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| RESULTS OF OPERATIONS | Report ID: E-ROR-12E |
| ELECTRIC RATE OF RETURN | |
| For Twelve Months Ended January 31, 2021 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | System | Washington | Idaho |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS | Electric Net Operating Income (Loss) | 172,549,976 | 113,758,749 | 58,791,227 |
| | Adjustments | | | |
| | Adjusted Net Operating Income (Loss) | 172,549,976 | 113,758,749 | 58,791,227 |
| E-APL | Electric Net Rate Base | 2,707,704,704 | 1,822,466,237 | 885,238,467 |
| | RATE OF RETURN | 6.373% | 6.242% | 6.641% |

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--|----------------------------|------------------------|-----------------------|----------------------|
| 1 | Input | Production/Transmission Ratio | 01-01-2020 thru 12-31-2020 | 100.000% | 65.540% | 34.460% |
| 2 | Input | Number of Customers Percent | 1-01-2021 thru 01-31-2021 | 377,122 100.000% | 245,456 65.087% | 131,666 34.913% |
| 3 | E-OPS | Direct Distribution Operating Expense Percent | 02-01-2020 thru 01-31-2021 | 27,548,326 100.000% | 17,888,800 64.936% | 9,659,526 35.064% |
| | Input | Jurisdictional 4-Factor Ratio | 01-01-2020 thru 12-31-2020 | | | |
| | | Direct O & M Accts 500 - 598 | | 26,771,964 | 17,534,950 | 9,237,014 |
| | | Direct O & M Accts 901 - 935 | | 38,424,540 | 26,734,086 | 11,690,454 |
| | | Total | | 65,196,504 | 44,269,036 | 20,927,468 |
| | | Percentage | | 100.000% | 67.901% | 32.099% |
| | | Direct Labor Accts 500 - 598 | | 10,369,063 | 7,013,948 | 3,355,115 |
| | | Direct Labor Accts 901 - 935 | | 6,634,320 | 4,858,691 | 1,775,629 |
| | | Total | | 17,003,383 | 11,872,639 | 5,130,744 |
| | | Percentage | | 100.000% | 69.825% | 30.175% |
| | | Number of Customers | | 400,172 | 261,438 | 138,734 |
| | | Percentage | | 100.000% | 65.331% | 34.669% |
| | | Net Direct Plant | | 1,404,000,304 | 982,886,440 | 421,113,864 |
| | | Percentage | | 100.000% | 70.006% | 29.994% |
| 4 | | Total Percentages | | 400.000% | 273.064% | 126.936% |
| | | Percent | | 100.000% | 68.266% | 31.734% |

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho | Oregon |
|-------|-------|---------------------------------|----------------------------|---------------|---------------|-------------|------------|
| | | Input | 01-01-2020 thru 12-31-2020 | Total | Electric | Gas North | Oregon Gas |
| | | Elec/Gas North 4-Factor | | 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% |
| | | Total Percentages | | 400.000% | 308.867% | 91.133% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | | 100.000% | 77.218% | 22.782% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant | 1-01-2021 thru 01-31-2021 | 1,355,521,914 | 939,672,276 | 415,849,638 | |
| | | Percent | | 100.000% | 69.322% | 30.678% | |
| 11 | | Book Depreciation | 02-01-2020 thru 01-31-2021 | 133,873,444 | 88,893,390 | 44,980,054 | |
| | | Percent | | 100.000% | 66.401% | 33.599% | |

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12 | | Net Electric Plant (before ADFIT) Percent | 1-01-2021 thru 01-31-2021 | 3,283,506,438 100.000% | 2,220,021,653 67.611% | 1,063,484,785 32.389% |
| 13 | E-PLT | Net Electric General Plant Percent | 1-01-2021 thru 01-31-2021 | 284,895,665 100.000% | 194,631,554 68.317% | 90,264,111 31.683% |
| 14 | | Net Allocated Schedule M's Percent | 02-01-2020 thru 01-31-2021 | -162,446,586 100.000% | -110,454,272 67.994% | -51,992,314 32.006% |
| 99 | Input | Not Allocated | | 0.000% | 0.000% | 0.000% |

| | | |
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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------|--------------|--|--------------------|-------------|--------------|------------------------|-------------|-------------|-------------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| E-DEPX | | Depreciation Expense-Production | 14,405,059 | 28,166,936 | 42,571,995 | 10,148,527 | 18,460,610 | 28,609,137 | 4,256,532 | 9,706,326 |
| E-DEPX | | Depreciation Expense-Transmission | 1,499,898 | 16,048,006 | 17,547,904 | 510,499 | 10,517,863 | 11,028,362 | 989,399 | 5,530,143 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 1,141,488 | 1,141,488 | 0 | 748,131 | 748,131 | 0 | 393,357 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 403027 | Colstrip Plant Adjustment-Depreciation | (2,436,222) | 0 | (2,436,222) | (1,699,145) | 0 | (1,699,145) | (737,077) | 0 |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 99,047 | 0 | 99,047 | 31,743 | 0 | 31,743 | 67,304 | 0 |
| 99 | 407312 | Amortization of Lancaster Generation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407320 | Amortization of Colstrip Outage Return | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407322 | Amortization of Spokane River Relicence | 64,648 | 0 | 64,648 | 60,783 | 0 | 60,783 | 3,865 | 0 |
| 1 | 407324 | Amortization of CDA CDR Fund | 9,221 | 200,000 | 209,221 | 9,221 | 131,080 | 140,301 | 0 | 68,920 |
| 99 | 407326 | Amortization of Spokane River TDG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407327 | Colstrip Reg. Asset Amortization | 1,692,935 | 0 | 1,692,935 | 815,973 | 0 | 815,973 | 876,962 | 0 |
| 99 | 407331 | Amortization of BPA Parallel Capacity Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407333 | Amortization of CDA Settlement Costs | 0 | 32,719 | 32,719 | 0 | 21,444 | 21,444 | 0 | 11,275 |
| 99 | 407335 | Amortization of ID DSIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (163,659) | 0 | (163,659) | 0 | 0 | 0 | (163,659) | 0 |
| 99 | 407362 | Amortization of LiDAR O&M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407365 | Amortization of Wind Generation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407368 | Amortization of Project Compass | (1) | 0 | (1) | 0 | 0 | 0 | (1) | 0 |
| 99 | 407380 | Amortization of Wartsila Generators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 0 | 884,086 | 884,086 | 0 | 579,430 | 579,430 | 0 | 304,656 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 147,415 | 0 | 147,415 | 126,765 | 0 | 126,765 | 20,650 | 0 |
| 99 | 407391 | Amortization of Spokane River TDG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 217,963 | 0 | 217,963 | 152,925 | 0 | 152,925 | 65,038 | 0 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (112,280) | 0 | (112,280) | 0 | 0 | 0 | (112,280) | 0 |
| 99 | 407415 | Amortization of Colstrip Recovery Offset | (1,190,371) | 0 | (1,190,371) | (1,190,371) | 0 | (1,190,371) | 0 | 0 |
| 99 | 407420 | Amortization of CS2 Levelized Return | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407427 | Colstrip Regulatory Deferral | (3,534,774) | 0 | (3,534,774) | (1,430,372) | 0 | (1,430,372) | (2,104,402) | 0 |
| 99 | 407434 | EIM Deferred O&M | (208,254) | 0 | (208,254) | 0 | 0 | 0 | (208,254) | 0 |
| 99 | 407450/40749 | Amortization of BPA Residential Exchange Credit | (14,572,978) | 0 | (14,572,978) | (9,983,755) | 0 | (9,983,755) | (4,589,223) | 0 |
| 99 | 407455 | Amortization of Colstrip Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (1,067,071) | 0 | (1,067,071) | 0 | 0 | 0 | (1,067,071) | 0 |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407494 | Amortization of Schedule 98 REC Rev | (17,934) | 0 | (17,934) | (17,934) | 0 | (17,934) | 0 | 0 |
| 1 | 407495 | Optional Renew Solar Project Offset | 0 | (8,415) | (8,415) | 0 | (5,515) | (5,515) | 0 | (2,900) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407497 | Amortization of BPA Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 25,444,996 | 25,444,996 | 0 | 16,676,650 | 16,676,650 | 0 | 8,768,346 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | (5,167,358) | 71,909,816 | 66,742,458 | (2,465,141) | 47,129,693 | 44,664,552 | (2,702,217) | 24,780,123 |
| | | TOTAL PRODUCTION & TRANSMISSION EXPENSES | 8,497,971 | 401,495,314 | 409,993,285 | (1,012,021) | 263,140,030 | 262,128,009 | 9,509,992 | 138,355,284 |

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|---|---------|--|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 153,519 | 153,519 | 0 | 99,921 | 99,921 | 0 | 53,598 |
| 2 | 902000 | Meter Reading Expenses | 999,550 | 148,085 | 1,147,635 | 827,859 | 96,384 | 924,243 | 171,691 | 51,701 |
| 2 | 903XXX | Customer Records & Collection Expenses | 859,736 | 6,565,211 | 7,424,947 | 569,915 | 4,273,099 | 4,843,014 | 289,821 | 2,292,112 |
| 2 | 904000 | Uncollectible Accounts | 8,364,015 | (130,190) | 8,233,825 | 6,133,763 | (84,737) | 6,049,026 | 2,230,252 | (45,453) |
| 2 | 905000 | Misc Customer Accounts | 0 | 128,445 | 128,445 | 0 | 83,601 | 83,601 | 0 | 44,844 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 10,223,301 | 6,865,070 | 17,088,371 | 7,531,537 | 4,468,268 | 11,999,805 | 2,691,764 | 2,396,802 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 33,554,692 | 101,799 | 33,656,491 | 23,171,997 | 66,258 | 23,238,255 | 10,382,695 | 35,541 |
| 2 | 909000 | Advertising | 201,366 | 829,147 | 1,030,513 | 201,366 | 539,667 | 741,033 | 0 | 289,480 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 258,113 | 258,113 | 0 | 167,998 | 167,998 | 0 | 90,115 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 33,756,058 | 1,189,059 | 34,945,117 | 23,373,363 | 773,923 | 24,147,286 | 10,382,695 | 415,136 |
| SALES EXPENSES: | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSES | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | |
| 4 | 920000 | Salaries | 469,746 | 28,274,066 | 28,743,812 | 387,102 | 19,301,574 | 19,688,676 | 82,644 | 8,972,492 |
| 4 | 921000 | Office Supplies & Expenses | 3,534 | 4,137,475 | 4,141,009 | 3,534 | 2,824,489 | 2,828,023 | 0 | 1,312,986 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (104,358) | (104,358) | 0 | (71,241) | (71,241) | 0 | (33,117) |
| 4 | 923000 | Outside Services Employed | 440,293 | 10,282,621 | 10,722,914 | 424,800 | 7,019,534 | 7,444,334 | 15,493 | 3,263,087 |
| 4 | 924000 | Property Insurance Premium | 0 | 1,705,380 | 1,705,380 | 0 | 1,164,195 | 1,164,195 | 0 | 541,185 |
| 4 | 925XXX | Injuries and Damages | 220,736 | 4,191,262 | 4,411,998 | 153,262 | 2,861,207 | 3,014,469 | 67,474 | 1,330,055 |
| 4 | 926XXX | Employee Pensions and Benefits | 3,729,152 | 27,250,971 | 30,980,123 | 2,655,556 | 18,603,148 | 21,258,704 | 1,073,596 | 8,647,823 |
| 4 | 927000 | Franchise Requirements | 1,200 | 0 | 1,200 | 0 | 0 | 0 | 1,200 | 0 |
| 1 | 928000 | Regulatory Commission Expenses | 2,611,712 | 3,380,766 | 5,992,478 | 1,704,236 | 2,215,754 | 3,919,990 | 907,476 | 1,165,012 |
| 4 | 930000 | Miscellaneous General Expenses | 94,822 | 6,322,503 | 6,417,325 | 78,746 | 4,316,120 | 4,394,866 | 16,076 | 2,006,383 |
| 4 | 931000 | Rents | 4,200 | 598,221 | 602,421 | 0 | 408,382 | 408,382 | 4,200 | 189,839 |
| 4 | 935000 | Maintenance of General Plant | 1,605,056 | 10,781,829 | 12,386,885 | 1,186,880 | 7,360,323 | 8,547,203 | 418,176 | 3,421,506 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 9,180,451 | 96,820,736 | 106,001,187 | 6,594,116 | 66,003,485 | 72,597,601 | 2,586,335 | 30,817,251 |

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------|---------|---|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| E-DEPX | | Depreciation Expense-General | 3,473,315 | 19,697,689 | 23,171,004 | 2,625,735 | 13,446,824 | 16,072,559 | 847,580 | 6,250,865 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 297,968 | 297,968 | 0 | 203,206 | 203,206 | 0 | 94,762 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 3,259,303 | 28,222,108 | 31,481,411 | 3,255,821 | 19,266,104 | 22,521,925 | 3,482 | 8,956,004 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 3962 | 0 | 158,968 | 158,968 | 0 | 108,521 | 108,521 | 0 | 50,447 |
| 99 | 407229 | Idaho Earnings Test Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407230 | Tax Reform Amortization | (1,032,707) | 0 | (1,032,707) | 0 | 0 | 0 | (1,032,707) | 0 |
| 99 | 407311 | Regulatory Debit - AFUDC Amortization | 221,549 | 1,125,608 | 1,347,157 | 177,949 | 761,035 | 938,984 | 43,600 | 364,573 |
| 99 | 407314 | Regulatory Debit - FISERVE Amortization | 877,825 | 0 | 877,825 | 645,825 | 0 | 645,825 | 232,000 | 0 |
| 99 | 407319 | AFUDC Equity DFIT Deferral | 184,025 | 0 | 184,025 | 184,025 | 0 | 184,025 | 0 | 0 |
| 99 | 407332 | Existing Meters Excess Deprec. Deferral | 756,581 | 0 | 756,581 | 756,581 | 0 | 756,581 | 0 | 0 |
| 99 | 407347 | Regulatory Credit - Deferral - COVID-19 | 2,238,126 | 0 | 2,238,126 | 1,546,959 | 0 | 1,546,959 | 691,167 | 0 |
| 99 | 407414 | Regulatory Credit - Deferral - FISERVE | (202,149) | 0 | (202,149) | (190,423) | 0 | (190,423) | (11,726) | 0 |
| 99 | 407436 | Regulatory Credit - AMI | (9,305,545) | 0 | (9,305,545) | (9,305,545) | 0 | (9,305,545) | 0 | 0 |
| 99 | 407442 | Regulatory Credit - Wild Fire Resiliency Deprec | (30,433) | 0 | (30,433) | 0 | 0 | 0 | (30,433) | 0 |
| 99 | 407444 | Regulatory Credit - Wild Fire Resiliency | (981,881) | 0 | (981,881) | 0 | 0 | 0 | (981,881) | 0 |
| 99 | 407447 | Regulatory Credit - COVID-19 Deferral | (6,103,455) | 0 | (6,103,455) | (4,408,162) | 0 | (4,408,162) | (1,695,293) | 0 |
| 99 | 407468 | Project Compass Deferral - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407493 | Amortization - 2015 Remand Refund | (3,919,183) | 0 | (3,919,183) | (3,919,183) | 0 | (3,919,183) | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--A&G | 960,508 | 5,710,944 | 6,671,452 | 669,320 | 3,898,633 | 4,567,953 | 291,188 | 1,812,311 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | (9,604,121) | 55,213,285 | 45,609,164 | (7,961,098) | 37,684,323 | 29,723,225 | (1,643,023) | 17,528,962 |
| | | TOTAL ADMIN & GENERAL EXPENSES | (423,670) | 152,034,021 | 151,610,351 | (1,366,982) | 103,687,808 | 102,320,826 | 943,312 | 48,346,213 |
| | | TOTAL EXPENSES BEFORE FIT | 183,356,412 | 569,977,053 | 753,333,465 | 126,448,837 | 377,520,490 | 503,969,327 | 56,907,575 | 192,456,563 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 187,029,285 | | | 122,647,508 | | |
| E-FIT | | FEDERAL INCOME TAX | | | 2,823,629 | | | 937,252 | | |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | 12,140,468 | | | 8,269,237 | | |
| E-FIT | | AMORTIZED ITC | | | (484,788) | | | (317,730) | | |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 172,549,976 | | | 113,758,749 | | |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.540% | 34.460% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.087% | 34.913% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.936% | 35.064% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 68.266% | 31.734% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|--------------------------------------|--------------------|
| | | REVENUE | |
| | | SALES OF ELECTRICITY: | |
| 99 | 440000 | Residential | 123,754,089 |
| 99 | 442200 | Commercial - Firm & Int. | 85,318,480 |
| 1 | 442300 | Industrial | 53,928,802 |
| 99 | 444000 | Public Street & Highway Lighting | 2,693,763 |
| 99 | 448000 | Interdepartmental Revenue | 249,290 |
| 99 | 499XXX | Unbilled Revenue | 380,133 |
| | | TOTAL SALES TO ULTIMATE CUSTOMERS | <u>266,324,557</u> |
| 1 | 447XXX | Sales for Resale | 27,699,185 |
| | | TOTAL SALES OF ELECTRICITY | <u>294,023,742</u> |
| | | OTHER OPERATING REVENUE: | |
| 99 | 449100 | Provision for Rate Refund | 0 |
| 2 | 449110 | Provision for Rate Refund-Tax Reform | 0 |
| 99 | 451000 | Miscellaneous Service Revenue | 37,832 |
| 1 | 453000 | Sales of Water & Water Power | 180,827 |
| 1 | 454000 | Rent from Electric Property | 432,607 |
| 1 | 454100 | Rent from Trnsmission Joint Use | 9,989 |
| 1 | 456XXX | Other Electric Revenues | 19,060,918 |
| | | TOTAL OTHER OPERATING REVENUE | <u>19,722,173</u> |
| | | TOTAL ELECTRIC REVENUE | <u>313,745,915</u> |

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | ***** |

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

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|---------------------------------------|--------------------|
| | | OTHER POWER SUPPLY EXPENSE: | |
| E-555 | 555XXX | Purchased Power | 53,086,819 |
| 1 | 56000 | System Control & Load Dispatching | 202,385 |
| E-557 | 557XXX | Other Expense | 11,658,532 |
| | | TOTAL OTHER POWER SUPPLY EXPENSE | <u>64,947,736</u> |
| | | TOTAL PRODUCTION OPERATING EXP | <u>116,107,026</u> |
| | | TRANSMISSION OPERATING EXPENSE: | |
| | | OPERATION | |
| 1 | 560000 | Supervision & Engineering | 760,503 |
| 1 | 561000 | Load Dispatching | 947,435 |
| 1 | 562000 | Station Expense | 157,652 |
| 1 | 562100 | Energy Storage Equipment | 0 |
| 1 | 563000 | Overhead Line Expense | 143,876 |
| 1 | 565XXX | Transmission of Electricity by Others | 5,708,268 |
| 1 | 566000 | Miscellaneous Transmission Expense | 810,908 |
| 1 | 567000 | Rent | 62,554 |
| | | MAINTENANCE | |
| 1 | 568000 | Supervision & Engineering | 149,867 |
| 1 | 569000 | Structures | 202,078 |
| 1 | 570000 | Station Equipment | 277,330 |
| 1 | 570100 | Energy Storage Equipment | 0 |
| 1 | 571000 | Overhead Lines | 447,221 |
| 1 | 572000 | Underground Lines | 25 |
| 1 | 573000 | Service Miscellaneous | 12,627 |
| | | TOTAL TRANSMISSION OPERATING EXP | <u>9,680,344</u> |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|--------------|--|-------------|
| E-DEPX | | Depreciation Expense-Production | 13,962,858 |
| E-DEPX | | Depreciation Expense-Transmission | 6,519,542 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 393,357 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 |
| 99 | 403027 | Colstrip Plant Adjustment-Depreciation | (737,077) |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 67,304 |
| 99 | 407312 | Amortization of Lancaster Generation | 0 |
| 1 | 407320 | Amortization of Colstrip Outage Return | 0 |
| 99 | 407322 | Amortization of Spokane River Relicense | 3,865 |
| 1 | 407324 | Amortization of CDA CDR Fund | 68,920 |
| 99 | 407326 | Amortization of Spokane River TDG | 0 |
| 99 | 407327 | Colstrip Reg. Asset Amortization | 876,962 |
| 99 | 407331 | Amortization of BPA Parallel Capacity Support | 0 |
| 1 | 407333 | Amortization of CDA Settlement Costs | 11,275 |
| 99 | 407335 | Amortization of ID DSIT | 0 |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 0 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (163,659) |
| 99 | 407362 | Amortization of LiDAR O&M | 0 |
| 99 | 407365 | Amortization of Wind Generation | 0 |
| 99 | 407368 | Amortization of Project Compass | (1) |
| 99 | 407380 | Amortization of Wartsila Generators | 0 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 304,656 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 20,650 |
| 99 | 407391 | Amortization of Spokane River TDG | 0 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 65,038 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (112,280) |
| 99 | 407415 | Amortization of Colstrip Recovery Offset | 0 |
| 99 | 407420 | Amortization of CS2 Levelized Return | 0 |
| 99 | 407427 | Colstrip Regulatory Deferral | (2,104,402) |
| 99 | 407434 | EIM Deferred O&M | (208,254) |
| 99 | 407450/40749 | Amortization of BPA Residential Exchange Credit | (4,589,223) |
| 99 | 407455 | Amortization of Colstrip Refund | 0 |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (1,067,071) |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | 0 |
| 99 | 407494 | Amortization of Schedule 98 REC Rev | 0 |
| 1 | 407495 | Optional Renew Solar Project Offset | (2,900) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | 0 |
| 99 | 407497 | Amortization of BPA Settlement | 0 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 8,768,346 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | 22,077,906 |
| | | TOTAL PRODUCTION & TRANSMISSION EXPENSES | 147,865,276 |

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | ***** |

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

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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | | |
| Ending Balance Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|---|-------------------|
| | | CUSTOMER ACCOUNTS EXPENSES: | |
| 2 | 901000 | Supervision | 53,598 |
| 2 | 902000 | Meter Reading Expenses | 223,392 |
| 2 | 903XXX | Customer Records & Collection Expenses | 2,581,933 |
| 2 | 904000 | Uncollectible Accounts | 2,184,799 |
| 2 | 905000 | Misc Customer Accounts | 44,844 |
| | | TOTAL CUSTOMER ACCOUNTS EXPENSES | 5,088,566 |
| | | CUSTOMER SERVICE & INFO EXPENSES: | |
| E-908 | 908XXX | Customer Assistance Expenses | 10,418,236 |
| 2 | 909000 | Advertising | 289,480 |
| 2 | 910000 | Misc Customer Service & Info Exp | 90,115 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | 10,797,831 |
| | | SALES EXPENSES: | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 |
| 2 | 913000 | Advertising | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 |
| | | TOTAL SALES EXPENSES | 0 |
| | | ADMINISTRATIVE & GENERAL EXPENSES: | |
| 4 | 920000 | Salaries | 9,055,136 |
| 4 | 921000 | Office Supplies & Expenses | 1,312,986 |
| 4 | 922000 | Admin Exp Transferred--Credit | (33,117) |
| 4 | 923000 | Outside Services Employed | 3,278,580 |
| 4 | 924000 | Property Insurance Premium | 541,185 |
| 4 | 925XXX | Injuries and Damages | 1,397,529 |
| 4 | 926XXX | Employee Pensions and Benefits | 9,721,419 |
| 4 | 927000 | Franchise Requirements | 1,200 |
| 1 | 928000 | Regulatory Commission Expenses | 2,072,488 |
| 4 | 930000 | Miscellaneous General Expenses | 2,022,459 |
| 4 | 931000 | Rents | 194,039 |
| 4 | 935000 | Maintenance of General Plant | 3,839,682 |
| | | TOTAL ADMIN & GEN OPERATING EXP | 33,403,586 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|---|--------------------|
| E-DEPX | | Depreciation Expense-General | 7,098,445 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 94,762 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 8,959,486 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 3962 | 50,447 |
| 99 | 407229 | Idaho Earnings Test Amortization | 0 |
| 99 | 407230 | Tax Reform Amortization | (1,032,707) |
| 99 | 407311 | Regulatory Debit - AFUDC Amortization | 408,173 |
| 99 | 407314 | Regulatory Debit - FISERVE Amortization | 232,000 |
| 99 | 407319 | AFUDC Equity DFIT Deferral | 0 |
| 99 | 407332 | Existing Meters Excess Deprec. Deferral | 0 |
| 99 | 407347 | Regulatory Credit - Deferral - COVID-19 | 691,167 |
| 99 | 407414 | Regulatory Credit - Deferral - FISERVE | (11,726) |
| 99 | 407436 | Regulatory Credit - AMI | 0 |
| 99 | 407442 | Regulatory Credit - Wild Fire Resiliency Deprec | (30,433) |
| 99 | 407444 | Regulatory Credit - Wild Fire Resiliency | (981,881) |
| 99 | 407447 | Regulatory Credit - COVID-19 Deferral | (1,695,293) |
| 99 | 407468 | Project Compass Deferral - ID | 0 |
| 99 | 407493 | Amortization - 2015 Remand Refund | 0 |
| E-OTX | | Taxes Other Than FIT--A&G | 2,103,499 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 15,885,939 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 49,289,525 |
| | | TOTAL EXPENSES BEFORE FIT | 249,364,138 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | 64,381,777 |
| E-FIT | | FEDERAL INCOME TAX | 1,886,377 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | 3,871,231 |
| E-FIT | | AMORTIZED ITC | (167,058) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | 58,791,227 |

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 | Report ID: |
| ELECTRIC ALLOCATION OF OTHER REVENUE | E-456-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--------------------------------------|--------------------|--------------|--------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 456000 | Other Electric Rev-Miscellaneous | 38,600 | 337,382 | 375,982 | 33,600 | 221,120 | 254,720 | 5,000 | 116,262 | 121,262 |
| 1 | 456010 | Other Electric Rev-Financial | 0 | (10,381,253) | (10,381,253) | 0 | (6,803,873) | (6,803,873) | 0 | (3,577,380) | (3,577,380) |
| 1 | 456015 | Other Electric Rev-CT Fuel Sales | 0 | 6,441,584 | 6,441,584 | 0 | 4,221,814 | 4,221,814 | 0 | 2,219,770 | 2,219,770 |
| 1 | 456016 | Other Electric Rev-Resource Opt | 0 | 3,381,373 | 3,381,373 | 0 | 2,216,152 | 2,216,152 | 0 | 1,165,221 | 1,165,221 |
| 1 | 456017 | Other Electric Rev-Non Resource | 0 | 69,333 | 69,333 | 0 | 45,441 | 45,441 | 0 | 23,892 | 23,892 |
| 1 | 456018 | Other Electric Rev-Extraction | 0 | 151,103 | 151,103 | 0 | 99,033 | 99,033 | 0 | 52,070 | 52,070 |
| 1 | 456019 | Other Electric Rev-Specified | 0 | 292,955 | 292,955 | 0 | 192,003 | 192,003 | 0 | 100,952 | 100,952 |
| 1 | 456020 | Other Electric Rev-Sale of Excess | 0 | 206,208 | 206,208 | 0 | 135,149 | 135,149 | 0 | 71,059 | 71,059 |
| 1 | 456030 | Other Electric Rev-Clearwater | (125,759) | 1,253,537 | 1,127,778 | 0 | 821,568 | 821,568 | (125,759) | 431,969 | 306,210 |
| 1 | 456050 | Other Electric Rev-Attachment Fees | 2,088,390 | 132 | 2,088,522 | 1,713,474 | 87 | 1,713,561 | 374,916 | 45 | 374,961 |
| 1 | 456100 | Transmission Revenue of Others | 0 | 12,769,916 | 12,769,916 | 0 | 8,369,403 | 8,369,403 | 0 | 4,400,513 | 4,400,513 |
| 1 | 456120 | Parallel Capacity Support Revenue | 0 | 924,000 | 924,000 | 0 | 605,590 | 605,590 | 0 | 318,410 | 318,410 |
| 1 | 456130 | Ancillary Services Revenue | 0 | 2,580,828 | 2,580,828 | 0 | 1,691,475 | 1,691,475 | 0 | 889,353 | 889,353 |
| 1 | 456150 | Other Electric Rev-CT Fuel Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 456160 | Other Electric Rev-Res Optim | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 456311 | Contra Decoupling Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 456328 | Residential Decoupling Deferral | (1,003,699) | 0 | (1,003,699) | (218,869) | 0 | (218,869) | (784,830) | 0 | (784,830) |
| 1 | 456329 | Amortization Res Decoupling Deferral | (7,372,404) | 0 | (7,372,404) | (6,077,410) | 0 | (6,077,410) | (1,294,994) | 0 | (1,294,994) |
| 1 | 456338 | Non-res Decoupling Deferred Rev | 14,160,074 | 0 | 14,160,074 | 11,666,601 | 0 | 11,666,601 | 2,493,473 | 0 | 2,493,473 |
| 1 | 456339 | Amortization Non-res Decoupling | (8,005,871) | 0 | (8,005,871) | (6,987,142) | 0 | (6,987,142) | (1,018,729) | 0 | (1,018,729) |
| 1 | 456380 | Other Electric Revenue-Clearwater | 315,017 | 0 | 315,017 | 0 | 0 | 0 | 315,017 | 0 | 315,017 |
| 1 | 456700 | Other Electric Rev-Low Voltage | 176,776 | 0 | 176,776 | 113,985 | 0 | 113,985 | 62,791 | 0 | 62,791 |
| 1 | 456705 | Low Voltage B on A | 0 | 1,697,646 | 1,697,646 | 0 | 1,112,637 | 1,112,637 | 0 | 585,009 | 585,009 |
| 1 | 456710 | Other Electric Revenue-Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 456711 | Other Electric Rev Bookout Off | 0 | (995,095) | (995,095) | 0 | (652,185) | (652,185) | 0 | (342,910) | (342,910) |
| 1 | 456720 | Other Elec Rev-Turbine Gas Bookout | 0 | 995,095 | 995,095 | 0 | 652,185 | 652,185 | 0 | 342,910 | 342,910 |
| 1 | 456730 | Other Elec Rev-Intraco Thermal | 0 | 35,510,409 | 35,510,409 | 0 | 23,273,522 | 23,273,522 | 0 | 12,236,887 | 12,236,887 |
| TOTAL ACCOUNT 456 | | | 271,124 | 55,235,153 | 55,506,277 | 244,239 | 36,201,121 | 36,445,360 | 26,885 | 19,034,032 | 19,060,917 |

ALLOCATION RATIOS:

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

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | E-555-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|--------------|--------------------------------------|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 55500/555100 | Purchased Power | 0 | 117,032,069 | 117,032,069 | 0 | 76,702,818 | 76,702,818 | 0 | 40,329,251 | 40,329,251 |
| 1 | 555030 | Pwr Sup Exp - Clearwater Incremental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555040 | Purchased Power - A.N. | 0 | 1,801,228 | 1,801,228 | 0 | 1,180,525 | 1,180,525 | 0 | 620,703 | 620,703 |
| 1 | 555312 | Purchased Power - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555313 | Energy Deviations - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 555380 | Clearwater Purchases - Idaho | 10,487,323 | 0 | 10,487,323 | 0 | 0 | 0 | 10,487,323 | 0 | 10,487,323 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | (4,904) | (4,904) | 0 | (3,214) | (3,214) | 0 | (1,690) | (1,690) |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 2,213,305 | 2,213,305 | 0 | 1,450,600 | 1,450,600 | 0 | 762,705 | 762,705 |
| 1 | 555710 | Intercompany Purchase | 0 | 2,578,431 | 2,578,431 | 0 | 1,689,904 | 1,689,904 | 0 | 888,527 | 888,527 |
| TOTAL ACCOUNT 555 | | | 10,487,323 | 123,620,129 | 134,107,452 | 0 | 81,020,633 | 81,020,633 | 10,487,323 | 42,599,496 | 53,086,819 |

ALLOCATION RATIOS:

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

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | E-557-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--|--------------------|--------------|--------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 18,087 | 5,205,356 | 5,223,443 | 18,087 | 3,411,590 | 3,429,677 | 0 | 1,793,766 | 1,793,766 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | (12,039,457) | (12,039,457) | 0 | (7,890,660) | (7,890,660) | 0 | (4,148,797) | (4,148,797) |
| 1 | 557018 | Merchandise Processing Fee | 0 | 56,080 | 56,080 | 0 | 36,755 | 36,755 | 0 | 19,325 | 19,325 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | (2,664,951) | (2,664,951) | 0 | (1,746,609) | (1,746,609) | 0 | (918,342) | (918,342) |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 1,913 | 1,913 | 0 | 1,254 | 1,254 | 0 | 659 | 659 |
| 99 | 557161 | Unbilled Add-Ons | (752,679) | 0 | (752,679) | (871,539) | 0 | (871,539) | 118,860 | 0 | 118,860 |
| 1 | 557165 | Other Resource Costs-CAISO Charges | 0 | 144,806 | 144,806 | 0 | 94,906 | 94,906 | 0 | 49,900 | 49,900 |
| 1 | 557170 | Broker Fees - Power | 0 | 301,736 | 301,736 | 0 | 197,758 | 197,758 | 0 | 103,978 | 103,978 |
| 1 | 557171 | REC Broker Fees | 0 | 49,606 | 49,606 | 0 | 32,512 | 32,512 | 0 | 17,094 | 17,094 |
| 1 | 557172 | Trade Reporting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557175 | Solar Select Deferral | 191,621 | 0 | 191,621 | 191,621 | 0 | 191,621 | 0 | 0 | 0 |
| 1 | 557200 | Nez Perce | 818,678 | 0 | 818,678 | 497,498 | 0 | 497,498 | 321,180 | 0 | 321,180 |
| 99 | 557280 | Washington ERM Deferred | 11,231,567 | 0 | 11,231,567 | 11,231,567 | 0 | 11,231,567 | 0 | 0 | 0 |
| 99 | 557270 | Other Power Supply Expense - Other Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | (16,647,914) | 0 | (16,647,914) | (16,647,914) | 0 | (16,647,914) | 0 | 0 | 0 |
| 1 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557322 | RECs Power Supply Expense Deferred | 1,743,894 | 0 | 1,743,894 | 1,743,894 | 0 | 1,743,894 | 0 | 0 | 0 |
| 99 | 557324 | Def Power Supply Exp-REC Amort | (1,497,112) | 0 | (1,497,112) | (1,497,112) | 0 | (1,497,112) | 0 | 0 | 0 |
| 99 | 557331 | Reardan Wind Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | (1,293,154) | 0 | (1,293,154) | 0 | 0 | 0 | (1,293,154) | 0 | (1,293,154) |
| 99 | 557390 | Idaho PCA Amortization | (1,062,450) | 0 | (1,062,450) | 0 | 0 | 0 | (1,062,450) | 0 | (1,062,450) |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | 465 | 465 | 0 | 305 | 305 | 0 | 160 | 160 |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 1,877,141 | 1,877,141 | 0 | 1,230,278 | 1,230,278 | 0 | 646,863 | 646,863 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (1,877,141) | (1,877,141) | 0 | (1,230,278) | (1,230,278) | 0 | (646,863) | (646,863) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 48,335,325 | 48,335,325 | 0 | 31,678,972 | 31,678,972 | 0 | 16,656,353 | 16,656,353 |
| TOTAL ACCOUNT 557 | | | (7,249,462) | 39,390,879 | 32,141,417 | (5,333,898) | 25,816,783 | 20,482,885 | (1,915,564) | 13,574,096 | 11,658,532 |

ALLOCATION RATIOS:

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

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | E-908-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 218,525 | 101,799 | 320,324 | 127,606 | 66,258 | 193,864 | 90,919 | 35,541 | 126,460 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 33,113,902 | 0 | 33,113,902 | 22,843,614 | 0 | 22,843,614 | 10,270,288 | 0 | 10,270,288 |
| 99 | 908610 | Limited Income Tax Refund Program | 162,668 | 0 | 162,668 | 162,668 | 0 | 162,668 | 0 | 0 | 0 |
| 99 | 908690 | Unbilled Public Purpose Tariff Amortization | 59,597 | 0 | 59,597 | 38,109 | 0 | 38,109 | 21,488 | 0 | 21,488 |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT 908 | 33,554,692 | 101,799 | 33,656,491 | 23,171,997 | 66,258 | 23,238,255 | 10,382,695 | 35,541 | 10,418,236 |

ALLOCATION RATIOS:

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

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-INT-12E |
| ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended January 31, 2021 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 54.15% | 54.15% |
| 2 | Cost of Debt | | 4.891% | 4.895% |
| | Total Weighted Cost | | 2.648% | 2.651% |
| E-APL | Net Rate Base | 2,707,704,704 | 1,822,466,237 | 885,238,467 |
| | Interest Deduction for FIT Calculation | 71,726,578 | 48,258,906 | 23,467,672 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-FIT-12E |
| ELECTRIC FEDERAL INCOME TAXES | |
| For Twelve Months Ended January 31, 2021 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho | |
|--------------------|---|-------------------------------|--------------|--------------|---------|
| | Calculation of Taxable Operating Income: | | | | |
| E-OPS | Operating Revenue | 940,362,750 | 626,616,835 | 313,745,915 | |
| E-OPS | Less: Operating & Maintenance Expense | 537,142,863 | 349,492,504 | 187,650,359 | |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 130,768,177 | 86,344,271 | 44,423,906 | |
| E-OTX | Less: Taxes Other than FIT | 85,422,425 | 68,132,552 | 17,289,873 | |
| | Net Operating Income Before FIT | 187,029,285 | 122,647,508 | 64,381,777 | |
| E-INT | Less: Interest Expense | 71,726,578 | 48,258,906 | 23,467,672 | |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | |
| E-OTX | Less: ID ITC Deferred & Amortization | (178,816) | 0 | (178,816) | |
| E-SCM | Plus: Schedule M Adjustments | (101,678,042) | (69,925,499) | (31,752,543) | |
| | Taxable Net Operating Income | 13,445,849 | 4,463,103 | 8,982,746 | |
| | Tax Rate | 21.00% | 21.00% | 21.00% | |
| | Federal Income Tax | 2,823,629 | 937,252 | 1,886,377 | |
| 1 | Production Tax Credit | 0 | 0 | 0 | |
| 1 | Investment Tax Credit * | 0 | 0 | 0 | |
| | Total Net Federal Income Tax | 2,823,629 | 937,252 | 1,886,377 | |
| E-DTE | Deferred FIT | 12,140,468 | 8,269,237 | 3,871,231 | |
| 1 | 411400 Amortized Investment Tax Credit | (484,788) | (317,730) | (167,058) | |
| | Total Net FIT/Deferred FIT | 14,479,309 | 8,888,759 | 5,590,550 | |
| ALLOCATION RATIOS: | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.540% | 34.460% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|-------------|--------------------|---------------|-------------|------------------------|---------------|-------------|-------------------|--------------|--|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | 997000 Book Depreciation & Amortization | 73,086,024 | 93,817,714 | 166,903,738 | 49,686,773 | 62,806,164 | 112,492,937 | 23,399,251 | 31,011,550 | 54,410,801 | |
| 12 | 997001 Contributions In Aid of Construction | 0 | 7,148,995 | 7,148,995 | 0 | 4,833,507 | 4,833,507 | 0 | 2,315,488 | 2,315,488 | |
| 12 | 997002 Injuries and Damages | 0 | 150,001 | 150,001 | 0 | 101,417 | 101,417 | 0 | 48,584 | 48,584 | |
| 99 | 997004 Boulder Park Write Off | (112,280) | 0 | (112,280) | 0 | 0 | 0 | (112,280) | 0 | (112,280) | |
| 12 | 997005 FAS106 Current Retiree Medical Accrual | 0 | 2,510,072 | 2,510,072 | 0 | 1,697,085 | 1,697,085 | 0 | 812,987 | 812,987 | |
| 99 | 997007 Idaho PCA | (2,355,604) | 0 | (2,355,604) | 0 | 0 | 0 | (2,355,604) | 0 | (2,355,604) | |
| 12 | 997009 Rathdrum Turbine Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 997016 Redemption Expense Amortization | 0 | 902,452 | 902,452 | 0 | 610,157 | 610,157 | 0 | 292,295 | 292,295 | |
| 99 | 997017 Amort - Invest in Exch Pwr (405.9) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997018 DSM Tariff Rider | 9,751,964 | 0 | 9,751,964 | 5,962,450 | 0 | 5,962,450 | 3,789,514 | 0 | 3,789,514 | |
| 12 | 997020 FAS87 Current Pension Accrual | 0 | (11,630,584) | (11,630,584) | 0 | (7,863,554) | (7,863,554) | 0 | (3,767,030) | (3,767,030) | |
| 99 | 997024 Kettle Falls Disallowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 997027 Uncollectibles | 0 | 6,622,062 | 6,622,062 | 0 | 4,477,242 | 4,477,242 | 0 | 2,144,820 | 2,144,820 | |
| 99 | 997031 Decoupling Mechanism | 2,221,901 | 0 | 2,221,901 | 1,616,820 | 0 | 1,616,820 | 605,081 | 0 | 605,081 | |
| 12 | 997032 Interest Rate Swaps | 0 | (20,873,893) | (20,873,893) | 0 | (14,113,048) | (14,113,048) | 0 | (6,760,845) | (6,760,845) | |
| 99 | 997033 BPA Residential Exchange | (23,778) | 0 | (23,778) | 180,456 | 0 | 180,456 | (204,234) | 0 | (204,234) | |
| 99 | 997034 Montana Hydro Settlement | 5,108,333 | 0 | 5,108,333 | 3,352,683 | 0 | 3,352,683 | 1,755,650 | 0 | 1,755,650 | |
| 99 | 997035 Leases | 0 | 71,756 | 71,756 | 0 | 48,985 | 48,985 | 0 | 22,771 | 22,771 | |
| 99 | 997043 Washington Deferred Power Costs | (5,755,726) | 0 | (5,755,726) | (5,755,726) | 0 | (5,755,726) | 0 | 0 | 0 | |
| 12 | 997044 Non-Monetary Power Costs | 0 | (4,903) | (4,903) | 0 | (3,315) | (3,315) | 0 | (1,588) | (1,588) | |
| 12 | 997045 Section 199 Manufacturing Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997046 Nez Perce Settlement | (16,820) | 0 | (16,820) | (22,008) | 0 | (22,008) | 5,188 | 0 | 5,188 | |
| 12 | 997048 AFUDC | 0 | (2,682,053) | (2,682,053) | 0 | (1,813,363) | (1,813,363) | 0 | (868,690) | (868,690) | |
| 12 | 997049 Tax Depreciation | 0 | (168,199,938) | (168,199,938) | 0 | (113,721,660) | (113,721,660) | 0 | (54,478,278) | (54,478,278) | |
| 12 | 997052 Noxon Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997054 Spokane River Relicensing | 64,648 | 0 | 64,648 | 60,783 | 0 | 60,783 | 3,865 | 0 | 3,865 | |
| 99 | 997059 Spokane River Relicensing PME | 56,594 | 0 | 56,594 | 38,597 | 0 | 38,597 | 17,997 | 0 | 17,997 | |
| 12 | 997061 CDA Fund Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 997063 CDA Lake Settlement | 147,415 | 884,085 | 1,031,500 | 126,765 | 597,739 | 724,504 | 20,650 | 286,346 | 306,996 | |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | (626,570) | 0 | (626,570) | (1,083,836) | 0 | (1,083,836) | 457,266 | 0 | 457,266 | |
| 12 | 997072 CDA Fund Settlement-Prepayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 997080 Book Transportation Depreciation | 0 | 3,396,114 | 3,396,114 | 0 | 2,296,147 | 2,296,147 | 0 | 1,099,967 | 1,099,967 | |
| 12 | 997081 Deferred Compensation | 0 | 598,994 | 598,994 | 0 | 404,986 | 404,986 | 0 | 194,008 | 194,008 | |
| 4 | 997082 Meal Disallowances | 0 | 297,718 | 297,718 | 0 | 203,240 | 203,240 | 0 | 94,478 | 94,478 | |
| 12 | 997083 Paid Time Off | 0 | 1,617,197 | 1,617,197 | 0 | 1,093,403 | 1,093,403 | 0 | 523,794 | 523,794 | |
| 12 | 997084 Customer Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997088 Deferred O&M Colstrip & CS2 | (1,230,730) | 0 | (1,230,730) | 0 | 0 | 0 | (1,230,730) | 0 | (1,230,730) | |
| 99 | 997095 WA REC Deferral | 246,782 | 0 | 246,782 | 246,782 | 0 | 246,782 | 0 | 0 | 0 | |
| 12 | 997096 CDA Settlement Costs | 0 | 32,720 | 32,720 | 0 | 22,122 | 22,122 | 0 | 10,598 | 10,598 | |
| 99 | 997098 Provision for Rate Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 997099 Kettle Falls Diesel Leak | 0 | (112,514) | (112,514) | 0 | (76,072) | (76,072) | 0 | (36,442) | (36,442) | |
| 99 | 997100 WA REC Amort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 997101 Repairs 481 (a) | 0 | (37,116,667) | (37,116,667) | 0 | (25,094,950) | (25,094,950) | 0 | (12,021,717) | (12,021,717) | |
| 99 | 997102 Amort Idaho Earnings Test (254229) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997103 Def Project Compass | (1) | 0 | (1) | 0 | 0 | 0 | (1) | 0 | (1) | |
| 99 | 997104 Spokane River TDG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997107 MDM System | (7,510,628) | 0 | (7,510,628) | (7,510,628) | 0 | (7,510,628) | 0 | 0 | 0 | |
| 12 | 997108 Provision for Rate Refund-Tax Reform | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|-----------|-------------|-------------------------------------|-------------------|----------------------|------------------------|-------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| 99 | 997109 | Tax Reform Amortization | (2,228,297) | 0 | (2,228,297) | (897,445) | 0 | (897,445) | (1,330,852) | 0 | (1,330,852) |
| 99 | 997110 | FISERVE | 687,402 | 0 | 687,402 | 455,402 | 0 | 455,402 | 232,000 | 0 | 232,000 |
| 12 | 997111 | Capitalized Transportation | 0 | (121,478) | (121,478) | 0 | (82,132) | (82,132) | 0 | (39,346) | (39,346) |
| 12 | 997112 | AFUDC Equity Tax Flow Through | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997113 | AFUDC Equity CWIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997114 | AFUDC Debt CWIP | 0 | 491,578 | 491,578 | 0 | 332,361 | 332,361 | 0 | 159,217 | 159,217 |
| 99 | 997115 | AFUDC Equity DFIT Deferral | 184,025 | 0 | 184,025 | 184,025 | 0 | 184,025 | 0 | 0 | 0 |
| 99 | 997117 | Colstrip Plant Adjustment | (6,078,286) | 0 | (6,078,286) | (3,489,991) | 0 | (3,489,991) | (2,588,295) | 0 | (2,588,295) |
| 99 | 997119 | AFUDC Tax CPI | 0 | 2,992,507 | 2,992,507 | 0 | 2,023,264 | 2,023,264 | 0 | 969,243 | 969,243 |
| 99 | 997120 | Transportation Tax Disallowance | 0 | 100,516 | 100,516 | 0 | 67,960 | 67,960 | 0 | 32,556 | 32,556 |
| 99 | 997123 | EIM Deferred O&M | (208,254) | 0 | (208,254) | 0 | 0 | 0 | (208,254) | 0 | (208,254) |
| 99 | 997124 | Colstrip Recovery Offset | 238,074 | 0 | 238,074 | 238,074 | 0 | 238,074 | 0 | 0 | 0 |
| 99 | 997125 | COVID-19 | (3,865,329) | 0 | (3,865,329) | (2,861,203) | 0 | (2,861,203) | (1,004,126) | 0 | (1,004,126) |
| 99 | 997126 | Prepaid Expenses | 0 | (1,159,341) | (1,159,341) | 0 | (783,842) | (783,842) | 0 | (375,499) | (375,499) |
| 99 | 997127 | CARES Act SS Deferral | 0 | 3,118,506 | 3,118,506 | 0 | 2,108,453 | 2,108,453 | 0 | 1,010,053 | 1,010,053 |
| 99 | 997128 | Meters Expensed | 0 | (21,819,568) | (21,819,568) | 0 | (14,752,428) | (14,752,428) | 0 | (7,067,140) | (7,067,140) |
| 99 | 997129 | Mixed Service Costs (IDD#5) | 0 | (23,478,635) | (23,478,635) | 0 | (15,874,140) | (15,874,140) | 0 | (7,604,495) | (7,604,495) |
| 99 | 997130 | Wild Fire Resiliency Deferral | (1,012,314) | 0 | (1,012,314) | 0 | 0 | 0 | (1,012,314) | 0 | (1,012,314) |
| | | TOTAL SCHEDULE M ADJUSTMENTS | 60,768,545 | (162,446,587) | (101,678,042) | 40,528,773 | (110,454,272) | (69,925,499) | 20,239,772 | (51,992,315) | (31,752,543) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 68.266% | 31.734% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 67.611% | 32.389% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | E-DTE-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Bas | Acct No | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|---------|--|--------------------|-------------|-------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 12 | 410100 | Deferred Federal Income Tax Expense - Allocate | 0 | 11,578,212 | 11,578,212 | 0 | 7,828,145 | 7,828,145 | 0 | 3,750,067 | 3,750,067 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washin | 681,009 | 0 | 681,009 | 681,009 | 0 | 681,009 | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | 790,012 | 0 | 790,012 | 0 | 0 | 0 | 790,012 | 0 | 790,012 |
| | 410100 | Total | 1,471,021 | 11,578,212 | 13,049,233 | 681,009 | 7,828,145 | 8,509,154 | 790,012 | 3,750,067 | 4,540,079 |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocate | 0 | (1,376,701) | (1,376,701) | 0 | (930,801) | (930,801) | 0 | (445,900) | (445,900) |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washin | 690,884 | 0 | 690,884 | 690,884 | 0 | 690,884 | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (222,948) | 0 | (222,948) | 0 | 0 | 0 | (222,948) | 0 | (222,948) |
| | 411100 | Total | 467,936 | (1,376,701) | (908,765) | 690,884 | (930,801) | (239,917) | (222,948) | (445,900) | (668,848) |
| Total Deferred Federal Income Tax Expense | | | 1,938,957 | 10,201,511 | 12,140,468 | 1,371,893 | 6,897,344 | 8,269,237 | 567,064 | 3,304,167 | 3,871,231 |

| | | | | | |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 67.611% | 32.389% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | E-OTX-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|--|--------------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PLANT IN SERVICE | | | | | | | | | | | |
| INTANGIBLE PLANT: | | | | | | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 7,733,333 | 7,733,333 | 0 | 5,068,426 | 5,068,426 | 0 | 2,664,907 | 2,664,907 |
| 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 | 1,078,378 | 1,078,378 | 0 | 706,769 | 706,769 | 0 | 371,609 | 371,609 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 29,137,989 | 29,137,989 | 0 | 19,097,038 | 19,097,038 | 0 | 10,040,951 | 10,040,951 |
| 1 | 302000 | Franchises & Consents | 2,642,454 | 44,049,219 | 46,691,673 | 2,642,454 | 28,869,858 | 31,512,312 | 0 | 15,179,361 | 15,179,361 |
| 1,4 | 303000 | Misc Intangible Plant- (C-IPL) | 319,716 | 14,963,488 | 15,283,204 | 319,716 | 9,925,807 | 10,245,523 | 0 | 5,037,681 | 5,037,681 |
| 4 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 2,200,464 | 120,710,544 | 122,911,008 | 2,202,394 | 82,404,260 | 84,606,654 | (1,930) | 38,306,284 | 38,304,354 |
| 4 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 303115 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 70,579,826 | 70,579,826 | 0 | 48,182,024 | 48,182,024 | 0 | 22,397,802 | 22,397,802 |
| 4 | 303120 | Misc Intangible Plant-Software 12.5 YR (C-IPL) | 0 | 20,343,338 | 20,343,338 | 0 | 13,887,583 | 13,887,583 | 0 | 6,455,755 | 6,455,755 |
| 4 | 303121 | Misc Intangible Plant-AMI Software | 14,985,871 | 977,501 | 15,963,372 | 14,985,871 | 667,301 | 15,653,172 | 0 | 310,200 | 310,200 |
| TOTAL INTANGIBLE PLANT | | | 20,148,505 | 311,573,616 | 331,722,121 | 20,150,435 | 210,119,866 | 230,270,301 | (1,930) | 101,453,750 | 101,451,820 |
| STEAM PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 3,863,335 | 3,863,335 | 0 | 2,532,030 | 2,532,030 | 0 | 1,331,305 | 1,331,305 |
| 1 | 311XXX | Structures & Improvements | 111,658,508 | 28,690,558 | 140,349,066 | 72,970,834 | 18,803,792 | 91,774,626 | 38,687,674 | 9,886,766 | 48,574,440 |
| 1 | 312000 | Boiler Plant | 149,378,810 | 46,735,651 | 196,114,461 | 97,629,900 | 30,630,546 | 128,260,446 | 51,748,910 | 16,105,105 | 67,854,015 |
| 1 | 313000 | Generators | (159,501) | 0 | (159,501) | (104,878) | 0 | (104,878) | (54,623) | 0 | (54,623) |
| 1 | 314000 | Turbogenerator Units | 39,357,436 | 18,569,182 | 57,926,618 | 25,722,285 | 12,170,242 | 37,892,527 | 13,635,151 | 6,398,940 | 20,034,091 |
| 1 | 315000 | Accessory Electric Equipment | 18,223,022 | 12,280,058 | 30,503,080 | 11,910,802 | 8,048,350 | 19,959,152 | 6,312,220 | 4,231,708 | 10,543,928 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 13,924,251 | 2,475,603 | 16,399,854 | 9,098,854 | 1,622,510 | 10,721,364 | 4,825,397 | 853,093 | 5,678,490 |
| TOTAL STEAM PRODUCTION PLANT | | | 332,382,526 | 112,614,387 | 444,996,913 | 217,227,797 | 73,807,470 | 291,035,267 | 115,154,729 | 38,806,917 | 153,961,646 |
| HYDRAULIC PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 64,899,355 | 64,899,355 | 0 | 42,535,037 | 42,535,037 | 0 | 22,364,318 | 22,364,318 |
| 1 | 331XXX | Structures & Improvements | 0 | 98,194,233 | 98,194,233 | 0 | 64,356,500 | 64,356,500 | 0 | 33,837,733 | 33,837,733 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 194,274,223 | 194,274,223 | 0 | 127,327,326 | 127,327,326 | 0 | 66,946,897 | 66,946,897 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 233,940,973 | 233,940,973 | 0 | 153,324,914 | 153,324,914 | 0 | 80,616,059 | 80,616,059 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 75,823,207 | 75,823,207 | 0 | 49,694,530 | 49,694,530 | 0 | 26,128,677 | 26,128,677 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 13,040,217 | 13,040,217 | 0 | 8,546,558 | 8,546,558 | 0 | 4,493,659 | 4,493,659 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 3,649,924 | 3,649,924 | 0 | 2,392,160 | 2,392,160 | 0 | 1,257,764 | 1,257,764 |
| TOTAL HYDRAULIC PRODUCTION PLANT | | | 0 | 683,822,132 | 683,822,132 | 0 | 448,177,025 | 448,177,025 | 0 | 235,645,107 | 235,645,107 |
| OTHER PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,168 | 905,168 | 0 | 593,247 | 593,247 | 0 | 311,921 | 311,921 |
| 1 | 341000 | Structures & Improvements | 0 | 17,439,715 | 17,439,715 | 0 | 11,429,989 | 11,429,989 | 0 | 6,009,726 | 6,009,726 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,069,475 | 21,069,475 | 0 | 13,808,934 | 13,808,934 | 0 | 7,260,541 | 7,260,541 |
| 1 | 343000 | Prime Movers | 0 | 23,507,372 | 23,507,372 | 0 | 15,406,732 | 15,406,732 | 0 | 8,100,640 | 8,100,640 |
| 1 | 344000 | Generators | 0 | 223,263,773 | 223,263,773 | 0 | 146,327,077 | 146,327,077 | 0 | 76,936,696 | 76,936,696 |
| 1 | 344010 | Generators - Solar | 0 | 172,151 | 172,151 | 0 | 112,828 | 112,828 | 0 | 59,323 | 59,323 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 22,508,668 | 22,508,668 | 0 | 14,752,181 | 14,752,181 | 0 | 7,756,487 | 7,756,487 |
| 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 | 1,641,762 | 1,641,762 | 0 | 1,076,011 | 1,076,011 | 0 | 565,751 | 565,751 |
| TOTAL OTHER PRODUCTION PLANT | | | 0 | 310,541,293 | 310,541,293 | 0 | 203,528,764 | 203,528,764 | 0 | 107,012,529 | 107,012,529 |
| TOTAL PRODUCTION PLANT | | | 332,382,526 | 1,106,977,812 | 1,439,360,338 | 217,227,797 | 725,513,259 | 942,741,056 | 115,154,729 | 381,464,553 | 496,619,282 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | ***** WASHINGTON ***** | | | *****IDAHO***** | | | Total |
|-----------|---------|--------------------------------------|------------------|---------------|---------------|------------------------|---------------|---------------|-----------------|-------------|---------------|-------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | | TRANSMISSION PLANT: | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 628,358 | 30,405,334 | 31,033,692 | 410,632 | 19,927,656 | 20,338,288 | 217,726 | 10,477,678 | 10,695,404 | |
| 1 | 351XXX | Energy Storage Eq/Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | 352XXX | Structures & Improvements | (7,199) | 28,597,188 | 28,589,989 | (7,802) | 18,742,597 | 18,734,795 | 603 | 9,854,591 | 9,855,194 | |
| 1 | 353XXX | Station Equipment | 12,419,615 | 307,179,013 | 319,598,628 | 8,113,077 | 201,325,125 | 209,438,202 | 4,306,538 | 105,853,888 | 110,160,426 | |
| 1 | 354000 | Towers & Fixtures | 15,994,747 | 1,167,385 | 17,162,132 | 10,452,570 | 765,104 | 11,217,674 | 5,542,177 | 402,281 | 5,944,458 | |
| 1 | 355000 | Poles & Fixtures | 4,595 | 301,810,729 | 301,815,324 | 2,718 | 197,806,752 | 197,809,470 | 1,877 | 104,003,977 | 104,005,854 | |
| 1 | 356000 | Overhead Conductors & Devices | 12,522,945 | 154,053,762 | 166,576,707 | 8,183,146 | 100,966,836 | 109,149,982 | 4,339,799 | 53,086,926 | 57,426,725 | |
| 1 | 357000 | Underground Conduit | 0 | 3,254,805 | 3,254,805 | 0 | 2,133,199 | 2,133,199 | 0 | 1,121,606 | 1,121,606 | |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,603,467 | 2,603,467 | 0 | 1,706,312 | 1,706,312 | 0 | 897,155 | 897,155 | |
| 1 | 359000 | Roads & Trails | 78,834 | 2,075,197 | 2,154,031 | 51,518 | 1,360,084 | 1,411,602 | 27,316 | 715,113 | 742,429 | |
| | | TOTAL TRANSMISSION PLANT | 41,641,895 | 831,146,880 | 872,788,775 | 27,205,859 | 544,733,665 | 571,939,524 | 14,436,036 | 286,413,215 | 300,849,251 | |
| | | DISTRIBUTION PLANT: | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 8,945,356 | 0 | 8,945,356 | 7,474,802 | 0 | 7,474,802 | 1,470,554 | 0 | 1,470,554 | |
| 99 | 360400 | Land Easements | 3,775,233 | 0 | 3,775,233 | 1,291,604 | 0 | 1,291,604 | 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 | 34,870,588 | 0 | 34,870,588 | 27,749,923 | 0 | 27,749,923 | 7,120,665 | 0 | 7,120,665 | |
| 3 | 362000 | Station Equipment | 153,533,653 | 3,117,385 | 156,651,038 | 101,878,665 | 2,024,305 | 103,902,970 | 51,654,988 | 1,093,080 | 52,748,068 | |
| 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 | 463,860,694 | 0 | 463,860,694 | 303,341,347 | 0 | 303,341,347 | 160,519,347 | 0 | 160,519,347 | |
| 99 | 365000 | Overhead Conductors & Devices | 301,427,868 | 0 | 301,427,868 | 191,761,280 | 0 | 191,761,280 | 109,666,588 | 0 | 109,666,588 | |
| 99 | 366000 | Underground Conduit | 134,676,351 | 0 | 134,676,351 | 88,674,994 | 0 | 88,674,994 | 46,001,357 | 0 | 46,001,357 | |
| 99 | 367000 | Underground Conductors & Devices | 233,462,341 | 0 | 233,462,341 | 155,041,615 | 0 | 155,041,615 | 78,420,726 | 0 | 78,420,726 | |
| 99 | 368000 | Line Transformers | 295,033,146 | 0 | 295,033,146 | 203,616,798 | 0 | 203,616,798 | 91,416,348 | 0 | 91,416,348 | |
| 99 | 369XXX | Services | 191,271,825 | 0 | 191,271,825 | 125,954,112 | 0 | 125,954,112 | 65,317,713 | 0 | 65,317,713 | |
| 99 | 371XXX | Installations on Customers' Premises | 3,130,690 | 0 | 3,130,690 | 3,130,690 | 0 | 3,130,690 | 0 | 0 | 0 | |
| 99 | 370XXX | Meters | 82,374,829 | 0 | 82,374,829 | 58,482,550 | 0 | 58,482,550 | 23,892,279 | 0 | 23,892,279 | |
| 99 | 373XXX | Street Light & Signal Systems | 70,312,578 | 0 | 70,312,578 | 45,699,116 | 0 | 45,699,116 | 24,613,462 | 0 | 24,613,462 | |
| | | TOTAL DISTRIBUTION PLANT | 1,979,509,984 | 3,117,385 | 1,982,627,369 | 1,316,564,478 | 2,024,305 | 1,318,588,783 | 662,945,506 | 1,093,080 | 664,038,586 | |
| | | GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,507,702 | 8,883,539 | 10,391,241 | 807,811 | 6,064,437 | 6,872,248 | 699,891 | 2,819,102 | 3,518,993 | |
| 4 | 390XXX | Structures & Improvements | 19,187,644 | 105,495,195 | 124,682,839 | 10,544,059 | 72,017,350 | 82,561,409 | 8,643,585 | 33,477,845 | 42,121,430 | |
| 4 | 391XXX | Office Furniture & Equipment | 4,508,925 | 57,108,356 | 61,617,281 | 4,493,955 | 38,985,590 | 43,479,545 | 14,970 | 18,122,766 | 18,137,736 | |
| 4 | 392XXX | Transportation Equipment | 36,992,449 | 27,051,242 | 64,043,691 | 25,672,362 | 18,466,801 | 44,139,163 | 11,320,087 | 8,584,441 | 19,904,528 | |
| 4 | 393000 | Stores Equipment | 458,097 | 3,783,022 | 4,241,119 | 272,618 | 2,582,518 | 2,855,136 | 185,479 | 1,200,504 | 1,385,983 | |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,726,352 | 15,156,658 | 16,883,010 | 764,302 | 10,346,844 | 11,111,146 | 962,050 | 4,809,814 | 5,771,864 | |
| 4 | 394100 | Electric Charging Stations | 0 | 116,804 | 116,804 | 0 | 79,737 | 79,737 | 0 | 37,067 | 37,067 | |
| 4 | 395XXX | Laboratory Equipment | 413,167 | 2,603,993 | 3,017,160 | 397,376 | 1,777,642 | 2,175,018 | 15,791 | 826,351 | 842,142 | |
| 4 | 396XXX | Power Operated Equipment | 23,351,629 | 9,096,605 | 32,448,234 | 14,070,375 | 6,209,888 | 20,280,263 | 9,281,254 | 2,886,717 | 12,167,971 | |
| 4 | 397XXX | Communications Equipment | 30,629,706 | 81,733,097 | 112,362,803 | 21,403,729 | 55,795,916 | 77,199,645 | 9,225,977 | 25,937,181 | 35,163,158 | |
| 4 | 398000 | Miscellaneous Equipment | 13,466 | 744,734 | 758,200 | 0 | 508,400 | 508,400 | 13,466 | 236,334 | 249,800 | |
| | | TOTAL GENERAL PLANT | 118,789,137 | 311,773,245 | 430,562,382 | 78,426,587 | 212,835,123 | 291,261,710 | 40,362,550 | 98,938,122 | 139,300,672 | |
| | | TOTAL PLANT IN SERVICE | 2,492,472,047 | 2,564,588,938 | 5,057,060,985 | 1,659,575,156 | 1,695,226,218 | 3,354,801,374 | 832,896,891 | 869,362,720 | 1,702,259,611 | |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | | Total |
|--------------------------|---------|---|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|-------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | (258,053,060) | (72,797,583) | (330,850,643) | (168,275,336) | (47,711,536) | (215,986,872) | (89,777,724) | (25,086,047) | (114,863,771) | |
| E-ADEP | | Hydro Production Plant | 0 | (159,761,485) | (159,761,485) | 0 | (104,707,677) | (104,707,677) | 0 | (55,053,808) | (55,053,808) | |
| E-ADEP | | Other Production Plant | 0 | (149,893,204) | (149,893,204) | 0 | (98,240,006) | (98,240,006) | 0 | (51,653,198) | (51,653,198) | |
| E-ADEP | | Transmission Plant | (25,432,674) | (216,756,469) | (242,189,143) | (15,760,614) | (142,062,190) | (157,822,804) | (9,672,060) | (74,694,279) | (84,366,339) | |
| E-ADEP | | Distribution Plant | (626,773,289) | (332,166) | (627,105,455) | (378,700,812) | (215,695) | (378,916,507) | (248,072,477) | (116,471) | (248,188,948) | |
| E-ADEP | | General Plant | (45,052,116) | (100,614,601) | (145,666,717) | (27,944,592) | (68,685,564) | (96,630,156) | (17,107,524) | (31,929,037) | (49,036,561) | |
| | | TOTAL ACCUMULATED DEPRECIATION | (955,311,139) | (700,155,508) | (1,655,466,647) | (590,681,354) | (461,622,668) | (1,052,304,022) | (364,629,785) | (238,532,840) | (603,162,625) | |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | | |
| E-AAAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (16,211,305) | (16,211,305) | 0 | (10,624,889) | (10,624,889) | 0 | (5,586,416) | (5,586,416) | |
| E-AAAMT | | Distribution-Franchises/Misc Intangibles | (287,261) | 0 | (287,261) | (287,261) | 0 | (287,261) | 0 | 0 | 0 | |
| E-AAAMT | | General Plant - 303000 | 0 | (3,068,016) | (3,068,016) | 0 | (2,091,744) | (2,091,744) | 0 | (976,272) | (976,272) | |
| E-AAAMT | | Miscellaneous IT Intangible Plant -3031XX | (6,979,460) | (91,186,978) | (98,166,438) | (6,979,843) | (62,249,703) | (69,229,546) | 383 | (28,937,275) | (28,936,892) | |
| E-AAAMT | | General Plant - 390200, 396200 | 0 | (354,878) | (354,878) | 0 | (242,261) | (242,261) | 0 | (112,617) | (112,617) | |
| | | TOTAL ACCUMULATED AMORTIZATION | (7,266,721) | (110,821,177) | (118,087,898) | (7,267,104) | (75,208,597) | (82,475,701) | 383 | (35,612,580) | (35,612,197) | |
| | | TOTAL ACCUMULATED DEPR/AMORT | (962,577,860) | (810,976,685) | (1,773,554,545) | (597,948,458) | (536,831,265) | (1,134,779,723) | (364,629,402) | (274,145,420) | (638,774,822) | |
| | | NET ELECTRIC UTILITY PLANT before ADFIT | 1,529,894,187 | 1,753,612,253 | 3,283,506,440 | 1,061,626,698 | 1,158,394,953 | 2,220,021,651 | 468,267,489 | 595,217,300 | 1,063,484,789 | |
| 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 | 168,628 | 168,628 | 0 | 110,519 | 110,519 | 0 | 58,109 | 58,109 | |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (600,398,842) | (600,398,842) | 0 | (405,935,661) | (405,935,661) | 0 | (194,463,181) | (194,463,181) | |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (59,503,513) | (59,503,513) | 0 | (40,620,668) | (40,620,668) | 0 | (18,882,845) | (18,882,845) | |
| 4 | | ADFIT - Plant AFUDC Equity (282919 from C-DTX) | 0 | (2,081,203) | (2,081,203) | 0 | (1,420,754) | (1,420,754) | 0 | (660,449) | (660,449) | |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | 132,133 | 132,133 | 0 | 90,202 | 90,202 | 0 | 41,931 | 41,931 | |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (6,118,978) | (6,118,978) | 0 | (4,010,378) | (4,010,378) | 0 | (2,108,600) | (2,108,600) | |
| 1 | | ADFIT - CDA Settlement Costs (283333) | 0 | 263,552 | 263,552 | 0 | 172,732 | 172,732 | 0 | 90,820 | 90,820 | |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (1,020,934) | (1,020,934) | 0 | (690,264) | (690,264) | 0 | (330,670) | (330,670) | |
| | | TOTAL ACCUMULATED DFIT | 0 | (668,559,157) | (668,559,157) | 0 | (452,304,272) | (452,304,272) | 0 | (216,254,885) | (216,254,885) | |
| | | NET ELECTRIC UTILITY PLANT | 1,529,894,187 | 1,085,053,096 | 2,614,947,283 | 1,061,626,698 | 706,090,681 | 1,767,717,379 | 468,267,489 | 378,962,415 | 847,229,904 | |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.540% | 34.460% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.936% | 35.064% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 68.266% | 31.734% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 67.611% | 32.389% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended January 31, 2021
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

| ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|--------------------|--|---------------|------------------------|---------------|--------------|-------------------|---------------|-------------|-------------|-------------|
| Ref/Basis | Description (Accounts) | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 1,529,894,187 | 1,085,053,096 | 2,614,947,283 | ##### | 706,090,681 | 1,767,717,379 | 468,267,489 | 378,962,415 | 847,229,904 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Regulatory Asset - AFUDC (182332) | 7,209,550 | 34,615,147 | 41,824,697 | 5,670,708 | 23,630,376 | 29,301,084 | 1,538,842 | 10,984,771 | 12,523,613 |
| 4 | Accumulated Amortization - AFUDC (182318) | (1,120,808) | (4,916,462) | (6,037,270) | (872,292) | (3,356,272) | (4,228,564) | (248,516) | (1,560,190) | (1,808,706) |
| 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) | (3,375,848) | 0 | (3,375,848) | (1,081,901) | 0 | (1,081,901) | (2,293,947) | 0 | (2,293,947) |
| 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) | 2,001,172 | 0 | 2,001,172 | 0 | 0 | 0 | 2,001,172 | 0 | 2,001,172 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 125,754 | 0 | 125,754 | 0 | 0 | 0 | 125,754 | 0 | 125,754 |
| 99 | Investment in WNP3 Exchange Power (124900, 12493C) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | AMI Existing Meters/ERTs Deferred A/D (108121) | (21,908,408) | 0 | (21,908,408) | (21,908,408) | 0 | (21,908,408) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | (1) | 0 | (1) | (1) | 0 | (1) | 0 | 0 | 0 |
| 99 | CDA CDR Fund - Direct (182324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Spokane River Relicensing (283322) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Spokane River PM&Es (182323) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Spokane River PM&Es (283323) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Montana Riverbed Settlement (186360) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Lancaster Generation (182312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 59,355 | 0 | 59,355 | 0 | 0 | 0 | 59,355 | 0 | 59,355 |
| 4 | Customer Advances (252000) | (2,420,699) | 0 | (2,420,699) | (837,627) | 0 | (837,627) | (1,583,072) | 0 | (1,583,072) |
| 2 | Rate Base - Regulatory Liability-Non-plant Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment (101027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment Accum. Amort. (108027) | (15,123,072) | 0 | (15,123,072) | (10,024,957) | 0 | (10,024,957) | (5,098,115) | 0 | (5,098,115) |
| 99 | Colstrip-Regulatory Asset (182327) | 8,231,088 | 0 | 8,231,088 | 4,081,976 | 0 | 4,081,976 | 4,149,112 | 0 | 4,149,112 |
| 99 | Colstrip-Regulatory Liability (254027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment ADFIT (190027) | 2,583,564 | 0 | 2,583,564 | 1,975,675 | 0 | 1,975,675 | 607,889 | 0 | 607,889 |
| 99 | Colstrip Reg Asset ADFIT (283376) | (1,179,215) | 0 | (1,179,215) | (770,617) | 0 | (770,617) | (408,598) | 0 | (408,598) |
| 99 | Colstrip ARO (317000P) | 14,387,289 | 0 | 14,387,289 | 9,402,094 | 0 | 9,402,094 | 4,985,195 | 0 | 4,985,195 |
| 99 | Colstrip ARO A/D (317000A) | (1,915,809) | 0 | (1,915,809) | (1,251,981) | 0 | (1,251,981) | (663,828) | 0 | (663,828) |
| 99 | Colstrip ARO Liability (230027) | (14,717,130) | 0 | (14,717,130) | (9,617,645) | 0 | (9,617,645) | (5,099,485) | 0 | (5,099,485) |
| 99 | Colstrip ARO ADFIT (190376) | 3,090,597 | 0 | 3,090,597 | 2,019,705 | 0 | 2,019,705 | 1,070,892 | 0 | 1,070,892 |
| 99 | Colstrip ARO ADFIT (283377) | (2,619,010) | 0 | (2,619,010) | (1,711,523) | 0 | (1,711,523) | (907,487) | 0 | (907,487) |
| 99 | Customer Deposits (235199) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C-WKC | Working Capital | 88,883,726 | 0 | 88,883,726 | 58,290,549 | 0 | 58,290,549 | 30,593,177 | 0 | 30,593,177 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 63,058,736 | 29,698,685 | 92,757,421 | 34,474,754 | 20,274,104 | 54,748,858 | 28,583,982 | 9,424,581 | 38,008,563 |
| | NET RATE BASE | 1,592,952,923 | 1,114,751,781 | 2,707,704,704 | ##### | 726,364,785 | 1,822,466,237 | 496,851,471 | 388,386,996 | 885,238,467 |

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% |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

Allocation Ratios:

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

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

Allocation Ratios:

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

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADEP-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (72,797,583) | (72,797,583) | | | (72,797,583) | (72,797,583) | | (47,711,536) | (47,711,536) | | (25,086,047) | (25,086,047) | |
| | Steam (ED-ID) | (89,777,724) | (89,777,724) | | (89,777,724) | (89,777,724) | (89,777,724) | | | | (89,777,724) | | (89,777,724) | |
| | Steam (ED-WA) | (168,275,336) | (168,275,336) | | (168,275,336) | (168,275,336) | (168,275,336) | (168,275,336) | | | | | | |
| 1 | Hydro (ED-AN) | (159,761,485) | (159,761,485) | | (159,761,485) | (159,761,485) | (159,761,485) | | (104,707,677) | (104,707,677) | | (55,053,808) | (55,053,808) | |
| 1 | Other (ED-AN) | (149,893,204) | (149,893,204) | | (149,893,204) | (149,893,204) | (149,893,204) | | (98,240,006) | (98,240,006) | | (51,653,198) | (51,653,198) | |
| Total Electric Production | | (640,505,332) | (640,505,332) | | (258,053,060) | (382,452,272) | (640,505,332) | | (168,275,336) | (250,659,219) | (418,934,555) | (89,777,724) | (131,793,053) | (221,570,777) |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | (216,756,469) | (216,756,469) | | | (216,756,469) | (216,756,469) | | (142,062,190) | (142,062,190) | | (74,694,279) | (74,694,279) | |
| | ED-ID | (9,672,060) | (9,672,060) | | (9,672,060) | (9,672,060) | (9,672,060) | | | | (9,672,060) | | (9,672,060) | |
| | ED-WA | (15,760,614) | (15,760,614) | | (15,760,614) | (15,760,614) | (15,760,614) | (15,760,614) | | | (15,760,614) | | | |
| Total Electric Transmissic | | (242,189,143) | (242,189,143) | | (25,432,674) | (216,756,469) | (242,189,143) | | (15,760,614) | (142,062,190) | (157,822,804) | (9,672,060) | (74,694,279) | (84,366,339) |
| Electric Distribution | | | | | | | | | | | | | | |
| 3 | ED-AN | (332,166) | (332,166) | | | (332,166) | (332,166) | | (215,695) | (215,695) | | (116,471) | (116,471) | |
| | ED-ID | (248,072,477) | (248,072,477) | | (248,072,477) | (248,072,477) | (248,072,477) | | | | (248,072,477) | | (248,072,477) | |
| | ED-WA | (378,700,812) | (378,700,812) | | (378,700,812) | (378,700,812) | (378,700,812) | (378,700,812) | | | (378,700,812) | | | |
| Total Electric Distribution | | (627,105,455) | (627,105,455) | | (626,773,289) | (332,166) | (627,105,455) | | (378,700,812) | (215,695) | (378,916,507) | (248,072,477) | (116,471) | (248,188,948) |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | (17,852,540) | (17,852,540) | | | | | | | | | | | |
| | GD-OR | (1,405,129) | | (1,405,129) | | (1,405,129) | | | | | | | | |
| Total Gas Underground St | | (19,257,669) | | (17,852,540) | | (1,405,129) | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | (1,913,204) | (1,913,204) | | | | | | | | | | | |
| | GD-ID | (90,138,321) | (90,138,321) | | | | | | | | | | | |
| | GD-WA | (158,408,578) | (158,408,578) | | | | | | | | | | | |
| | GD-OR | (125,638,590) | | (125,638,590) | | | | | | | | | | |
| Total Gas Distribution | | (376,098,693) | | (250,460,103) | | (125,638,590) | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | (35,573,859) | (35,573,859) | | | (35,573,859) | (35,573,859) | | (24,284,851) | (24,284,851) | | (11,289,008) | (11,289,008) | |
| | ED-ID | (11,929,395) | (11,929,395) | | (11,929,395) | (11,929,395) | (11,929,395) | | | | (11,929,395) | | (11,929,395) | |
| | ED-WA | (21,889,644) | (21,889,644) | | (21,889,644) | (21,889,644) | (21,889,644) | (21,889,644) | | | | | | |
| 7,4 | CD-AA | (84,339,318) | (59,035,836) | (17,454,022) | (7,849,460) | (59,035,836) | (59,035,836) | | (40,301,404) | (40,301,404) | | (18,734,432) | (18,734,432) | |
| 9,4 | CD-AN | (7,776,663) | (6,004,906) | (1,771,757) | | (6,004,906) | (6,004,906) | | (4,099,309) | (4,099,309) | | (1,905,597) | (1,905,597) | |
| 9 | CD-ID | (6,705,944) | (5,178,129) | (1,527,815) | | (5,178,129) | (5,178,129) | | | | (5,178,129) | | (5,178,129) | |
| 9 | CD-WA | (7,841,470) | (6,054,948) | (1,786,522) | | (6,054,948) | (6,054,948) | (6,054,948) | | | (6,054,948) | | | |
| 8 | GD-AA | (1,948,974) | | (1,341,537) | (607,437) | | | | | | | | | |
| | GD-AN | (3,620,295) | | (3,620,295) | | | | | | | | | | |
| | GD-ID | (2,347,227) | | (2,347,227) | | | | | | | | | | |
| | GD-WA | (10,733,072) | | (10,733,072) | | | | | | | | | | |
| | GD-OR | (5,273,866) | | (5,273,866) | | | | | | | | | | |
| Total General Plant | | (199,979,727) | (145,666,717) | (40,582,247) | (13,730,763) | (45,052,116) | (100,614,601) | (145,666,717) | (27,944,592) | (68,685,564) | (96,630,156) | (17,107,524) | (31,929,037) | (49,036,561) |
| Total Accumulated Depr | | (2,105,136,019) | (1,655,466,647) | (308,894,890) | (140,774,482) | (955,311,139) | (700,155,508) | (1,655,466,647) | (590,681,354) | (461,622,668) | (1,052,304,022) | (364,629,785) | (238,532,840) | (603,162,625) |

| 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 | 64.936% | 35.064% |
| 9 | Elec/Gas North 4-Factor | 77.218% | 22.782% | 0.000% | 4 | Jurisdictional 4-Factor Ratio | 68.266% | 31.734% |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAAMT-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|----------------------|------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Production/Transmission | | | | | | | | | | | | | | |
| 1 | Franchises (302000) ED-AN | (13,891,488) | (13,891,488) | | | (13,891,488) | (13,891,488) | | (9,104,481) | (9,104,481) | | (4,787,007) | (4,787,007) | |
| 1 | Misc Intangible Plt (3030 ED-AN | (2,319,817) | (2,319,817) | | | (2,319,817) | (2,319,817) | | (1,520,408) | (1,520,408) | | (799,409) | (799,409) | |
| Total Production/Transmission | | (16,211,305) | (16,211,305) | | | (16,211,305) | (16,211,305) | | (10,624,889) | (10,624,889) | | (5,586,416) | (5,586,416) | |
| Distribution | | | | | | | | | | | | | | |
| | Franchises (302000) ED-WA | (232,367) | (232,367) | | | (232,367) | (232,367) | (232,367) | | (232,367) | | | | |
| | Misc Intangible Plt (3030 ED-WA | (54,894) | (54,894) | | | (54,894) | (54,894) | (54,894) | | (54,894) | | | | |
| Total Distribution | | (287,261) | (287,261) | | | (287,261) | (287,261) | (287,261) | | (287,261) | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (4,243,165) | (2,970,131) | (878,123) | (394,911) | (2,970,131) | (2,970,131) | | (2,027,590) | (2,027,590) | | (942,541) | (942,541) | |
| 9,1 | CD-AN | (126,766) | (97,885) | (28,881) | | (97,885) | (97,885) | | (64,154) | (64,154) | | (33,731) | (33,731) | |
| | GD-ID | (131,143) | | (131,143) | | | | | | | | | | |
| | GD-WA | (267,811) | | (267,811) | | | | | | | | | | |
| | GD-OR | (109,293) | | | (109,293) | | | | | | | | | |
| Total General Plant - 303000 | | (4,878,178) | (3,068,016) | (1,305,958) | (504,204) | (3,068,016) | (3,068,016) | | (2,091,744) | (2,091,744) | | (976,272) | (976,272) | |
| Miscellaneous IT Intangible Plant -3031XX | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (117,993,593) | (82,593,156) | (24,418,774) | (10,981,663) | (82,593,156) | (82,593,156) | | (56,383,044) | (56,383,044) | | (26,210,112) | (26,210,112) | |
| 9,4 | CD-AN | (222,846) | (172,075) | (50,771) | | (172,075) | (172,075) | | (117,469) | (117,469) | | (54,606) | (54,606) | |
| 9 | CD-ID | 218 | 168 | 50 | | 168 | 168 | 0 | | | 168 | | 168 | |
| 9 | CD-WA | (8,614,929) | (6,652,190) | (1,962,739) | | (6,652,190) | (6,652,190) | (6,652,190) | | (6,652,190) | | 0 | 0 | |
| 4 | ED-AN | (8,421,747) | (8,421,747) | | | (8,421,747) | (8,421,747) | | (5,749,190) | (5,749,190) | | (2,672,557) | (2,672,557) | |
| | ED-ID | 215 | 215 | | | 215 | 215 | | | | 215 | | 215 | |
| | ED-WA | (327,653) | (327,653) | | | (327,653) | (327,653) | (327,653) | | (327,653) | | | | |
| 8 | GD-AA | (93,074) | | (64,066) | (29,008) | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total Misc IT Intangible Plant - 3031XX | | (135,673,409) | (98,166,438) | (26,496,300) | (11,010,671) | (6,979,460) | (91,186,978) | (98,166,438) | (6,979,843) | (62,249,703) | (69,229,546) | 383 | (28,937,275) | (28,936,892) |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| Total Gas Underground Storage | | 0 | | 0 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| 9 | CD-ID | 0 | 0 | 0 | | 0 | 0 | | | | 0 | | 0 | |
| 9 | CD-WA | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | | | | |
| 4 | ED-AN | (354,878) | (354,878) | | | (354,878) | (354,878) | | (242,261) | (242,261) | | (112,617) | (112,617) | |
| | ED-WA | 0 | 0 | | | 0 | 0 | 0 | | 0 | | | | |
| | GD-WA | 0 | | 0 | | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | (354,878) | (354,878) | 0 | 0 | 0 | (354,878) | (354,878) | 0 | (242,261) | (242,261) | 0 | (112,617) | (112,617) |
| Total Accumulated Amortization | | (157,405,031) | (118,087,898) | (27,802,258) | (11,514,875) | (7,266,721) | (110,821,177) | (118,087,898) | (7,267,104) | (75,208,597) | (82,475,701) | 383 | (35,612,580) | (35,612,197) |

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% | | | | |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | |
|-----------|-------------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 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 | 0 | 845,134 | 0 | 845,134 |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CD-AA | 11,924,553 | 0 | 0 | 8,346,949 | 8,346,949 | 0 | 0 | 2,467,786 | 2,467,786 | 0 | 1,109,818 | 1,109,818 |
| 9 | CD-WA / ID / AN | 1,990,399 | 685,498 | 337,612 | 513,817 | 1,536,927 | 202,257 | 99,613 | 151,602 | 453,472 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 18,340,837 | 807,811 | 699,891 | 8,883,540 | 10,391,242 | 3,275,642 | 99,613 | 2,619,388 | 5,994,643 | 845,134 | 1,109,818 | 1,954,952 |
| | 390XXX Structures & Improvements | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 10,601,189 | 1,143,951 | 2,711,873 | 6,745,365 | 10,601,189 | 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 | 3,897,757 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,897,757 | 0 | 3,897,757 |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CD-AA | 128,691,119 | 0 | 0 | 90,081,210 | 90,081,210 | 0 | 0 | 26,632,627 | 26,632,627 | 0 | 11,977,282 | 11,977,282 |
| 9 | CD-WA / ID / AN | 31,081,807 | 9,400,108 | 5,931,711 | 8,668,620 | 24,000,439 | 2,773,517 | 1,750,161 | 2,557,690 | 7,081,368 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 200,267,192 | 10,544,059 | 8,643,584 | 105,495,195 | 124,682,838 | 28,768,837 | 1,750,161 | 29,190,317 | 59,709,315 | 3,897,757 | 11,977,282 | 15,875,039 |
| | 391XXX Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 1,622,004 | 99,416 | 7,798 | 1,514,790 | 1,622,004 | 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 | 0 | 12,109 | 0 | 12,109 |
| 8 | GD-AA | 318,501 | 0 | 0 | 0 | 0 | 0 | 0 | 219,234 | 219,234 | 0 | 99,267 | 99,267 |
| 7 | CD-AA | 79,049,475 | 0 | 0 | 55,333,051 | 55,333,051 | 0 | 0 | 16,359,289 | 16,359,289 | 0 | 7,357,135 | 7,357,135 |
| 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 |
| | TOTAL ACCOUNT | 87,178,561 | 4,493,954 | 14,970 | 57,108,355 | 61,617,279 | 1,435,267 | 2,116 | 16,655,388 | 18,092,771 | 12,109 | 7,456,402 | 7,468,511 |
| | 392XXX Transportation Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 53,362,018 | 23,945,179 | 10,535,130 | 18,881,709 | 53,362,018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 14,866,843 | 0 | 0 | 0 | 0 | 9,592,613 | 2,934,735 | 2,339,495 | 14,866,843 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 4,425,893 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,425,893 | 0 | 4,425,893 |
| 8 | GD-AA | 97,187 | 0 | 0 | 0 | 0 | 0 | 0 | 66,897 | 66,897 | 0 | 30,290 | 30,290 |
| 7 | CD-AA | 7,383,456 | 0 | 0 | 5,168,272 | 5,168,272 | 0 | 0 | 1,528,006 | 1,528,006 | 0 | 687,178 | 687,178 |
| 9 | CD-WA / ID / AN | 7,140,140 | 1,727,184 | 784,957 | 3,001,261 | 5,513,402 | 509,608 | 231,603 | 885,527 | 1,626,738 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 87,275,537 | 25,672,363 | 11,320,087 | 27,051,242 | 64,043,692 | 10,102,221 | 3,166,338 | 4,819,925 | 18,088,484 | 4,425,893 | 717,468 | 5,143,361 |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-------------------|-----------------------|------------------|------------------|------------------|------------------------|------------------|------------------|---|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total | |
| | 393000 | Stores Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 387,400 | 0 | 0 | 387,400 | 387,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 64,472 | 0 | 0 | 0 | 0 | 64,472 | 0 | 0 | 64,472 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 20,792 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,792 | 0 | 20,792 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 4,990,765 | 272,618 | 185,479 | 3,395,622 | 3,853,719 | 80,436 | 54,726 | 1,001,884 | 1,137,046 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 5,463,429 | 272,618 | 185,479 | 3,783,022 | 4,241,119 | 144,908 | 54,726 | 1,001,884 | 1,201,518 | 20,792 | 0 | 20,792 | |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 6,541,994 | 754,410 | 212,434 | 5,575,150 | 6,541,994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 3,001,899 | 0 | 0 | 0 | 0 | 2,176,693 | 323,552 | 501,654 | 3,001,899 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 891,338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891,338 | 0 | 891,338 | |
| 8 | | GD-AA | 5,293,220 | 0 | 0 | 0 | 0 | 0 | 0 | 3,643,482 | 3,643,482 | 0 | 1,649,738 | 1,649,738 | |
| 7 | | CD-AA | 13,307,180 | 0 | 0 | 9,314,760 | 9,314,760 | 0 | 0 | 2,753,921 | 2,753,921 | 0 | 1,238,499 | 1,238,499 | |
| 9 | | CD-WA / ID / AN | 1,329,056 | 9,892 | 749,616 | 266,749 | 1,026,257 | 2,919 | 221,175 | 78,705 | 302,799 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 30,364,687 | 764,302 | 962,050 | 15,156,659 | 16,883,011 | 2,179,612 | 544,727 | 6,977,762 | 9,702,101 | 891,338 | 2,888,237 | 3,779,575 | |
| | 394100 | Electric Charging Stations | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 116,804 | 0 | 0 | 116,804 | 116,804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 116,804 | 0 | 0 | 116,804 | 116,804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,961,737 | 397,376 | 15,791 | 1,548,570 | 1,961,737 | 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 | 0 | 18,586 | 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 | |
| | | TOTAL ACCOUNT | 3,894,034 | 397,376 | 15,791 | 2,603,994 | 3,017,161 | 105,832 | 0 | 548,179 | 654,011 | 18,586 | 204,276 | 222,862 | |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 30,978,135 | 13,820,128 | 8,891,135 | 8,266,872 | 30,978,135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 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 | 0 | 43,834 | 0 | 43,834 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 528,479 | 0 | 0 | 369,924 | 369,924 | 0 | 0 | 109,369 | 109,369 | 0 | 49,186 | 49,186 | |
| 9 | | CD-WA / ID / AN | 1,424,783 | 250,248 | 390,119 | 459,808 | 1,100,175 | 73,836 | 115,105 | 135,667 | 324,608 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 37,299,176 | 14,070,376 | 9,281,254 | 9,096,604 | 32,448,234 | 2,677,553 | 1,014,744 | 1,065,625 | 4,757,922 | 43,834 | 49,186 | 93,020 | |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | |
|-----------|--------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|--------------------|------------------------|-------------------|-------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 397XXX Communication Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 48,042,218 | 11,744,719 | 6,341,559 | 29,955,940 | 48,042,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 1,055,997 | 0 | 0 | 0 | 0 | 700,340 | 353,704 | 1,953 | 1,055,997 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 1,001,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,001,162 | 0 | 1,001,162 |
| 8 | GD-AA | 271,419 | 0 | 0 | 0 | 0 | 0 | 0 | 186,826 | 186,826 | 0 | 84,593 | 84,593 |
| 7 | CD-AA | 71,986,397 | 0 | 0 | 50,389,038 | 50,389,038 | 0 | 0 | 14,897,585 | 14,897,585 | 0 | 6,699,774 | 6,699,774 |
| 9 | CD-WA/ ID / AN | 18,042,075 | 9,659,011 | 2,884,418 | 1,388,120 | 13,931,549 | 2,849,907 | 851,052 | 409,567 | 4,110,526 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 140,399,268 | 21,403,730 | 9,225,977 | 81,733,098 | 112,362,805 | 3,550,247 | 1,204,756 | 15,495,931 | 20,250,934 | 1,001,162 | 6,784,367 | 7,785,529 |
| | 398000 Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 275,881 | 0 | 6,846 | 269,035 | 275,881 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | 2,367 |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CD-AA | 679,589 | 0 | 0 | 475,699 | 475,699 | 0 | 0 | 140,641 | 140,641 | 0 | 63,249 | 63,249 |
| 9 | CD-WA/ ID / AN | 8,573 | 0 | 6,620 | 0 | 6,620 | 0 | 1,953 | 0 | 1,953 | 0 | 0 | 0 |
| | 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 | 611,565,935 | 78,426,589 | 40,362,549 | 311,773,247 | 430,562,385 | 52,240,119 | 7,839,134 | 78,515,040 | 138,594,293 | 11,158,972 | 31,250,285 | 42,409,257 |

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% |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|--------------------|----------------------|----------------|--------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 10,777,637 | 319,716 | 0 | 10,457,921 | 10,777,637 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,794,115 | 0 | 0 | 0 | 0 | 1,021,914 | 772,201 | 0 | 1,794,115 | 0 | 0 | |
| 99 | | GD-OR / AS | 406,156 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 406,156 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 6,222,637 | 0 | 0 | 4,355,721 | 4,355,721 | 0 | 0 | 1,287,775 | 1,287,775 | 0 | 579,141 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 149,846 | 149,846 | 0 | 0 | 44,212 | 44,212 | 0 | 0 | |
| | | TOTAL ACCOUNT | 19,394,603 | 319,716 | 0 | 14,963,488 | 15,283,204 | 1,021,914 | 772,201 | 1,331,987 | 3,126,102 | 406,156 | 579,141 | 985,297 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 20,870,656 | 2,202,394 | (1,000) | 18,669,262 | 20,870,656 | 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 | 145,029,407 | 0 | 0 | 101,517,684 | 101,517,684 | 0 | 0 | 30,013,836 | 30,013,836 | 0 | 13,497,887 | |
| 9 | | CD-WA / ID / AN | 676,882 | 0 | (930) | 523,598 | 522,668 | 0 | (274) | 154,488 | 154,214 | 0 | 0 | |
| | | TOTAL ACCOUNT | 166,961,839 | 2,202,394 | (1,930) | 120,710,544 | 122,911,008 | 0 | (274) | 30,433,258 | 30,432,984 | 0 | 13,617,847 | 13,617,847 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 303115 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 100,831,204 | 0 | 0 | 70,579,826 | 70,579,826 | 0 | 0 | 20,867,018 | 20,867,018 | 0 | 9,384,360 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 100,831,204 | 0 | 0 | 70,579,826 | 70,579,826 | 0 | 0 | 20,867,018 | 20,867,018 | 0 | 9,384,360 | 9,384,360 |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12E |
| For Twelve Months Ended January 31, 2021 | |
| Ending Balance Basis | |

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|--------------------|----------------------|----------------|--------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 303120 | Misc Intangible Plant--Software 12.5 YR | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 29,062,741 | 0 | 0 | 20,343,338 | 20,343,338 | 0 | 0 | 6,014,534 | 6,014,534 | 0 | 2,704,869 | 2,704,869 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 29,062,741 | 0 | 0 | 20,343,338 | 20,343,338 | 0 | 0 | 6,014,534 | 6,014,534 | 0 | 2,704,869 | 2,704,869 |
| | 303121 | Misc Intangible Plant--AMI Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 694,721 | 694,721 | 0 | 0 | 694,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 1,396,469 | 0 | 0 | 977,501 | 977,501 | 0 | 0 | 288,999 | 288,999 | 0 | 129,969 | 129,969 |
| 9 | | CD-WA / ID / AN | 18,507,777 | 14,291,150 | 0 | 0 | 14,291,150 | 4,216,627 | 0 | 0 | 4,216,627 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 20,598,967 | 14,985,871 | 0 | 977,501 | 15,963,372 | 4,216,627 | 0 | 288,999 | 4,505,626 | 0 | 129,969 | 129,969 |
| | | TOTAL | 336,849,354 | 17,507,981 | (1,930) | 227,574,697 | 245,080,748 | 5,238,541 | 771,927 | 58,935,796 | 64,946,264 | 406,156 | 26,416,186 | 26,822,342 |

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% |

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|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: C-DTX-12E |
| COMMON ACCUMULATED DEFERRED FIT | |
| For Twelve Months Ended January 31, 2021 Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
| | | ADFIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (84,089,651) | (58,861,074) | (17,402,353) | (7,826,224) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (831,992) | (642,439) | (189,553) | 0 |
| 7 | 282919 | CD-AA | (2,973,232) | (2,081,203) | (615,310) | (276,719) |
| 7 | 283750 | CD-AA | 188,767 | 132,133 | 39,065 | 17,569 |
| | | Total | <u>(87,706,108)</u> | <u>(61,452,583)</u> | <u>(18,168,151)</u> | <u>(8,085,374)</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% |

| |
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| RESULTS OF OPERATIONS |
| COMMON WORKING CAPITAL |
| For Twelve Months Ended January 31, 2021 |
| Ending Balance Basis |

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | | ***** ELECTRIC ***** | | ***** GAS NORTH ***** | | *GAS SOUTH* |
|--------------|---|--------------------|-------------------|------------------|--------------------|----------------------|-------------------|-----------------------|------------------|------------------|
| | | Washington | Idaho | Oregon | Total | Washington | Idaho | Washington | Idaho | Oregon |
| 1 | 151120 Fuel Stock Coal-Colstrip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 151210 Fuel Stock Hog Ffuel-KFGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154100 Plant Materials & Oper Supplies | 0 | 0 | 4,398,949 | 4,398,949 | 0 | 0 | 0 | 0 | 4,398,949 |
| 1 | 154300 Plant Materials & Oper Supplies - CS2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 154400 Plant Materials & Oper Supplies - Colstrip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154500 Supply Chain Receiving Inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154550 Supply Chain Average Cost Variance | 0 | 0 | (111) | (111) | 0 | 0 | 0 | 0 | (111) |
| 7/4 | 154560 Supply Chain Invoice Price Variance | 0 | 0 | (255) | (255) | 0 | 0 | 0 | 0 | (255) |
| 99 | 163998 Common Working Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 163999 Investor-Supplied Working Capital | 65,858,641 | 34,155,641 | 0 | 100,014,282 | 58,290,549 | 30,593,177 | 7,568,092 | 3,562,464 | 0 |
| TOTAL | | 65,858,641 | 34,155,641 | 4,398,583 | 104,412,865 | 58,290,549 | 30,593,177 | 7,568,092 | 3,562,464 | 4,398,583 |

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