		TOTAL EXPENSES BEFORE FIT	<u>20,149,478</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,395,050
E-FIT		FEDERAL INCOME TAX	197,708
E-FIT		DEFERRED FEDERAL INCOME TAX	80,627
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,130,637</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Month Ended April 30, 2021  
Average of Monthly Averages Basis

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	900	85,563	86,463	700	56,078	56,778	200	29,485	29,685
1	456010	Other Electric Rev-Financial	0	(343,965)	(343,965)	0	(225,435)	(225,435)	0	(118,530)	(118,530)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,100,295	3,100,295	0	2,031,933	2,031,933	0	1,068,362	1,068,362
1	456016	Other Electric Rev-Resource Opt	0	455,504	455,504	0	298,537	298,537	0	156,967	156,967
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,787	3,787	0	1,991	1,991
1	456018	Other Electric Rev-Extraction	0	50,778	50,778	0	33,280	33,280	0	17,498	17,498
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	18,490	18,490	0	12,118	12,118	0	6,372	6,372
1	456030	Other Electric Rev-Clearwater	(10,221)	100,923	90,702	0	66,145	66,145	(10,221)	34,778	24,557
1	456050	Other Electric Rev-Attachment Fees	182,061	0	182,061	179,638	0	179,638	2,423	0	2,423
1	456100	Transmission Revenue of Others	0	718,854	718,854	0	471,137	471,137	0	247,717	247,717
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	87,284	87,284	0	57,206	57,206	0	30,078	30,078
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	1,020,233	0	1,020,233	866,567	0	866,567	153,666	0	153,666
1	456329	Amortization Res Decoupling Deferral	(434,497)	0	(434,497)	(408,875)	0	(408,875)	(25,622)	0	(25,622)
1	456338	Non-res Decoupling Deferred Rev	698,366	0	698,366	597,089	0	597,089	101,277	0	101,277
1	456339	Amortization Non-res Decoupling	(552,344)	0	(552,344)	(543,473)	0	(543,473)	(8,871)	0	(8,871)
1	456380	Other Electric Revenue-Clearwater	26,430	0	26,430	0	0	0	26,430	0	26,430
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	1,619,411	1,619,411	0	1,061,362	1,061,362	0	558,049	558,049
TOTAL ACCOUNT 456			945,684	6,124,873	7,070,557	701,169	4,014,241	4,715,410	244,515	2,110,632	2,355,147

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended April 30, 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	11,350,941	11,350,941	0	7,439,407	7,439,407	0	3,911,534	3,911,534
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	202,917	202,917	0	132,992	132,992	0	69,925	69,925
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	490,907	0	490,907	0	0	0	490,907	0	490,907
1	555550	Non Monetary - Exchange Power	0	(41,253)	(41,253)	0	(27,037)	(27,037)	0	(14,216)	(14,216)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	215,500	215,500	0	141,239	141,239	0	74,261	74,261
1	555710	Intercompany Purchase	0	87,284	87,284	0	57,206	57,206	0	30,078	30,078
TOTAL ACCOUNT 555			490,907	11,815,389	12,306,296	0	7,743,807	7,743,807	490,907	4,071,582	4,562,489

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended April 30, 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	1,891	498,587	500,478	1,891	326,774	328,665	0	171,813	171,813
1	557010	Other Power Supply Expense - Financial	0	(754,555)	(754,555)	0	(494,535)	(494,535)	0	(260,020)	(260,020)
1	557018	Merchandise Processing Fee	0	4,202	4,202	0	2,754	2,754	0	1,448	1,448
1	557150	Fuel - Economic Dispatch	0	1,293,782	1,293,782	0	847,945	847,945	0	445,837	445,837
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	199,853	0	199,853	201,598	0	201,598	(1,745)	0	(1,745)
1	557165	Other Resource Costs-CAISO Charges	0	8,813	8,813	0	5,776	5,776	0	3,037	3,037
1	557170	Broker Fees - Power	0	26,076	26,076	0	17,090	17,090	0	8,986	8,986
1	557171	REC Broker Fees	0	6,929	6,929	0	4,541	4,541	0	2,388	2,388
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(856,136)	0	(856,136)	(856,136)	0	(856,136)	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	(1,587,195)	0	(1,587,195)	(1,587,195)	0	(1,587,195)	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	294,849	0	294,849	294,849	0	294,849	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(134,185)	0	(134,185)	(134,185)	0	(134,185)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,794,344)	0	(1,794,344)	0	0	0	(1,794,344)	0	(1,794,344)
99	557390	Idaho PCA Amortization	36,283	0	36,283	0	0	0	36,283	0	36,283
1	557395	Optional Renewable Power Expense Offset	0	93	93	0	61	61	0	32	32
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	73,308	73,308	0	48,046	48,046	0	25,262	25,262
1	557711	Turbine Gas Bookout Offset	0	(73,308)	(73,308)	0	(48,046)	(48,046)	0	(25,262)	(25,262)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,411,503	3,411,503	0	2,235,899	2,235,899	0	1,175,604	1,175,604
<b>TOTAL ACCOUNT 557</b>			<b>(3,770,761)</b>	<b>4,495,430</b>	<b>724,669</b>	<b>(2,037,720)</b>	<b>2,946,305</b>	<b>908,585</b>	<b>(1,733,041)</b>	<b>1,549,125</b>	<b>(183,916)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended April 30, 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	28,596	5,320	33,916	11,114	3,474	14,588	17,482	1,846	19,328
99	908600	Public Purpose Tariff Rider Expense Offset	2,714,206	0	2,714,206	1,875,515	0	1,875,515	838,691	0	838,691
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(150,412)	0	(150,412)	(108,546)	0	(108,546)	(41,866)	0	(41,866)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,592,390	5,320	2,597,710	1,778,083	3,474	1,781,557	814,307	1,846	816,153

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.300%	34.700%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended April 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.12%	54.12%
2	Cost of Debt		4.859%	4.863%
	Total Weighted Cost		2.630%	2.632%
E-APL	Net Rate Base	2,706,433,504	1,824,201,289	882,232,215
	Interest Deduction for FIT Calculation	71,196,846	47,976,494	23,220,352
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	73,919,592	49,375,064	24,544,528
E-OPS	Less: Operating & Maintenance Expense	42,863,570	28,253,971	14,609,599
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,764,653	7,614,445	4,150,208
E-OTX	Less: Taxes Other than FIT	6,587,905	5,198,234	1,389,671
	Net Operating Income Before FIT	12,703,464	8,308,414	4,395,050
E-INT	Less: Monthly Interest Expense	5,933,070	3,998,041	1,935,029
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(8,944,637)	(7,428,450)	(1,516,187)
	Taxable Net Operating Income	(2,176,608)	(3,118,077)	941,469
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(457,088)	(654,796)	197,708
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(457,088)	(654,796)	197,708
E-DTE	Deferred FIT	1,154,511	1,073,884	80,627
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	657,023	392,610	264,413

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,449,326	8,084,307	14,533,633	4,426,845	5,413,381	9,840,226	2,022,481	2,670,926	4,693,407
12	997001 Contributions In Aid of Construction	0	508,942	508,942	0	343,704	343,704	0	165,238	165,238
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	76,209	76,209	0	51,466	51,466	0	24,743	24,743
99	997007 Idaho PCA	(1,758,061)	0	(1,758,061)	0	0	0	(1,758,061)	0	(1,758,061)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,162	28,162	0	13,539	13,539
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	762,373	0	762,373	413,829	0	413,829	348,544	0	348,544
12	997020 FAS87 Current Pension Accrual	0	(913,414)	(913,414)	0	(616,856)	(616,856)	0	(296,558)	(296,558)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	(336,862)	(57,760)	(394,622)	(1,731,324)	(39,007)	(1,770,331)	1,394,462	(18,753)	1,375,709
99	997031 Decoupling Mechanism	(731,757)	0	(731,757)	(511,308)	0	(511,308)	(220,449)	0	(220,449)
12	997032 Interest Rate Swaps	0	254,080	254,080	0	171,588	171,588	0	82,492	82,492
99	997033 BPA Residential Exchange	426,497	0	426,497	278,176	0	278,176	148,321	0	148,321
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	38,659	38,659	0	26,391	26,391	0	12,268	12,268
99	997043 Washington Deferred Power Costs	(2,443,331)	0	(2,443,331)	(2,443,331)	0	(2,443,331)	0	0	0
12	997044 Non-Monetary Power Costs	0	(41,253)	(41,253)	0	(27,859)	(27,859)	0	(13,394)	(13,394)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,772)	(305,772)	0	(206,497)	(206,497)	0	(99,275)	(99,275)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(8,996,346)	(8,996,346)	0	(4,325,061)	(4,325,061)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,511	22,511	0	10,822	10,822
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,754	49,754	0	23,920	23,920
99	997065 Amortization - Unbilled Revenue Add-Ins	323,160	0	323,160	344,882	0	344,882	(21,722)	0	(21,722)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	75,274	75,274	0	50,835	50,835	0	24,439	24,439
12	997081 Deferred Compensation	0	(16,134)	(16,134)	0	(10,896)	(10,896)	0	(5,238)	(5,238)
4	997082 Meal Disallowances	0	(65,722)	(65,722)	0	(44,866)	(44,866)	0	(20,856)	(20,856)
12	997083 Paid Time Off	0	(168,248)	(168,248)	0	(113,623)	(113,623)	0	(54,625)	(54,625)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(156,827)	0	(156,827)	0	0	0	(156,827)	0	(156,827)
99	997095 WA REC Deferral	160,664	0	160,664	160,664	0	160,664	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,841	1,841	0	885	885
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(12,327)	(12,327)	0	(8,325)	(8,325)	0	(4,002)	(4,002)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,307,378)	(2,307,378)	0	(1,109,289)	(1,109,289)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(755,469)	0	(755,469)	(755,469)	0	(755,469)	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(553,058)	0	(553,058)	(344,901)	0	(344,901)	(208,157)	0	(208,157)
99	997119	AFUDC Tax CPI	0	419,152	419,152	0	283,066	283,066	0	136,086	136,086
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,465	5,465	0	2,627	2,627
99	997123	EIM Deferred O&M	(32,564)	0	(32,564)	0	0	0	(32,564)	0	(32,564)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(724,893)	0	(724,893)	(765,635)	0	(765,635)	40,742	0	40,742
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(135,143)	(135,143)	0	(64,971)	(64,971)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,666)	(1,391,666)	0	(939,834)	(939,834)	0	(451,832)	(451,832)
99	997130	Wild Fire Resiliency Deferral	(19,698)	0	(19,698)	0	0	0	(19,698)	0	(19,698)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,183,032</b>	<b>(10,127,669)</b>	<b>(8,944,637)</b>	<b>(539,217)</b>	<b>(6,889,233)</b>	<b>(7,428,450)</b>	<b>1,722,249</b>	<b>(3,238,436)</b>	<b>(1,516,187)</b>

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%	67.533%	32.467%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended April 30, 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	107,521	107,521	0	72,612	72,612	0	34,909	34,909
99	410100	Deferred Federal Income Tax Expense - Washin	927,340	0	927,340	927,340	0	927,340	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	463,547	0	463,547	0	0	0	463,547	0	463,547
	410100	Total	1,390,887	107,521	1,498,408	927,340	72,612	999,952	463,547	34,909	498,456
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(149,389)	(149,389)	0	(100,887)	(100,887)	0	(48,502)	(48,502)
99	411100	Deferred Federal Income Tax Expense - Washin	174,819	0	174,819	174,819	0	174,819	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(369,327)	0	(369,327)	0	0	0	(369,327)	0	(369,327)
	411100	Total	(194,508)	(149,389)	(343,897)	174,819	(100,887)	73,932	(369,327)	(48,502)	(417,829)
		Total Deferred Federal Income Tax Expense	1,196,379	(41,868)	1,154,511	1,102,159	(28,275)	1,073,884	94,220	(13,593)	80,627

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.533%	32.467%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	2,718	2,718	0	1,781	1,781	0	937	937
1	408140	State Kwh Generation Tax	0	73,448	73,448	0	48,138	48,138	0	25,310	25,310
1	408150	R&P Property Tax--Production	0	1,438,573	1,438,573	0	942,841	942,841	0	495,732	495,732
1	408180	R&P Property Tax--Transmission	0	488,377	488,377	0	320,082	320,082	0	168,295	168,295
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,003,116</b>	<b>2,003,116</b>	<b>0</b>	<b>1,312,842</b>	<b>1,312,842</b>	<b>0</b>	<b>690,274</b>	<b>690,274</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,707,568	0	1,707,568	1,707,568	0	1,707,568	0	0	0
99	408120	Municipal Occupation & License Tax	1,768,018	0	1,768,018	1,482,292	0	1,482,292	285,726	0	285,726
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	769,552	0	769,552	468,043	0	468,043	301,509	0	301,509
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
<b>TOTAL DISTRIBUTION</b>			<b>4,242,773</b>	<b>0</b>	<b>4,242,773</b>	<b>3,657,903</b>	<b>0</b>	<b>3,657,903</b>	<b>584,870</b>	<b>0</b>	<b>584,870</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	93,947	248,069	342,016	58,142	169,347	227,489	35,805	78,722	114,527
<b>TOTAL A&amp;G</b>			<b>93,947</b>	<b>248,069</b>	<b>342,016</b>	<b>58,142</b>	<b>169,347</b>	<b>227,489</b>	<b>35,805</b>	<b>78,722</b>	<b>114,527</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,336,720</b>	<b>2,251,185</b>	<b>6,587,905</b>	<b>3,716,045</b>	<b>1,482,189</b>	<b>5,198,234</b>	<b>620,675</b>	<b>768,996</b>	<b>1,389,671</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,691,666	7,691,666	0	5,041,118	5,041,118	0	2,650,548	2,650,548
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	1,071,561	1,071,561	0	702,301	702,301	0	369,260	369,260
1	182381	CDA Settlement Past Storage	0	28,953,805	28,953,805	0	18,976,324	18,976,324	0	9,977,481	9,977,481
1	302000	Franchises & Consents	2,642,661	44,049,219	46,691,880	2,642,661	28,869,858	31,512,519	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,938,827	16,258,543	319,716	10,565,044	10,884,760	0	5,373,783	5,373,783
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,926,469	120,253,131	122,179,600	1,928,399	82,092,002	84,020,401	(1,930)	38,161,129	38,159,199
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,256,183	977,501	16,233,684	15,256,183	667,301	15,923,484	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,145,029	311,858,874	332,003,903	20,146,959	210,294,355	230,441,314	(1,930)	101,564,519	101,562,589
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	111,835,837	28,696,953	140,532,790	73,087,056	18,807,983	91,895,039	38,748,781	9,888,970	48,637,751
1	312000	Boiler Plant	149,556,139	46,575,073	196,131,212	97,746,122	30,525,303	128,271,425	51,810,017	16,049,770	67,859,787
1	313000	Generators	17,828	0	17,828	11,343	0	11,343	6,485	0	6,485
1	314000	Turbogenerator Units	39,534,766	18,569,182	58,103,948	25,838,507	12,170,242	38,008,749	13,696,259	6,398,940	20,095,199
1	315000	Accessory Electric Equipment	18,400,350	12,284,985	30,685,335	12,027,023	8,051,579	20,078,602	6,373,327	4,233,406	10,606,733
1	316000	Miscellaneous Power Plant Equipment	14,101,580	2,475,603	16,577,183	9,215,075	1,622,510	10,837,585	4,886,505	853,093	5,739,598
TOTAL STEAM PRODUCTION PLANT			333,446,500	112,459,379	445,905,879	217,925,126	73,705,877	291,631,003	115,521,374	38,753,502	154,274,876
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,966,222	64,966,222	0	42,578,862	42,578,862	0	22,387,360	22,387,360
1	331XXX	Structures & Improvements	0	98,570,046	98,570,046	0	64,602,808	64,602,808	0	33,967,238	33,967,238
1	332XXX	Reservoirs, Dams, & Waterways	0	193,864,683	193,864,683	0	127,058,913	127,058,913	0	66,805,770	66,805,770
1	333000	Waterwheels, Turbines, & Generators	0	234,266,910	234,266,910	0	153,538,533	153,538,533	0	80,728,377	80,728,377
1	334000	Accessory Electric Equipment	0	77,602,145	77,602,145	0	50,860,446	50,860,446	0	26,741,699	26,741,699
1	335XXX	Miscellaneous Power Plant Equipment	0	13,044,098	13,044,098	0	8,549,102	8,549,102	0	4,494,996	4,494,996
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	685,964,028	685,964,028	0	449,580,824	449,580,824	0	236,383,204	236,383,204
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	17,456,204	17,456,204	0	11,440,796	11,440,796	0	6,015,408	6,015,408
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,600	21,069,600	0	13,809,016	13,809,016	0	7,260,584	7,260,584
1	343000	Prime Movers	0	22,459,504	22,459,504	0	14,719,959	14,719,959	0	7,739,545	7,739,545
1	344000	Generators	0	223,296,430	223,296,430	0	146,348,480	146,348,480	0	76,947,950	76,947,950
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,689,027	23,689,027	0	15,525,788	15,525,788	0	8,163,239	8,163,239
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,824	1,641,824	0	1,076,051	1,076,051	0	565,773	565,773
TOTAL OTHER PRODUCTION PLANT			0	310,723,117	310,723,117	0	203,647,930	203,647,930	0	107,075,187	107,075,187
TOTAL PRODUCTION PLANT			333,446,500	1,109,146,524	1,442,593,024	217,925,126	726,934,631	944,859,757	115,521,374	382,211,893	497,733,267

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 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	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	30,391,892	31,020,250	410,632	19,918,846	20,329,478	217,726	10,473,046	10,690,772	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	9,860	29,027,813	29,037,673	3,379	19,024,829	19,028,208	6,481	10,002,984	10,009,465	
1	353XXX	Station Equipment	12,436,674	306,435,687	318,872,361	8,124,257	200,837,949	208,962,206	4,312,417	105,597,738	109,910,155	
1	354000	Towers & Fixtures	16,011,805	1,167,385	17,179,190	10,463,750	765,104	11,228,854	5,548,055	402,281	5,950,336	
1	355000	Poles & Fixtures	4,595	303,170,522	303,175,117	2,718	198,697,960	198,700,678	1,877	104,472,562	104,474,439	
1	356000	Overhead Conductors & Devices	12,540,004	154,083,471	166,623,475	8,194,327	100,986,307	109,180,634	4,345,677	53,097,164	57,442,841	
1	357000	Underground Conduit	0	3,089,815	3,089,815	0	2,025,065	2,025,065	0	1,064,750	1,064,750	
1	358000	Underground Conductors & Devices	0	2,438,477	2,438,477	0	1,598,178	1,598,178	0	840,299	840,299	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,710,130</b>	<b>831,880,259</b>	<b>873,590,389</b>	<b>27,250,581</b>	<b>545,214,322</b>	<b>572,464,903</b>	<b>14,459,549</b>	<b>286,665,937</b>	<b>301,125,486</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,781,066	0	3,781,066	1,297,437	0	1,297,437	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	34,876,962	0	34,876,962	27,750,837	0	27,750,837	7,126,125	0	7,126,125	
3	362000	Station Equipment	155,110,578	3,117,385	158,227,963	103,028,488	1,802,316	104,830,804	52,082,090	1,315,069	53,397,159	
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	472,764,112	0	472,764,112	309,241,551	0	309,241,551	163,522,561	0	163,522,561	
99	365000	Overhead Conductors & Devices	303,589,178	0	303,589,178	192,080,634	0	192,080,634	111,508,544	0	111,508,544	
99	366000	Underground Conduit	135,896,881	0	135,896,881	89,646,237	0	89,646,237	46,250,644	0	46,250,644	
99	367000	Underground Conductors & Devices	234,856,577	0	234,856,577	155,558,908	0	155,558,908	79,297,669	0	79,297,669	
99	368000	Line Transformers	299,804,378	0	299,804,378	207,619,220	0	207,619,220	92,185,158	0	92,185,158	
99	369XXX	Services	193,023,656	0	193,023,656	126,885,880	0	126,885,880	66,137,776	0	66,137,776	
99	371XXX	Installations on Customers' Premises	3,145,230	0	3,145,230	3,145,230	0	3,145,230	0	0	0	
99	370XXX	Meters	83,402,875	0	83,402,875	58,745,130	0	58,745,130	24,657,745	0	24,657,745	
99	373XXX	Street Light & Signal Systems	71,551,519	0	71,551,519	46,599,250	0	46,599,250	24,952,269	0	24,952,269	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,003,583,200</b>	<b>3,117,385</b>	<b>2,006,700,585</b>	<b>1,331,540,586</b>	<b>1,802,316</b>	<b>1,333,342,902</b>	<b>672,042,614</b>	<b>1,315,069</b>	<b>673,357,683</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993	
4	390XXX	Structures & Improvements	19,216,513	105,345,676	124,562,189	10,539,263	71,915,279	82,454,542	8,677,250	33,430,397	42,107,647	
4	391XXX	Office Furniture & Equipment	4,508,925	57,720,545	62,229,470	4,493,955	39,403,507	43,897,462	14,970	18,317,038	18,332,008	
4	392XXX	Transportation Equipment	37,472,809	27,818,476	65,291,285	25,935,001	18,990,561	44,925,562	11,537,808	8,827,915	20,365,723	
4	393000	Stores Equipment	458,097	3,948,939	4,407,036	272,618	2,695,783	2,968,401	185,479	1,253,156	1,438,635	
4	394000	Tools, Shop & Garage Equipment	1,850,054	15,231,619	17,081,673	858,047	10,398,017	11,256,064	992,007	4,833,602	5,825,609	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	414,522	2,655,635	3,070,157	398,731	1,812,896	2,211,627	15,791	842,739	858,530	
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294	
4	397XXX	Communications Equipment	30,992,652	84,142,100	115,134,752	21,806,706	57,440,446	79,247,152	9,185,946	26,701,654	35,887,600	
4	398000	Miscellaneous Equipment	13,466	744,734	758,200	0	508,400	508,400	13,466	236,334	249,800	
		<b>TOTAL GENERAL PLANT</b>	<b>119,848,644</b>	<b>315,733,185</b>	<b>435,581,829</b>	<b>79,182,507</b>	<b>215,538,416</b>	<b>294,720,923</b>	<b>40,666,137</b>	<b>100,194,769</b>	<b>140,860,906</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,518,733,503</b>	<b>2,571,736,227</b>	<b>5,090,469,730</b>	<b>1,676,045,759</b>	<b>1,699,784,040</b>	<b>3,375,829,799</b>	<b>842,687,744</b>	<b>871,952,187</b>	<b>1,714,639,931</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended April 30, 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	(261,338,603)	(73,292,200)	(334,630,803)	(170,663,361)	(48,035,708)	(218,699,069)	(90,675,242)	(25,256,492)	(115,931,734)
E-ADEP		Hydro Production Plant	0	(162,661,335)	(162,661,335)	0	(106,608,239)	(106,608,239)	0	(56,053,096)	(56,053,096)
E-ADEP		Other Production Plant	0	(151,925,882)	(151,925,882)	0	(99,572,223)	(99,572,223)	0	(52,353,659)	(52,353,659)
E-ADEP		Transmission Plant	(25,746,557)	(219,805,610)	(245,552,167)	(15,867,757)	(144,060,597)	(159,928,354)	(9,878,800)	(75,745,013)	(85,623,813)
E-ADEP		Distribution Plant	(635,882,574)	(347,305)	(636,229,879)	(385,588,251)	(200,794)	(385,789,045)	(250,294,323)	(146,511)	(250,440,834)
E-ADEP		General Plant	(46,290,501)	(104,378,946)	(150,669,447)	(28,904,520)	(71,255,331)	(100,159,851)	(17,385,981)	(33,123,615)	(50,509,596)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(969,258,235)</b>	<b>(712,411,278)</b>	<b>(1,681,669,513)</b>	<b>(601,023,889)</b>	<b>(469,732,892)</b>	<b>(1,070,756,781)</b>	<b>(368,234,346)</b>	<b>(242,678,386)</b>	<b>(610,912,732)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,454,354)	(16,454,354)	0	(10,784,184)	(10,784,184)	0	(5,670,170)	(5,670,170)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(310,925)	0	(310,925)	(310,925)	0	(310,925)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,130,091)	(3,130,091)	0	(2,134,077)	(2,134,077)	0	(996,014)	(996,014)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,720,709)	(94,121,942)	(101,842,651)	(7,721,106)	(64,253,284)	(71,974,390)	397	(29,868,658)	(29,868,261)
E-AAAMT		General Plant - 390200, 396200	0	(443,424)	(443,424)	0	(302,708)	(302,708)	0	(140,716)	(140,716)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(8,031,634)</b>	<b>(114,149,811)</b>	<b>(122,181,445)</b>	<b>(8,032,031)</b>	<b>(77,474,253)</b>	<b>(85,506,284)</b>	<b>397</b>	<b>(36,675,558)</b>	<b>(36,675,161)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(977,289,869)</b>	<b>(826,561,089)</b>	<b>(1,803,850,958)</b>	<b>(609,055,920)</b>	<b>(547,207,145)</b>	<b>(1,156,263,065)</b>	<b>(368,233,949)</b>	<b>(279,353,944)</b>	<b>(647,587,893)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,541,443,634</b>	<b>1,745,175,138</b>	<b>3,286,618,772</b>	<b>1,066,989,839</b>	<b>1,152,576,895</b>	<b>2,219,566,734</b>	<b>474,453,795</b>	<b>592,598,243</b>	<b>1,067,052,038</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(565,868,367)	(565,868,367)	0	(382,147,884)	(382,147,884)	0	(183,720,483)	(183,720,483)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,972,260)	(58,972,260)	0	(40,258,003)	(40,258,003)	0	(18,714,257)	(18,714,257)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,287,020)	(2,287,020)	0	(1,561,257)	(1,561,257)	0	(725,763)	(725,763)
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,080,299)	(6,080,299)	0	(3,985,028)	(3,985,028)	0	(2,095,271)	(2,095,271)
1		ADFIT - CDA Settlement Costs (283333)	0	264,983	264,983	0	173,670	173,670	0	91,313	91,313
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,009,284)	(1,009,284)	0	(681,600)	(681,600)	0	(327,684)	(327,684)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(633,820,114)</b>	<b>(633,820,114)</b>	<b>0</b>	<b>(428,369,900)</b>	<b>(428,369,900)</b>	<b>0</b>	<b>(205,450,214)</b>	<b>(205,450,214)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,541,443,634</b>	<b>1,111,355,024</b>	<b>2,652,798,658</b>	<b>1,066,989,839</b>	<b>724,206,995</b>	<b>1,791,196,834</b>	<b>474,453,795</b>	<b>387,148,029</b>	<b>861,601,824</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	57.815%	42.185%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.533%	32.467%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,541,443,634	1,111,355,024	2,652,798,658	1,066,989,839	724,206,995	1,791,196,834	474,453,795	387,148,029	861,601,824
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,265,122	34,816,348	42,081,470	5,705,379	23,767,728	29,473,107	1,559,743	11,048,620	12,608,363
4	Accumulated Amortization - AFUDC (182318)	(1,175,613)	(5,204,780)	(6,380,393)	(916,613)	(3,553,095)	(4,469,708)	(259,000)	(1,651,685)	(1,910,685)
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)	(3,396,482)	0	(3,396,482)	(1,088,514)	0	(1,088,514)	(2,307,968)	0	(2,307,968)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,024,564	0	2,024,564	0	0	0	2,024,564	0	2,024,564
99	ADFIT - Boulder Park Disallowed (190040)	120,842	0	120,842	0	0	0	120,842	0	120,842
99	Investment in WNP3 Exchange Power (124900, 12)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,510,920)	0	(2,510,920)	(770,485)	0	(770,485)	(1,740,435)	0	(1,740,435)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(44,174,337)	0	(44,174,337)	(28,713,319)	0	(28,713,319)	(15,461,018)	0	(15,461,018)
99	ADFIT-Customer Tax Credit (190393)	9,276,611	0	9,276,611	6,029,797	0	6,029,797	3,246,814	0	3,246,814
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,544,727)	0	(14,544,727)	(9,600,170)	0	(9,600,170)	(4,944,557)	0	(4,944,557)
99	Colstrip-Regulatory Asset (182327)	8,767,242	0	8,767,242	4,347,464	0	4,347,464	4,419,778	0	4,419,778
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,387,773	0	2,387,773	1,850,889	0	1,850,889	536,884	0	536,884
99	Colstrip Reg Asset ADFIT (283376)	(1,231,400)	0	(1,231,400)	(804,720)	0	(804,720)	(426,680)	0	(426,680)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(2,046,263)	0	(2,046,263)	(1,337,233)	0	(1,337,233)	(709,030)	0	(709,030)
99	Colstrip ARO Liability (230027)	(14,670,914)	0	(14,670,914)	(9,587,443)	0	(9,587,443)	(5,083,471)	0	(5,083,471)
99	Colstrip ARO ADFIT (190376)	3,080,892	0	3,080,892	2,013,363	0	2,013,363	1,067,529	0	1,067,529
99	Colstrip ARO ADFIT (283377)	(2,591,615)	0	(2,591,615)	(1,693,620)	0	(1,693,620)	(897,995)	0	(897,995)
99	Customer Deposits (235199)	(224,557)	0	(224,557)	(224,557)	0	(224,557)	0	0	0
C-WKC	Working Capital	82,723,073	0	82,723,073	57,435,809	0	57,435,809	25,287,264	0	25,287,264
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	24,023,278	29,611,568	53,634,846	12,789,822	20,214,633	33,004,455	11,233,456	9,396,935	20,630,391
	NET RATE BASE	1,565,466,912	1,140,966,592	2,706,433,504	1,079,779,661	744,421,628	1,824,201,289	485,687,251	396,544,964	882,232,215

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended April 30, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	266,771	266,771			266,771	266,771		174,842	174,842		91,929	91,929	
	Steam (ED-ID)	359,658	359,658		359,658		359,658				359,658		359,658	
	Steam (ED-WA)	956,885	956,885		956,885			956,885		956,885				
1	Hydro (ED-AN)	1,206,337	1,206,337			1,206,337	1,206,337		790,633	790,633		415,704	415,704	
1	Other (ED-AN)	856,254	856,254			856,254	856,254		561,189	561,189		295,065	295,065	
<b>Total Electric Production</b>		<b>3,645,905</b>	<b>3,645,905</b>		<b>1,316,543</b>	<b>2,329,362</b>	<b>3,645,905</b>		<b>956,885</b>	<b>1,526,664</b>	<b>2,483,549</b>	<b>359,658</b>	<b>802,698</b>	<b>1,162,356</b>
<b>Electric Transmission</b>														
1	ED-AN	1,414,998	1,414,998			1,414,998	1,414,998		927,390	927,390		487,608	487,608	
	ED-ID	82,769	82,769		82,769		82,769				82,769		82,769	
	ED-WA	42,890	42,890		42,890			42,890		42,890				
<b>Total Electric Transmissic</b>		<b>1,540,657</b>	<b>1,540,657</b>		<b>125,659</b>	<b>1,414,998</b>	<b>1,540,657</b>		<b>42,890</b>	<b>927,390</b>	<b>970,280</b>	<b>82,769</b>	<b>487,608</b>	<b>570,377</b>
<b>Electric Distribution</b>														
3	ED-AN	6,927	6,927			6,927	6,927		4,005	4,005		2,922	2,922	
	ED-ID	1,508,413	1,508,413		1,508,413		1,508,413				1,508,413		1,508,413	
	ED-WA	2,890,098	2,890,098		2,890,098		2,890,098	2,890,098		2,890,098				
<b>Total Electric Distribution</b>		<b>4,405,438</b>	<b>4,405,438</b>		<b>4,398,511</b>	<b>6,927</b>	<b>4,405,438</b>		<b>2,890,098</b>	<b>4,005</b>	<b>2,894,103</b>	<b>1,508,413</b>	<b>2,922</b>	<b>1,511,335</b>
<b>Gas Underground Storage</b>														
	GD-AN	56,838		56,838										
	GD-OR	10,125				10,125								
<b>Total Gas Underground St</b>		<b>66,963</b>		<b>56,838</b>		<b>10,125</b>								
<b>Gas Distribution</b>														
	GD-AN	4,783		4,783										
	GD-ID	535,556		535,556										
	GD-WA	1,193,338		1,193,338										
	GD-OR	802,063				802,063								
<b>Total Gas Distribution</b>		<b>2,535,740</b>		<b>1,733,677</b>		<b>802,063</b>								
<b>General Plant</b>														
4	ED-AN	236,682	236,682			236,682	236,682		161,573	161,573		75,109	75,109	
	ED-ID	41,169	41,169		41,169		41,169				41,169		41,169	
	ED-WA	82,361	82,361		82,361			82,361		82,361				
7,4	CD-AA	1,894,479	1,326,098	392,062	176,319	1,326,098	1,326,098		905,274	905,274		420,824	420,824	
9,4	CD-AN	51,930	40,099	11,831		40,099	40,099		27,374	27,374		12,725	12,725	
9	CD-ID	39,470	30,478	8,992		30,478	30,478				30,478		30,478	
9	CD-WA	191,807	148,108	43,699		148,108	148,108	148,108		148,108				
8	GD-AA	30,575		21,046	9,529									
	GD-AN	2,629		2,629										
	GD-ID	3,333		3,333										
	GD-WA	92,067		92,067										
	GD-OR	17,648			17,648									
<b>Total General Plant</b>		<b>2,684,150</b>	<b>1,904,995</b>	<b>575,659</b>	<b>203,496</b>	<b>302,116</b>	<b>1,602,879</b>	<b>1,904,995</b>	<b>230,469</b>	<b>1,094,221</b>	<b>1,324,690</b>	<b>71,647</b>	<b>508,658</b>	<b>580,305</b>
<b>Total Depreciation Expens</b>		<b>14,878,853</b>	<b>11,496,995</b>	<b>2,366,174</b>	<b>1,015,684</b>	<b>6,142,829</b>	<b>5,354,166</b>	<b>11,496,995</b>	<b>4,120,342</b>	<b>3,552,280</b>	<b>7,672,622</b>	<b>2,022,487</b>	<b>1,801,886</b>	<b>3,824,373</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	57.815%	42.185%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended April 30, 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				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,662	49,662		26,112	26,112				
1	Misc Intangible Plt (303000)	ED-AN	21,056	21,056		21,056	21,056		13,800	13,800		7,256	7,256				
<b>Total Production/Transmission</b>			<b>96,830</b>	<b>96,830</b>		<b>96,830</b>	<b>96,830</b>		<b>63,462</b>	<b>63,462</b>		<b>33,368</b>	<b>33,368</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	9,732	9,732		9,732	9,732		9,732	9,732							
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489							
<b>Total Distribution</b>			<b>10,221</b>	<b>10,221</b>		<b>10,221</b>	<b>10,221</b>		<b>10,221</b>	<b>10,221</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	34,578	24,204	7,156	3,218				16,523	16,523		7,681	7,681			
9,1		CD-AN	811	626	185			24,204	626		410		216	216			
		GD-ID	1,225		1,225												
		GD-WA	2,070		2,070												
		GD-OR	617			617											
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,830</b>	<b>10,636</b>	<b>3,835</b>		<b>24,830</b>	<b>24,830</b>		<b>16,933</b>	<b>16,933</b>	<b>7,897</b>	<b>7,897</b>			
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	3,221,991	2,255,329	666,791	299,871				1,539,623	1,539,623		715,706	715,706			
9,4		CD-AN	11,878	9,172	2,706				9,172		6,261		2,911	2,911			
9,4		CD-ID	(3)	(2)	(1)			(2)				(2)	(2)				
9,4		CD-WA	313,507	242,081	71,426			242,081		242,081			0				
4		ED-AN	308,562	308,562					308,562		210,643		97,919	97,919			
		ED-ID	(3)	(3)				(3)				(3)	(3)				
		ED-WA	54,203	54,203				54,203		54,203							
8		GD-AA	6,731		4,633	2,098											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>3,916,866</b>	<b>2,869,342</b>	<b>745,555</b>	<b>301,969</b>		<b>296,279</b>	<b>2,573,063</b>	<b>2,869,342</b>		<b>296,284</b>	<b>1,756,527</b>	<b>2,052,811</b>	<b>(5)</b>	<b>816,536</b>	<b>816,531</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0				0	0		0				
4		ED-AN	35,419	35,419					35,419		24,179		11,240	11,240			
		GD-OR	0			0							0				
<b>Total General Plant - 390200, 396200</b>			<b>35,419</b>	<b>35,419</b>	<b>0</b>	<b>0</b>		<b>35,419</b>	<b>35,419</b>		<b>24,179</b>	<b>24,179</b>	<b>11,240</b>	<b>11,240</b>			
<b>Total Amortization Expense</b>			<b>4,098,637</b>	<b>3,036,642</b>	<b>756,191</b>	<b>305,804</b>		<b>306,500</b>	<b>2,730,142</b>	<b>3,036,642</b>		<b>306,505</b>	<b>1,861,101</b>	<b>2,167,606</b>	<b>(5)</b>	<b>869,041</b>	<b>869,036</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended April 30, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,292,200)	(73,292,200)			(73,292,200)	(73,292,200)		(48,035,708)	(48,035,708)		(25,256,492)	(25,256,492)	
	Steam (ED-ID)	(90,675,242)	(90,675,242)		(90,675,242)	(90,675,242)	(90,675,242)				(90,675,242)	(90,675,242)	(90,675,242)	
	Steam (ED-WA)	(170,663,361)	(170,663,361)		(170,663,361)	(170,663,361)	(170,663,361)	(170,663,361)						
1	Hydro (ED-AN)	(162,661,335)	(162,661,335)		(162,661,335)	(162,661,335)	(162,661,335)		(106,608,239)	(106,608,239)		(56,053,096)	(56,053,096)	
1	Other (ED-AN)	(151,925,882)	(151,925,882)		(151,925,882)	(151,925,882)	(151,925,882)		(99,572,223)	(99,572,223)		(52,353,659)	(52,353,659)	
<b>Total Electric Production</b>		<b>(649,218,020)</b>	<b>(649,218,020)</b>		<b>(261,338,603)</b>	<b>(387,879,417)</b>	<b>(649,218,020)</b>		<b>(170,663,361)</b>	<b>(254,216,170)</b>	<b>(424,879,531)</b>	<b>(90,675,242)</b>	<b>(133,663,247)</b>	<b>(224,338,489)</b>
<b>Electric Transmission</b>														
1	ED-AN	(219,805,610)	(219,805,610)			(219,805,610)	(219,805,610)		(144,060,597)	(144,060,597)		(75,745,013)	(75,745,013)	
	ED-ID	(9,878,800)	(9,878,800)		(9,878,800)	(9,878,800)	(9,878,800)				(9,878,800)	(9,878,800)	(9,878,800)	
	ED-WA	(15,867,757)	(15,867,757)		(15,867,757)	(15,867,757)	(15,867,757)	(15,867,757)			(15,867,757)	(15,867,757)	(15,867,757)	
<b>Total Electric Transmissic</b>		<b>(245,552,167)</b>	<b>(245,552,167)</b>		<b>(25,746,557)</b>	<b>(219,805,610)</b>	<b>(245,552,167)</b>		<b>(15,867,757)</b>	<b>(144,060,597)</b>	<b>(159,928,354)</b>	<b>(9,878,800)</b>	<b>(75,745,013)</b>	<b>(85,623,813)</b>
<b>Electric Distribution</b>														
3	ED-AN	(347,305)	(347,305)			(347,305)	(347,305)		(200,794)	(200,794)		(146,511)	(146,511)	
	ED-ID	(250,294,323)	(250,294,323)		(250,294,323)	(250,294,323)	(250,294,323)				(250,294,323)	(250,294,323)	(250,294,323)	
	ED-WA	(385,588,251)	(385,588,251)		(385,588,251)	(385,588,251)	(385,588,251)	(385,588,251)			(385,588,251)	(385,588,251)	(385,588,251)	
<b>Total Electric Distribution</b>		<b>(636,229,879)</b>	<b>(636,229,879)</b>		<b>(635,882,574)</b>	<b>(347,305)</b>	<b>(636,229,879)</b>		<b>(385,588,251)</b>	<b>(200,794)</b>	<b>(385,789,045)</b>	<b>(250,294,323)</b>	<b>(146,511)</b>	<b>(250,440,834)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,993,577)	(17,993,577)											
	GD-OR	(1,430,340)		(1,430,340)		(1,430,340)								
<b>Total Gas Underground St</b>		<b>(19,423,917)</b>		<b>(17,993,577)</b>		<b>(1,430,340)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,925,162)	(1,925,162)											
	GD-ID	(91,289,562)	(91,289,562)		(91,289,562)	(91,289,562)	(91,289,562)							
	GD-WA	(160,801,706)	(160,801,706)		(160,801,706)	(160,801,706)	(160,801,706)							
	GD-OR	(126,877,783)		(126,877,783)		(126,877,783)								
<b>Total Gas Distribution</b>		<b>(380,894,213)</b>		<b>(254,016,430)</b>		<b>(126,877,783)</b>								
<b>General Plant</b>														
4	ED-AN	(36,160,919)	(36,160,919)			(36,160,919)	(36,160,919)		(24,685,613)	(24,685,613)		(11,475,306)	(11,475,306)	
	ED-ID	(12,143,285)	(12,143,285)		(12,143,285)	(12,143,285)	(12,143,285)				(12,143,285)	(12,143,285)	(12,143,285)	
	ED-WA	(22,503,247)	(22,503,247)		(22,503,247)	(22,503,247)	(22,503,247)	(22,503,247)						
7,4	CD-AA	(88,844,438)	(62,189,329)	(18,386,357)	(8,268,752)	(62,189,329)	(62,189,329)		(42,454,167)	(42,454,167)		(19,735,162)	(19,735,162)	
9,4	CD-AN	(7,807,475)	(6,028,698)	(1,778,777)		(6,028,698)	(6,028,698)		(4,115,551)	(4,115,551)		(1,913,147)	(1,913,147)	
9	CD-ID	(6,789,562)	(5,242,696)	(1,546,866)		(5,242,696)	(5,242,696)				(5,242,696)	(5,242,696)	(5,242,696)	
9	CD-WA	(8,289,979)	(6,401,273)	(1,888,706)		(6,401,273)	(6,401,273)				(6,401,273)	(6,401,273)	(6,401,273)	
8	GD-AA	(2,023,207)		(1,392,634)	(630,573)									
	GD-AN	(3,677,238)		(3,677,238)										
	GD-ID	(2,344,704)		(2,344,704)										
	GD-WA	(11,105,422)		(11,105,422)										
	GD-OR	(5,311,781)		(5,311,781)										
<b>Total General Plant</b>		<b>(207,001,257)</b>	<b>(150,669,447)</b>	<b>(42,120,704)</b>	<b>(14,211,106)</b>	<b>(46,290,501)</b>	<b>(104,378,946)</b>	<b>(150,669,447)</b>	<b>(28,904,520)</b>	<b>(71,255,331)</b>	<b>(100,159,851)</b>	<b>(17,385,981)</b>	<b>(33,123,615)</b>	<b>(50,509,596)</b>
<b>Total Accumulated Depr</b>		<b>(2,138,319,453)</b>	<b>(1,681,669,513)</b>	<b>(314,130,711)</b>	<b>(142,519,229)</b>	<b>(969,258,235)</b>	<b>(712,411,278)</b>	<b>(1,681,669,513)</b>	<b>(601,023,889)</b>	<b>(469,732,892)</b>	<b>(1,070,756,781)</b>	<b>(368,234,346)</b>	<b>(242,678,386)</b>	<b>(610,912,732)</b>

Allocation Ratios:					Jurisdiction -					
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%	34.460%		
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	57.815%	42.185%		
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%		

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended April 30, 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		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(14,082,821)	(14,082,821)			(14,082,821)	(14,082,821)			(9,229,881)	(9,229,881)		(4,852,940)	(4,852,940)	
1	Misc Intangible Plt (3030 ED-AN	(2,371,533)	(2,371,533)			(2,371,533)	(2,371,533)			(1,554,303)	(1,554,303)		(817,230)	(817,230)	
<b>Total Production/Transmission</b>		<b>(16,454,354)</b>	<b>(16,454,354)</b>			<b>(16,454,354)</b>	<b>(16,454,354)</b>			<b>(10,784,184)</b>	<b>(10,784,184)</b>		<b>(5,670,170)</b>	<b>(5,670,170)</b>	
<b>Distribution</b>															
	Franchises (302000) ED-WA	(254,809)	(254,809)			(254,809)	(254,809)	(254,809)			(254,809)				
	Misc Intangible Plt (3030 ED-WA	(56,116)	(56,116)			(56,116)	(56,116)	(56,116)			(56,116)				
<b>Total Distribution</b>		<b>(310,925)</b>	<b>(310,925)</b>			<b>(310,925)</b>	<b>(310,925)</b>	<b>(310,925)</b>			<b>(310,925)</b>				
<b>General Plant - 303000</b>															
7,4	CD-AA	(4,329,612)	(3,030,642)	(896,013)	(402,957)		(3,030,642)	(3,030,642)		(2,068,898)	(2,068,898)		(961,744)	(961,744)	
9,1	CD-AN	(128,792)	(99,449)	(29,343)		(99,449)	(99,449)		(65,179)	(65,179)		(34,270)	(34,270)		
	GD-ID	(134,205)		(134,205)											
	GD-WA	(272,985)		(272,985)											
	GD-OR	(110,836)			(110,836)										
<b>Total General Plant - 303000</b>		<b>(4,976,430)</b>	<b>(3,130,091)</b>	<b>(1,332,546)</b>	<b>(513,793)</b>		<b>(3,130,091)</b>	<b>(3,130,091)</b>		<b>(2,134,077)</b>	<b>(2,134,077)</b>		<b>(996,014)</b>	<b>(996,014)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(121,753,270)	(85,224,855)	(25,196,838)	(11,331,577)		(85,224,855)	(85,224,855)		(58,179,599)	(58,179,599)		(27,045,256)	(27,045,256)	
9,4	CD-AN	(252,542)	(195,005)	(57,537)		(195,005)	(195,005)		(133,122)	(133,122)		(61,883)	(61,883)		
9	CD-ID	225	174	51		174	174	0		174	174	0			
9	CD-WA	(9,398,697)	(7,257,392)	(2,141,305)		(7,257,392)	(7,257,392)	(7,257,392)				0			
4	ED-AN	(8,702,082)	(8,702,082)			(8,702,082)	(8,702,082)		(5,940,563)	(5,940,563)		(2,761,519)	(2,761,519)		
	ED-ID	223	223			223	223				223		223		
	ED-WA	(463,714)	(463,714)			(463,714)	(463,714)		(463,714)	(463,714)					
8	GD-AA	(109,903)		(75,650)	(34,253)										
	GD-AN	0		0											
	GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(140,679,760)</b>	<b>(101,842,651)</b>	<b>(27,471,279)</b>	<b>(11,365,830)</b>		<b>(7,720,709)</b>	<b>(94,121,942)</b>	<b>(101,842,651)</b>	<b>(7,721,106)</b>	<b>(64,253,284)</b>	<b>(71,974,390)</b>	<b>397</b>	<b>(29,868,658)</b>	<b>(29,868,261)</b>
<b>Gas Underground Storage</b>															
	GD-AN	0		0											
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0			0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0	
4	ED-AN	(443,424)	(443,424)			(443,424)	(443,424)		(302,708)	(302,708)		(140,716)	(140,716)		
	ED-WA	0	0			0	0		0	0					
	GD-WA	0		0											
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(443,424)</b>	<b>(443,424)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(443,424)</b>	<b>(443,424)</b>	<b>0</b>	<b>(302,708)</b>	<b>(302,708)</b>	<b>0</b>	<b>(140,716)</b>	<b>(140,716)</b>	
<b>Total Accumulated Amortization</b>		<b>(162,864,893)</b>	<b>(122,181,445)</b>	<b>(28,803,825)</b>	<b>(11,879,623)</b>		<b>(8,031,634)</b>	<b>(114,149,811)</b>	<b>(122,181,445)</b>	<b>(8,032,031)</b>	<b>(77,474,253)</b>	<b>(85,506,284)</b>	<b>397</b>	<b>(36,675,558)</b>	<b>(36,675,161)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,837</b>	<b>807,811</b>	<b>699,891</b>	<b>8,883,540</b>	<b>10,391,242</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,388</b>	<b>5,994,643</b>	<b>845,134</b>	<b>1,109,818</b>	<b>1,954,952</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,637,120	1,143,443	2,745,909	6,747,768	10,637,120	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0
99	GD-OR / AS	4,074,578	0	0	0	0	0	0	0	4,074,578	0	4,074,578	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,485,518	0	0	89,937,293	89,937,293	0	0	26,590,078	26,590,078	0	11,958,147	11,958,147
9	CD-WA / ID / AN	31,065,408	9,395,820	5,931,341	8,660,615	23,987,776	2,772,252	1,750,052	2,555,328	7,077,632	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>200,257,944</b>	<b>10,539,263</b>	<b>8,677,250</b>	<b>105,345,676</b>	<b>124,562,189</b>	<b>28,767,572</b>	<b>1,750,052</b>	<b>29,145,406</b>	<b>59,663,030</b>	<b>4,074,578</b>	<b>11,958,147</b>	<b>16,032,725</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,510,880	99,416	7,798	1,403,666	1,510,880	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	80,082,809	0	0	56,056,365	56,056,365	0	0	16,573,137	16,573,137	0	7,453,307	7,453,307
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>88,100,771</b>	<b>4,493,954</b>	<b>14,970</b>	<b>57,720,545</b>	<b>62,229,469</b>	<b>1,435,267</b>	<b>2,116</b>	<b>16,869,236</b>	<b>18,306,619</b>	<b>12,109</b>	<b>7,552,574</b>	<b>7,564,683</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,585,906	24,257,213	10,752,851	19,575,842	54,585,906	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,137,552	0	0	0	0	9,840,925	2,857,150	2,439,477	15,137,552	0	0	0
99	GD-OR / AS	4,563,306	0	0	0	0	0	0	0	4,563,306	0	4,563,306	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,469,332	0	0	5,228,383	5,228,383	0	0	1,545,778	1,545,778	0	695,171	695,171
9	CD-WA / ID / AN	7,092,992	1,677,787	784,957	3,014,251	5,476,995	495,034	231,603	889,360	1,615,997	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>88,946,275</b>	<b>25,935,000</b>	<b>11,537,808</b>	<b>27,818,476</b>	<b>65,291,284</b>	<b>10,335,959</b>	<b>3,088,753</b>	<b>4,941,512</b>	<b>18,366,224</b>	<b>4,563,306</b>	<b>725,461</b>	<b>5,288,767</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,678,300</b>	<b>272,618</b>	<b>185,479</b>	<b>3,948,939</b>	<b>4,407,036</b>	<b>144,908</b>	<b>54,726</b>	<b>1,050,838</b>	<b>1,250,472</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,726,875	848,155	242,391	5,636,329	6,726,875	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,114,906	0	0	0	0	2,289,700	323,552	501,654	3,114,906	0	0	0	
99		GD-OR / AS	887,582	0	0	0	0	0	0	0	887,582	0	0	887,582	
8		GD-AA	5,378,489	0	0	0	0	0	0	3,702,175	3,702,175	0	1,676,314	1,676,314	
7		CD-AA	13,326,870	0	0	9,328,542	9,328,542	0	0	2,757,996	2,757,996	0	1,240,332	1,240,332	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,763,778</b>	<b>858,047</b>	<b>992,007</b>	<b>15,231,620</b>	<b>17,081,674</b>	<b>2,292,619</b>	<b>544,727</b>	<b>7,040,530</b>	<b>9,877,876</b>	<b>887,582</b>	<b>2,916,646</b>	<b>3,804,228</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,014,734	398,731	15,791	1,600,212	2,014,734	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,947,031</b>	<b>398,731</b>	<b>15,791</b>	<b>2,655,636</b>	<b>3,070,158</b>	<b>105,832</b>	<b>0</b>	<b>548,179</b>	<b>654,011</b>	<b>18,586</b>	<b>204,276</b>	<b>222,862</b>	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,398,378</b>	<b>14,070,376</b>	<b>9,343,529</b>	<b>9,125,118</b>	<b>32,539,023</b>	<b>2,677,553</b>	<b>1,014,744</b>	<b>1,074,038</b>	<b>4,766,335</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,968,099	11,914,383	6,320,214	29,733,502	47,968,099	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	0
99		GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0	940,643	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	75,756,493	0	0	53,028,030	53,028,030	0	0	15,677,806	15,677,806	0	7,050,657	7,050,657	
9		CD-WA/ ID / AN	18,310,247	9,892,323	2,865,732	1,380,568	14,138,623	2,918,746	845,539	407,339	4,171,624	0	0	0	
		TOTAL ACCOUNT	144,300,294	21,806,706	9,185,946	84,142,100	115,134,752	3,619,086	1,199,243	16,272,131	21,090,460	940,643	7,134,439	8,075,082	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	63,249	
9		CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249	65,616	
		TOTAL GENERAL PLANT	618,816,822	79,182,506	40,666,137	315,733,188	435,581,831	52,654,438	7,755,927	79,701,899	140,112,264	11,408,931	31,713,796	43,122,727	

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 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	11,752,975	319,716	0	11,433,259	11,752,975	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,369,941</b>	<b>319,716</b>	<b>0</b>	<b>15,938,826</b>	<b>16,258,542</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,337,983	1,928,399	(1,000)	18,410,584	20,337,983	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,745,492	0	0	101,318,949	101,318,949	0	0	29,955,080	29,955,080	0	13,471,463	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>166,145,251</b>	<b>1,928,399</b>	<b>(1,930)</b>	<b>120,253,131</b>	<b>122,179,600</b>	<b>0</b>	<b>(274)</b>	<b>30,374,502</b>	<b>30,374,228</b>	<b>0</b>	<b>13,591,423</b>	<b>13,591,423</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 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	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	965,033	965,033	0	0	965,033	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,869,279</b>	<b>15,256,183</b>	<b>0</b>	<b>977,501</b>	<b>16,233,684</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
		<b>TOTAL</b>	<b>337,278,416</b>	<b>17,504,298</b>	<b>(1,930)</b>	<b>228,092,622</b>	<b>245,594,990</b>	<b>5,238,541</b>	<b>771,927</b>	<b>58,877,040</b>	<b>64,887,508</b>	<b>406,156</b>	<b>26,389,762</b>	<b>26,795,918</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended April 30, 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	(83,323,353)	(58,324,681)	(17,243,768)	(7,754,904)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(838,649)	(647,580)	(191,069)	0
7	282919	CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(87,240,498)</u>	<u>(61,127,147)</u>	<u>(18,071,932)</u>	<u>(8,041,419)</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON WORKING CAPITAL**  
 For Month Ended April 30, 2021  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,734,405	4,734,405	0	0	0	0	4,734,405
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	3,791	3,791	0	0	0	0	3,791
7/4	154550 Supply Chain Average Cost Variance	0	0	21	21	0	0	0	0	21
7/4	154560 Supply Chain Invoice Price Variance	0	0	2,780	2,780	0	0	0	0	2,780
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,460,878	26,544,143	0	88,005,021	57,435,809	25,287,264	4,025,069	1,256,879	0
<b>TOTAL</b>		<b>61,460,878</b>	<b>26,544,143</b>	<b>4,740,997</b>	<b>92,746,018</b>	<b>57,435,809</b>	<b>25,287,264</b>	<b>4,025,069</b>	<b>1,256,879</b>	<b>4,740,997</b>

ALLOCATION RATIOS:

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

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

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