

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Twelve Months Ended April 30, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,962,760	116,688,763	60,273,997
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,962,760	116,688,763	60,273,997
E-APL	Electric Net Rate Base	2,651,253,199	1,784,900,112	866,353,087
	<b>RATE OF RETURN</b>	<b>6.675%</b>	<b>6.538%</b>	<b>6.957%</b>

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

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended April 30, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	05-01-2020 thru 04-30-2021	398,324 100.000%	260,356 65.363%	137,968 34.637%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2020 thru 04-30-2021	28,671,377 100.000%	18,933,607 66.037%	9,737,770 33.963%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 500 - 894		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 935		5,344,411	3,666,556	1,677,855	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		148,865,669	116,982,280	22,335,689	9,547,700
		Total		100.000%	78.582%	15.004%	6.414%
		Percentage					
		Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
		Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
		Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	0
		Total		90,496,215	67,307,985	15,280,414	7,907,816
		Percentage		100.000%	74.377%	16.885%	8.738%
		Number of Customers at		767,163	400,172	262,104	104,887
		Percentage		100.000%	52.163%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
		Percentage		100.000%	74.868%	16.727%	8.405%
		Total Percentages		400.000%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		13,741,953	0	9,343,552 4,398,401
		Direct O & M Accts 901 - 935		15,267,063	0	10,498,905 4,768,158
		Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855 0
		<b>Total</b>		<b>30,686,871</b>	<b>0</b>	<b>21,520,312 9,166,559</b>
		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
		<b>Total</b>		<b>16,023,109</b>	<b>0</b>	<b>10,848,144 5,174,965</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.330% 124.670%</b>
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2020 thru 04-30-2021	1,333,342,996	924,336,269	409,006,727	
		Percent		100.000%	69.325%	30.675%	
11		Book Depreciation	05-01-2020 thru 04-30-2021	136,105,110	90,808,171	45,296,939	
		Percent		100.000%	66.719%	33.281%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2020 thru 04-30-2021	3,238,046,844 100.000%	2,188,851,271 67.598%	1,049,195,573 32.402%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2020 thru 04-30-2021	283,162,788 100.000%	193,336,052 68.277%	89,826,736 31.723%
14		Net Allocated Schedule M's - AMA Percent	05-01-2020 thru 04-30-2021	-171,129,655 100.000%	-116,288,290 67.953%	-54,841,365 32.047%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	385,716,631	0	385,716,631	258,964,605	0	258,964,605	126,752,026	0
99	442200	Commercial - Firm & Int.	305,395,309	0	305,395,309	218,529,294	0	218,529,294	86,866,015	0
1	442300	Industrial	113,527,993	0	113,527,993	59,023,672	0	59,023,672	54,504,321	0
99	444000	Public Street & Highway Lighting	7,378,352	0	7,378,352	4,631,601	0	4,631,601	2,746,751	0
99	448000	Interdepartmental Revenue	1,398,969	0	1,398,969	1,144,539	0	1,144,539	254,430	0
99	499XXX	Unbilled Revenue	(5,956,906)	0	(5,956,906)	(3,509,561)	0	(3,509,561)	(2,447,345)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			807,460,348	0	807,460,348	538,784,150	0	538,784,150	268,676,198	0
1	447XXX	Sales for Resale	0	77,093,404	77,093,404	0	50,527,017	50,527,017	0	26,566,387
TOTAL SALES OF ELECTRICITY			807,460,348	77,093,404	884,553,752	538,784,150	50,527,017	589,311,167	268,676,198	26,566,387
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	65,846	0	65,846	31,314	0	31,314	34,532	0
1	453000	Sales of Water & Water Power	0	550,992	550,992	0	361,120	361,120	0	189,872
1	454000	Rent from Electric Property	2,186,702	214,944	2,401,646	1,441,554	140,874	1,582,428	745,148	74,070
1	454100	Rent from Trnsmission Joint Use	18,294	0	18,294	8,057	0	8,057	10,237	0
1	456XXX	Other Electric Revenues	(681,106)	63,735,741	63,054,635	(1,093,004)	41,772,405	40,679,401	411,898	21,963,336
TOTAL OTHER OPERATING REVENUE			1,589,736	64,501,677	66,091,413	387,921	42,274,399	42,662,320	1,201,815	22,227,278
TOTAL ELECTRIC REVENUE			809,050,084	141,595,081	950,645,165	539,172,071	92,801,416	631,973,487	269,878,013	48,793,665

			***** 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	356,785	356,785	0	233,837	233,837	0	122,948
1	501XXX	Fuel	0	27,714,014	27,714,014	0	18,163,765	18,163,765	0	9,550,249
1	502000	Steam Expense	0	3,445,824	3,445,824	0	2,258,393	2,258,393	0	1,187,431
1	505000	Electric Expense	0	744,301	744,301	0	487,815	487,815	0	256,486
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,955,314	4,955,314	0	3,247,713	3,247,713	0	1,707,601
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	690,572	690,572	0	452,601	452,601	0	237,971
1	511000	Structures	0	784,909	784,909	0	514,429	514,429	0	270,480
1	512000	Boiler Plant	0	7,987,626	7,987,626	0	5,235,090	5,235,090	0	2,752,536
1	513000	Electric Plant	0	2,333,343	2,333,343	0	1,529,273	1,529,273	0	804,070
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,230,789	1,230,789	0	806,659	806,659	0	424,130
		TOTAL STEAM POWER GENERATION EXP	0	50,243,477	50,243,477	0	32,929,575	32,929,575	0	17,313,902
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	1,852,333	1,852,333	0	1,214,019	1,214,019	0	638,314
1	536000	Water for Power	0	1,474,409	1,474,409	0	966,328	966,328	0	508,081
1	537000	Hydraulic Expense	5,030,406	4,438,778	9,469,184	3,303,360	2,909,175	6,212,535	1,727,046	1,529,603
1	538000	Electric Expense	0	5,954,238	5,954,238	0	3,902,408	3,902,408	0	2,051,830
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,230,194	1,239,526	0	806,269	806,269	9,332	423,925
1	540000	Rent	0	1,558,924	1,558,924	0	1,021,719	1,021,719	0	537,205
1	540100	MT Trust Funds Land Settlement Rents	5,121,667	0	5,121,667	3,360,139	0	3,360,139	1,761,528	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	550,027	550,027	0	360,488	360,488	0	189,539
1	542000	Structures	0	2,032,431	2,032,431	0	1,332,055	1,332,055	0	700,376
1	543000	Reservoirs, Dams, & Waterways	0	306,172	306,172	0	200,665	200,665	0	105,507
1	544000	Electric Plant	0	3,494,291	3,494,291	0	2,290,158	2,290,158	0	1,204,133
1	545000	Miscellaneous Hydraulic Plant	0	594,634	594,634	0	389,723	389,723	0	204,911
		TOTAL HYDRO POWER GENERATION EXP	10,161,405	23,486,431	33,647,836	6,663,499	15,393,007	22,056,506	3,497,906	8,093,424
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	440,412	440,412	0	288,646	288,646	0	151,766
1	547XXX	Fuel	0	58,521,297	58,521,297	0	38,354,858	38,354,858	0	20,166,439
1	548000	Generation Expense	0	2,215,720	2,215,720	0	1,452,183	1,452,183	0	763,537
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	576,663	576,663	0	377,945	377,945	0	198,718
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
		MAINTENANCE								
1	551000	Supervision & Engineering	0	727,589	727,589	0	476,862	476,862	0	250,727
1	552000	Structures	0	186,581	186,581	0	122,285	122,285	0	64,296
1	553000	Generating & Electric Equipment	0	4,414,106	4,414,106	0	2,893,005	2,893,005	0	1,521,101
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	363,664	363,664	0	238,345	238,345	0	125,319
		TOTAL OTHER POWER GENERATION EXP	0	67,533,154	67,533,154	0	44,261,229	44,261,229	0	23,271,925



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	9,975,592	128,731,087	138,706,679	0	84,370,354	84,370,354	9,975,592	44,360,733
1	556000	System Control & Load Dispatching	0	728,453	728,453	0	477,428	477,428	0	251,025
E-557	557XXX	Other Expense	(16,964,005)	45,406,657	28,442,652	(13,309,498)	29,759,523	16,450,025	(3,654,507)	15,647,134
TOTAL OTHER POWER SUPPLY EXPENSE			(6,988,413)	174,866,197	167,877,784	(13,309,498)	114,607,305	101,297,807	6,321,085	60,258,892
TOTAL PRODUCTION OPERATING EXP			3,172,992	316,129,259	319,302,251	(6,645,999)	207,191,116	200,545,117	9,818,991	108,938,143
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,206,076	2,206,076	0	1,445,862	1,445,862	0	760,214
1	561000	Load Dispatching	0	2,980,818	2,980,818	0	1,953,628	1,953,628	0	1,027,190
1	562000	Station Expense	0	491,950	491,950	0	322,424	322,424	0	169,526
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	434,336	434,336	0	284,664	284,664	0	149,672
1	565XXX	Transmission of Electricity by Others	0	16,650,005	16,650,005	0	10,912,413	10,912,413	0	5,737,592
1	566000	Miscellaneous Transmission Expense	0	2,248,628	2,248,628	0	1,473,751	1,473,751	0	774,877
1	567000	Rent	0	188,264	188,264	0	123,388	123,388	0	64,876
MAINTENANCE										
1	568000	Supervision & Engineering	4,835	434,179	439,014	86	284,561	284,647	4,749	149,618
1	569000	Structures	60,293	502,692	562,985	6,440	329,464	335,904	53,853	173,228
1	570000	Station Equipment	18,039	801,735	819,774	0	525,457	525,457	18,039	276,278
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	63,391	1,429,320	1,492,711	26,532	936,776	963,308	36,859	492,544
1	572000	Underground Lines	3,647	72	3,719	3,647	47	3,694	0	25
1	573000	Service Miscellaneous	13,538	49,959	63,497	185	32,743	32,928	13,353	17,216
TOTAL TRANSMISSION OPERATING EXP			163,743	28,418,034	28,581,777	36,890	18,625,178	18,662,068	126,853	9,792,856

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	15,657,628	28,080,181	43,737,809	11,380,308	18,403,751	29,784,059	4,277,320	9,676,430
E-DEPX		Depreciation Expense-Transmission	1,503,411	16,379,980	17,883,391	512,111	10,735,439	11,247,550	991,300	5,644,541
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,145,790	1,145,790	0	750,951	750,951	0	394,839
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(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	44,964	0	44,964	42,548	0	42,548	2,416	0
1	407324	Amortization of CDA CDR Fund	6,455	200,000	206,455	6,455	131,080	137,535	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,849,210	0	1,849,210	979,168	0	979,168	870,042	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(86,052)	0	(86,052)	0	0	0	(86,052)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	101,641	0	101,641	88,735	0	88,735	12,906	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	220,440	0	220,440	154,574	0	154,574	65,866	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	(1,309,408)	0	(1,309,408)	(1,309,408)	0	(1,309,408)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,770,671)	0	(3,770,671)	(1,724,205)	0	(1,724,205)	(2,046,466)	0
99	407434	EIM Deferred O&M	(144,362)	0	(144,362)	0	0	0	(144,362)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,303,913)	0	(14,303,913)	(9,863,157)	0	(9,863,157)	(4,440,756)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,313,821)	0	(1,313,821)	0	0	0	(1,313,821)	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	(5,897)	0	(5,897)	(5,897)	0	(5,897)	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	25,711,578	25,711,578	0	16,851,368	16,851,368	0	8,860,210
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,339,659)	72,425,919	68,086,260	(1,745,999)	47,467,948	45,721,949	(2,593,660)	24,957,971
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(1,002,924)	416,973,212	415,970,288	(8,355,108)	273,284,242	264,929,134	7,352,184	143,688,970

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	725,411	3,108,135	3,833,546	474,391	2,052,519	2,526,910	251,020	1,055,616
3	582000	Station Expense	690,964	86,117	777,081	423,812	56,869	480,681	267,152	29,248
3	583000	Overhead Line Expense	1,836,189	1,078,520	2,914,709	1,214,349	712,222	1,926,571	621,840	366,298
3	584000	Underground Line Expense	1,812,849	0	1,812,849	986,253	0	986,253	826,596	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	24,200	0	24,200	23,542	0	23,542	658	0
3	586000	Meter Expense	1,732,443	71,686	1,804,129	1,504,322	47,339	1,551,661	228,121	24,347
3	587000	Customer Installations Expense	589,600	130,501	720,101	357,435	86,179	443,614	232,165	44,322
3	588000	Miscellaneous Distribution Expense	2,006,110	2,525,793	4,531,903	1,330,031	1,667,958	2,997,989	676,079	857,835
3	589000	Rent	199	327,494	327,693	199	216,267	216,466	0	111,227
		MAINTENANCE:								
3	590000	Supervision & Engineering	676,261	775,776	1,452,037	345,901	512,299	858,200	330,360	263,477
3	591000	Structures	581,159	12,351	593,510	284,305	8,156	292,461	296,854	4,195
3	592000	Station Equipment	431,489	102,930	534,419	291,687	67,972	359,659	139,802	34,958
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	16,003,240	(799,347)	15,203,893	10,577,864	(527,865)	10,049,999	5,425,376	(271,482)
3	594000	Underground Lines	700,256	0	700,256	429,791	0	429,791	270,465	0
3	595000	Line Transformers	389,325	0	389,325	310,089	0	310,089	79,236	0
3	596000	Street Light & Signal System Maintenance Exp	141,476	0	141,476	121,810	0	121,810	19,666	0
3	597000	Meters	40,651	0	40,651	35,311	0	35,311	5,340	0
3	598000	Miscellaneous Distribution Expense	289,553	1,018,630	1,308,183	222,514	672,673	895,187	67,039	345,957
		TOTAL DISTRIBUTION OPERATING EXP	28,671,375	8,438,586	37,109,961	18,933,606	5,572,588	24,506,194	9,737,769	2,865,998
E-DEPX		Depreciation Expense-Distribution	51,267,228	85,545	51,352,773	33,698,192	56,491	33,754,683	17,569,036	29,054
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	72,677	0	72,677	72,677	0	72,677	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,003,776	0	54,003,776	47,636,139	0	47,636,139	6,367,637	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	105,343,681	85,545	105,429,226	81,407,008	56,491	81,463,499	23,936,673	29,054
		TOTAL DISTRIBUTION EXPENSES	134,015,056	8,524,131	142,539,187	100,340,614	5,629,079	105,969,693	33,674,442	2,895,052

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	170,306	170,306	0	111,317	111,317	0	58,989
2	902000	Meter Reading Expenses	699,968	134,688	834,656	516,786	88,036	604,822	183,182	46,652
2	903XXX	Customer Records & Collection Expenses	560,774	6,978,771	7,539,545	342,158	4,561,534	4,903,692	218,616	2,417,237
2	904000	Uncollectible Accounts	11,301,338	(1,777,806)	9,523,532	10,374,641	(1,162,027)	9,212,614	926,697	(615,779)
2	905000	Misc Customer Accounts	0	116,820	116,820	0	76,357	76,357	0	40,463
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>12,562,080</b>	<b>5,622,779</b>	<b>18,184,859</b>	<b>11,233,585</b>	<b>3,675,217</b>	<b>14,908,802</b>	<b>1,328,495</b>	<b>1,947,562</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,966,590	80,059	34,046,649	23,512,927	52,329	23,565,256	10,453,663	27,730
2	909000	Advertising	212,040	792,805	1,004,845	212,040	518,201	730,241	0	274,604
2	910000	Misc Customer Service & Info Exp	0	274,120	274,120	0	179,173	179,173	0	94,947
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,178,630</b>	<b>1,146,984</b>	<b>35,325,614</b>	<b>23,724,967</b>	<b>749,703</b>	<b>24,474,670</b>	<b>10,453,663</b>	<b>397,281</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	467,945	26,257,992	26,725,937	377,188	17,925,281	18,302,469	90,757	8,332,711
4	921000	Office Supplies & Expenses	2,665	4,153,574	4,156,239	2,665	2,835,479	2,838,144	0	1,318,095
4	922000	Admin Exp Transferred--Credit	0	(101,172)	(101,172)	0	(69,066)	(69,066)	0	(32,106)
4	923000	Outside Services Employed	389,535	10,647,122	11,036,657	363,739	7,268,364	7,632,103	25,796	3,378,758
4	924000	Property Insurance Premium	0	1,769,777	1,769,777	0	1,208,156	1,208,156	0	561,621
4	925XXX	Injuries and Damages	780,594	4,304,015	5,084,609	540,963	2,938,179	3,479,142	239,631	1,365,836
4	926XXX	Employee Pensions and Benefits	3,699,922	26,140,326	29,840,248	2,585,986	17,844,955	20,430,941	1,113,936	8,295,371
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,884,809	3,399,397	6,284,206	1,922,394	2,227,965	4,150,359	962,415	1,171,432
4	930000	Miscellaneous General Expenses	112,687	5,263,223	5,375,910	87,928	3,592,992	3,680,920	24,759	1,670,231
4	931000	Rents	4,550	710,681	715,231	0	485,153	485,153	4,550	225,528
4	935000	Maintenance of General Plant	1,627,198	10,971,013	12,598,211	1,193,337	7,489,472	8,682,809	433,861	3,481,541
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>9,971,105</b>	<b>93,515,948</b>	<b>103,487,053</b>	<b>7,074,200</b>	<b>63,746,930</b>	<b>70,821,130</b>	<b>2,896,905</b>	<b>29,769,018</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,529,692	19,502,398	23,032,090	2,676,629	13,313,507	15,990,136	853,063	6,188,891
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	3,357,082	29,306,826	32,663,908	3,355,120	20,006,598	23,361,718	1,962	9,300,228
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	253,384	253,384	0	172,975	172,975	0	80,409
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,394)	0	(1,394)	0	0	0	(1,394)	0
99	407311	Regulatory Debit - AFUDC Amortization	235,067	1,207,667	1,442,734	189,253	816,359	1,005,612	45,814	391,308
99	407314	Regulatory Debit - FISERVE Amortization	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	703,736	0	703,736	703,736	0	703,736	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,715,107	0	2,715,107	1,872,575	0	1,872,575	842,532	0
99	407414	Regulatory Credit - Deferral - FISERVE	(62,847)	0	(62,847)	(62,847)	0	(62,847)	0	0
99	407436	Regulatory Credit - AMI	(9,575,220)	0	(9,575,220)	(9,575,220)	0	(9,575,220)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(39,275)	0	(39,275)	0	0	0	(39,275)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,107,976)	0	(1,107,976)	0	0	0	(1,107,976)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(9,278,113)	0	(9,278,113)	(8,977,989)	0	(8,977,989)	(300,124)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(4,476,564)	0	(4,476,564)	(4,476,564)	0	(4,476,564)	0	0
E-OTX		Taxes Other Than FIT--A&G	960,245	4,579,716	5,539,961	655,604	3,126,389	3,781,993	304,641	1,453,327
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(12,033,470)</b>	<b>55,147,959</b>	<b>43,114,489</b>	<b>(12,864,713)</b>	<b>37,639,034</b>	<b>24,774,321</b>	<b>831,243</b>	<b>17,508,925</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>(2,062,365)</b>	<b>148,663,907</b>	<b>146,601,542</b>	<b>(5,790,513)</b>	<b>101,385,964</b>	<b>95,595,451</b>	<b>3,728,148</b>	<b>47,277,943</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>177,690,477</b>	<b>580,931,013</b>	<b>758,621,490</b>	<b>121,153,545</b>	<b>384,724,205</b>	<b>505,877,750</b>	<b>56,536,932</b>	<b>196,206,808</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>192,023,675</b>			<b>126,095,737</b>		
E-FIT		FEDERAL INCOME TAX			399,522			(1,497,236)		
E-FIT		DEFERRED FEDERAL INCOME TAX			15,146,181			11,221,940		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>176,962,760</b>			<b>116,688,763</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.540%		34.460%
E-ALL	2	Number of Customers - AMA		100.000%		65.363%		34.637%
E-ALL	3	Direct Distribution Operating Expense		100.000%		66.037%		33.963%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.266%		31.734%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	126,752,026
99	442200	Commercial - Firm & Int.	86,866,015
1	442300	Industrial	54,504,321
99	444000	Public Street & Highway Lighting	2,746,751
99	448000	Interdepartmental Revenue	254,430
99	499XXX	Unbilled Revenue	(2,447,345)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>268,676,198</u>
1	447XXX	Sales for Resale	26,566,387
		TOTAL SALES OF ELECTRICITY	<u>295,242,585</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	34,532
1	453000	Sales of Water & Water Power	189,872
1	454000	Rent from Electric Property	819,218
1	454100	Rent from Trnsmission Joint Use	10,237
1	456XXX	Other Electric Revenues	22,375,234
		TOTAL OTHER OPERATING REVENUE	<u>23,429,093</u>
		TOTAL ELECTRIC REVENUE	<u>318,671,678</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	122,948
1	501XXX	Fuel	9,550,249
1	502000	Steam Expense	1,187,431
1	505000	Electric Expense	256,486
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,707,601
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	237,971
1	511000	Structures	270,480
1	512000	Boiler Plant	2,752,536
1	513000	Electric Plant	804,070
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	424,130
		TOTAL STEAM POWER GENERATION EXP	<u>17,313,902</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	638,314
1	536000	Water for Power	508,081
1	537000	Hydraulic Expense	3,256,649
1	538000	Electric Expense	2,051,830
1	539000	Miscellaneous Hydraulic Power Generation Exp	433,257
1	540000	Rent	537,205
1	540100	MT Trust Funds Land Settlement Rents	1,761,528
		MAINTENANCE	
1	541000	Supervision & Engineering	189,539
1	542000	Structures	700,376
1	543000	Reservoirs, Dams, & Waterways	105,507
1	544000	Electric Plant	1,204,133
1	545000	Miscellaneous Hydraulic Plant	204,911
		TOTAL HYDRO POWER GENERATION EXP	<u>11,591,330</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	151,766
1	547XXX	Fuel	20,166,439
1	548000	Generation Expense	763,537
1	549XXX	Miscellaneous Other Power Generation Op Exp	198,718
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	250,727
1	552000	Structures	64,296
1	553000	Generating & Electric Equipment	1,521,101
1	554XXX	Miscellaneous Other Power Generation Maint Exp	125,319
		TOTAL OTHER POWER GENERATION EXP	<u>23,271,925</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	54,336,325
1	556000	System Control & Load Dispatching	251,025
E-557	557XXX	Other Expense	11,992,627
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,579,977</u>
		TOTAL PRODUCTION OPERATING EXP	<u>118,757,134</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	760,214
1	561000	Load Dispatching	1,027,190
1	562000	Station Expense	169,526
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	149,672
1	565XXX	Transmission of Electricity by Others	5,737,592
1	566000	Miscellaneous Transmission Expense	774,877
1	567000	Rent	64,876
		MAINTENANCE	
1	568000	Supervision & Engineering	154,367
1	569000	Structures	227,081
1	570000	Station Equipment	294,317
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	529,403
1	572000	Underground Lines	25
1	573000	Service Miscellaneous	30,569
		TOTAL TRANSMISSION OPERATING EXP	<u>9,919,709</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

\*\*\*\*\*

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,953,750
E-DEPX		Depreciation Expense-Transmission	6,635,841
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	394,839
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	2,416
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	870,042
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(86,052)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	12,906
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	65,866
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	(2,046,466)
99	407434	EIM Deferred O&M	(144,362)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,440,756)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,313,821)
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	8,860,210
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	22,364,311
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	151,041,154

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,306,636
3	582000	Station Expense	296,400
3	583000	Overhead Line Expense	988,138
3	584000	Underground Line Expense	826,596
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	658
3	586000	Meter Expense	252,468
3	587000	Customer Installations Expense	276,487
3	588000	Miscellaneous Distribution Expense	1,533,914
3	589000	Rent	111,227
		MAINTENANCE:	
3	590000	Supervision & Engineering	593,837
3	591000	Structures	301,049
3	592000	Station Equipment	174,760
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,153,894
3	594000	Underground Lines	270,465
3	595000	Line Transformers	79,236
3	596000	Street Light & Signal System Maintenance Exp	19,666
3	597000	Meters	5,340
3	598000	Miscellaneous Distribution Expense	412,996
		TOTAL DISTRIBUTION OPERATING EXP	<u>12,603,767</u>
E-DEPX		Depreciation Expense-Distribution	17,598,090
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,367,637
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,965,727</u>
		TOTAL DISTRIBUTION EXPENSES	<u>36,569,494</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	58,989
2	902000	Meter Reading Expenses	229,834
2	903XXX	Customer Records & Collection Expenses	2,635,853
2	904000	Uncollectible Accounts	310,918
2	905000	Misc Customer Accounts	40,463
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,276,057</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,481,393
2	909000	Advertising	274,604
2	910000	Misc Customer Service & Info Exp	94,947
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,850,944</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,423,468
4	921000	Office Supplies & Expenses	1,318,095
4	922000	Admin Exp Transferred--Credit	(32,106)
4	923000	Outside Services Employed	3,404,554
4	924000	Property Insurance Premium	561,621
4	925XXX	Injuries and Damages	1,605,467
4	926XXX	Employee Pensions and Benefits	9,409,307
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,133,847
4	930000	Miscellaneous General Expenses	1,694,990
4	931000	Rents	230,078
4	935000	Maintenance of General Plant	3,915,402
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>32,665,923</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

\*\*\*\*\*

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,041,954
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,302,190
E-AMTX		Amortization Expense-General Plant - 390200, 3962	80,409
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(1,394)
99	407311	Regulatory Debit - AFUDC Amortization	437,122
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	842,532
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(39,275)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,107,976)
99	407447	Regulatory Credit - COVID-19 Deferral	(300,124)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,757,968
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>18,340,168</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>51,006,091</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>252,743,740</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>65,927,938</b>
E-FIT		FEDERAL INCOME TAX	1,896,758
E-FIT		DEFERRED FEDERAL INCOME TAX	3,924,241
E-FIT		AMORTIZED ITC	(167,058)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>60,273,997</b>

ALLOCATION RATIOS:

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

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

Report ID:  
**E-456-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	46,304	689,828	736,132	41,604	452,113	493,717	4,700	237,715	242,415
1	456010	Other Electric Rev-Financial	0	(10,325,726)	(10,325,726)	0	(6,767,481)	(6,767,481)	0	(3,558,245)	(3,558,245)
1	456015	Other Electric Rev-CT Fuel Sales	0	15,004,439	15,004,439	0	9,833,909	9,833,909	0	5,170,530	5,170,530
1	456016	Other Electric Rev-Resource Opt	0	3,703,100	3,703,100	0	2,427,012	2,427,012	0	1,276,088	1,276,088
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	252,522	252,522	0	165,503	165,503	0	87,019	87,019
1	456019	Other Electric Rev-Specified	0	181,910	181,910	0	119,224	119,224	0	62,686	62,686
1	456020	Other Electric Rev-Sale of Excess	0	223,395	223,395	0	146,413	146,413	0	76,982	76,982
1	456030	Other Electric Rev-Clearwater	(125,114)	1,248,276	1,123,162	0	818,120	818,120	(125,114)	430,156	305,042
1	456050	Other Electric Rev-Attachment Fees	2,211,207	240	2,211,447	1,825,599	157	1,825,756	385,608	83	385,691
1	456100	Transmission Revenue of Others	0	12,613,065	12,613,065	0	8,266,603	8,266,603	0	4,346,462	4,346,462
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	2,442,791	2,442,791	0	1,601,005	1,601,005	0	841,786	841,786
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	(2,135,344)	0	(2,135,344)	(1,503,101)	0	(1,503,101)	(632,243)	0	(632,243)
1	456329	Amortization Res Decoupling Deferral	(6,790,879)	0	(6,790,879)	(5,907,931)	0	(5,907,931)	(882,948)	0	(882,948)
1	456338	Non-res Decoupling Deferred Rev	13,313,550	0	13,313,550	11,344,627	0	11,344,627	1,968,923	0	1,968,923
1	456339	Amortization Non-res Decoupling	(7,690,430)	0	(7,690,430)	(7,008,077)	0	(7,008,077)	(682,353)	0	(682,353)
1	456380	Other Electric Revenue-Clearwater	312,534	0	312,534	0	0	0	312,534	0	312,534
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,724,602	1,724,602	0	1,130,304	1,130,304	0	594,298	594,298
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,264,631)	(1,264,631)	0	(828,839)	(828,839)	0	(435,792)	(435,792)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,264,631	1,264,631	0	828,839	828,839	0	435,792	435,792
1	456730	Other Elec Rev-Intraco Thermal	0	34,983,967	34,983,967	0	22,928,492	22,928,492	0	12,055,475	12,055,475
TOTAL ACCOUNT 456			(681,107)	63,735,742	63,054,635	(1,093,005)	41,772,405	40,679,400	411,898	21,963,337	22,375,235

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	122,746,933	122,746,933	0	80,448,340	80,448,340	0	42,298,593	42,298,593
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,776,480	1,776,480	0	1,164,305	1,164,305	0	612,175	612,175
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	9,975,592	0	9,975,592	0	0	0	9,975,592	0	9,975,592
1	555550	Non Monetary - Exchange Power	0	(87,803)	(87,803)	0	(57,546)	(57,546)	0	(30,257)	(30,257)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,852,686	1,852,686	0	1,214,250	1,214,250	0	638,436	638,436
1	555710	Intercompany Purchase	0	2,442,791	2,442,791	0	1,601,005	1,601,005	0	841,786	841,786
TOTAL ACCOUNT 555			9,975,592	128,731,087	138,706,679	0	84,370,354	84,370,354	9,975,592	44,360,733	54,336,325

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	20,221	5,148,729	5,168,950	20,221	3,374,477	3,394,698	0	1,774,252	1,774,252
1	557010	Other Power Supply Expense - Financial	0	(13,307,501)	(13,307,501)	0	(8,721,736)	(8,721,736)	0	(4,585,765)	(4,585,765)
1	557018	Merchandise Processing Fee	0	55,447	55,447	0	36,340	36,340	0	19,107	19,107
1	557150	Fuel - Economic Dispatch	0	4,747,682	4,747,682	0	3,111,631	3,111,631	0	1,636,051	1,636,051
1	557160	Power Supply Expense - Miscellaneous	0	3,102	3,102	0	2,033	2,033	0	1,069	1,069
99	557161	Unbilled Add-Ons	394,693	0	394,693	295,875	0	295,875	98,818	0	98,818
1	557165	Other Resource Costs-CAISO Charges	0	147,133	147,133	0	96,431	96,431	0	50,702	50,702
1	557170	Broker Fees - Power	0	289,132	289,132	0	189,497	189,497	0	99,635	99,635
1	557171	REC Broker Fees	0	53,374	53,374	0	34,981	34,981	0	18,393	18,393
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	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	7,317,028	0	7,317,028	7,317,028	0	7,317,028	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	(21,726,889)	0	(21,726,889)	(21,726,889)	0	(21,726,889)	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	1,952,889	0	1,952,889	1,952,889	0	1,952,889	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,608,548)	0	(1,608,548)	(1,608,548)	0	(1,608,548)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,577,196)	0	(3,577,196)	0	0	0	(3,577,196)	0	(3,577,196)
99	557390	Idaho PCA Amortization	(497,309)	0	(497,309)	0	0	0	(497,309)	0	(497,309)
1	557395	Optional Renewable Power Expense Offset	0	551	551	0	361	361	0	190	190
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,617,942	1,617,942	0	1,060,399	1,060,399	0	557,543	557,543
1	557711	Turbine Gas Bookout Offset	0	(1,617,942)	(1,617,942)	0	(1,060,399)	(1,060,399)	0	(557,543)	(557,543)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	48,269,008	48,269,008	0	31,635,508	31,635,508	0	16,633,500	16,633,500
TOTAL ACCOUNT 557			(16,964,005)	45,406,657	28,442,652	(13,309,498)	29,759,523	16,450,025	(3,654,507)	15,647,134	11,992,627

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	215,728	80,059	295,787	120,320	52,329	172,649	95,408	27,730	123,138
99	908600	Public Purpose Tariff Rider Expense Offset	33,813,266	0	33,813,266	23,372,104	0	23,372,104	10,441,162	0	10,441,162
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	(225,072)	0	(225,072)	(142,165)	0	(142,165)	(82,907)	0	(82,907)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,966,590	80,059	34,046,649	23,512,927	52,329	23,565,256	10,453,663	27,730	10,481,393

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.363%	34.637%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended April 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.12%	54.12%
2	Cost of Debt		4.859%	4.863%
	Total Weighted Cost		2.630%	2.632%
E-APL	Net Rate Base	2,651,253,199	1,784,900,112	866,353,087
	Interest Deduction for FIT Calculation	69,745,286	46,942,873	22,802,413
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended April 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	950,645,165	631,973,487	318,671,678
E-OPS	Less: Operating & Maintenance Expense	541,991,515	353,917,981	188,073,534
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,374,660	83,690,269	47,684,391
E-OTX	Less: Taxes Other than FIT	85,255,315	68,269,500	16,985,815
	Net Operating Income Before FIT	192,023,675	126,095,737	65,927,938
E-INT	Less: Interest Expense	69,745,286	46,942,873	22,802,413
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(260,026)	0	(260,026)
E-SCM	Plus: Schedule M Adjustments	(120,115,878)	(86,282,558)	(33,833,320)
	Taxable Net Operating Income	1,902,485	(7,129,694)	9,032,179
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	399,522	(1,497,236)	1,896,758
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	399,522	(1,497,236)	1,896,758
E-DTE	Deferred FIT	15,146,181	11,221,940	3,924,241
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	15,060,915	9,406,974	5,653,941

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	75,387,719	95,052,071	170,439,790	51,695,037	63,642,917	115,337,954	23,692,682	31,409,154	55,101,836	
12	997001 Contributions In Aid of Construction	0	7,357,567	7,357,567	0	4,973,568	4,973,568	0	2,383,999	2,383,999	
12	997002 Injuries and Damages	0	150,000	150,000	0	101,397	101,397	0	48,603	48,603	
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	2,032,581	2,032,581	0	1,373,984	1,373,984	0	658,597	658,597	
99	997007 Idaho PCA	(4,074,505)	0	(4,074,505)	0	0	0	(4,074,505)	0	(4,074,505)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	792,805	792,805	0	535,920	535,920	0	256,885	256,885	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	10,233,567	0	10,233,567	6,510,558	0	6,510,558	3,723,009	0	3,723,009	
12	997020 FAS87 Current Pension Accrual	0	(16,531,635)	(16,531,635)	0	(11,175,055)	(11,175,055)	0	(5,356,580)	(5,356,580)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	865,137	4,570,314	5,435,451	675,248	3,089,441	3,764,689	189,889	1,480,873	1,670,762	
99	997031 Decoupling Mechanism	3,303,102	0	3,303,102	3,074,481	0	3,074,481	228,621	0	228,621	
12	997032 Interest Rate Swaps	0	(20,677,010)	(20,677,010)	0	(13,977,245)	(13,977,245)	0	(6,699,765)	(6,699,765)	
99	997033 BPA Residential Exchange	64,474	0	64,474	168,044	0	168,044	(103,570)	0	(103,570)	
99	997034 Montana Hydro Settlement	5,121,667	0	5,121,667	3,360,139	0	3,360,139	1,761,528	0	1,761,528	
99	997035 Leases	0	150,920	150,920	0	103,027	103,027	0	47,893	47,893	
99	997043 Washington Deferred Power Costs	(14,467,433)	0	(14,467,433)	(14,467,433)	0	(14,467,433)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(87,803)	(87,803)	0	(59,353)	(59,353)	0	(28,450)	(28,450)	
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	(2,535,070)	(2,535,070)	0	(1,713,657)	(1,713,657)	0	(821,413)	(821,413)	
12	997049 Tax Depreciation	0	(164,316,709)	(164,316,709)	0	(111,074,809)	(111,074,809)	0	(53,241,900)	(53,241,900)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	44,964	0	44,964	42,548	0	42,548	2,416	0	2,416	
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0	
99	997059 Spokane River Relicensing PME	38,266	0	38,266	27,018	0	27,018	11,248	0	11,248	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	101,641	884,085	985,726	88,735	597,624	686,359	12,906	286,461	299,367	
99	997065 Amortization - Unbilled Revenue Add-Ins	564,163	0	564,163	474,597	0	474,597	89,566	0	89,566	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	2,834,323	2,834,323	0	1,915,946	1,915,946	0	918,377	918,377	
12	997081 Deferred Compensation	0	2,414,941	2,414,941	0	1,632,452	1,632,452	0	782,489	782,489	
4	997082 Meal Disallowances	0	195,802	195,802	0	133,666	133,666	0	62,136	62,136	
12	997083 Paid Time Off	0	1,089,509	1,089,509	0	736,486	736,486	0	353,023	353,023	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(1,399,873)	0	(1,399,873)	0	0	0	(1,399,873)	0	(1,399,873)	
99	997095 WA REC Deferral	344,341	0	344,341	344,341	0	344,341	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,118	22,118	0	10,602	10,602	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(109,530)	(109,530)	0	(74,040)	(74,040)	0	(35,490)	(35,490)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(39,266,666)	(39,266,666)	0	(26,543,481)	(26,543,481)	0	(12,723,185)	(12,723,185)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(8,871,484)	0	(8,871,484)	(8,871,484)	0	(8,871,484)	0	0	0	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	(1,394)	0	(1,394)	0	0	0	(1,394)	(1,394)	
99	997110	FISERVE	944,143	0	944,143	712,143	0	712,143	232,000	232,000	
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,117)	(82,117)	0	(39,361)	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,297	332,297	0	159,281	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(6,390,677)	0	(6,390,677)	(3,890,495)	0	(3,890,495)	(2,500,182)	(2,500,182)	
99	997119	AFUDC Tax CPI	0	2,469,930	2,469,930	0	1,669,623	1,669,623	0	800,307	
99	997120	Transportation Tax Disallowance	0	111,484	111,484	0	75,361	75,361	0	36,123	
99	997123	EIM Deferred O&M	(144,362)	0	(144,362)	0	0	0	(144,362)	(144,362)	
99	997124	Colstrip Recovery Offset	(1,309,408)	0	(1,309,408)	(1,309,408)	0	(1,309,408)	0	0	
99	997125	COVID-19	(6,563,921)	0	(6,563,921)	(7,106,329)	0	(7,106,329)	542,408	542,408	
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(783,691)	(783,691)	0	(375,650)	
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,108,047	2,108,047	0	1,010,458	
99	997128	Meters Expensed	0	(22,419,912)	(22,419,912)	0	(15,155,412)	(15,155,412)	0	(7,264,500)	
99	997129	Mixed Service Costs (IDD#5)	0	(27,653,635)	(27,653,635)	0	(18,693,304)	(18,693,304)	0	(8,960,331)	
99	997130	Wild Fire Resiliency Deferral	(1,147,251)	0	(1,147,251)	0	0	0	(1,147,251)	(1,147,251)	
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>51,013,776</b>	<b>(171,129,654)</b>	<b>(120,115,878)</b>	<b>30,005,732</b>	<b>(116,288,290)</b>	<b>(86,282,558)</b>	<b>21,008,044</b>	<b>(54,841,364)</b>	<b>(33,833,320)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.598%	32.402%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	12,732,908	12,732,908	0	8,607,191	8,607,191	0	4,125,717	4,125,717
99	410100	Deferred Federal Income Tax Expense - Washin	3,494,680	0	3,494,680	3,494,680	0	3,494,680	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	914,372	0	914,372	0	0	0	914,372	0	914,372
	410100	Total	4,409,052	12,732,908	17,141,960	3,494,680	8,607,191	12,101,871	914,372	4,125,717	5,040,089
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(2,126,268)	(2,126,268)	0	(1,437,315)	(1,437,315)	0	(688,953)	(688,953)
99	411100	Deferred Federal Income Tax Expense - Washin	557,384	0	557,384	557,384	0	557,384	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(426,895)	0	(426,895)	0	0	0	(426,895)	0	(426,895)
	411100	Total	130,489	(2,126,268)	(1,995,779)	557,384	(1,437,315)	(879,931)	(426,895)	(688,953)	(1,115,848)
Total Deferred Federal Income Tax Expense			4,539,541	10,606,640	15,146,181	4,052,064	7,169,876	11,221,940	487,477	3,436,764	3,924,241

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.598%	32.402%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	(13,816)	(13,816)	0	(9,055)	(9,055)	0	(4,761)	(4,761)
1	408140	State Kwh Generation Tax	0	1,320,560	1,320,560	0	865,495	865,495	0	455,065	455,065
1	408150	R&P Property Tax--Production	0	18,347,159	18,347,159	0	12,024,728	12,024,728	0	6,322,431	6,322,431
1	408180	R&P Property Tax--Transmission	0	6,454,378	6,454,378	0	4,230,199	4,230,199	0	2,224,179	2,224,179
1	409100	State Income Tax--Montana & Oregon	0	(396,703)	(396,703)	0	(259,999)	(259,999)	0	(136,704)	(136,704)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,711,578</b>	<b>25,711,578</b>	<b>0</b>	<b>16,851,368</b>	<b>16,851,368</b>	<b>0</b>	<b>8,860,210</b>	<b>8,860,210</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,282,903	0	21,282,903	21,282,903	0	21,282,903	0	0	0
99	408120	Municipal Occupation & License Tax	22,192,944	0	22,192,944	18,621,534	0	18,621,534	3,571,410	0	3,571,410
99	408160	Miscellaneous State or Local Tax--WA & ID	262	0	262	0	0	0	262	0	262
99	408170	R&P Property Tax--Distribution	11,014,693	0	11,014,693	7,731,702	0	7,731,702	3,282,991	0	3,282,991
99	409100	State Income Tax--Idaho	(227,000)	0	(227,000)	0	0	0	(227,000)	0	(227,000)
99	411410	State Income Tax--Idaho ITC Deferred	(230,511)	0	(230,511)	0	0	0	(230,511)	0	(230,511)
99	411420	State Income Tax--Idaho ITC Amortization	(29,515)	0	(29,515)	0	0	0	(29,515)	0	(29,515)
<b>TOTAL DISTRIBUTION</b>			<b>54,003,776</b>	<b>0</b>	<b>54,003,776</b>	<b>47,636,139</b>	<b>0</b>	<b>47,636,139</b>	<b>6,367,637</b>	<b>0</b>	<b>6,367,637</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	960,245	4,579,716	5,539,961	655,604	3,126,389	3,781,993	304,641	1,453,327	1,757,968
<b>TOTAL A&amp;G</b>			<b>960,245</b>	<b>4,579,716</b>	<b>5,539,961</b>	<b>655,604</b>	<b>3,126,389</b>	<b>3,781,993</b>	<b>304,641</b>	<b>1,453,327</b>	<b>1,757,968</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,964,021</b>	<b>30,291,294</b>	<b>85,255,315</b>	<b>48,291,743</b>	<b>19,977,757</b>	<b>68,269,500</b>	<b>6,672,278</b>	<b>10,313,537</b>	<b>16,985,815</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,783,333	7,783,333	0	5,101,196	5,101,196	0	2,682,137	2,682,137
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	1,086,558	1,086,558	0	712,130	712,130	0	374,428	374,428
1	182381	CDA Settlement Past Storage	0	29,359,011	29,359,011	0	19,241,896	19,241,896	0	10,117,115	10,117,115
1	302000	Franchises & Consents	1,391,319	44,049,219	45,440,538	1,391,319	28,869,858	30,261,177	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,142,089	15,461,805	319,716	10,042,862	10,362,578	0	5,099,227	5,099,227
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	798,283	112,983,240	113,781,523	785,336	77,129,139	77,914,475	12,947	35,854,101	35,867,048
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	26,215	26,215	0	17,896	17,896	0	8,319	8,319
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,401,136	977,079	16,378,215	15,401,136	667,013	16,068,149	0	310,066	310,066
		TOTAL INTANGIBLE PLANT	17,910,454	304,329,908	322,240,362	17,897,507	205,162,397	223,059,904	12,947	99,167,511	99,180,458
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,862,137	3,862,137	0	2,531,245	2,531,245	0	1,330,892	1,330,892
1	311XXX	Structures & Improvements	111,492,777	28,658,707	140,151,484	72,862,179	18,782,917	91,645,096	38,630,598	9,875,790	48,506,388
1	312000	Boiler Plant	147,212,653	46,686,018	193,898,671	96,207,900	30,598,016	126,805,916	51,004,753	16,088,002	67,092,755
1	313000	Generators	291,188	0	291,188	191,084	0	191,084	100,104	0	100,104
1	314000	Turbogenerator Units	39,115,489	18,653,651	57,769,140	25,563,601	12,225,603	37,789,204	13,551,888	6,428,048	19,979,936
1	315000	Accessory Electric Equipment	18,034,620	12,348,354	30,382,974	11,787,268	8,093,111	19,880,379	6,247,352	4,255,243	10,502,595
1	316000	Miscellaneous Power Plant Equipment	14,374,946	2,486,508	16,861,454	9,394,816	1,629,657	11,024,473	4,980,130	856,851	5,836,981
		TOTAL STEAM PRODUCTION PLANT	330,521,673	112,695,375	443,217,048	216,006,848	73,860,549	289,867,397	114,514,825	38,834,826	153,349,651
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,647,573	64,647,573	0	42,370,019	42,370,019	0	22,277,554	22,277,554
1	331XXX	Structures & Improvements	0	96,798,360	96,798,360	0	63,441,645	63,441,645	0	33,356,715	33,356,715
1	332XXX	Reservoirs, Dams, & Waterways	0	194,688,657	194,688,657	0	127,598,946	127,598,946	0	67,089,711	67,089,711
1	333000	Waterwheels, Turbines, & Generators	0	234,603,485	234,603,485	0	153,759,124	153,759,124	0	80,844,361	80,844,361
1	334000	Accessory Electric Equipment	0	74,859,312	74,859,312	0	49,062,793	49,062,793	0	25,796,519	25,796,519
1	335XXX	Miscellaneous Power Plant Equipment	0	13,492,780	13,492,780	0	8,843,168	8,843,168	0	4,649,612	4,649,612
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	682,740,091	682,740,091	0	447,467,855	447,467,855	0	235,272,236	235,272,236
		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	17,293,746	17,293,746	0	11,334,321	11,334,321	0	5,959,425	5,959,425
1	342000	Fuel Holders, Producers, & Accessories	0	21,191,860	21,191,860	0	13,889,145	13,889,145	0	7,302,715	7,302,715
1	343000	Prime Movers	0	23,416,102	23,416,102	0	15,346,913	15,346,913	0	8,069,189	8,069,189
1	344000	Generators	0	222,465,681	222,465,681	0	145,804,007	145,804,007	0	76,661,674	76,661,674
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	22,688,983	22,688,983	0	14,870,359	14,870,359	0	7,818,624	7,818,624
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	1,644,581	1,644,581	0	1,077,858	1,077,858	0	566,723	566,723
		TOTAL OTHER PRODUCTION PLANT	0	309,811,481	309,811,481	0	203,050,443	203,050,443	0	106,761,038	106,761,038
		TOTAL PRODUCTION PLANT	330,521,673	1,105,246,947	1,435,768,620	216,006,848	724,378,847	940,385,695	114,514,825	380,868,100	495,382,925

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	628,358	30,076,364	30,704,722	410,632	19,712,049	20,122,681	217,726	10,364,315	10,582,041
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	38,422	28,026,623	28,065,045	22,142	18,368,649	18,390,791	16,280	9,657,974	9,674,254
1	353XXX	Station Equipment	12,215,299	289,857,180	302,072,479	7,978,925	189,972,396	197,951,321	4,236,374	99,884,784	104,121,158
1	354000	Towers & Fixtures	16,040,366	1,167,385	17,207,751	10,482,513	765,104	11,247,617	5,557,853	402,281	5,960,134
1	355000	Poles & Fixtures	4,595	295,130,505	295,135,100	2,718	193,428,533	193,431,251	1,877	101,701,972	101,703,849
1	356000	Overhead Conductors & Devices	12,568,025	152,205,379	164,773,404	8,212,735	99,755,405	107,968,140	4,355,290	52,449,974	56,805,264
1	357000	Underground Conduit	0	3,317,985	3,317,985	0	2,174,607	2,174,607	0	1,143,378	1,143,378
1	358000	Underground Conductors & Devices	0	2,666,807	2,666,807	0	1,747,825	1,747,825	0	918,982	918,982
1	359000	Roads & Trails	78,834	2,050,091	2,128,925	51,518	1,343,630	1,395,148	27,316	706,461	733,777
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,573,899</b>	<b>804,498,319</b>	<b>846,072,218</b>	<b>27,161,183</b>	<b>527,268,198</b>	<b>554,429,381</b>	<b>14,412,716</b>	<b>277,230,121</b>	<b>291,642,837</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	8,448,052	0	8,448,052	6,977,498	0	6,977,498	1,470,554	0	1,470,554
99	360400	Land Easements	3,769,160	0	3,769,160	1,285,531	0	1,285,531	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	34,762,787	0	34,762,787	27,668,740	0	27,668,740	7,094,047	0	7,094,047
3	362000	Station Equipment	152,364,308	3,207,528	155,571,836	101,460,361	2,118,155	103,578,516	50,903,947	1,089,373	51,993,320
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	457,233,725	0	457,233,725	299,130,751	0	299,130,751	158,102,974	0	158,102,974
99	365000	Overhead Conductors & Devices	294,993,417	0	294,993,417	188,297,799	0	188,297,799	106,695,618	0	106,695,618
99	366000	Underground Conduit	130,881,670	0	130,881,670	85,719,157	0	85,719,157	45,162,513	0	45,162,513
99	367000	Underground Conductors & Devices	229,365,052	0	229,365,052	152,278,801	0	152,278,801	77,086,251	0	77,086,251
99	368000	Line Transformers	292,173,704	0	292,173,704	201,912,785	0	201,912,785	90,260,919	0	90,260,919
99	369XXX	Services	188,218,747	0	188,218,747	123,872,722	0	123,872,722	64,346,025	0	64,346,025
99	371XXX	Installations on Customers' Premises	2,582,646	0	2,582,646	2,582,646	0	2,582,646	0	0	0
99	370XXX	Meters	81,185,261	0	81,185,261	57,182,843	0	57,182,843	24,002,418	0	24,002,418
99	373XXX	Street Light & Signal Systems	69,005,673	0	69,005,673	44,728,404	0	44,728,404	24,277,269	0	24,277,269
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,947,819,034</b>	<b>3,207,528</b>	<b>1,951,026,562</b>	<b>1,295,565,020</b>	<b>2,118,155</b>	<b>1,297,683,175</b>	<b>652,254,014</b>	<b>1,089,373</b>	<b>653,343,387</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,507,702	8,883,534	10,391,236	807,811	6,064,433	6,872,244	699,891	2,819,101	3,518,992
4	390XXX	Structures & Improvements	19,193,510	104,007,447	123,200,957	10,524,909	71,001,724	81,526,633	8,668,601	33,005,723	41,674,324
4	391XXX	Office Furniture & Equipment	4,509,926	60,052,954	64,562,880	4,481,840	40,995,750	45,477,590	28,086	19,057,204	19,085,290
4	392XXX	Transportation Equipment	37,284,124	25,869,383	63,153,507	25,932,031	17,659,993	43,592,024	11,352,093	8,209,390	19,561,483
4	393000	Stores Equipment	463,292	3,790,310	4,253,602	274,632	2,587,493	2,862,125	188,660	1,202,817	1,391,477
4	394000	Tools, Shop & Garage Equipment	1,715,711	14,911,962	16,627,673	758,593	10,179,800	10,938,393	957,118	4,732,162	5,689,280
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	365,768	2,610,682	2,976,450	351,543	1,782,208	2,133,751	14,225	828,474	842,699
4	396XXX	Power Operated Equipment	23,664,117	9,175,896	32,840,013	14,143,331	6,264,017	20,407,348	9,520,786	2,911,879	12,432,665
4	397XXX	Communications Equipment	29,772,429	81,456,961	111,229,390	20,696,398	55,607,409	76,303,807	9,076,031	25,849,552	34,925,583
4	398000	Miscellaneous Equipment	13,466	748,072	761,538	0	510,679	510,679	13,466	237,393	250,859
		<b>TOTAL GENERAL PLANT</b>	<b>118,490,045</b>	<b>311,624,005</b>	<b>430,114,050</b>	<b>77,971,088</b>	<b>212,733,243</b>	<b>290,704,331</b>	<b>40,518,957</b>	<b>98,890,762</b>	<b>139,409,719</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,456,315,105</b>	<b>2,528,906,707</b>	<b>4,985,221,812</b>	<b>1,634,601,646</b>	<b>1,671,660,840</b>	<b>3,306,262,486</b>	<b>821,713,459</b>	<b>857,245,867</b>	<b>1,678,959,326</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(254,139,379)	(72,804,587)	(326,943,966)	(165,430,971)	(47,716,126)	(213,147,097)	(88,708,408)	(25,088,461)	(113,796,869)
E-ADEP		Hydro Production Plant	0	(155,953,682)	(155,953,682)	0	(102,212,043)	(102,212,043)	0	(53,741,639)	(53,741,639)
E-ADEP		Other Production Plant	0	(147,340,719)	(147,340,719)	0	(96,567,107)	(96,567,107)	0	(50,773,612)	(50,773,612)
E-ADEP		Transmission Plant	(25,069,651)	(214,612,121)	(239,681,772)	(15,641,117)	(140,656,784)	(156,297,901)	(9,428,534)	(73,955,337)	(83,383,871)
E-ADEP		Distribution Plant	(617,371,975)	(311,591)	(617,683,566)	(373,141,141)	(205,765)	(373,346,906)	(244,230,834)	(105,826)	(244,336,660)
E-ADEP		General Plant	(44,435,121)	(102,516,141)	(146,951,262)	(27,384,610)	(69,983,669)	(97,368,279)	(17,050,511)	(32,532,472)	(49,582,983)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(941,016,126)</b>	<b>(693,538,841)</b>	<b>(1,634,554,967)</b>	<b>(581,597,839)</b>	<b>(457,341,494)</b>	<b>(1,038,939,333)</b>	<b>(359,418,287)</b>	<b>(236,197,347)</b>	<b>(595,615,634)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,924,058)	(15,924,058)	0	(10,436,628)	(10,436,628)	0	(5,487,430)	(5,487,430)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(272,439)	0	(272,439)	(272,439)	0	(272,439)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,993,524)	(2,993,524)	0	(2,040,942)	(2,040,942)	0	(952,582)	(952,582)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(6,161,020)	(86,980,945)	(93,141,965)	(6,146,848)	(59,378,412)	(65,525,260)	(14,172)	(27,602,533)	(27,616,705)
E-AAAMT		General Plant - 390200, 396200	0	(288,012)	(288,012)	0	(196,614)	(196,614)	0	(91,398)	(91,398)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(6,433,459)</b>	<b>(106,186,539)</b>	<b>(112,619,998)</b>	<b>(6,419,287)</b>	<b>(72,052,596)</b>	<b>(78,471,883)</b>	<b>(14,172)</b>	<b>(34,133,943)</b>	<b>(34,148,115)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(947,449,585)</b>	<b>(799,725,380)</b>	<b>(1,747,174,965)</b>	<b>(588,017,126)</b>	<b>(529,394,090)</b>	<b>(1,117,411,216)</b>	<b>(359,432,459)</b>	<b>(270,331,290)</b>	<b>(629,763,749)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,508,865,520</b>	<b>1,729,181,327</b>	<b>3,238,046,847</b>	<b>1,046,584,520</b>	<b>1,142,266,750</b>	<b>2,188,851,270</b>	<b>462,281,000</b>	<b>586,914,577</b>	<b>1,049,195,577</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	119,481	119,481	0	78,308	78,308	0	41,173	41,173
12		ADFIT - Electric Plant In Service (282900)	0	(576,664,867)	(576,664,867)	0	(389,813,917)	(389,813,917)	0	(186,850,950)	(186,850,950)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,733,919)	(59,733,919)	0	(40,777,957)	(40,777,957)	0	(18,955,962)	(18,955,962)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,033,519)	(2,033,519)	0	(1,388,202)	(1,388,202)	0	(645,317)	(645,317)
4		ADFIT - Common Plant (283750 from C-DTX)	0	50,495	50,495	0	34,471	34,471	0	16,024	16,024
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	(6,165,392)	(6,165,392)	0	(4,040,798)	(4,040,798)	0	(2,124,594)	(2,124,594)
1		ADFIT - CDA Settlement Costs (283333)	0	261,834	261,834	0	171,606	171,606	0	90,228	90,228
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,055,277)	(1,055,277)	0	(713,346)	(713,346)	0	(341,931)	(341,931)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(645,221,164)</b>	<b>(645,221,164)</b>	<b>0</b>	<b>(436,449,835)</b>	<b>(436,449,835)</b>	<b>0</b>	<b>(208,771,329)</b>	<b>(208,771,329)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,508,865,520</b>	<b>1,083,960,163</b>	<b>2,592,825,683</b>	<b>1,046,584,520</b>	<b>705,816,915</b>	<b>1,752,401,435</b>	<b>462,281,000</b>	<b>378,143,248</b>	<b>840,424,248</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.037%	33.963%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.598%	32.402%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,508,865,520	1,083,960,163	2,592,825,683	#####	705,816,915	1,752,401,435	462,281,000	378,143,248	840,424,248
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,739,987	32,570,051	39,310,038	5,317,466	22,234,271	27,551,737	1,422,521	10,335,780	11,758,301
4	Accumulated Amortization - AFUDC (182318)	(1,063,218)	(4,624,481)	(5,687,699)	(825,830)	(3,156,948)	(3,982,778)	(237,388)	(1,467,533)	(1,704,921)
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)	(3,351,086)	0	(3,351,086)	(1,073,965)	0	(1,073,965)	(2,277,121)	0	(2,277,121)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,973,102	0	1,973,102	0	0	0	1,973,102	0	1,973,102
99	ADFIT - Boulder Park Disallowed (190040)	131,648	0	131,648	0	0	0	131,648	0	131,648
99	Investment in WNP3 Exchange Power (124900, 124930)	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)	25,881	0	25,881	25,881	0	25,881	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,745,195)	0	(21,745,195)	(21,745,195)	0	(21,745,195)	0	0	0
99	CDA Lake Settlement - ID (186382)	2,689	0	2,689	0	0	0	2,689	0	2,689
99	ADFIT - CDA Lake Settlement - Direct (283382)	(6,001)	0	(6,001)	(5,436)	0	(5,436)	(565)	0	(565)
99	CDA CDR Fund - Direct (182324)	1,883	0	1,883	1,883	0	1,883	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	12,913	0	12,913	12,410	0	12,410	503	0	503
99	ADFIT - Spokane River Relicensing (283322)	(2,695)	0	(2,695)	(2,591)	0	(2,591)	(104)	0	(104)
99	Spokane River PM&Es (182323)	10,223	0	10,223	7,880	0	7,880	2,343	0	2,343
99	ADFIT - Spokane River PM&Es (283323)	(2,156)	0	(2,156)	(1,664)	0	(1,664)	(492)	0	(492)
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)	(2,376,449)	(511)	(2,376,960)	(863,805)	(349)	(864,154)	(1,512,644)	(162)	(1,512,806)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(3,681,195)	0	(3,681,195)	(2,392,777)	0	(2,392,777)	(1,288,418)	0	(1,288,418)
99	ADFIT-Customer Tax Credit (190393)	773,051	0	773,051	502,483	0	502,483	270,568	0	270,568
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,817,084)	0	(15,817,084)	(10,534,700)	0	(10,534,700)	(5,282,384)	0	(5,282,384)
99	Colstrip-Regulatory Asset (182327)	7,393,157	0	7,393,157	3,729,539	0	3,729,539	3,663,618	0	3,663,618
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,846,007	0	2,846,007	2,122,936	0	2,122,936	723,071	0	723,071
99	Colstrip Reg Asset ADFIT (283376)	(1,105,715)	0	(1,105,715)	(722,585)	0	(722,585)	(383,130)	0	(383,130)
99	Colstrip ARO (317000P)	15,834,524	0	15,834,524	10,347,862	0	10,347,862	5,486,662	0	5,486,662
99	Colstrip ARO A/D (317000A)	(1,736,589)	0	(1,736,589)	(1,134,861)	0	(1,134,861)	(601,728)	0	(601,728)
99	Colstrip ARO Liability (230027)	(16,560,812)	0	(16,560,812)	(10,822,491)	0	(10,822,491)	(5,738,321)	0	(5,738,321)
99	Colstrip ARO ADFIT (190376)	3,477,770	0	3,477,770	2,272,723	0	2,272,723	1,205,047	0	1,205,047
99	Colstrip ARO ADFIT (283377)	(2,810,664)	0	(2,810,664)	(1,836,769)	0	(1,836,769)	(973,895)	0	(973,895)
99	Customer Deposits (235199)	(1,309,740)	0	(1,309,740)	(1,309,740)	0	(1,309,740)	0	0	0
C-WKC	Working Capital	61,902,225	0	61,902,225	41,242,050	0	41,242,050	20,660,175	0	20,660,175
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	30,482,457	27,945,059	58,427,516	13,421,703	19,076,974	32,498,677	17,060,754	8,868,085	25,928,839
	NET RATE BASE	1,539,347,977	1,111,905,222	2,651,253,199	#####	724,893,889	1,784,900,112	479,341,754	387,011,333	866,353,087

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,207,273	3,207,273			3,207,273	3,207,273		2,102,047	2,102,047		1,105,226	1,105,226	
	Steam (ED-ID)	4,277,320	4,277,320		4,277,320	4,277,320	4,277,320				4,277,320		4,277,320	
	Steam (ED-WA)	11,380,308	11,380,308		11,380,308	11,380,308	11,380,308	11,380,308			11,380,308			
1	Hydro (ED-AN)	14,443,360	14,443,360			14,443,360	14,443,360		9,466,178	9,466,178		4,977,182	4,977,182	
1	Other (ED-AN)	10,429,548	10,429,548			10,429,548	10,429,548		6,835,526	6,835,526		3,594,022	3,594,022	
<b>Total Electric Production</b>		<b>43,737,809</b>	<b>43,737,809</b>			<b>15,657,628</b>	<b>28,080,181</b>	<b>43,737,809</b>	<b>11,380,308</b>	<b>18,403,751</b>	<b>29,784,059</b>	<b>4,277,320</b>	<b>9,676,430</b>	<b>13,953,750</b>
<b>Electric Transmission</b>														
1	ED-AN	16,379,980	16,379,980			16,379,980	16,379,980		10,735,439	10,735,439		5,644,541	5,644,541	
	ED-ID	991,300	991,300		991,300	991,300	991,300				991,300		991,300	
	ED-WA	512,111	512,111		512,111	512,111	512,111	512,111		512,111				
<b>Total Electric Transmissic</b>		<b>17,883,391</b>	<b>17,883,391</b>			<b>1,503,411</b>	<b>16,379,980</b>	<b>17,883,391</b>	<b>512,111</b>	<b>10,735,439</b>	<b>11,247,550</b>	<b>991,300</b>	<b>5,644,541</b>	<b>6,635,841</b>
<b>Electric Distribution</b>														
3	ED-AN	85,545	85,545			85,545	85,545		56,491	56,491		29,054	29,054	
	ED-ID	17,569,036	17,569,036		17,569,036	17,569,036	17,569,036				17,569,036		17,569,036	
	ED-WA	33,698,192	33,698,192		33,698,192	33,698,192	33,698,192	33,698,192			33,698,192			
<b>Total Electric Distribution</b>		<b>51,352,773</b>	<b>51,352,773</b>			<b>51,267,228</b>	<b>85,545</b>	<b>51,352,773</b>	<b>33,698,192</b>	<b>56,491</b>	<b>33,754,683</b>	<b>17,569,036</b>	<b>29,054</b>	<b>17,598,090</b>
<b>Gas Underground Storage</b>														
	GD-AN	658,205		658,205										
	GD-OR	118,600			118,600									
<b>Total Gas Underground St</b>		<b>776,805</b>		<b>658,205</b>	<b>118,600</b>									
<b>Gas Distribution</b>														
	GD-AN	57,396		57,396										
	GD-ID	6,261,506		6,261,506										
	GD-WA	13,934,479		13,934,479										
	GD-OR	9,405,377			9,405,377									
<b>Total Gas Distribution</b>		<b>29,658,758</b>		<b>20,253,381</b>	<b>9,405,377</b>									
<b>General Plant</b>														
4	ED-AN	2,889,324	2,889,324			2,889,324	2,889,324		1,972,426	1,972,426		916,898	916,898	
	ED-ID	483,369	483,369		483,369	483,369	483,369				483,369		483,369	
	ED-WA	976,502	976,502		976,502	976,502	976,502	976,502			976,502			
7,4	CD-AA	23,051,897	16,135,867	4,770,590	2,145,440	16,135,867	16,135,867		11,015,311	11,015,311		5,120,556	5,120,556	
9,4	CD-AN	618,008	477,207	140,801		477,207	477,207		325,770	325,770		151,437	151,437	
9	CD-ID	478,773	369,694	109,079		369,694	369,694				369,694		369,694	
9	CD-WA	2,201,752	1,700,127	501,625		1,700,127	1,700,127	1,700,127			1,700,127			
8	GD-AA	371,243		255,538	115,705									
	GD-AN	31,585		31,585										
	GD-ID	39,247		39,247										
	GD-WA	1,092,825		1,092,825										
	GD-OR	215,629			215,629									
<b>Total General Plant</b>		<b>32,450,154</b>	<b>23,032,090</b>	<b>6,941,290</b>	<b>2,476,774</b>	<b>3,529,692</b>	<b>19,502,398</b>	<b>23,032,090</b>	<b>2,676,629</b>	<b>13,313,507</b>	<b>15,990,136</b>	<b>853,063</b>	<b>6,188,891</b>	<b>7,041,954</b>
<b>Total Depreciation Expens</b>		<b>175,859,690</b>	<b>136,006,063</b>	<b>27,852,876</b>	<b>12,000,751</b>	<b>71,957,959</b>	<b>64,048,104</b>	<b>136,006,063</b>	<b>48,267,240</b>	<b>42,509,188</b>	<b>90,776,428</b>	<b>23,690,719</b>	<b>21,538,916</b>	<b>45,229,635</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	66.037%	33.963%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338	
1	Misc Intangible Plt (303000)	ED-AN	236,510	236,510		236,510	236,510		155,009	155,009		81,501	81,501	
<b>Total Production/Transmission</b>			<b>1,145,790</b>	<b>1,145,790</b>		<b>1,145,790</b>	<b>1,145,790</b>		<b>750,951</b>	<b>750,951</b>		<b>394,839</b>	<b>394,839</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	66,811	66,811		66,811	66,811		66,811	66,811				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
<b>Total Distribution</b>			<b>72,677</b>	<b>72,677</b>		<b>72,677</b>	<b>72,677</b>		<b>72,677</b>	<b>72,677</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	414,948	290,455	85,874	38,619		290,455	290,455		198,282	198,282	92,173	92,173
9,1		CD-AN	9,729	7,513	2,216			7,513	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								
<b>Total General Plant - 303000</b>			<b>471,625</b>	<b>297,968</b>	<b>127,630</b>	<b>46,027</b>		<b>297,968</b>	<b>297,968</b>		<b>203,206</b>	<b>203,206</b>	<b>94,762</b>	<b>94,762</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	36,806,313	25,763,683	7,617,066	3,425,564		25,763,683	25,763,683		17,587,836	17,587,836	8,175,847	8,175,847
9,4		CD-AN	122,947	94,936	28,011			94,936	94,936		64,809	64,809	30,127	30,127
9,4		CD-ID	2,588	1,998	590			1,998	1,998				1,998	1,998
9,4		CD-WA	3,757,257	2,901,241	856,016			2,901,241	2,901,241		2,901,241	2,901,241		0
4		ED-AN	3,448,207	3,448,207				3,448,207	3,448,207		2,353,953	2,353,953	1,094,254	1,094,254
		ED-ID	(36)	(36)				(36)	(36)				(36)	(36)
		ED-WA	453,879	453,879				453,879	453,879		453,879	453,879		
8		GD-AA	80,642		55,508	25,134								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>44,671,797</b>	<b>32,663,908</b>	<b>8,557,191</b>	<b>3,450,698</b>		<b>3,357,082</b>	<b>29,306,826</b>		<b>32,663,908</b>	<b>3,355,120</b>	<b>20,006,598</b>	<b>23,361,718</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	253,384	253,384				253,384	253,384		172,975	172,975	80,409	80,409
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>253,384</b>	<b>253,384</b>	<b>0</b>	<b>0</b>		<b>253,384</b>	<b>253,384</b>		<b>172,975</b>	<b>172,975</b>	<b>80,409</b>	<b>80,409</b>
<b>Total Amortization Expense</b>			<b>46,615,273</b>	<b>34,433,727</b>	<b>8,684,821</b>	<b>3,496,725</b>		<b>3,429,759</b>	<b>31,003,968</b>		<b>34,433,727</b>	<b>3,427,797</b>	<b>21,133,730</b>	<b>24,561,527</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(72,804,587)	(72,804,587)			(72,804,587)	(72,804,587)		(47,716,126)	(47,716,126)		(25,088,461)	(25,088,461)	
	Steam (ED-ID)	(88,708,408)	(88,708,408)		(88,708,408)	(88,708,408)	(88,708,408)				(88,708,408)		(88,708,408)	
	Steam (ED-WA)	(165,430,971)	(165,430,971)		(165,430,971)	(165,430,971)	(165,430,971)	(165,430,971)						
1	Hydro (ED-AN)	(155,953,682)	(155,953,682)		(155,953,682)	(155,953,682)	(155,953,682)		(102,212,043)	(102,212,043)		(53,741,639)	(53,741,639)	
1	Other (ED-AN)	(147,340,719)	(147,340,719)		(147,340,719)	(147,340,719)	(147,340,719)		(96,567,107)	(96,567,107)		(50,773,612)	(50,773,612)	
<b>Total Electric Production</b>		<b>(630,238,367)</b>	<b>(630,238,367)</b>		<b>(254,139,379)</b>	<b>(376,098,988)</b>	<b>(630,238,367)</b>		<b>(165,430,971)</b>	<b>(246,495,276)</b>	<b>(411,926,247)</b>	<b>(88,708,408)</b>	<b>(129,603,712)</b>	<b>(218,312,120)</b>
<b>Electric Transmission</b>														
1	ED-AN	(214,612,121)	(214,612,121)			(214,612,121)	(214,612,121)		(140,656,784)	(140,656,784)		(73,955,337)	(73,955,337)	
	ED-ID	(9,428,534)	(9,428,534)		(9,428,534)	(9,428,534)	(9,428,534)				(9,428,534)		(9,428,534)	
	ED-WA	(15,641,117)	(15,641,117)		(15,641,117)	(15,641,117)	(15,641,117)	(15,641,117)						
<b>Total Electric Transmissic</b>		<b>(239,681,772)</b>	<b>(239,681,772)</b>		<b>(25,069,651)</b>	<b>(214,612,121)</b>	<b>(239,681,772)</b>		<b>(15,641,117)</b>	<b>(140,656,784)</b>	<b>(156,297,901)</b>	<b>(9,428,534)</b>	<b>(73,955,337)</b>	<b>(83,383,871)</b>
<b>Electric Distribution</b>														
3	ED-AN	(311,591)	(311,591)			(311,591)	(311,591)		(205,765)	(205,765)		(105,826)	(105,826)	
	ED-ID	(244,230,834)	(244,230,834)		(244,230,834)	(244,230,834)	(244,230,834)				(244,230,834)		(244,230,834)	
	ED-WA	(373,141,141)	(373,141,141)		(373,141,141)	(373,141,141)	(373,141,141)	(373,141,141)						
<b>Total Electric Distribution</b>		<b>(617,683,566)</b>	<b>(617,683,566)</b>		<b>(617,371,975)</b>	<b>(311,591)</b>	<b>(617,683,566)</b>		<b>(373,141,141)</b>	<b>(205,765)</b>	<b>(373,346,906)</b>	<b>(244,230,834)</b>	<b>(105,826)</b>	<b>(244,336,660)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,688,693)	(17,688,693)											
	GD-OR	(1,375,527)		(1,375,527)		(1,375,527)								
<b>Total Gas Underground St</b>		<b>(19,064,220)</b>		<b>(17,688,693)</b>		<b>(1,375,527)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,898,855)	(1,898,855)											
	GD-ID	(88,801,733)	(88,801,733)											
	GD-WA	(155,545,346)	(155,545,346)											
	GD-OR	(123,880,801)		(123,880,801)										
<b>Total Gas Distribution</b>		<b>(370,126,735)</b>		<b>(246,245,934)</b>		<b>(123,880,801)</b>								
<b>General Plant</b>														
4	ED-AN	(36,338,897)	(36,338,897)			(36,338,897)	(36,338,897)		(24,807,111)	(24,807,111)		(11,531,786)	(11,531,786)	
	ED-ID	(11,867,440)	(11,867,440)		(11,867,440)	(11,867,440)	(11,867,440)				(11,867,440)		(11,867,440)	
	ED-WA	(21,682,146)	(21,682,146)		(21,682,146)	(21,682,146)	(21,682,146)	(21,682,146)						
7,4	CD-AA	(85,867,349)	(60,105,427)	(17,770,248)	(7,991,674)	(60,105,427)	(60,105,427)		(41,031,571)	(41,031,571)		(19,073,856)	(19,073,856)	
9,4	CD-AN	(7,863,317)	(6,071,817)	(1,791,500)		(6,071,817)	(6,071,817)		(4,144,987)	(4,144,987)		(1,926,830)	(1,926,830)	
9	CD-ID	(6,712,344)	(5,183,071)	(1,529,273)		(5,183,071)	(5,183,071)				(5,183,071)		(5,183,071)	
9	CD-WA	(7,384,985)	(5,702,464)	(1,682,521)		(5,702,464)	(5,702,464)	(5,702,464)			(5,702,464)		(5,702,464)	
8	GD-AA	(2,024,150)		(1,393,283)	(630,867)									
	GD-AN	(3,579,922)		(3,579,922)										
	GD-ID	(2,281,747)		(2,281,747)										
	GD-WA	(10,328,680)		(10,328,680)										
	GD-OR	(5,253,750)		(5,253,750)										
<b>Total General Plant</b>		<b>(201,184,727)</b>	<b>(146,951,262)</b>	<b>(40,357,174)</b>	<b>(13,876,291)</b>	<b>(44,435,121)</b>	<b>(102,516,141)</b>	<b>(146,951,262)</b>	<b>(27,384,610)</b>	<b>(69,983,669)</b>	<b>(97,368,279)</b>	<b>(17,050,511)</b>	<b>(32,532,472)</b>	<b>(49,582,983)</b>
<b>Total Accumulated Depr</b>		<b>(2,077,979,387)</b>	<b>(1,634,554,967)</b>	<b>(304,291,801)</b>	<b>(139,132,619)</b>	<b>(941,016,126)</b>	<b>(693,538,841)</b>	<b>(1,634,554,967)</b>	<b>(581,597,839)</b>	<b>(457,341,494)</b>	<b>(1,038,939,333)</b>	<b>(359,418,287)</b>	<b>(236,197,347)</b>	<b>(595,615,634)</b>

Allocation Ratios:		Service -			Jurisdiction -		Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%		34.460%	
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	66.037%		33.963%	
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%		31.734%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(13,661,887)	(13,661,887)		(13,661,887)	(13,661,887)		(8,954,001)	(8,954,001)		(4,707,886)	(4,707,886)	
1	Misc Intangible Plt (3030)	ED-AN	(2,262,171)	(2,262,171)		(2,262,171)	(2,262,171)		(1,482,627)	(1,482,627)		(779,544)	(779,544)	
<b>Total Production/Transmission</b>			<b>(15,924,058)</b>	<b>(15,924,058)</b>		<b>(15,924,058)</b>	<b>(15,924,058)</b>		<b>(10,436,628)</b>	<b>(10,436,628)</b>		<b>(5,487,430)</b>	<b>(5,487,430)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(219,011)	(219,011)		(219,011)	(219,011)	(219,011)		(219,011)				
	Misc Intangible Plt (3030)	ED-WA	(53,428)	(53,428)		(53,428)	(53,428)	(53,428)		(53,428)				
<b>Total Distribution</b>			<b>(272,439)</b>	<b>(272,439)</b>		<b>(272,439)</b>	<b>(272,439)</b>	<b>(272,439)</b>		<b>(272,439)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,139,429)	(2,897,517)	(856,655)	(385,257)	(2,897,517)	(2,897,517)	(1,978,019)	(1,978,019)		(919,498)	(919,498)	
9,1		CD-AN	(124,334)	(96,007)	(28,327)		(96,007)	(96,007)	(62,923)	(62,923)		(33,084)	(33,084)	
		GD-ID	(127,467)		(127,467)									
		GD-WA	(261,601)		(261,601)									
		GD-OR	(107,441)			(107,441)								
<b>Total General Plant - 303000</b>			<b>(4,760,272)</b>	<b>(2,993,524)</b>	<b>(1,274,050)</b>	<b>(492,698)</b>	<b>(2,993,524)</b>	<b>(2,993,524)</b>	<b>(2,040,942)</b>	<b>(2,040,942)</b>		<b>(952,582)</b>	<b>(952,582)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(112,850,397)	(78,993,020)	(23,354,390)	(10,502,987)	(78,993,020)	(78,993,020)	(53,925,375)	(53,925,375)		(25,067,645)	(25,067,645)	
9,4		CD-AN	(190,931)	(147,431)	(43,500)		(147,431)	(147,431)	(100,645)	(100,645)		(46,786)	(46,786)	
9		CD-ID	(18,620)	(14,378)	(4,242)		(14,378)	(14,378)	0	0	(14,378)	(14,378)	0	
9		CD-WA	(7,674,164)	(5,925,759)	(1,748,405)		(5,925,759)	(5,925,759)	(5,925,759)	(5,925,759)		0	0	
4		ED-AN	(7,840,494)	(7,840,494)			(7,840,494)	(7,840,494)	(5,352,392)	(5,352,392)		(2,488,102)	(2,488,102)	
		ED-ID	206	206			206	206			206	206	206	
		ED-WA	(221,089)	(221,089)			(221,089)	(221,089)	(221,089)	(221,089)				
8		GD-AA	(80,779)		(55,603)	(25,176)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(128,876,268)</b>	<b>(93,141,965)</b>	<b>(25,206,140)</b>	<b>(10,528,163)</b>	<b>(6,161,020)</b>	<b>(86,980,945)</b>	<b>(93,141,965)</b>	<b>(6,146,848)</b>	<b>(59,378,412)</b>	<b>(65,525,260)</b>	<b>(14,172)</b>	<b>(27,602,533)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(288,012)	(288,012)			(288,012)	(288,012)	(196,614)	(196,614)		(91,398)	(91,398)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0									
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(288,012)</b>	<b>(288,012)</b>	<b>0</b>	<b>0</b>	<b>(288,012)</b>	<b>(288,012)</b>	<b>0</b>	<b>(196,614)</b>	<b>(196,614)</b>	<b>0</b>	<b>(91,398)</b>	
<b>Total Accumulated Amortization</b>			<b>(150,121,049)</b>	<b>(112,619,998)</b>	<b>(26,480,190)</b>	<b>(11,020,861)</b>	<b>(6,433,459)</b>	<b>(106,186,539)</b>	<b>(112,619,998)</b>	<b>(6,419,287)</b>	<b>(72,052,596)</b>	<b>(78,471,883)</b>	<b>(14,172)</b>	<b>(34,133,943)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,545	0	0	8,346,943	8,346,943	0	0	2,467,785	2,467,785	0	1,109,817	1,109,817
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,829</b>	<b>807,811</b>	<b>699,891</b>	<b>8,883,534</b>	<b>10,391,236</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,387</b>	<b>5,994,642</b>	<b>845,134</b>	<b>1,109,817</b>	<b>1,954,951</b>
390XXX Structures & Improvements													
99	ED-WA / ID / AN	9,634,950	1,154,656	2,716,482	5,763,812	9,634,950	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,954,900	0	0	0	0	25,954,900	0	0	0	25,954,900	0	0
99	GD-OR / AS	3,903,252	0	0	0	0	0	0	0	0	3,903,252	0	3,903,252
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,280,919	0	0	89,794,078	89,794,078	0	0	26,547,736	26,547,736	0	11,939,105	11,939,105
9	CD-WA / ID / AN	30,785,876	9,370,253	5,952,119	8,449,558	23,771,930	2,764,708	1,756,182	2,493,056	7,013,946	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>198,559,897</b>	<b>10,524,909</b>	<b>8,668,601</b>	<b>104,007,448</b>	<b>123,200,958</b>	<b>28,719,608</b>	<b>1,756,182</b>	<b>29,040,792</b>	<b>59,516,582</b>	<b>3,903,252</b>	<b>11,939,105</b>	<b>15,842,357</b>
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	1,411,032	87,302	7,798	1,315,932	1,411,032	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,293	0	0	0	0	0	0	219,091	219,091	0	99,202	99,202
7	CD-AA	83,572,259	0	0	58,498,910	58,498,910	0	0	17,295,279	17,295,279	0	7,778,070	7,778,070
9	CD-WA / ID / AN	6,025,795	4,394,538	20,288	238,112	4,652,938	1,296,616	5,986	70,255	1,372,857	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>91,478,139</b>	<b>4,481,840</b>	<b>28,086</b>	<b>60,052,954</b>	<b>64,562,880</b>	<b>1,435,267</b>	<b>5,986</b>	<b>17,584,625</b>	<b>19,025,878</b>	<b>12,109</b>	<b>7,877,272</b>	<b>7,889,381</b>
392XXX Transportation Equipment													
99	ED-WA / ID / AN	52,393,696	24,124,018	10,512,502	17,757,176	52,393,696	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,503,732	0	0	0	0	9,417,500	2,786,516	2,299,716	14,503,732	0	0	0
99	GD-OR / AS	4,327,299	0	0	0	0	0	0	0	0	4,327,299	0	4,327,299
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,400,223	0	0	5,180,008	5,180,008	0	0	1,531,476	1,531,476	0	688,739	688,739
9	CD-WA / ID / AN	7,226,132	1,808,013	839,591	2,932,198	5,579,802	533,457	247,723	865,150	1,646,330	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>85,948,269</b>	<b>25,932,031</b>	<b>11,352,093</b>	<b>25,869,382</b>	<b>63,153,506</b>	<b>9,950,957</b>	<b>3,034,239</b>	<b>4,763,239</b>	<b>17,748,435</b>	<b>4,327,299</b>	<b>719,029</b>	<b>5,046,328</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	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	5,006,930	274,632	188,660	3,402,909	3,866,201	81,031	55,664	1,004,034	1,140,729	0	0	0	
		TOTAL ACCOUNT	5,479,594	274,632	188,660	3,790,309	4,253,601	145,503	55,664	1,004,034	1,205,201	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,304,804	748,146	208,902	5,347,756	6,304,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,906,607	0	0	0	0	2,098,517	305,623	502,467	2,906,607	0	0	0	
99		GD-OR / AS	928,311	0	0	0	0	0	0	0	0	928,311	0	928,311	
8		GD-AA	5,235,024	0	0	0	0	0	0	3,603,424	3,603,424	0	1,631,600	1,631,600	
7		CD-AA	13,276,798	0	0	9,293,493	9,293,493	0	0	2,747,633	2,747,633	0	1,235,672	1,235,672	
9		CD-WA / ID / AN	1,333,095	10,447	748,217	270,713	1,029,377	3,082	220,762	79,874	303,718	0	0	0	
		TOTAL ACCOUNT	29,984,639	758,593	957,119	14,911,962	16,627,674	2,101,599	526,385	6,933,398	9,561,382	928,311	2,867,272	3,795,583	
	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	1,888,474	351,543	14,225	1,522,706	1,888,474	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	178,522	0	0	0	0	83,605	0	94,917	178,522	0	0	0	
99		GD-OR / AS	17,383	0	0	0	0	0	0	0	0	17,383	0	17,383	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,554,296	0	0	1,087,976	1,087,976	0	0	321,662	321,662	0	144,658	144,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,843,846	351,543	14,225	2,610,682	2,976,450	83,605	0	557,804	641,409	17,383	208,604	225,987	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,344,536	13,893,083	9,123,899	8,327,554	31,344,536	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,299,635	0	0	0	0	2,598,890	880,156	820,589	4,299,635	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	1,457,647	250,248	396,887	478,416	1,125,551	73,836	117,102	141,158	332,096	0	0	0	
		TOTAL ACCOUNT	37,674,131	14,143,331	9,520,786	9,175,894	32,840,011	2,672,726	997,258	1,071,116	4,741,100	43,834	49,186	93,020	



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,210,872	11,954,307	6,195,507	31,061,058	49,210,872	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,065,939	0	0	0	0	708,037	355,949	1,953	1,065,939	0	0	0
99	GD-OR / AS	1,031,987	0	0	0	0	0	0	0	0	1,031,987	0	1,031,987
8	GD-AA	442,011	0	0	0	0	0	0	304,249	304,249	0	137,762	137,762
7	CD-AA	69,787,365	0	0	48,849,760	48,849,760	0	0	14,442,495	14,442,495	0	6,495,110	6,495,110
9	CD-WA/ ID / AN	17,054,222	8,742,091	2,880,525	1,546,143	13,168,759	2,579,368	849,903	456,192	3,885,463	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>138,592,396</b>	<b>20,696,398</b>	<b>9,076,032</b>	<b>81,456,961</b>	<b>111,229,391</b>	<b>3,287,405</b>	<b>1,205,852</b>	<b>15,204,889</b>	<b>19,698,146</b>	<b>1,031,987</b>	<b>6,632,872</b>	<b>7,664,859</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	276,813	0	6,846	269,967	276,813	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	683,026	0	0	478,105	478,105	0	0	141,352	141,352	0	63,569	63,569
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>970,779</b>	<b>0</b>	<b>13,466</b>	<b>748,072</b>	<b>761,538</b>	<b>0</b>	<b>1,953</b>	<b>141,352</b>	<b>143,305</b>	<b>2,367</b>	<b>63,569</b>	<b>65,936</b>
	<b>TOTAL GENERAL PLANT</b>	<b>610,989,323</b>	<b>77,971,088</b>	<b>40,518,959</b>	<b>311,624,002</b>	<b>430,114,049</b>	<b>51,672,312</b>	<b>7,683,132</b>	<b>78,920,636</b>	<b>138,276,080</b>	<b>11,132,468</b>	<b>31,466,726</b>	<b>42,599,194</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,956,238	319,716	0	10,636,522	10,956,238	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,573,204</b>	<b>319,716</b>	<b>0</b>	<b>15,142,089</b>	<b>15,461,805</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	18,001,311	785,336	(1,000)	17,216,975	18,001,311	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	391,841	0	0	0	0	0	0	269,716	269,716	0	122,125	
7		CD-AA	136,172,913	0	0	95,318,316	95,318,316	0	0	28,180,984	28,180,984	0	12,673,613	
9		CD-WA / ID / AN	598,179	0	13,947	447,949	461,896	0	4,115	132,168	136,283	0	0	
		<b>TOTAL ACCOUNT</b>	<b>155,164,244</b>	<b>785,336</b>	<b>12,947</b>	<b>112,983,240</b>	<b>113,781,523</b>	<b>0</b>	<b>4,115</b>	<b>28,582,868</b>	<b>28,586,983</b>	<b>0</b>	<b>12,795,738</b>	<b>12,795,738</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	37,453	0	0	26,216	26,216	0	0	7,751	7,751	0	3,486	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,453</b>	<b>0</b>	<b>0</b>	<b>26,216</b>	<b>26,216</b>	<b>0</b>	<b>0</b>	<b>7,751</b>	<b>7,751</b>	<b>0</b>	<b>3,486</b>	<b>3,486</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended April 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,133,087	1,133,087	0	0	1,133,087	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	1,395,867	0	0	977,079	977,079	0	0	288,875	288,875	0	129,913	129,913
9		CD-WA / ID / AN	18,477,860	14,268,049	0	0	14,268,049	4,209,811	0	0	4,209,811	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,006,814</b>	<b>15,401,136</b>	<b>0</b>	<b>977,079</b>	<b>16,378,215</b>	<b>4,209,811</b>	<b>0</b>	<b>288,875</b>	<b>4,498,686</b>	<b>0</b>	<b>129,913</b>	<b>129,913</b>
		<b>TOTAL</b>	<b>325,675,660</b>	<b>16,506,188</b>	<b>12,947</b>	<b>220,051,788</b>	<b>236,570,923</b>	<b>5,231,725</b>	<b>776,316</b>	<b>57,093,033</b>	<b>63,101,074</b>	<b>406,156</b>	<b>25,597,507</b>	<b>26,003,663</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended April 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,427,625)	(59,097,649)	(17,472,297)	(7,857,679)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(824,003)	(636,270)	(187,733)	0
7	282919	CD-AA	(2,905,110)	(2,033,519)	(601,212)	(270,379)
7	283750	CD-AA	72,138	50,495	14,929	6,714
		Total	<u>(88,084,600)</u>	<u>(61,716,943)</u>	<u>(18,246,313)</u>	<u>(8,121,344)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,262,556	4,262,556	0	0	0	0	4,262,556
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	752	752	0	0	0	0	752
7/4	154550 Supply Chain Average Cost Variance	0	0	(124)	(124)	0	0	0	0	(124)
7/4	154560 Supply Chain Invoice Price Variance	0	0	204	204	0	0	0	0	204
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	42,012,618	21,183,804	0	63,196,422	41,242,050	20,660,175	770,568	523,629	0
<b>TOTAL</b>		<b>42,012,618</b>	<b>21,183,804</b>	<b>4,263,388</b>	<b>67,459,810</b>	<b>41,242,050</b>	<b>20,660,175</b>	<b>770,568</b>	<b>523,629</b>	<b>4,263,388</b>

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						