

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Month Ended March 31, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,961,323	8,746,847	6,214,476
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,961,323	8,746,847	6,214,476
E-APL	Electric Net Rate Base	2,711,499,386	1,825,754,864	885,744,522
	<b>RATE OF RETURN</b>	<b>0.552%</b>	<b>0.479%</b>	<b>0.702%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended March 31, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	3-01-2021 thru 03-31-2021	444,222 100.000%	293,196 66.002%	151,026 33.998%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2021 thru 03-31-2021	1,833,741 100.000%	1,566,701 85.437%	267,040 14.563%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended March 31, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

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Average of Monthly Averages Basis

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AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended March 31, 2021  
Average of Monthly Averages Basis

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

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	02-01-2021 thru 03-31-2021	1,364,329,568	945,093,919	419,235,649	
		Percent		100.000%	69.272%	30.728%	
11		Book Depreciation	3-01-2021 thru 03-31-2021	11,466,537	7,650,443	3,816,094	
		Percent		100.000%	66.720%	33.280%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended March 31, 2021  
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Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2021 thru 03-31-2021	3,284,815,237 100.000%	2,220,197,898 67.590%	1,064,617,339 32.410%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2021 thru 03-31-2021	285,349,829 100.000%	194,886,996 68.298%	90,462,833 31.702%
14		Net Allocated Schedule M's - AMA Percent	3-01-2021 thru 03-31-2021	-9,434,618 100.000%	-6,428,836 68.141%	-3,005,782 31.859%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	41,187,738	0	41,187,738	27,832,336	0	27,832,336	13,355,402	0
99	442200	Commercial - Firm & Int.	28,934,087	0	28,934,087	20,440,315	0	20,440,315	8,493,772	0
1	442300	Industrial	9,022,028	0	9,022,028	4,642,440	0	4,642,440	4,379,588	0
99	444000	Public Street & Highway Lighting	766,874	0	766,874	469,943	0	469,943	296,931	0
99	448000	Interdepartmental Revenue	134,532	0	134,532	105,081	0	105,081	29,451	0
99	499XXX	Unbilled Revenue	(7,318,130)	0	(7,318,130)	(4,982,901)	0	(4,982,901)	(2,335,229)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			72,727,129	0	72,727,129	48,507,214	0	48,507,214	24,219,915	0
1	447XXX	Sales for Resale	0	4,554,568	4,554,568	0	2,985,064	2,985,064	0	1,569,504
TOTAL SALES OF ELECTRICITY			72,727,129	4,554,568	77,281,697	48,507,214	2,985,064	51,492,278	24,219,915	1,569,504
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	9,096	0	9,096	3,120	0	3,120	5,976	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	243,486	31,634	275,120	153,625	20,733	174,358	89,861	10,901
1	454100	Rent from Trnsmission Joint Use	1,620	0	1,620	734	0	734	886	0
1	456XXX	Other Electric Revenues	(568,451)	5,546,936	4,978,485	(816,670)	3,635,462	2,818,792	248,219	1,911,474
TOTAL OTHER OPERATING REVENUE			(314,249)	5,618,652	5,304,403	(659,191)	3,682,465	3,023,274	344,942	1,936,187
TOTAL ELECTRIC REVENUE			72,412,880	10,173,220	82,586,100	47,848,023	6,667,529	54,515,552	24,564,857	3,505,691

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	27,768	27,768	0	18,199	18,199	0	9,569
1	501XXX	Fuel	0	3,376,462	3,376,462	0	2,212,933	2,212,933	0	1,163,529
1	502000	Steam Expense	0	303,009	303,009	0	198,592	198,592	0	104,417
1	505000	Electric Expense	0	66,984	66,984	0	43,901	43,901	0	23,083
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	470,897	470,897	0	308,626	308,626	0	162,271
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	59,471	59,471	0	38,977	38,977	0	20,494
1	511000	Structures	0	52,359	52,359	0	34,316	34,316	0	18,043
1	512000	Boiler Plant	0	450,332	450,332	0	295,148	295,148	0	155,184
1	513000	Electric Plant	0	81,858	81,858	0	53,650	53,650	0	28,208
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	29,121	29,121	0	19,086	19,086	0	10,035
		TOTAL STEAM POWER GENERATION EXP	0	4,918,261	4,918,261	0	3,223,428	3,223,428	0	1,694,833
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	156,271	156,271	0	102,420	102,420	0	53,851
1	536000	Water for Power	0	95,931	95,931	0	62,873	62,873	0	33,058
1	537000	Hydraulic Expense	257,879	392,298	650,177	169,246	257,112	426,358	88,633	135,186
1	538000	Electric Expense	0	474,429	474,429	0	310,941	310,941	0	163,488
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	139,350	139,350	0	91,330	91,330	0	48,020
1	540000	Rent	0	198,424	198,424	0	130,047	130,047	0	68,377
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	51,837	51,837	0	33,974	33,974	0	17,863
1	542000	Structures	0	119,886	119,886	0	78,573	78,573	0	41,313
1	543000	Reservoirs, Dams, & Waterways	0	44,634	44,634	0	29,253	29,253	0	15,381
1	544000	Electric Plant	0	431,026	431,026	0	282,494	282,494	0	148,532
1	545000	Miscellaneous Hydraulic Plant	0	53,239	53,239	0	34,893	34,893	0	18,346
		TOTAL HYDRO POWER GENERATION EXP	688,629	2,157,325	2,845,954	451,560	1,413,910	1,865,470	237,069	743,415
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	37,153	37,153	0	24,350	24,350	0	12,803
1	547XXX	Fuel	0	3,546,036	3,546,036	0	2,324,072	2,324,072	0	1,221,964
1	548000	Generation Expense	0	129,772	129,772	0	85,053	85,053	0	44,719
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	328,558	328,558	0	215,337	215,337	0	113,221
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
		MAINTENANCE								
1	551000	Supervision & Engineering	0	114,294	114,294	0	74,908	74,908	0	39,386
1	552000	Structures	0	11,579	11,579	0	7,589	7,589	0	3,990
1	553000	Generating & Electric Equipment	0	424,420	424,420	0	278,165	278,165	0	146,255
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	235,733	235,733	0	154,499	154,499	0	81,234
		TOTAL OTHER POWER GENERATION EXP	0	4,833,895	4,833,895	0	3,168,135	3,168,135	0	1,665,760



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For Month Ended March 31, 2021		
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	926,051	12,599,296	13,525,347	0	8,257,579	8,257,579	926,051	4,341,717
1	556000	System Control & Load Dispatching	0	108,732	108,732	0	71,263	71,263	0	37,469
E-557	557XXX	Other Expense	(2,358,973)	3,654,488	1,295,515	(1,356,347)	2,395,152	1,038,805	(1,002,626)	1,259,336
TOTAL OTHER POWER SUPPLY EXPENSE			(1,432,922)	16,362,516	14,929,594	(1,356,347)	10,723,994	9,367,647	(76,575)	5,638,522
TOTAL PRODUCTION OPERATING EXP			(744,293)	28,271,997	27,527,704	(904,787)	18,529,467	17,624,680	160,494	9,742,530
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	149,960	149,960	0	98,284	98,284	0	51,676
1	561000	Load Dispatching	0	239,312	239,312	0	156,845	156,845	0	82,467
1	562000	Station Expense	0	52,781	52,781	0	34,593	34,593	0	18,188
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	17,287	17,287	0	11,330	11,330	0	5,957
1	565XXX	Transmission of Electricity by Others	0	1,456,732	1,456,732	0	954,742	954,742	0	501,990
1	566000	Miscellaneous Transmission Expense	0	192,688	192,688	0	126,288	126,288	0	66,400
1	567000	Rent	0	20,131	20,131	0	13,194	13,194	0	6,937
MAINTENANCE										
1	568000	Supervision & Engineering	0	36,724	36,724	0	24,069	24,069	0	12,655
1	569000	Structures	3,147	44,553	47,700	0	29,200	29,200	3,147	15,353
1	570000	Station Equipment	(1,380)	81,469	80,089	0	53,395	53,395	(1,380)	28,074
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	838	244,887	245,725	29	160,499	160,528	809	84,388
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	136	2,878	3,014	136	1,886	2,022	0	992
TOTAL TRANSMISSION OPERATING EXP			2,741	2,539,402	2,542,143	165	1,664,325	1,664,490	2,576	875,077

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For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,314,789	2,324,868	3,639,657	955,622	1,523,719	2,479,341	359,167	801,149
E-DEPX		Depreciation Expense-Transmission	125,578	1,414,622	1,540,200	42,865	927,143	970,008	82,713	487,479
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,767	96,767	0	63,421	63,421	0	33,346
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,802	0	19,802	13,783	0	13,783	6,019	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(302,425)	0	(302,425)	(148,840)	0	(148,840)	(153,585)	0
99	407434	EIM Deferred O&M	(21,013)	0	(21,013)	0	0	0	(21,013)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,257,184)	0	(1,257,184)	(875,459)	0	(875,459)	(381,725)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(147,979)	0	(147,979)	0	0	0	(147,979)	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	15,355	0	15,355	15,355	0	15,355	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,249,418	2,249,418	0	1,474,269	1,474,269	0	775,149
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(440,956)	6,178,040	5,737,084	(201,384)	4,049,088	3,847,704	(239,572)	2,128,952
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(1,182,508)	36,989,439	35,806,931	(1,106,006)	24,242,880	23,136,874	(76,502)	12,746,559

RESULTS OF OPERATIONS	Report ID:
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For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	64,191	295,212	359,403	42,966	252,220	295,186	21,225	42,992
3	582000	Station Expense	72,851	37,404	110,255	45,031	31,957	76,988	27,820	5,447
3	583000	Overhead Line Expense	187,096	134,381	321,477	136,395	114,811	251,206	50,701	19,570
3	584000	Underground Line Expense	159,529	0	159,529	102,005	0	102,005	57,524	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	22	0	22	0	0	0	22	0
3	586000	Meter Expense	138,842	7,194	146,036	112,305	6,146	118,451	26,537	1,048
3	587000	Customer Installations Expense	59,942	10,785	70,727	38,120	9,214	47,334	21,822	1,571
3	588000	Miscellaneous Distribution Expense	203,320	251,856	455,176	140,175	215,178	355,353	63,145	36,678
3	589000	Rent	1	(5,336)	(5,335)	1	(4,559)	(4,558)	0	(777)
		MAINTENANCE:								
3	590000	Supervision & Engineering	10,325	111,613	121,938	10,435	95,359	105,794	(110)	16,254
3	591000	Structures	38,719	39	38,758	35,188	33	35,221	3,531	6
3	592000	Station Equipment	36,644	11,037	47,681	12,771	9,430	22,201	23,873	1,607
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	727,159	(2)	727,157	797,421	(2)	797,419	(70,262)	0
3	594000	Underground Lines	66,517	0	66,517	47,052	0	47,052	19,465	0
3	595000	Line Transformers	28,430	0	28,430	17,678	0	17,678	10,752	0
3	596000	Street Light & Signal System Maintenance Exp	14,481	0	14,481	13,334	0	13,334	1,147	0
3	597000	Meters	2,884	0	2,884	2,985	0	2,985	(101)	0
3	598000	Miscellaneous Distribution Expense	22,786	206,290	229,076	12,837	176,248	189,085	9,949	30,042
		TOTAL DISTRIBUTION OPERATING EXP	1,833,739	1,060,473	2,894,212	1,566,699	906,035	2,472,734	267,040	154,438
E-DEPX		Depreciation Expense-Distribution	4,377,537	6,928	4,384,465	2,875,857	5,919	2,881,776	1,501,680	1,009
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,227	0	10,227	10,227	0	10,227	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,297,860	0	5,297,860	4,647,412	0	4,647,412	650,448	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,685,624	6,928	9,692,552	7,533,496	5,919	7,539,415	2,152,128	1,009
		TOTAL DISTRIBUTION EXPENSES	11,519,363	1,067,401	12,586,764	9,100,195	911,954	10,012,149	2,419,168	155,447

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For Month Ended March 31, 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	19,135	19,135	0	12,629	12,629	0	6,506
2	902000	Meter Reading Expenses	38,319	13,198	51,517	22,539	8,711	31,250	15,780	4,487
2	903XXX	Customer Records & Collection Expenses	64,559	712,985	777,544	29,471	470,584	500,055	35,088	242,401
2	904000	Uncollectible Accounts	2,081,447	0	2,081,447	3,552,731	0	3,552,731	(1,471,284)	0
2	905000	Misc Customer Accounts	0	9,965	9,965	0	6,577	6,577	0	3,388
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,184,325</b>	<b>755,283</b>	<b>2,939,608</b>	<b>3,604,741</b>	<b>498,501</b>	<b>4,103,242</b>	<b>(1,420,416)</b>	<b>256,782</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	3,032,839	6,136	3,038,975	2,104,668	4,050	2,108,718	928,171	2,086
2	909000	Advertising	4,829	53,011	57,840	4,829	34,988	39,817	0	18,023
2	910000	Misc Customer Service & Info Exp	0	12,377	12,377	0	8,169	8,169	0	4,208
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,037,668</b>	<b>71,524</b>	<b>3,109,192</b>	<b>2,109,497</b>	<b>47,207</b>	<b>2,156,704</b>	<b>928,171</b>	<b>24,317</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	32,743	2,567,445	2,600,188	23,908	1,752,692	1,776,600	8,835	814,753
4	921000	Office Supplies & Expenses	2,533	453,132	455,665	2,533	309,335	311,868	0	143,797
4	922000	Admin Exp Transferred--Credit	0	(7,558)	(7,558)	0	(5,160)	(5,160)	0	(2,398)
4	923000	Outside Services Employed	35,026	932,069	967,095	29,983	636,286	666,269	5,043	295,783
4	924000	Property Insurance Premium	0	145,843	145,843	0	99,561	99,561	0	46,282
4	925XXX	Injuries and Damages	189,970	333,788	523,758	131,696	227,864	359,560	58,274	105,924
4	926XXX	Employee Pensions and Benefits	349,913	1,725,113	2,075,026	241,560	1,177,666	1,419,226	108,353	547,447
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	315,672	293,760	609,432	231,689	192,530	424,219	83,983	101,230
4	930000	Miscellaneous General Expenses	39,790	458,931	498,721	37,253	313,294	350,547	2,537	145,637
4	931000	Rents	700	80,947	81,647	0	55,259	55,259	700	25,688
4	935000	Maintenance of General Plant	152,832	905,126	1,057,958	107,520	617,893	725,413	45,312	287,233
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,119,279</b>	<b>7,888,596</b>	<b>9,007,875</b>	<b>806,142</b>	<b>5,377,220</b>	<b>6,183,362</b>	<b>313,137</b>	<b>2,511,376</b>

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	300,509	1,593,451	1,893,960	228,887	1,087,785	1,316,672	71,622	505,666
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	296,614	2,564,563	2,861,177	296,619	1,750,724	2,047,343	(5)	813,839
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,419	35,419	0	24,179	24,179	0	11,240
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	21,886	116,692	138,578	17,693	78,872	96,565	4,193	37,820
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	64,492	0	64,492	64,492	0	64,492	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	121,501	0	121,501	82,944	0	82,944	38,557	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(808,535)	0	(808,535)	(808,535)	0	(808,535)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(83,878)	0	(83,878)	0	0	0	(83,878)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,960,318)	0	(1,960,318)	(3,457,174)	0	(3,457,174)	1,496,856	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(430,185)	0	(430,185)	(430,185)	0	(430,185)	0	0
E-OTX		Taxes Other Than FIT--A&G	72,616	711,744	784,360	48,585	485,879	534,464	24,031	225,865
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(2,321,382)</b>	<b>5,046,699</b>	<b>2,725,317</b>	<b>(3,892,091)</b>	<b>3,444,372</b>	<b>(447,719)</b>	<b>1,570,709</b>	<b>1,602,327</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>(1,202,103)</b>	<b>12,935,295</b>	<b>11,733,192</b>	<b>(3,085,949)</b>	<b>8,821,592</b>	<b>5,735,643</b>	<b>1,883,846</b>	<b>4,113,703</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>14,356,745</b>	<b>51,818,942</b>	<b>66,175,687</b>	<b>10,622,478</b>	<b>34,522,134</b>	<b>45,144,612</b>	<b>3,734,267</b>	<b>17,296,808</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>16,410,413</b>			<b>9,370,940</b>		
E-FIT		FEDERAL INCOME TAX			571,606			(109,752)		
E-FIT		DEFERRED FEDERAL INCOME TAX			917,884			760,323		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>14,961,323</b>			<b>8,746,847</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	66.002%	33.998%
E-ALL	3	Direct Distribution Operating Expense	100.000%	85.437%	14.563%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,355,402
99	442200	Commercial - Firm & Int.	8,493,772
1	442300	Industrial	4,379,588
99	444000	Public Street & Highway Lighting	296,931
99	448000	Interdepartmental Revenue	29,451
99	499XXX	Unbilled Revenue	(2,335,229)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,219,915</u>
1	447XXX	Sales for Resale	1,569,504
		TOTAL SALES OF ELECTRICITY	<u>25,789,419</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	5,976
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	100,762
1	454100	Rent from Trnsmission Joint Use	886
1	456XXX	Other Electric Revenues	2,159,693
		TOTAL OTHER OPERATING REVENUE	<u>2,281,129</u>
		TOTAL ELECTRIC REVENUE	<u>28,070,548</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	9,569
1	501XXX	Fuel	1,163,529
1	502000	Steam Expense	104,417
1	505000	Electric Expense	23,083
1	506XXX	Miscellaneous Steam Power Generation Op Exp	162,271
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	20,494
1	511000	Structures	18,043
1	512000	Boiler Plant	155,184
1	513000	Electric Plant	28,208
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	10,035
		TOTAL STEAM POWER GENERATION EXP	<u>1,694,833</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	53,851
1	536000	Water for Power	33,058
1	537000	Hydraulic Expense	223,819
1	538000	Electric Expense	163,488
1	539000	Miscellaneous Hydraulic Power Generation Exp	48,020
1	540000	Rent	68,377
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	17,863
1	542000	Structures	41,313
1	543000	Reservoirs, Dams, & Waterways	15,381
1	544000	Electric Plant	148,532
1	545000	Miscellaneous Hydraulic Plant	18,346
		TOTAL HYDRO POWER GENERATION EXP	<u>980,484</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	12,803
1	547XXX	Fuel	1,221,964
1	548000	Generation Expense	44,719
1	549XXX	Miscellaneous Other Power Generation Op Exp	113,221
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	39,386
1	552000	Structures	3,990
1	553000	Generating & Electric Equipment	146,255
1	554XXX	Miscellaneous Other Power Generation Maint Exp	81,234
		TOTAL OTHER POWER GENERATION EXP	<u>1,665,760</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,267,768
1	556000	System Control & Load Dispatching	37,469
E-557	557XXX	Other Expense	256,710
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,561,947</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,903,024</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	51,676
1	561000	Load Dispatching	82,467
1	562000	Station Expense	18,188
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	5,957
1	565XXX	Transmission of Electricity by Others	501,990
1	566000	Miscellaneous Transmission Expense	66,400
1	567000	Rent	6,937
		MAINTENANCE	
1	568000	Supervision & Engineering	12,655
1	569000	Structures	18,500
1	570000	Station Equipment	26,694
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	85,197
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	992
		TOTAL TRANSMISSION OPERATING EXP	<u>877,653</u>



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E-DEPX		Depreciation Expense-Production	1,160,316
E-DEPX		Depreciation Expense-Transmission	570,192
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,346
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	6,019
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(153,585)
99	407434	EIM Deferred O&M	(21,013)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(381,725)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(147,979)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	775,149
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,889,380
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	12,670,057

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Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	64,217
3	582000	Station Expense	33,267
3	583000	Overhead Line Expense	70,271
3	584000	Underground Line Expense	57,524
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	22
3	586000	Meter Expense	27,585
3	587000	Customer Installations Expense	23,393
3	588000	Miscellaneous Distribution Expense	99,823
3	589000	Rent	(777)
		MAINTENANCE:	
3	590000	Supervision & Engineering	16,144
3	591000	Structures	3,537
3	592000	Station Equipment	25,480
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	(70,262)
3	594000	Underground Lines	19,465
3	595000	Line Transformers	10,752
3	596000	Street Light & Signal System Maintenance Exp	1,147
3	597000	Meters	(101)
3	598000	Miscellaneous Distribution Expense	39,991
		TOTAL DISTRIBUTION OPERATING EXP	<u>421,478</u>
E-DEPX		Depreciation Expense-Distribution	1,502,689
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	650,448
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,153,137</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,574,615</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	6,506
2	902000	Meter Reading Expenses	20,267
2	903XXX	Customer Records & Collection Expenses	277,489
2	904000	Uncollectible Accounts	(1,471,284)
2	905000	Misc Customer Accounts	3,388
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>(1,163,634)</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	930,257
2	909000	Advertising	18,023
2	910000	Misc Customer Service & Info Exp	4,208
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>952,488</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	823,588
4	921000	Office Supplies & Expenses	143,797
4	922000	Admin Exp Transferred--Credit	(2,398)
4	923000	Outside Services Employed	300,826
4	924000	Property Insurance Premium	46,282
4	925XXX	Injuries and Damages	164,198
4	926XXX	Employee Pensions and Benefits	655,800
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	185,213
4	930000	Miscellaneous General Expenses	148,174
4	931000	Rents	26,388
4	935000	Maintenance of General Plant	332,545
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,824,513</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	577,288
E-AMTX		Amortization Expense-General Plant - 303000	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	813,834
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,240
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	42,013
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	38,557
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(83,878)
99	407447	Regulatory Credit - COVID-19 Deferral	1,496,856
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	249,896
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>3,173,036</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>5,997,549</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>21,031,075</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>7,039,473</b>
E-FIT		FEDERAL INCOME TAX	681,358
E-FIT		DEFERRED FEDERAL INCOME TAX	157,561
E-FIT		AMORTIZED ITC	(13,922)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>6,214,476</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Month Ended March 31, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,600	274,579	276,179	1,500	179,959	181,459	100	94,620	94,720
1	456010	Other Electric Rev-Financial	0	(489,762)	(489,762)	0	(320,990)	(320,990)	0	(168,772)	(168,772)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,422,133	3,422,133	0	2,242,866	2,242,866	0	1,179,267	1,179,267
1	456016	Other Electric Rev-Resource Opt	0	386,437	386,437	0	253,271	253,271	0	133,166	133,166
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,787	3,787	0	1,991	1,991
1	456018	Other Electric Rev-Extraction	0	33,746	33,746	0	22,117	22,117	0	11,629	11,629
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	7,258	7,258	0	4,757	4,757	0	2,501	2,501
1	456030	Other Electric Rev-Clearwater	(10,258)	102,211	91,953	0	66,989	66,989	(10,258)	35,222	24,964
1	456050	Other Electric Rev-Attachment Fees	86,938	240	87,178	74,316	157	74,473	12,622	83	12,705
1	456100	Transmission Revenue of Others	0	644,721	644,721	0	422,550	422,550	0	222,171	222,171
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	201,891	201,891	0	132,319	132,319	0	69,572	69,572
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	795,700	0	795,700	284,934	0	284,934	510,766	0	510,766
1	456329	Amortization Res Decoupling Deferral	(567,968)	0	(567,968)	(537,229)	0	(537,229)	(30,739)	0	(30,739)
1	456338	Non-res Decoupling Deferred Rev	(316,673)	0	(316,673)	(62,440)	0	(62,440)	(254,233)	0	(254,233)
1	456339	Amortization Non-res Decoupling	(597,393)	0	(597,393)	(587,273)	0	(587,273)	(10,120)	0	(10,120)
1	456380	Other Electric Revenue-Clearwater	24,848	0	24,848	0	0	0	24,848	0	24,848
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(100,514)	(100,514)	0	(65,877)	(65,877)	0	(34,637)	(34,637)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	100,514	100,514	0	65,877	65,877	0	34,637	34,637
1	456730	Other Elec Rev-Intraco Thermal	0	731,747	731,747	0	479,587	479,587	0	252,160	252,160
TOTAL ACCOUNT 456			(568,450)	5,546,937	4,978,487	(816,669)	3,635,462	2,818,793	248,219	1,911,475	2,159,694

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	12,189,259	12,189,259	0	7,988,840	7,988,840	0	4,200,419	4,200,419
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	158,157	158,157	0	103,656	103,656	0	54,501	54,501
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	926,051	0	926,051	0	0	0	926,051	0	926,051
1	555550	Non Monetary - Exchange Power	0	(11,041)	(11,041)	0	(7,236)	(7,236)	0	(3,805)	(3,805)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	58,800	58,800	0	38,538	38,538	0	20,262	20,262
1	555710	Intercompany Purchase	0	204,121	204,121	0	133,781	133,781	0	70,340	70,340
TOTAL ACCOUNT 555			926,051	12,599,296	13,525,347	0	8,257,579	8,257,579	926,051	4,341,717	5,267,768

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,764	435,499	437,263	1,764	285,426	287,190	0	150,073	150,073
1	557010	Other Power Supply Expense - Financial	0	(1,034,253)	(1,034,253)	0	(677,849)	(677,849)	0	(356,404)	(356,404)
1	557018	Merchandise Processing Fee	0	4,049	4,049	0	2,654	2,654	0	1,395	1,395
1	557150	Fuel - Economic Dispatch	0	1,001,213	1,001,213	0	656,195	656,195	0	345,018	345,018
1	557160	Power Supply Expense - Miscellaneous	0	1,189	1,189	0	779	779	0	410	410
99	557161	Unbilled Add-Ons	234,636	0	234,636	238,784	0	238,784	(4,148)	0	(4,148)
1	557165	Other Resource Costs-CAISO Charges	0	8,041	8,041	0	5,270	5,270	0	2,771	2,771
1	557170	Broker Fees - Power	0	25,053	25,053	0	16,420	16,420	0	8,633	8,633
1	557171	REC Broker Fees	0	7,897	7,897	0	5,176	5,176	0	2,721	2,721
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	416,634	0	416,634	416,634	0	416,634	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	(2,140,417)	0	(2,140,417)	(2,140,417)	0	(2,140,417)	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	248,815	0	248,815	248,815	0	248,815	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(163,385)	0	(163,385)	(163,385)	0	(163,385)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,068,674)	0	(1,068,674)	0	0	0	(1,068,674)	0	(1,068,674)
99	557390	Idaho PCA Amortization	43,431	0	43,431	0	0	0	43,431	0	43,431
1	557395	Optional Renewable Power Expense Offset	0	51	51	0	33	33	0	18	18
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,205,749	3,205,749	0	2,101,048	2,101,048	0	1,104,701	1,104,701
TOTAL ACCOUNT 557			(2,358,973)	3,654,488	1,295,515	(1,356,347)	2,395,152	1,038,805	(1,002,626)	1,259,336	256,710

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,399	6,136	24,535	12,184	4,050	16,234	6,215	2,086	8,301
99	908600	Public Purpose Tariff Rider Expense Offset	3,374,574	0	3,374,574	2,338,811	0	2,338,811	1,035,763	0	1,035,763
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(360,134)	0	(360,134)	(246,327)	0	(246,327)	(113,807)	0	(113,807)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,032,839	6,136	3,038,975	2,104,668	4,050	2,108,718	928,171	2,086	930,257

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.002%	33.998%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.863%	4.868%
	Total Weighted Cost		2.634%	2.637%
E-APL	Net Rate Base	2,711,499,386	1,825,754,864	885,744,522
	Interest Deduction for FIT Calculation	71,447,466	48,090,383	23,357,083
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,586,100	54,515,552	28,070,548
E-OPS	Less: Operating & Maintenance Expense	48,020,734	34,205,212	13,815,522
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	9,823,315	4,283,255	5,540,060
E-OTX	Less: Taxes Other than FIT	8,331,638	6,656,145	1,675,493
	Net Operating Income Before FIT	16,410,413	9,370,940	7,039,473
E-INT	Less: Monthly Interest Expense	5,953,956	4,007,532	1,946,424
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(7,732,160)	(5,886,037)	(1,846,123)
	Taxable Net Operating Income	2,721,932	(522,629)	3,244,561
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	571,606	(109,752)	681,358
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	571,606	(109,752)	681,358
E-DTE	Deferred FIT	917,884	760,323	157,561
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	1,449,090	624,093	824,997

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,425,254	8,061,446	14,486,700	4,410,077	5,399,823	9,809,900	2,015,177	2,661,623	4,676,800
12	997001 Contributions In Aid of Construction	0	508,942	508,942	0	343,994	343,994	0	164,948	164,948
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	49,262	49,262	0	33,296	33,296	0	15,966	15,966
99	997007 Idaho PCA	(1,025,243)	0	(1,025,243)	0	0	0	(1,025,243)	0	(1,025,243)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,186	28,186	0	13,515	13,515
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	647,808	0	647,808	243,491	0	243,491	404,317	0	404,317
12	997020 FAS87 Current Pension Accrual	0	(913,413)	(913,413)	0	(617,376)	(617,376)	0	(296,037)	(296,037)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	380,485	(33,389)	347,096	1,818,023	(22,568)	1,795,455	(1,437,538)	(10,821)	(1,448,359)
99	997031 Decoupling Mechanism	686,335	0	686,335	902,009	0	902,009	(215,674)	0	(215,674)
12	997032 Interest Rate Swaps	0	254,081	254,081	0	171,733	171,733	0	82,348	82,348
99	997033 BPA Residential Exchange	365,980	0	365,980	218,838	0	218,838	147,142	0	147,142
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	31,456	31,456	0	21,474	21,474	0	9,982	9,982
99	997043 Washington Deferred Power Costs	(1,723,783)	0	(1,723,783)	(1,723,783)	0	(1,723,783)	0	0	0
12	997044 Non-Monetary Power Costs	0	(11,041)	(11,041)	0	(7,463)	(7,463)	0	(3,578)	(3,578)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,772)	(305,772)	0	(206,671)	(206,671)	0	(99,101)	(99,101)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(9,003,939)	(9,003,939)	0	(4,317,468)	(4,317,468)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,530	22,530	0	10,803	10,803
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,796	49,796	0	23,878	23,878
99	997065 Amortization - Unbilled Revenue Add-Ins	155,599	0	155,599	203,587	0	203,587	(47,988)	0	(47,988)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	122,206	122,206	0	82,599	82,599	0	39,607	39,607
12	997081 Deferred Compensation	0	(13,472)	(13,472)	0	(9,106)	(9,106)	0	(4,366)	(4,366)
4	997082 Meal Disallowances	0	19,963	19,963	0	13,628	13,628	0	6,335	6,335
12	997083 Paid Time Off	0	468,736	468,736	0	316,819	316,819	0	151,917	151,917
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(137,904)	0	(137,904)	0	0	0	(137,904)	0	(137,904)
99	997095 WA REC Deferral	85,430	0	85,430	85,430	0	85,430	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,843	1,843	0	884	884
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(89,112)	(89,112)	0	(60,231)	(60,231)	0	(28,881)	(28,881)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,309,325)	(2,309,325)	0	(1,107,342)	(1,107,342)
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	(744,043)	0	(744,043)	(744,043)	0	(744,043)	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(424,248)	0	(424,248)	(265,918)	0	(265,918)	(158,330)	0	(158,330)
99	997119	AFUDC Tax CPI	0	419,152	419,152	0	283,305	283,305	0	135,847	135,847
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,469	5,469	0	2,623	2,623
99	997123	EIM Deferred O&M	(21,013)	0	(21,013)	0	0	0	(21,013)	0	(21,013)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(1,838,817)	0	(1,838,817)	(3,374,230)	0	(3,374,230)	1,535,413	0	1,535,413
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(135,257)	(135,257)	0	(64,857)	(64,857)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(940,628)	(940,628)	0	(451,039)	(451,039)
99	997130	Wild Fire Resiliency Deferral	(83,878)	0	(83,878)	0	0	0	(83,878)	0	(83,878)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,702,457</b>	<b>(9,434,617)</b>	<b>(7,732,160)</b>	<b>542,799</b>	<b>(6,428,836)</b>	<b>(5,886,037)</b>	<b>1,159,658</b>	<b>(3,005,781)</b>	<b>(1,846,123)</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%	67.590%	32.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	95,623	95,623	0	64,632	64,632	0	30,991	30,991
99	410100	Deferred Federal Income Tax Expense - Washin	1,376,515	0	1,376,515	1,376,515	0	1,376,515	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(8,366)	0	(8,366)	0	0	0	(8,366)	0	(8,366)
	410100	Total	1,368,149	95,623	1,463,772	1,376,515	64,632	1,441,147	(8,366)	30,991	22,625
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(259,984)	(259,984)	0	(175,723)	(175,723)	0	(84,261)	(84,261)
99	411100	Deferred Federal Income Tax Expense - Washin	(505,101)	0	(505,101)	(505,101)	0	(505,101)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	219,197	0	219,197	0	0	0	219,197	0	219,197
	411100	Total	(285,904)	(259,984)	(545,888)	(505,101)	(175,723)	(680,824)	219,197	(84,261)	134,936
Total Deferred Federal Income Tax Expense			1,082,245	(164,361)	917,884	871,414	(111,091)	760,323	210,831	(53,270)	157,561

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.590%	32.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	2,718	2,718	0	1,781	1,781	0	937	937
1	408140	State Kwh Generation Tax	0	134,574	134,574	0	88,200	88,200	0	46,374	46,374
1	408150	R&P Property Tax--Production	0	1,532,807	1,532,807	0	1,004,602	1,004,602	0	528,205	528,205
1	408180	R&P Property Tax--Transmission	0	579,319	579,319	0	379,686	379,686	0	199,633	199,633
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,249,418</b>	<b>2,249,418</b>	<b>0</b>	<b>1,474,269</b>	<b>1,474,269</b>	<b>0</b>	<b>775,149</b>	<b>775,149</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	2,098,049	0	2,098,049	2,098,049	0	2,098,049	0	0	0
99	408120	Municipal Occupation & License Tax	2,206,183	0	2,206,183	1,854,994	0	1,854,994	351,189	0	351,189
99	408160	Miscellaneous State or Local Tax--WA & ID	115	0	115	0	0	0	115	0	115
99	408170	R&P Property Tax--Distribution	995,878	0	995,878	694,369	0	694,369	301,509	0	301,509
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
<b>TOTAL DISTRIBUTION</b>			<b>5,297,860</b>	<b>0</b>	<b>5,297,860</b>	<b>4,647,412</b>	<b>0</b>	<b>4,647,412</b>	<b>650,448</b>	<b>0</b>	<b>650,448</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	72,616	711,744	784,360	48,585	485,879	534,464	24,031	225,865	249,896
<b>TOTAL A&amp;G</b>			<b>72,616</b>	<b>711,744</b>	<b>784,360</b>	<b>48,585</b>	<b>485,879</b>	<b>534,464</b>	<b>24,031</b>	<b>225,865</b>	<b>249,896</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>5,370,476</b>	<b>2,961,162</b>	<b>8,331,638</b>	<b>4,695,997</b>	<b>1,960,148</b>	<b>6,656,145</b>	<b>674,479</b>	<b>1,001,014</b>	<b>1,675,493</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,708,333	7,708,333	0	5,052,041	5,052,041	0	2,656,292	2,656,292
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	1,074,288	1,074,288	0	704,088	704,088	0	370,200	370,200
1	182381	CDA Settlement Past Storage	0	29,027,478	29,027,478	0	19,024,609	19,024,609	0	10,002,869	10,002,869
1	302000	Franchises & Consents	2,642,454	44,049,219	46,691,673	2,642,454	28,869,858	31,512,312	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,901,240	16,220,956	319,716	10,540,410	10,860,126	0	5,360,830	5,360,830
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,201,918	119,430,141	121,632,059	2,203,848	81,530,180	83,734,028	(1,930)	37,899,961	37,898,031
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	14,985,871	977,501	15,963,372	14,985,871	667,301	15,653,172	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,149,959	311,091,364	331,241,323	20,151,889	209,768,894	229,920,783	(1,930)	101,322,470	101,320,540
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	111,780,299	28,702,639	140,482,938	73,050,656	18,811,710	91,862,366	38,729,643	9,890,929	48,620,572
1	312000	Boiler Plant	149,500,601	46,575,073	196,075,674	97,709,722	30,525,303	128,235,025	51,790,879	16,049,770	67,840,649
1	313000	Generators	(37,709)	0	(37,709)	(25,056)	0	(25,056)	(12,653)	0	(12,653)
1	314000	Turbogenerator Units	39,479,228	18,569,182	58,048,410	25,802,107	12,170,242	37,972,349	13,677,121	6,398,940	20,076,061
1	315000	Accessory Electric Equipment	18,344,813	12,282,540	30,627,353	11,990,624	8,049,977	20,040,601	6,354,189	4,232,563	10,586,752
1	316000	Miscellaneous Power Plant Equipment	14,046,043	2,475,603	16,521,646	9,178,676	1,622,510	10,801,186	4,867,367	853,093	5,720,460
TOTAL STEAM PRODUCTION PLANT			333,113,275	112,462,620	445,575,895	217,706,729	73,708,002	291,414,731	115,406,546	38,754,618	154,161,164
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,899,355	64,899,355	0	42,535,037	42,535,037	0	22,364,318	22,364,318
1	331XXX	Structures & Improvements	0	98,538,587	98,538,587	0	64,582,190	64,582,190	0	33,956,397	33,956,397
1	332XXX	Reservoirs, Dams, & Waterways	0	193,877,768	193,877,768	0	127,067,489	127,067,489	0	66,810,279	66,810,279
1	333000	Waterwheels, Turbines, & Generators	0	233,943,251	233,943,251	0	153,326,407	153,326,407	0	80,616,844	80,616,844
1	334000	Accessory Electric Equipment	0	75,788,718	75,788,718	0	49,671,926	49,671,926	0	26,116,792	26,116,792
1	335XXX	Miscellaneous Power Plant Equipment	0	13,040,217	13,040,217	0	8,546,558	8,546,558	0	4,493,659	4,493,659
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	683,737,820	683,737,820	0	448,121,767	448,121,767	0	235,616,053	235,616,053
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	17,447,978	17,447,978	0	11,435,405	11,435,405	0	6,012,573	6,012,573
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,583	21,069,583	0	13,809,005	13,809,005	0	7,260,578	7,260,578
1	343000	Prime Movers	0	23,475,794	23,475,794	0	15,386,035	15,386,035	0	8,089,759	8,089,759
1	344000	Generators	0	222,097,577	222,097,577	0	145,562,752	145,562,752	0	76,534,825	76,534,825
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,685,352	23,685,352	0	15,523,380	15,523,380	0	8,161,972	8,161,972
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,816	1,641,816	0	1,076,046	1,076,046	0	565,770	565,770
TOTAL OTHER PRODUCTION PLANT			0	310,528,628	310,528,628	0	203,520,463	203,520,463	0	107,008,165	107,008,165
TOTAL PRODUCTION PLANT			333,113,275	1,106,729,068	1,439,842,343	217,706,729	725,350,232	943,056,961	115,406,546	381,378,836	496,785,382

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	628,358	30,396,205	31,024,563	410,632	19,921,673	20,332,305	217,726	10,474,532	10,692,258
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	3,721	28,544,170	28,547,891	(645)	18,707,849	18,707,204	4,366	9,836,321	9,840,687
1	353XXX	Station Equipment	12,430,535	306,840,754	319,271,289	8,120,234	201,103,430	209,223,664	4,310,301	105,737,324	110,047,625
1	354000	Towers & Fixtures	16,005,667	1,167,385	17,173,052	10,459,727	765,104	11,224,831	5,545,940	402,281	5,948,221
1	355000	Poles & Fixtures	4,595	302,916,494	302,921,089	2,718	198,531,470	198,534,188	1,877	104,385,024	104,386,901
1	356000	Overhead Conductors & Devices	12,533,865	154,081,353	166,615,218	8,190,303	100,984,919	109,175,222	4,343,562	53,096,434	57,439,996
1	357000	Underground Conduit	0	3,050,508	3,050,508	0	1,999,303	1,999,303	0	1,051,205	1,051,205
1	358000	Underground Conductors & Devices	0	2,399,170	2,399,170	0	1,572,416	1,572,416	0	826,754	826,754
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,685,575</b>	<b>831,471,236</b>	<b>873,156,811</b>	<b>27,234,487</b>	<b>544,946,248</b>	<b>572,180,735</b>	<b>14,451,088</b>	<b>286,524,988</b>	<b>300,976,076</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554
99	360400	Land Easements	3,779,391	0	3,779,391	1,295,762	0	1,295,762	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	34,877,049	0	34,877,049	27,751,095	0	27,751,095	7,125,954	0	7,125,954
3	362000	Station Equipment	155,053,859	3,117,386	158,171,245	103,026,140	2,663,401	105,689,541	52,027,719	453,985	52,481,704
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	469,673,905	0	469,673,905	307,190,195	0	307,190,195	162,483,710	0	162,483,710
99	365000	Overhead Conductors & Devices	301,945,333	0	301,945,333	191,229,930	0	191,229,930	110,715,403	0	110,715,403
99	366000	Underground Conduit	135,174,886	0	135,174,886	89,197,823	0	89,197,823	45,977,063	0	45,977,063
99	367000	Underground Conductors & Devices	233,872,792	0	233,872,792	154,948,355	0	154,948,355	78,924,437	0	78,924,437
99	368000	Line Transformers	298,371,359	0	298,371,359	206,424,589	0	206,424,589	91,946,770	0	91,946,770
99	369XXX	Services	192,079,624	0	192,079,624	126,280,952	0	126,280,952	65,798,672	0	65,798,672
99	371XXX	Installations on Customers' Premises	3,139,519	0	3,139,519	3,139,519	0	3,139,519	0	0	0
99	370XXX	Meters	83,011,466	0	83,011,466	58,745,049	0	58,745,049	24,266,417	0	24,266,417
99	373XXX	Street Light & Signal Systems	71,025,656	0	71,025,656	46,221,830	0	46,221,830	24,803,826	0	24,803,826
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,993,785,027</b>	<b>3,117,386</b>	<b>1,996,902,413</b>	<b>1,325,393,023</b>	<b>2,663,401</b>	<b>1,328,056,424</b>	<b>668,392,004</b>	<b>453,985</b>	<b>668,845,989</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993
4	390XXX	Structures & Improvements	19,202,158	105,502,103	124,704,261	10,541,843	72,022,066	82,563,909	8,660,315	33,480,037	42,140,352
4	391XXX	Office Furniture & Equipment	4,508,925	57,335,983	61,844,908	4,493,955	39,140,982	43,634,937	14,970	18,195,001	18,209,971
4	392XXX	Transportation Equipment	37,520,313	27,668,253	65,188,566	25,990,908	18,888,010	44,878,918	11,529,405	8,780,243	20,309,648
4	393000	Stores Equipment	458,097	3,948,939	4,407,036	272,618	2,695,783	2,968,401	185,479	1,253,156	1,438,635
4	394000	Tools, Shop & Garage Equipment	1,759,851	15,168,954	16,928,805	782,656	10,355,238	11,137,894	977,195	4,813,716	5,790,911
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	413,469	2,610,825	3,024,294	397,678	1,782,306	2,179,984	15,791	828,519	844,310
4	396XXX	Power Operated Equipment	23,382,766	9,110,862	32,493,628	14,070,375	6,219,621	20,289,996	9,312,391	2,891,241	12,203,632
4	397XXX	Communications Equipment	30,777,801	83,596,035	114,373,836	21,580,267	57,067,669	78,647,936	9,197,534	26,528,366	35,725,900
4	398000	Miscellaneous Equipment	13,466	744,734	758,200	0	508,400	508,400	13,466	236,334	249,800
		<b>TOTAL GENERAL PLANT</b>	<b>119,544,548</b>	<b>314,687,031</b>	<b>434,231,579</b>	<b>78,938,111</b>	<b>214,824,249</b>	<b>293,762,360</b>	<b>40,606,437</b>	<b>99,862,782</b>	<b>140,469,219</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,508,278,384</b>	<b>2,567,096,085</b>	<b>5,075,374,469</b>	<b>1,669,424,239</b>	<b>1,697,553,024</b>	<b>3,366,977,263</b>	<b>838,854,145</b>	<b>869,543,061</b>	<b>1,708,397,206</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(260,022,936)	(73,031,489)	(333,054,425)	(169,707,107)	(47,864,838)	(217,571,945)	(90,315,829)	(25,166,651)	(115,482,480)
E-ADEP		Hydro Production Plant	0	(161,523,329)	(161,523,329)	0	(105,862,390)	(105,862,390)	0	(55,660,939)	(55,660,939)
E-ADEP		Other Production Plant	0	(151,079,887)	(151,079,887)	0	(99,017,758)	(99,017,758)	0	(52,062,129)	(52,062,129)
E-ADEP		Transmission Plant	(25,620,939)	(218,612,223)	(244,233,162)	(15,824,880)	(143,278,451)	(159,103,331)	(9,796,059)	(75,333,772)	(85,129,831)
E-ADEP		Distribution Plant	(632,232,468)	(340,377)	(632,572,845)	(382,671,697)	(290,808)	(382,962,505)	(249,560,771)	(49,569)	(249,610,340)
E-ADEP		General Plant	(45,862,916)	(103,018,834)	(148,881,750)	(28,548,527)	(70,326,837)	(98,875,364)	(17,314,389)	(32,691,997)	(50,006,386)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(963,739,259)</b>	<b>(707,606,139)</b>	<b>(1,671,345,398)</b>	<b>(596,752,211)</b>	<b>(466,641,082)</b>	<b>(1,063,393,293)</b>	<b>(366,987,048)</b>	<b>(240,965,057)</b>	<b>(607,952,105)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,356,798)	(16,356,798)	0	(10,720,245)	(10,720,245)	0	(5,636,553)	(5,636,553)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(301,462)	0	(301,462)	(301,462)	0	(301,462)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,105,262)	(3,105,262)	0	(2,117,144)	(2,117,144)	0	(988,118)	(988,118)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,424,468)	(91,617,829)	(99,042,297)	(7,424,860)	(62,543,827)	(69,968,687)	392	(29,074,002)	(29,073,610)
E-AAAMT		General Plant - 390200, 396200	0	(408,006)	(408,006)	0	(278,529)	(278,529)	0	(129,477)	(129,477)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(7,725,930)</b>	<b>(111,487,895)</b>	<b>(119,213,825)</b>	<b>(7,726,322)</b>	<b>(75,659,745)</b>	<b>(83,386,067)</b>	<b>392</b>	<b>(35,828,150)</b>	<b>(35,827,758)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(971,465,189)</b>	<b>(819,094,034)</b>	<b>(1,790,559,223)</b>	<b>(604,478,533)</b>	<b>(542,300,827)</b>	<b>(1,146,779,360)</b>	<b>(366,986,656)</b>	<b>(276,793,207)</b>	<b>(643,779,863)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,536,813,195</b>	<b>1,748,002,051</b>	<b>3,284,815,246</b>	<b>1,064,945,706</b>	<b>1,155,252,197</b>	<b>2,220,197,903</b>	<b>471,867,489</b>	<b>592,749,854</b>	<b>1,064,617,343</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(600,619,192)	(600,619,192)	0	(405,958,512)	(405,958,512)	0	(194,660,680)	(194,660,680)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,184,761)	(59,184,761)	0	(40,403,069)	(40,403,069)	0	(18,781,692)	(18,781,692)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,184,111)	(2,184,111)	0	(1,491,005)	(1,491,005)	0	(693,106)	(693,106)
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,095,770)	(6,095,770)	0	(3,995,168)	(3,995,168)	0	(2,100,602)	(2,100,602)
1		ADFIT - CDA Settlement Costs (283333)	0	264,411	264,411	0	173,295	173,295	0	91,116	91,116
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,013,944)	(1,013,944)	0	(685,325)	(685,325)	0	(328,619)	(328,619)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(668,701,234)</b>	<b>(668,701,234)</b>	<b>0</b>	<b>(452,269,582)</b>	<b>(452,269,582)</b>	<b>0</b>	<b>(216,431,652)</b>	<b>(216,431,652)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,536,813,195</b>	<b>1,079,300,817</b>	<b>2,616,114,012</b>	<b>1,064,945,706</b>	<b>702,982,615</b>	<b>1,767,928,321</b>	<b>471,867,489</b>	<b>376,318,202</b>	<b>848,185,691</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	85.437%	14.563%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.590%	32.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended March 31, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,536,813,195	1,079,300,817	2,616,114,012	#####	702,982,615	1,767,928,321	471,867,489	376,318,202	848,185,691
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,248,242	34,710,705	41,958,947	5,700,191	23,695,610	29,395,801	1,548,051	11,015,095	12,563,146
4	Accumulated Amortization - AFUDC (182318)	(1,153,582)	(5,088,851)	(6,242,433)	(898,787)	(3,473,955)	(4,372,742)	(254,795)	(1,614,896)	(1,869,691)
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)	(3,388,229)	0	(3,388,229)	(1,085,869)	0	(1,085,869)	(2,302,360)	0	(2,302,360)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,015,207	0	2,015,207	0	0	0	2,015,207	0	2,015,207
99	ADFIT - Boulder Park Disallowed (190040)	122,806	0	122,806	0	0	0	122,806	0	122,806
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,138,853)	0	(21,138,853)	(21,138,853)	0	(21,138,853)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,469,328)	0	(2,469,328)	(778,795)	0	(778,795)	(1,690,533)	0	(1,690,533)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,776,065)	0	(14,776,065)	(9,770,085)	0	(9,770,085)	(5,005,980)	0	(5,005,980)
99	Colstrip-Regulatory Asset (182327)	8,540,711	0	8,540,711	4,241,266	0	4,241,266	4,299,445	0	4,299,445
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,468,759	0	2,468,759	1,900,940	0	1,900,940	567,819	0	567,819
99	Colstrip Reg Asset ADFIT (283376)	(1,210,525)	0	(1,210,525)	(791,078)	0	(791,078)	(419,447)	0	(419,447)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(1,994,081)	0	(1,994,081)	(1,303,132)	0	(1,303,132)	(690,949)	0	(690,949)
99	Colstrip ARO Liability (230027)	(14,727,390)	0	(14,727,390)	(9,624,350)	0	(9,624,350)	(5,103,040)	0	(5,103,040)
99	Colstrip ARO ADFIT (190376)	3,092,751	0	3,092,751	2,021,113	0	2,021,113	1,071,638	0	1,071,638
99	Colstrip ARO ADFIT (283377)	(2,602,573)	0	(2,602,573)	(1,700,781)	0	(1,700,781)	(901,792)	0	(901,792)
99	Customer Deposits (235199)	(509,874)	0	(509,874)	(509,874)	0	(509,874)	0	0	0
C-WKC	Working Capital	90,932,259	0	90,932,259	60,829,889	0	60,829,889	30,102,370	0	30,102,370
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,763,520	29,621,854	95,385,374	37,604,888	20,221,655	57,826,543	28,158,632	9,400,199	37,558,831
	NET RATE BASE	1,602,576,715	1,108,922,671	2,711,499,386	#####	723,204,270	1,825,754,864	500,026,121	385,718,401	885,744,522

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	266,774	266,774			266,774	266,774		174,844	174,844		91,930	91,930
	Steam (ED-ID)	359,167	359,167		359,167		359,167				359,167		359,167
	Steam (ED-WA)	955,622	955,622		955,622		955,622	955,622		955,622			955,622
1	Hydro (ED-AN)	1,202,461	1,202,461			1,202,461	1,202,461		788,093	788,093		414,368	414,368
1	Other (ED-AN)	855,633	855,633			855,633	855,633		560,782	560,782		294,851	294,851
<b>Total Electric Production</b>		<b>3,639,657</b>	<b>3,639,657</b>		<b>1,314,789</b>	<b>2,324,868</b>	<b>3,639,657</b>	<b>955,622</b>	<b>1,523,719</b>	<b>2,479,341</b>	<b>359,167</b>	<b>801,149</b>	<b>1,160,316</b>
<b>Electric Transmission</b>													
1	ED-AN	1,414,622	1,414,622			1,414,622	1,414,622		927,143	927,143		487,479	487,479
	ED-ID	82,713	82,713		82,713		82,713				82,713		82,713
	ED-WA	42,865	42,865		42,865		42,865	42,865		42,865			42,865
<b>Total Electric Transmissic</b>		<b>1,540,200</b>	<b>1,540,200</b>		<b>125,578</b>	<b>1,414,622</b>	<b>1,540,200</b>	<b>42,865</b>	<b>927,143</b>	<b>970,008</b>	<b>82,713</b>	<b>487,479</b>	<b>570,192</b>
<b>Electric Distribution</b>													
3	ED-AN	6,928	6,928			6,928	6,928		5,919	5,919		1,009	1,009
	ED-ID	1,501,680	1,501,680		1,501,680		1,501,680				1,501,680		1,501,680
	ED-WA	2,875,857	2,875,857		2,875,857		2,875,857	2,875,857		2,875,857			2,875,857
<b>Total Electric Distribution</b>		<b>4,384,465</b>	<b>4,384,465</b>		<b>4,377,537</b>	<b>6,928</b>	<b>4,384,465</b>	<b>2,875,857</b>	<b>5,919</b>	<b>2,881,776</b>	<b>1,501,680</b>	<b>1,009</b>	<b>1,502,689</b>
<b>Gas Underground Storage</b>													
	GD-AN	56,393		56,393									
	GD-OR	10,082			10,082								
<b>Total Gas Underground St</b>		<b>66,475</b>		<b>56,393</b>	<b>10,082</b>								
<b>Gas Distribution</b>													
	GD-AN	4,783		4,783									
	GD-ID	532,901		532,901									
	GD-WA	1,189,636		1,189,636									
	GD-OR	799,761			799,761								
<b>Total Gas Distribution</b>		<b>2,527,081</b>		<b>1,727,320</b>	<b>799,761</b>								
<b>General Plant</b>													
4	ED-AN	238,932	238,932			238,932	238,932		163,109	163,109		75,823	75,823
	ED-ID	41,144	41,144		41,144		41,144				41,144		41,144
	ED-WA	81,504	81,504		81,504		81,504	81,504		81,504			81,504
7,4	CD-AA	1,878,025	1,314,580	388,657	174,788	1,314,580	1,314,580		897,411	897,411		417,169	417,169
9,4	CD-AN	51,723	39,939	11,784		39,939	39,939		27,265	27,265		12,674	12,674
9	CD-ID	39,471	30,478	8,993		30,478	30,478				30,478		30,478
9	CD-WA	190,869	147,383	43,486		147,383	147,383	147,383		147,383			147,383
8	GD-AA	30,273		20,838	9,435								
	GD-AN	2,629		2,629									
	GD-ID	3,333		3,333									
	GD-WA	91,652		91,652									
	GD-OR	17,478			17,478								
<b>Total General Plant</b>		<b>2,667,033</b>	<b>1,893,960</b>	<b>571,372</b>	<b>201,701</b>	<b>300,509</b>	<b>1,593,451</b>	<b>1,893,960</b>	<b>228,887</b>	<b>1,087,785</b>	<b>1,316,672</b>	<b>71,622</b>	<b>505,666</b>
<b>Total Depreciation Expens</b>		<b>14,824,911</b>	<b>11,458,282</b>	<b>2,355,085</b>	<b>1,011,544</b>	<b>6,118,413</b>	<b>5,339,869</b>	<b>11,458,282</b>	<b>4,103,231</b>	<b>3,544,566</b>	<b>7,647,797</b>	<b>2,015,182</b>	<b>1,795,303</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	85.437%	14.563%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,662	49,662		26,112	26,112				
1	Misc Intangible Plt (303000)	ED-AN	20,993	20,993		20,993	20,993		13,759	13,759		7,234	7,234				
<b>Total Production/Transmission</b>			<b>96,767</b>	<b>96,767</b>		<b>96,767</b>	<b>96,767</b>		<b>63,421</b>	<b>63,421</b>		<b>33,346</b>	<b>33,346</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	9,738	9,738		9,738	9,738		9,738	9,738							
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489							
<b>Total Distribution</b>			<b>10,227</b>	<b>10,227</b>		<b>10,227</b>	<b>10,227</b>		<b>10,227</b>	<b>10,227</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	34,578	24,204	7,156	3,218		24,204	24,204		16,523	16,523	7,681	7,681			
9,1		CD-AN	811	626	185			626	626		410	410	216	216			
		GD-ID	1,225		1,225												
		GD-WA	2,070		2,070												
		GD-OR	617			617											
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,830</b>	<b>10,636</b>	<b>3,835</b>		<b>24,830</b>	<b>24,830</b>		<b>16,933</b>	<b>16,933</b>	<b>7,897</b>	<b>7,897</b>			
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	3,209,361	2,246,489	664,177	298,695		2,246,489	2,246,489		1,533,588	1,533,588	712,901	712,901			
9,4		CD-AN	11,878	9,172	2,706			9,172	9,172		6,261	6,261	2,911	2,911			
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)				(2)	(2)			
9,4		CD-WA	313,507	242,081	71,426			242,081	242,081	242,081		242,081	0	0			
4		ED-AN	308,902	308,902				308,902	308,902		210,875	210,875	98,027	98,027			
		ED-ID	(3)	(3)				(3)	(3)				(3)	(3)			
		ED-WA	54,538	54,538				54,538	54,538	54,538		54,538					
8		GD-AA	6,731		4,633	2,098											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>3,904,911</b>	<b>2,861,177</b>	<b>742,941</b>	<b>300,793</b>		<b>296,614</b>	<b>2,564,563</b>	<b>2,861,177</b>		<b>296,619</b>	<b>1,750,724</b>	<b>2,047,343</b>	<b>(5)</b>	<b>813,839</b>	<b>813,834</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	35,419	35,419				35,419	35,419		24,179	24,179	11,240	11,240			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>35,419</b>	<b>35,419</b>	<b>0</b>	<b>0</b>		<b>35,419</b>	<b>35,419</b>		<b>24,179</b>	<b>24,179</b>	<b>11,240</b>	<b>11,240</b>			
<b>Total Amortization Expense</b>			<b>4,086,625</b>	<b>3,028,420</b>	<b>753,577</b>	<b>304,628</b>		<b>306,841</b>	<b>2,721,579</b>	<b>3,028,420</b>		<b>306,846</b>	<b>1,855,257</b>	<b>2,162,103</b>	<b>(5)</b>	<b>866,322</b>	<b>866,317</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,031,489)	(73,031,489)			(73,031,489)	(73,031,489)		(47,864,838)	(47,864,838)		(25,166,651)	(25,166,651)	
	Steam (ED-ID)	(90,315,829)	(90,315,829)		(90,315,829)	(90,315,829)	(90,315,829)				(90,315,829)		(90,315,829)	
	Steam (ED-WA)	(169,707,107)	(169,707,107)		(169,707,107)	(169,707,107)	(169,707,107)			(169,707,107)				
1	Hydro (ED-AN)	(161,523,329)	(161,523,329)		(161,523,329)	(161,523,329)	(161,523,329)		(105,862,390)	(105,862,390)		(55,660,939)	(55,660,939)	
1	Other (ED-AN)	(151,079,887)	(151,079,887)		(151,079,887)	(151,079,887)	(151,079,887)		(99,017,758)	(99,017,758)		(52,062,129)	(52,062,129)	
<b>Total Electric Production</b>		<b>(645,657,641)</b>	<b>(645,657,641)</b>		<b>(260,022,936)</b>	<b>(385,634,705)</b>	<b>(645,657,641)</b>		<b>(169,707,107)</b>	<b>(252,744,986)</b>	<b>(422,452,093)</b>	<b>(90,315,829)</b>	<b>(132,889,719)</b>	<b>(223,205,548)</b>
<b>Electric Transmission</b>														
1	ED-AN	(218,612,223)	(218,612,223)			(218,612,223)	(218,612,223)		(143,278,451)	(143,278,451)		(75,333,772)	(75,333,772)	
	ED-ID	(9,796,059)	(9,796,059)		(9,796,059)	(9,796,059)	(9,796,059)				(9,796,059)		(9,796,059)	
	ED-WA	(15,824,880)	(15,824,880)		(15,824,880)	(15,824,880)	(15,824,880)			(15,824,880)				
<b>Total Electric Transmissic</b>		<b>(244,233,162)</b>	<b>(244,233,162)</b>		<b>(25,620,939)</b>	<b>(218,612,223)</b>	<b>(244,233,162)</b>		<b>(15,824,880)</b>	<b>(143,278,451)</b>	<b>(159,103,331)</b>	<b>(9,796,059)</b>	<b>(75,333,772)</b>	<b>(85,129,831)</b>
<b>Electric Distribution</b>														
3	ED-AN	(340,377)	(340,377)			(340,377)	(340,377)		(290,808)	(290,808)		(49,569)	(49,569)	
	ED-ID	(249,560,771)	(249,560,771)		(249,560,771)	(249,560,771)	(249,560,771)				(249,560,771)		(249,560,771)	
	ED-WA	(382,671,697)	(382,671,697)		(382,671,697)	(382,671,697)	(382,671,697)		(382,671,697)	(382,671,697)				
<b>Total Electric Distribution</b>		<b>(632,572,845)</b>	<b>(632,572,845)</b>		<b>(632,232,468)</b>	<b>(340,377)</b>	<b>(632,572,845)</b>		<b>(382,671,697)</b>	<b>(290,808)</b>	<b>(382,962,505)</b>	<b>(249,560,771)</b>	<b>(49,569)</b>	<b>(249,610,340)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,936,961)	(17,936,961)											
	GD-OR	(1,420,236)		(1,420,236)		(1,420,236)								
<b>Total Gas Underground St</b>		<b>(19,357,197)</b>		<b>(17,936,961)</b>		<b>(1,420,236)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,920,378)	(1,920,378)											
	GD-ID	(90,820,734)	(90,820,734)											
	GD-WA	(159,752,659)	(159,752,659)											
	GD-OR	(126,279,268)		(126,279,268)		(126,279,268)								
<b>Total Gas Distribution</b>		<b>(378,773,039)</b>		<b>(252,493,771)</b>		<b>(126,279,268)</b>								
<b>General Plant</b>														
4	ED-AN	(36,035,649)	(36,035,649)			(36,035,649)	(36,035,649)		(24,600,096)	(24,600,096)		(11,435,553)	(11,435,553)	
	ED-ID	(12,104,973)	(12,104,973)		(12,104,973)	(12,104,973)	(12,104,973)				(12,104,973)		(12,104,973)	
	ED-WA	(22,275,907)	(22,275,907)		(22,275,907)	(22,275,907)	(22,275,907)		(22,275,907)	(22,275,907)				
7,4	CD-AA	(87,108,950)	(60,974,523)	(18,027,197)	(8,107,230)	(60,974,523)	(60,974,523)		(41,624,868)	(41,624,868)		(19,349,655)	(19,349,655)	
9,4	CD-AN	(7,781,528)	(6,008,662)	(1,772,866)		(6,008,662)	(6,008,662)		(4,101,873)	(4,101,873)		(1,906,789)	(1,906,789)	
9	CD-ID	(6,746,463)	(5,209,416)	(1,537,047)		(5,209,416)	(5,209,416)				(5,209,416)		(5,209,416)	
9	CD-WA	(8,123,367)	(6,272,620)	(1,850,747)		(6,272,620)	(6,272,620)		(6,272,620)	(6,272,620)				
8	GD-AA	(1,992,366)		(1,371,405)	(620,961)									
	GD-AN	(3,695,288)		(3,695,288)										
	GD-ID	(2,323,877)		(2,323,877)										
	GD-WA	(10,956,102)		(10,956,102)										
	GD-OR	(5,278,004)			(5,278,004)									
<b>Total General Plant</b>		<b>(204,422,474)</b>	<b>(148,881,750)</b>	<b>(41,534,529)</b>	<b>(14,006,195)</b>	<b>(45,862,916)</b>	<b>(103,018,834)</b>	<b>(148,881,750)</b>	<b>(28,548,527)</b>	<b>(70,326,837)</b>	<b>(98,875,364)</b>	<b>(17,314,389)</b>	<b>(32,691,997)</b>	<b>(50,006,386)</b>
<b>Total Accumulated Depr</b>		<b>(2,125,016,358)</b>	<b>(1,671,345,398)</b>	<b>(311,965,261)</b>	<b>(141,705,699)</b>	<b>(963,739,259)</b>	<b>(707,606,139)</b>	<b>(1,671,345,398)</b>	<b>(596,752,211)</b>	<b>(466,641,082)</b>	<b>(1,063,393,293)</b>	<b>(366,987,048)</b>	<b>(240,965,057)</b>	<b>(607,952,105)</b>

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
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			85.437%			14.563%		
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-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	(14,006,288)	(14,006,288)		(14,006,288)	(14,006,288)		(9,179,721)	(9,179,721)		(4,826,567)	(4,826,567)		
1	Misc Intangible Plt (3030)	ED-AN	(2,350,510)	(2,350,510)		(2,350,510)	(2,350,510)		(1,540,524)	(1,540,524)		(809,986)	(809,986)		
<b>Total Production/Transmission</b>			<b>(16,356,798)</b>	<b>(16,356,798)</b>		<b>(16,356,798)</b>	<b>(16,356,798)</b>		<b>(10,720,245)</b>	<b>(10,720,245)</b>		<b>(5,636,553)</b>	<b>(5,636,553)</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(245,834)	(245,834)		(245,834)	(245,834)	(245,834)		(245,834)					
	Misc Intangible Plt (3030)	ED-WA	(55,628)	(55,628)		(55,628)	(55,628)	(55,628)		(55,628)					
<b>Total Distribution</b>			<b>(301,462)</b>	<b>(301,462)</b>		<b>(301,462)</b>	<b>(301,462)</b>	<b>(301,462)</b>		<b>(301,462)</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	(4,295,034)	(3,006,438)	(888,857)	(399,739)	(3,006,438)	(3,006,438)	(2,052,375)	(2,052,375)		(954,063)	(954,063)		
9,1		CD-AN	(127,982)	(98,824)	(29,158)		(98,824)	(98,824)	(64,769)	(64,769)		(34,055)	(34,055)		
		GD-ID	(132,980)		(132,980)										
		GD-WA	(270,915)		(270,915)										
		GD-OR	(110,219)			(110,219)									
<b>Total General Plant - 303000</b>			<b>(4,937,130)</b>	<b>(3,105,262)</b>	<b>(1,321,910)</b>	<b>(509,958)</b>	<b>(3,105,262)</b>	<b>(3,105,262)</b>	<b>(2,117,144)</b>	<b>(2,117,144)</b>		<b>(988,118)</b>	<b>(988,118)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4		CD-AA	(118,630,025)	(83,038,646)	(24,550,484)	(11,040,895)	(83,038,646)	(83,038,646)	(56,687,162)	(56,687,162)		(26,351,484)	(26,351,484)		
9,4		CD-AN	(240,664)	(185,833)	(54,831)		(185,833)	(185,833)	(126,861)	(126,861)		(58,972)	(58,972)		
9		CD-ID	223	172	51				0		172		172		
9		CD-WA	(9,085,190)	(7,015,311)	(2,069,879)		(7,015,311)	(7,015,311)	(7,015,311)	(7,015,311)	0		0		
4		ED-AN	(8,393,350)	(8,393,350)			(8,393,350)	(8,393,350)	(5,729,804)	(5,729,804)		(2,663,546)	(2,663,546)		
		ED-ID	220	220			220	220			220		220		
		ED-WA	(409,549)	(409,549)			(409,549)	(409,549)	(409,549)	(409,549)					
8		GD-AA	(103,171)		(71,016)	(32,155)									
		GD-AN	0		0										
		GD-OR	0		0										
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(136,861,506)</b>	<b>(99,042,297)</b>	<b>(26,746,159)</b>	<b>(11,073,050)</b>	<b>(7,424,468)</b>	<b>(91,617,829)</b>	<b>(99,042,297)</b>	<b>(7,424,860)</b>	<b>(62,543,827)</b>	<b>(69,968,687)</b>	<b>392</b>	<b>(29,074,002)</b>	<b>(29,073,610)</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	(408,006)	(408,006)			(408,006)	(408,006)	(278,529)	(278,529)		(129,477)	(129,477)		
		ED-WA	0	0			0	0	0	0					
		GD-WA	0		0				0						
		GD-OR	0		0				0						
<b>Total General Plant - 390200, 396200</b>			<b>(408,006)</b>	<b>(408,006)</b>	<b>0</b>	<b>0</b>	<b>(408,006)</b>	<b>(408,006)</b>	<b>0</b>	<b>(278,529)</b>	<b>(278,529)</b>	<b>0</b>	<b>(129,477)</b>	<b>(129,477)</b>	
<b>Total Accumulated Amortization</b>			<b>(158,864,902)</b>	<b>(119,213,825)</b>	<b>(28,068,069)</b>	<b>(11,583,008)</b>	<b>(7,725,930)</b>	<b>(111,487,895)</b>	<b>(119,213,825)</b>	<b>(7,726,322)</b>	<b>(75,659,745)</b>	<b>(83,386,067)</b>	<b>392</b>	<b>(35,828,150)</b>	<b>(35,827,758)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,837</b>	<b>807,811</b>	<b>699,891</b>	<b>8,883,540</b>	<b>10,391,242</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,388</b>	<b>5,994,643</b>	<b>845,134</b>	<b>1,109,818</b>	<b>1,954,952</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,618,798	1,143,443	2,728,789	6,746,566	10,618,798	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0
99	GD-OR / AS	3,988,479	0	0	0	0	0	0	0	3,988,479	0	3,988,479	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,698,847	0	0	90,086,619	90,086,619	0	0	26,634,226	26,634,226	0	11,978,002	11,978,002
9	CD-WA / ID / AN	31,079,740	9,398,399	5,931,526	8,668,918	23,998,843	2,773,013	1,750,106	2,557,778	7,080,897	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>200,381,184</b>	<b>10,541,842</b>	<b>8,660,315</b>	<b>105,502,103</b>	<b>124,704,260</b>	<b>28,768,333</b>	<b>1,750,106</b>	<b>29,192,004</b>	<b>59,710,443</b>	<b>3,988,479</b>	<b>11,978,002</b>	<b>15,966,481</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,583,057	99,416	7,798	1,475,843	1,583,057	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	79,430,307	0	0	55,599,626	55,599,626	0	0	16,438,102	16,438,102	0	7,392,579	7,392,579
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>87,520,446</b>	<b>4,493,954</b>	<b>14,970</b>	<b>57,335,983</b>	<b>61,844,907</b>	<b>1,435,267</b>	<b>2,116</b>	<b>16,734,201</b>	<b>18,171,584</b>	<b>12,109</b>	<b>7,491,846</b>	<b>7,503,955</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,501,702	24,288,422	10,744,449	19,468,831	54,501,702	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,991,221	0	0	0	0	9,716,881	2,857,150	2,417,190	14,991,221	0	0	0
99	GD-OR / AS	4,502,272	0	0	0	0	0	0	0	4,502,272	0	4,502,272	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178
9	CD-WA / ID / AN	7,146,863	1,702,486	784,957	3,031,150	5,518,593	502,321	231,603	894,346	1,628,270	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>88,622,701</b>	<b>25,990,908</b>	<b>11,529,406</b>	<b>27,668,253</b>	<b>65,188,567</b>	<b>10,219,202</b>	<b>3,088,753</b>	<b>4,906,439</b>	<b>18,214,394</b>	<b>4,502,272</b>	<b>717,468</b>	<b>5,219,740</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		TOTAL ACCOUNT	5,678,300	272,618	185,479	3,948,939	4,407,036	144,908	54,726	1,050,838	1,250,472	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,587,555	772,764	227,578	5,587,213	6,587,555	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,015,413	0	0	0	0	2,190,207	323,552	501,654	3,015,413	0	0	0	
99		GD-OR / AS	887,582	0	0	0	0	0	0	0	0	887,582	0	887,582	
8		GD-AA	5,305,829	0	0	0	0	0	0	3,652,161	3,652,161	0	1,653,668	1,653,668	
7		CD-AA	13,307,512	0	0	9,314,992	9,314,992	0	0	2,753,990	2,753,990	0	1,238,530	1,238,530	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		TOTAL ACCOUNT	30,432,947	782,656	977,194	15,168,954	16,928,804	2,193,126	544,727	6,986,510	9,724,363	887,582	2,892,198	3,779,780	
	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	1,968,871	397,678	15,791	1,555,402	1,968,871	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,901,168	397,678	15,791	2,610,826	3,024,295	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,009,272	13,820,128	8,922,272	8,266,872	31,009,272	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,443,247	250,248	390,119	474,065	1,114,432	73,836	115,105	139,874	328,815	0	0	0	
		TOTAL ACCOUNT	37,348,777	14,070,376	9,312,391	9,110,861	32,493,628	2,677,553	1,014,744	1,069,832	4,762,129	43,834	49,186	93,020	



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,154,685	11,819,095	6,331,801	30,003,789	48,154,685	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	0
99		GD-OR / AS	941,584	0	0	0	0	0	0	0	0	941,584	0	941,584	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	74,635,064	0	0	52,243,052	52,243,052	0	0	15,445,727	15,445,727	0	6,946,285	6,946,285	
9		CD-WA/ ID / AN	18,099,768	9,761,172	2,865,732	1,349,194	13,976,098	2,880,049	845,539	398,082	4,123,670	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>143,155,913</b>	<b>21,580,267</b>	<b>9,197,533</b>	<b>83,596,035</b>	<b>114,373,835</b>	<b>3,580,389</b>	<b>1,199,243</b>	<b>16,030,795</b>	<b>20,810,427</b>	<b>941,584</b>	<b>7,030,067</b>	<b>7,971,651</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	63,249	
9		CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>966,410</b>	<b>0</b>	<b>13,466</b>	<b>744,734</b>	<b>758,200</b>	<b>0</b>	<b>1,953</b>	<b>140,641</b>	<b>142,594</b>	<b>2,367</b>	<b>63,249</b>	<b>65,616</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>616,465,487</b>	<b>78,938,110</b>	<b>40,606,436</b>	<b>314,687,032</b>	<b>434,231,578</b>	<b>52,400,252</b>	<b>7,755,981</b>	<b>79,278,827</b>	<b>139,435,060</b>	<b>11,262,739</b>	<b>31,536,110</b>	<b>42,798,849</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-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,715,389	319,716	0	11,395,673	11,715,389	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,332,355</b>	<b>319,716</b>	<b>0</b>	<b>15,901,240</b>	<b>16,220,956</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,487,541	2,203,848	(1,000)	18,284,693	20,487,541	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	143,749,607	0	0	100,621,850	100,621,850	0	0	29,748,981	29,748,981	0	13,378,776	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>165,298,924</b>	<b>2,203,848</b>	<b>(1,930)</b>	<b>119,430,141</b>	<b>121,632,059</b>	<b>0</b>	<b>(274)</b>	<b>30,168,403</b>	<b>30,168,129</b>	<b>0</b>	<b>13,498,736</b>	<b>13,498,736</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<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	694,721	694,721	0	0	694,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,598,967</b>	<b>14,985,871</b>	<b>0</b>	<b>977,501</b>	<b>15,963,372</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
	<b>TOTAL</b>		<b>336,124,191</b>	<b>17,509,435</b>	<b>(1,930)</b>	<b>227,232,046</b>	<b>244,739,551</b>	<b>5,238,541</b>	<b>771,927</b>	<b>58,670,941</b>	<b>64,681,409</b>	<b>406,156</b>	<b>26,297,075</b>	<b>26,703,231</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,629,872)	(58,539,238)	(17,307,202)	(7,783,432)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(835,987)	(645,524)	(190,463)	0
7	282919	CD-AA	(3,120,247)	(2,184,111)	(645,735)	(290,401)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(87,397,339)</u>	<u>(61,236,740)</u>	<u>(18,104,335)</u>	<u>(8,056,264)</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON WORKING CAPITAL**  
 For Month Ended March 31, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,597,112	4,597,112	0	0	0	0	4,597,112
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(66)	(66)	0	0	0	0	(66)
7/4	154560 Supply Chain Invoice Price Variance	0	0	17	17	0	0	0	0	17
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	68,102,356	33,148,996	0	101,251,352	60,829,889	30,102,370	7,272,467	3,046,626	0
<b>TOTAL</b>		<b>68,102,356</b>	<b>33,148,996</b>	<b>4,597,063</b>	<b>105,848,415</b>	<b>60,829,889</b>	<b>30,102,370</b>	<b>7,272,467</b>	<b>3,046,626</b>	<b>4,597,063</b>

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
69.998%	20.695%	9.307%	31.734%	27.085%	100.000%