

RESULTS OF OPERATIONS		Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN		
For Twelve Months Ended April 30, 2021 Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	177,286,424	116,905,896	60,380,528
	Adjustments			
	Adjusted Net Operating Income (Loss)	177,286,424	116,905,896	60,380,528
E-APL	Electric Net Rate Base	2,709,844,421	1,828,750,516	881,093,905
	RATE OF RETURN	6.542%	6.393%	6.853%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2021 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	4-01-2021 thru 04-30-2021	402,133 100.000%	262,591 65.300%	139,542 34.700%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2020 thru 04-30-2021	28,671,377 100.000%	18,933,607 66.037%	9,737,770 33.963%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		13,741,953	0	9,343,552 4,398,401
		Direct O & M Accts 901 - 935		15,267,063	0	10,498,905 4,768,158
		Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 894		9,747,473	0	6,722,886 3,024,587
		Direct Labor Accts 901 - 935		4,242,868	0	2,092,490 2,150,378
		Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768 0
		Total		16,023,109	0	10,848,144 5,174,965
		Percentage		100.000%	0.000%	67.703% 32.297%
		Number of Customers at		366,991	0	262,104 104,887
		Percentage		100.000%	0.000%	71.420% 28.580%
		Net Direct Plant		988,383,327	0	653,112,453 335,270,874
		Percentage		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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	4-01-2021 thru 04-30-2021	1,373,739,610	949,846,677	423,892,933	
		Percent		100.000%	69.143%	30.857%	
11		Book Depreciation	05-01-2020 thru 04-30-2021	136,105,110	90,808,171	45,296,939	
		Percent		100.000%	66.719%	33.281%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2021
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	4-01-2021 thru 04-30-2021	3,288,750,742 100.000%	2,221,027,760 67.534%	1,067,722,982 32.466%
13	E-PLT	Net Electric General Plant Percent	4-01-2021 thru 04-30-2021	284,592,241 100.000%	194,370,172 68.298%	90,222,069 31.702%
14		Net Allocated Schedule M's Percent	05-01-2020 thru 04-30-2021	-171,129,654 100.000%	-116,117,711 67.854%	-55,011,943 32.146%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	385,716,631	0	385,716,631	258,964,605	0	258,964,605	126,752,026	0
99	442200	Commercial - Firm & Int.	305,395,309	0	305,395,309	218,529,294	0	218,529,294	86,866,015	0
1	442300	Industrial	113,527,993	0	113,527,993	59,023,672	0	59,023,672	54,504,321	0
99	444000	Public Street & Highway Lighting	7,378,352	0	7,378,352	4,631,601	0	4,631,601	2,746,751	0
99	448000	Interdepartmental Revenue	1,398,969	0	1,398,969	1,144,539	0	1,144,539	254,430	0
99	499XXX	Unbilled Revenue	(5,956,906)	0	(5,956,906)	(3,509,561)	0	(3,509,561)	(2,447,345)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			807,460,348	0	807,460,348	538,784,150	0	538,784,150	268,676,198	0
1	447XXX	Sales for Resale	0	77,093,404	77,093,404	0	50,527,017	50,527,017	0	26,566,387
TOTAL SALES OF ELECTRICITY			807,460,348	77,093,404	884,553,752	538,784,150	50,527,017	589,311,167	268,676,198	26,566,387
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	65,846	0	65,846	31,314	0	31,314	34,532	0
1	453000	Sales of Water & Water Power	0	550,992	550,992	0	361,120	361,120	0	189,872
1	454000	Rent from Electric Property	2,186,702	214,944	2,401,646	1,441,554	140,874	1,582,428	745,148	74,070
1	454100	Rent from Trnsmission Joint Use	18,294	0	18,294	8,057	0	8,057	10,237	0
1	456XXX	Other Electric Revenues	(681,106)	63,735,741	63,054,635	(1,093,004)	41,772,405	40,679,401	411,898	21,963,336
TOTAL OTHER OPERATING REVENUE			1,589,736	64,501,677	66,091,413	387,921	42,274,399	42,662,320	1,201,815	22,227,278
TOTAL ELECTRIC REVENUE			809,050,084	141,595,081	950,645,165	539,172,071	92,801,416	631,973,487	269,878,013	48,793,665

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	356,785	356,785	0	233,837	233,837	0	122,948
1	501XXX	Fuel	0	27,714,014	27,714,014	0	18,163,765	18,163,765	0	9,550,249
1	502000	Steam Expense	0	3,445,824	3,445,824	0	2,258,393	2,258,393	0	1,187,431
1	505000	Electric Expense	0	744,301	744,301	0	487,815	487,815	0	256,486
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,955,314	4,955,314	0	3,247,713	3,247,713	0	1,707,601
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	690,572	690,572	0	452,601	452,601	0	237,971
1	511000	Structures	0	784,909	784,909	0	514,429	514,429	0	270,480
1	512000	Boiler Plant	0	7,987,626	7,987,626	0	5,235,090	5,235,090	0	2,752,536
1	513000	Electric Plant	0	2,333,343	2,333,343	0	1,529,273	1,529,273	0	804,070
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,230,789	1,230,789	0	806,659	806,659	0	424,130
TOTAL STEAM POWER GENERATION EXP			0	50,243,477	50,243,477	0	32,929,575	32,929,575	0	17,313,902
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	1,852,333	1,852,333	0	1,214,019	1,214,019	0	638,314
1	536000	Water for Power	0	1,474,409	1,474,409	0	966,328	966,328	0	508,081
1	537000	Hydraulic Expense	5,030,406	4,438,778	9,469,184	3,303,360	2,909,175	6,212,535	1,727,046	1,529,603
1	538000	Electric Expense	0	5,954,238	5,954,238	0	3,902,408	3,902,408	0	2,051,830
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,230,194	1,239,526	0	806,269	806,269	9,332	423,925
1	540000	Rent	0	1,558,924	1,558,924	0	1,021,719	1,021,719	0	537,205
1	540100	MT Trust Funds Land Settlement Rents	5,121,667	0	5,121,667	3,360,139	0	3,360,139	1,761,528	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	550,027	550,027	0	360,488	360,488	0	189,539
1	542000	Structures	0	2,032,431	2,032,431	0	1,332,055	1,332,055	0	700,376
1	543000	Reservoirs, Dams, & Waterways	0	306,172	306,172	0	200,665	200,665	0	105,507
1	544000	Electric Plant	0	3,494,291	3,494,291	0	2,290,158	2,290,158	0	1,204,133
1	545000	Miscellaneous Hydraulic Plant	0	594,634	594,634	0	389,723	389,723	0	204,911
TOTAL HYDRO POWER GENERATION EXP			10,161,405	23,486,431	33,647,836	6,663,499	15,393,007	22,056,506	3,497,906	8,093,424
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	440,412	440,412	0	288,646	288,646	0	151,766
1	547XXX	Fuel	0	58,521,297	58,521,297	0	38,354,858	38,354,858	0	20,166,439
1	548000	Generation Expense	0	2,215,720	2,215,720	0	1,452,183	1,452,183	0	763,537
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	576,663	576,663	0	377,945	377,945	0	198,718
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
MAINTENANCE										
1	551000	Supervision & Engineering	0	727,589	727,589	0	476,862	476,862	0	250,727
1	552000	Structures	0	186,581	186,581	0	122,285	122,285	0	64,296
1	553000	Generating & Electric Equipment	0	4,414,106	4,414,106	0	2,893,005	2,893,005	0	1,521,101
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	363,664	363,664	0	238,345	238,345	0	125,319
TOTAL OTHER POWER GENERATION EXP			0	67,533,154	67,533,154	0	44,261,229	44,261,229	0	23,271,925

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	15,657,628	28,080,181	43,737,809	11,380,308	18,403,751	29,784,059	4,277,320	9,676,430
E-DEPX		Depreciation Expense-Transmission	1,503,411	16,379,980	17,883,391	512,111	10,735,439	11,247,550	991,300	5,644,541
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,145,790	1,145,790	0	750,951	750,951	0	394,839
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	44,964	0	44,964	42,548	0	42,548	2,416	0
1	407324	Amortization of CDA CDR Fund	6,455	200,000	206,455	6,455	131,080	137,535	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,849,210	0	1,849,210	979,168	0	979,168	870,042	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(86,052)	0	(86,052)	0	0	0	(86,052)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	101,641	0	101,641	88,735	0	88,735	12,906	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	220,440	0	220,440	154,574	0	154,574	65,866	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(1,309,408)	0	(1,309,408)	(1,309,408)	0	(1,309,408)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,770,671)	0	(3,770,671)	(1,724,205)	0	(1,724,205)	(2,046,466)	0
99	407434	EIM Deferred O&M	(144,362)	0	(144,362)	0	0	0	(144,362)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,303,913)	0	(14,303,913)	(9,863,157)	0	(9,863,157)	(4,440,756)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,313,821)	0	(1,313,821)	0	0	0	(1,313,821)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(5,897)	0	(5,897)	(5,897)	0	(5,897)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,711,578	25,711,578	0	16,851,368	16,851,368	0	8,860,210
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,339,659)	72,425,919	68,086,260	(1,745,999)	47,467,948	45,721,949	(2,593,660)	24,957,971
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(1,002,924)	416,973,212	415,970,288	(8,355,108)	273,284,242	264,929,134	7,352,184	143,688,970

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	170,306	170,306	0	111,210	111,210	0	59,096
2	902000	Meter Reading Expenses	699,968	134,688	834,656	516,786	87,951	604,737	183,182	46,737
2	903XXX	Customer Records & Collection Expenses	560,774	6,978,770	7,539,544	342,158	4,557,137	4,899,295	218,616	2,421,633
2	904000	Uncollectible Accounts	11,301,338	(1,777,806)	9,523,532	10,374,641	(1,160,907)	9,213,734	926,697	(616,899)
2	905000	Misc Customer Accounts	0	116,819	116,819	0	76,283	76,283	0	40,536
TOTAL CUSTOMER ACCOUNTS EXPENSES			12,562,080	5,622,777	18,184,857	11,233,585	3,671,674	14,905,259	1,328,495	1,951,103
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,966,590	80,060	34,046,650	23,512,927	52,279	23,565,206	10,453,663	27,781
2	909000	Advertising	212,040	792,804	1,004,844	212,040	517,701	729,741	0	275,103
2	910000	Misc Customer Service & Info Exp	0	274,119	274,119	0	179,000	179,000	0	95,119
TOTAL CUSTOMER SERVICE & INFO EXP			34,178,630	1,146,983	35,325,613	23,724,967	748,980	24,473,947	10,453,663	398,003
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	467,945	26,257,992	26,725,937	377,188	17,925,281	18,302,469	90,757	8,332,711
4	921000	Office Supplies & Expenses	2,665	4,153,574	4,156,239	2,665	2,835,479	2,838,144	0	1,318,095
4	922000	Admin Exp Transferred--Credit	0	(101,172)	(101,172)	0	(69,066)	(69,066)	0	(32,106)
4	923000	Outside Services Employed	389,535	10,647,122	11,036,657	363,739	7,268,364	7,632,103	25,796	3,378,758
4	924000	Property Insurance Premium	0	1,769,777	1,769,777	0	1,208,156	1,208,156	0	561,621
4	925XXX	Injuries and Damages	780,594	4,304,015	5,084,609	540,963	2,938,179	3,479,142	239,631	1,365,836
4	926XXX	Employee Pensions and Benefits	3,699,922	26,140,326	29,840,248	2,585,986	17,844,955	20,430,941	1,113,936	8,295,371
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,884,809	3,399,397	6,284,206	1,922,394	2,227,965	4,150,359	962,415	1,171,432
4	930000	Miscellaneous General Expenses	112,687	5,263,223	5,375,910	87,928	3,592,992	3,680,920	24,759	1,670,231
4	931000	Rents	4,550	710,681	715,231	0	485,153	485,153	4,550	225,528
4	935000	Maintenance of General Plant	1,627,198	10,971,013	12,598,211	1,193,337	7,489,472	8,682,809	433,861	3,481,541
TOTAL ADMIN & GEN OPERATING EXP			9,971,105	93,515,948	103,487,053	7,074,200	63,746,930	70,821,130	2,896,905	29,769,018

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,529,692	19,502,398	23,032,090	2,676,629	13,313,507	15,990,136	853,063	6,188,891
E-AMTX		Amortization Expense-General Plant - 303000	0	297,968	297,968	0	203,206	203,206	0	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,357,082	29,306,826	32,663,908	3,355,120	20,006,598	23,361,718	1,962	9,300,228
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	253,384	253,384	0	172,975	172,975	0	80,409
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,394)	0	(1,394)	0	0	0	(1,394)	0
99	407311	Regulatory Debit - AFUDC Amortization	235,067	1,207,667	1,442,734	189,253	815,586	1,004,839	45,814	392,081
99	407314	Regulatory Debit - FISERVE Amortization	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	703,736	0	703,736	703,736	0	703,736	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,715,107	0	2,715,107	1,872,575	0	1,872,575	842,532	0
99	407414	Regulatory Credit - Deferral - FISERVE	(62,847)	0	(62,847)	(62,847)	0	(62,847)	0	0
99	407436	Regulatory Credit - AMI	(9,575,220)	0	(9,575,220)	(9,575,220)	0	(9,575,220)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(39,275)	0	(39,275)	0	0	0	(39,275)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,107,976)	0	(1,107,976)	0	0	0	(1,107,976)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(9,278,113)	0	(9,278,113)	(8,977,989)	0	(8,977,989)	(300,124)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(4,476,564)	0	(4,476,564)	(4,476,564)	0	(4,476,564)	0	0
E-OTX		Taxes Other Than FIT--A&G	960,245	4,579,716	5,539,961	655,604	3,126,389	3,781,993	304,641	1,453,327
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(12,033,470)	55,147,959	43,114,489	(12,864,713)	37,638,261	24,773,548	831,243	17,509,698
		TOTAL ADMIN & GENERAL EXPENSES	(2,062,365)	148,663,907	146,601,542	(5,790,513)	101,385,191	95,594,678	3,728,148	47,278,716
		TOTAL EXPENSES BEFORE FIT	177,690,477	580,931,010	758,621,487	121,153,545	384,719,166	505,872,711	56,536,932	196,211,844
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,023,678			126,100,776		
E-FIT		FEDERAL INCOME TAX			75,861			(1,702,542)		
E-FIT		DEFERRED FEDERAL INCOME TAX			15,146,181			11,215,152		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			177,286,424			116,905,896		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.300%	34.700%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.037%	33.963%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	126,752,026
99	442200	Commercial - Firm & Int.	86,866,015
1	442300	Industrial	54,504,321
99	444000	Public Street & Highway Lighting	2,746,751
99	448000	Interdepartmental Revenue	254,430
99	499XXX	Unbilled Revenue	(2,447,345)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>268,676,198</u>
1	447XXX	Sales for Resale	26,566,387
		TOTAL SALES OF ELECTRICITY	<u>295,242,585</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	34,532
1	453000	Sales of Water & Water Power	189,872
1	454000	Rent from Electric Property	819,218
1	454100	Rent from Trnsmission Joint Use	10,237
1	456XXX	Other Electric Revenues	22,375,234
		TOTAL OTHER OPERATING REVENUE	<u>23,429,093</u>
		TOTAL ELECTRIC REVENUE	<u>318,671,678</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		*****

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,953,750
E-DEPX		Depreciation Expense-Transmission	6,635,841
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	394,839
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	2,416
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	870,042
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(86,052)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	12,906
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	65,866
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,046,466)
99	407434	EIM Deferred O&M	(144,362)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,440,756)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,313,821)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,860,210
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	22,364,311
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	151,041,154

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2021		
Ending Balance Basis		*****

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	59,096
2	902000	Meter Reading Expenses	229,919
2	903XXX	Customer Records & Collection Expenses	2,640,249
2	904000	Uncollectible Accounts	309,798
2	905000	Misc Customer Accounts	40,536
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,279,598
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,481,444
2	909000	Advertising	275,103
2	910000	Misc Customer Service & Info Exp	95,119
		TOTAL CUSTOMER SERVICE & INFO EXP	10,851,666
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	8,423,468
4	921000	Office Supplies & Expenses	1,318,095
4	922000	Admin Exp Transferred--Credit	(32,106)
4	923000	Outside Services Employed	3,404,554
4	924000	Property Insurance Premium	561,621
4	925XXX	Injuries and Damages	1,605,467
4	926XXX	Employee Pensions and Benefits	9,409,307
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,133,847
4	930000	Miscellaneous General Expenses	1,694,990
4	931000	Rents	230,078
4	935000	Maintenance of General Plant	3,915,402
		TOTAL ADMIN & GEN OPERATING EXP	32,665,923

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,041,954
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,302,190
E-AMTX		Amortization Expense-General Plant - 390200, 3962	80,409
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(1,394)
99	407311	Regulatory Debit - AFUDC Amortization	437,895
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	842,532
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(39,275)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,107,976)
99	407447	Regulatory Credit - COVID-19 Deferral	(300,124)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,757,968
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>18,340,941</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>51,006,864</u>
		TOTAL EXPENSES BEFORE FIT	<u>252,748,776</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	65,922,902
E-FIT		FEDERAL INCOME TAX	1,778,403
E-FIT		DEFERRED FEDERAL INCOME TAX	3,931,029
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,380,528</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	46,304	689,828	736,132	41,604	452,113	493,717	4,700	237,715	242,415
1	456010	Other Electric Rev-Financial	0	(10,325,726)	(10,325,726)	0	(6,767,481)	(6,767,481)	0	(3,558,245)	(3,558,245)
1	456015	Other Electric Rev-CT Fuel Sales	0	15,004,439	15,004,439	0	9,833,909	9,833,909	0	5,170,530	5,170,530
1	456016	Other Electric Rev-Resource Opt	0	3,703,100	3,703,100	0	2,427,012	2,427,012	0	1,276,088	1,276,088
1	456017	Other Electric Rev-Non Resource	0	69,333	69,333	0	45,441	45,441	0	23,892	23,892
1	456018	Other Electric Rev-Extraction	0	252,522	252,522	0	165,503	165,503	0	87,019	87,019
1	456019	Other Electric Rev-Specified	0	181,910	181,910	0	119,224	119,224	0	62,686	62,686
1	456020	Other Electric Rev-Sale of Excess	0	223,395	223,395	0	146,413	146,413	0	76,982	76,982
1	456030	Other Electric Rev-Clearwater	(125,114)	1,248,276	1,123,162	0	818,120	818,120	(125,114)	430,156	305,042
1	456050	Other Electric Rev-Attachment Fees	2,211,207	240	2,211,447	1,825,599	157	1,825,756	385,608	83	385,691
1	456100	Transmission Revenue of Others	0	12,613,065	12,613,065	0	8,266,603	8,266,603	0	4,346,462	4,346,462
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,590	605,590	0	318,410	318,410
1	456130	Ancillary Services Revenue	0	2,442,791	2,442,791	0	1,601,005	1,601,005	0	841,786	841,786
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(2,135,344)	0	(2,135,344)	(1,503,101)	0	(1,503,101)	(632,243)	0	(632,243)
1	456329	Amortization Res Decoupling Deferral	(6,790,879)	0	(6,790,879)	(5,907,931)	0	(5,907,931)	(882,948)	0	(882,948)
1	456338	Non-res Decoupling Deferred Rev	13,313,550	0	13,313,550	11,344,627	0	11,344,627	1,968,923	0	1,968,923
1	456339	Amortization Non-res Decoupling	(7,690,430)	0	(7,690,430)	(7,008,077)	0	(7,008,077)	(682,353)	0	(682,353)
1	456380	Other Electric Revenue-Clearwater	312,534	0	312,534	0	0	0	312,534	0	312,534
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,724,602	1,724,602	0	1,130,304	1,130,304	0	594,298	594,298
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,264,631)	(1,264,631)	0	(828,839)	(828,839)	0	(435,792)	(435,792)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,264,631	1,264,631	0	828,839	828,839	0	435,792	435,792
1	456730	Other Elec Rev-Intraco Thermal	0	34,983,967	34,983,967	0	22,928,492	22,928,492	0	12,055,475	12,055,475
TOTAL ACCOUNT 456			(681,107)	63,735,742	63,054,635	(1,093,005)	41,772,405	40,679,400	411,898	21,963,337	22,375,235

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	122,746,933	122,746,933	0	80,448,340	80,448,340	0	42,298,593	42,298,593
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,776,480	1,776,480	0	1,164,305	1,164,305	0	612,175	612,175
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	9,975,592	0	9,975,592	0	0	0	9,975,592	0	9,975,592
1	555550	Non Monetary - Exchange Power	0	(87,803)	(87,803)	0	(57,546)	(57,546)	0	(30,257)	(30,257)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,852,686	1,852,686	0	1,214,250	1,214,250	0	638,436	638,436
1	555710	Intercompany Purchase	0	2,442,791	2,442,791	0	1,601,005	1,601,005	0	841,786	841,786
TOTAL ACCOUNT 555			9,975,592	128,731,087	138,706,679	0	84,370,354	84,370,354	9,975,592	44,360,733	54,336,325

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	20,221	5,148,729	5,168,950	20,221	3,374,477	3,394,698	0	1,774,252	1,774,252
1	557010	Other Power Supply Expense - Financial	0	(13,307,501)	(13,307,501)	0	(8,721,736)	(8,721,736)	0	(4,585,765)	(4,585,765)
1	557018	Merchandise Processing Fee	0	55,447	55,447	0	36,340	36,340	0	19,107	19,107
1	557150	Fuel - Economic Dispatch	0	4,747,682	4,747,682	0	3,111,631	3,111,631	0	1,636,051	1,636,051
1	557160	Power Supply Expense - Miscellaneous	0	3,102	3,102	0	2,033	2,033	0	1,069	1,069
99	557161	Unbilled Add-Ons	394,693	0	394,693	295,875	0	295,875	98,818	0	98,818
1	557165	Other Resource Costs-CAISO Charges	0	147,133	147,133	0	96,431	96,431	0	50,702	50,702
1	557170	Broker Fees - Power	0	289,132	289,132	0	189,497	189,497	0	99,635	99,635
1	557171	REC Broker Fees	0	53,374	53,374	0	34,981	34,981	0	18,393	18,393
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	7,317,028	0	7,317,028	7,317,028	0	7,317,028	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(21,726,889)	0	(21,726,889)	(21,726,889)	0	(21,726,889)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,952,889	0	1,952,889	1,952,889	0	1,952,889	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,608,548)	0	(1,608,548)	(1,608,548)	0	(1,608,548)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,577,196)	0	(3,577,196)	0	0	0	(3,577,196)	0	(3,577,196)
99	557390	Idaho PCA Amortization	(497,309)	0	(497,309)	0	0	0	(497,309)	0	(497,309)
1	557395	Optional Renewable Power Expense Offset	0	551	551	0	361	361	0	190	190
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,617,942	1,617,942	0	1,060,399	1,060,399	0	557,543	557,543
1	557711	Turbine Gas Bookout Offset	0	(1,617,942)	(1,617,942)	0	(1,060,399)	(1,060,399)	0	(557,543)	(557,543)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	48,269,008	48,269,008	0	31,635,508	31,635,508	0	16,633,500	16,633,500
TOTAL ACCOUNT 557			(16,964,005)	45,406,657	28,442,652	(13,309,498)	29,759,523	16,450,025	(3,654,507)	15,647,134	11,992,627

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	215,728	80,060	295,788	120,320	52,279	172,599	95,408	27,781	123,189
99	908600	Public Purpose Tariff Rider Expense Offset	33,813,266	0	33,813,266	23,372,104	0	23,372,104	10,441,162	0	10,441,162
99	908610	Limited Income Tax Refund Program	162,668	0	162,668	162,668	0	162,668	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(225,072)	0	(225,072)	(142,165)	0	(142,165)	(82,907)	0	(82,907)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,966,590	80,060	34,046,650	23,512,927	52,279	23,565,206	10,453,663	27,781	10,481,444

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.12%	54.12%
2	Cost of Debt		4.859%	4.863%
	Total Weighted Cost		2.630%	2.632%
E-APL	Net Rate Base	2,709,844,421	1,828,750,516	881,093,905
	Interest Deduction for FIT Calculation	71,286,531	48,096,139	23,190,392
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	950,645,165	631,973,487	318,671,678
E-OPS	Less: Operating & Maintenance Expense	541,991,512	353,913,715	188,077,797
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,374,660	83,689,496	47,685,164
E-OTX	Less: Taxes Other than FIT	85,255,315	68,269,500	16,985,815
	Net Operating Income Before FIT	192,023,678	126,100,776	65,922,902
E-INT	Less: Interest Expense	71,286,531	48,096,139	23,190,392
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(260,026)	0	(260,026)
E-SCM	Plus: Schedule M Adjustments	(120,115,879)	(86,111,980)	(34,003,899)
	Taxable Net Operating Income	361,242	(8,107,343)	8,468,585
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	75,861	(1,702,542)	1,778,403
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	75,861	(1,702,542)	1,778,403
E-DTE	Deferred FIT	15,146,181	11,215,152	3,931,029
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	14,737,254	9,194,880	5,542,374

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		75,387,719	95,052,071	170,439,790	51,695,037	63,642,917	115,337,954	23,692,682	31,409,154	55,101,836
12	997001 Contributions In Aid of Construction		0	7,357,567	7,357,567	0	4,968,859	4,968,859	0	2,388,708	2,388,708
12	997002 Injuries and Damages		0	150,000	150,000	0	101,301	101,301	0	48,699	48,699
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,032,581	2,032,581	0	1,372,683	1,372,683	0	659,898	659,898
99	997007 Idaho PCA		(4,074,505)	0	(4,074,505)	0	0	0	(4,074,505)	0	(4,074,505)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	792,805	792,805	0	535,413	535,413	0	257,392	257,392
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		10,233,567	0	10,233,567	6,510,558	0	6,510,558	3,723,009	0	3,723,009
12	997020 FAS87 Current Pension Accrual		0	(16,531,635)	(16,531,635)	0	(11,164,474)	(11,164,474)	0	(5,367,161)	(5,367,161)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		865,137	4,570,314	5,435,451	675,248	3,086,516	3,761,764	189,889	1,483,798	1,673,687
99	997031 Decoupling Mechanism		3,303,102	0	3,303,102	3,074,481	0	3,074,481	228,621	0	228,621
12	997032 Interest Rate Swaps		0	(20,677,010)	(20,677,010)	0	(13,964,012)	(13,964,012)	0	(6,712,998)	(6,712,998)
99	997033 BPA Residential Exchange		64,474	0	64,474	168,044	0	168,044	(103,570)	0	(103,570)
99	997034 Montana Hydro Settlement		5,121,667	0	5,121,667	3,360,139	0	3,360,139	1,761,528	0	1,761,528
99	997035 Leases		0	150,920	150,920	0	103,027	103,027	0	47,893	47,893
99	997043 Washington Deferred Power Costs		(14,467,433)	0	(14,467,433)	(14,467,433)	0	(14,467,433)	0	0	0
12	997044 Non-Monetary Power Costs		0	(87,803)	(87,803)	0	(59,297)	(59,297)	0	(28,506)	(28,506)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(2,535,070)	(2,535,070)	0	(1,712,034)	(1,712,034)	0	(823,036)	(823,036)
12	997049 Tax Depreciation		0	(164,316,710)	(164,316,710)	0	(110,969,647)	(110,969,647)	0	(53,347,063)	(53,347,063)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		44,964	0	44,964	42,548	0	42,548	2,416	0	2,416
99	997058 Colstrip Community Fund		(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME		38,266	0	38,266	27,018	0	27,018	11,248	0	11,248
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		101,641	884,085	985,726	88,735	597,058	685,793	12,906	287,027	299,933
99	997065 Amortization - Unbilled Revenue Add-Ins		564,163	0	564,163	474,597	0	474,597	89,566	0	89,566
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	2,834,323	2,834,323	0	1,914,132	1,914,132	0	920,191	920,191
12	997081 Deferred Compensation		0	2,414,941	2,414,941	0	1,630,906	1,630,906	0	784,035	784,035
4	997082 Meal Disallowances		0	195,802	195,802	0	133,666	133,666	0	62,136	62,136
12	997083 Paid Time Off		0	1,089,509	1,089,509	0	735,789	735,789	0	353,720	353,720
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(1,399,873)	0	(1,399,873)	0	0	0	(1,399,873)	0	(1,399,873)
99	997095 WA REC Deferral		344,341	0	344,341	344,341	0	344,341	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,097	22,097	0	10,623	10,623
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(109,530)	(109,530)	0	(73,970)	(73,970)	0	(35,560)	(35,560)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(39,266,667)	(39,266,667)	0	(26,518,351)	(26,518,351)	0	(12,748,316)	(12,748,316)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(8,871,484)	0	(8,871,484)	(8,871,484)	0	(8,871,484)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 2021	
Ending Balance 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	0
99	997109 Tax Reform Amortization	(1,394)	0	(1,394)	0	0	0	(1,394)	0	(1,394)
99	997110 FISERVE	944,143	0	944,143	712,143	0	712,143	232,000	0	232,000
12	997111 Capitalized Transportation	0	(121,478)	(121,478)	0	(82,039)	(82,039)	0	(39,439)	(39,439)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	491,578	491,578	0	331,982	331,982	0	159,596	159,596
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(6,390,677)	0	(6,390,677)	(3,890,495)	0	(3,890,495)	(2,500,182)	0	(2,500,182)
99	997119 AFUDC Tax CPI	0	2,469,929	2,469,929	0	1,668,042	1,668,042	0	801,887	801,887
99	997120 Transportation Tax Disallowance	0	111,485	111,485	0	75,290	75,290	0	36,195	36,195
99	997123 EIM Deferred O&M	(144,362)	0	(144,362)	0	0	0	(144,362)	0	(144,362)
99	997124 Colstrip Recovery Offset	(1,309,408)	0	(1,309,408)	(1,309,408)	0	(1,309,408)	0	0	0
99	997125 COVID-19	(6,563,921)	0	(6,563,921)	(7,106,329)	0	(7,106,329)	542,408	0	542,408
99	997126 Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(782,949)	(782,949)	0	(376,392)	(376,392)
99	997127 CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,106,052	2,106,052	0	1,012,454	1,012,454
99	997128 Meters Expensed	0	(22,419,912)	(22,419,912)	0	(15,141,063)	(15,141,063)	0	(7,278,849)	(7,278,849)
99	997129 Mixed Service Costs (IDD#5)	0	(27,653,635)	(27,653,635)	0	(18,675,606)	(18,675,606)	0	(8,978,029)	(8,978,029)
99	997130 Wild Fire Resiliency Deferral	(1,147,251)	0	(1,147,251)	0	0	0	(1,147,251)	0	(1,147,251)
	TOTAL SCHEDULE M ADJUSTMENTS	51,013,776	(171,129,655)	(120,115,879)	30,005,732	(116,117,712)	(86,111,980)	21,008,044	(55,011,943)	(34,003,899)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.534%	32.466%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	12,732,908	12,732,908	0	8,599,042	8,599,042	0	4,133,866	4,133,866
99	410100	Deferred Federal Income Tax Expense - Washin	3,494,680	0	3,494,680	3,494,680	0	3,494,680	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	914,372	0	914,372	0	0	0	914,372	0	914,372
	410100	Total	4,409,052	12,732,908	17,141,960	3,494,680	8,599,042	12,093,722	914,372	4,133,866	5,048,238
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(2,126,268)	(2,126,268)	0	(1,435,954)	(1,435,954)	0	(690,314)	(690,314)
99	411100	Deferred Federal Income Tax Expense - Washin	557,384	0	557,384	557,384	0	557,384	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(426,895)	0	(426,895)	0	0	0	(426,895)	0	(426,895)
	411100	Total	130,489	(2,126,268)	(1,995,779)	557,384	(1,435,954)	(878,570)	(426,895)	(690,314)	(1,117,209)
Total Deferred Federal Income Tax Expense			4,539,541	10,606,640	15,146,181	4,052,064	7,163,088	11,215,152	487,477	3,443,552	3,931,029

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.534%	32.466%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,683,333	7,683,333	0	5,035,656	5,035,656	0	2,647,677	2,647,677
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	1,070,198	1,070,198	0	701,408	701,408	0	368,790	368,790
1	182381	CDA Settlement Past Storage	0	28,916,968	28,916,968	0	18,952,181	18,952,181	0	9,964,787	9,964,787
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,976,413	16,296,129	319,716	10,589,678	10,909,394	0	5,386,735	5,386,735
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,662,828	120,475,770	122,138,598	1,664,758	82,243,989	83,908,747	(1,930)	38,231,781	38,229,851
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,526,494	977,501	16,503,995	15,526,494	667,301	16,193,795	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,151,906	312,072,566	332,224,472	20,153,836	210,440,478	230,594,314	(1,930)	101,632,088	101,630,158
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	111,866,785	28,690,045	140,556,830	73,107,339	18,803,455	91,910,794	38,759,446	9,886,590	48,646,036
1	312000	Boiler Plant	149,587,087	46,575,073	196,162,160	97,766,405	30,525,303	128,291,708	51,820,682	16,049,770	67,870,452
1	313000	Generators	48,775	0	48,775	31,626	0	31,626	17,149	0	17,149
1	314000	Turbogenerator Units	39,565,714	18,569,182	58,134,896	25,858,790	12,170,242	38,029,032	13,706,924	6,398,940	20,105,864
1	315000	Accessory Electric Equipment	18,431,298	12,286,416	30,717,714	12,047,306	8,052,517	20,099,823	6,383,992	4,233,899	10,617,891
1	316000	Miscellaneous Power Plant Equipment	14,132,528	2,475,603	16,608,131	9,235,358	1,622,510	10,857,868	4,897,170	853,093	5,750,263
TOTAL STEAM PRODUCTION PLANT			333,632,187	112,453,902	446,086,089	218,046,824	73,702,287	291,749,111	115,585,363	38,751,615	154,336,978
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,033,088	65,033,088	0	42,622,686	42,622,686	0	22,410,402	22,410,402
1	331XXX	Structures & Improvements	0	98,604,323	98,604,323	0	64,625,273	64,625,273	0	33,979,050	33,979,050
1	332XXX	Reservoirs, Dams, & Waterways	0	193,864,683	193,864,683	0	127,058,913	127,058,913	0	66,805,770	66,805,770
1	333000	Waterwheels, Turbines, & Generators	0	234,588,959	234,588,959	0	153,749,604	153,749,604	0	80,839,355	80,839,355
1	334000	Accessory Electric Equipment	0	79,455,825	79,455,825	0	52,075,348	52,075,348	0	27,380,477	27,380,477
1	335XXX	Miscellaneous Power Plant Equipment	0	13,047,979	13,047,979	0	8,551,645	8,551,645	0	4,496,334	4,496,334
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	688,244,781	688,244,781	0	451,075,629	451,075,629	0	237,169,152	237,169,152
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,456,169	17,456,169	0	11,440,773	11,440,773	0	6,015,396	6,015,396
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,516	21,069,516	0	13,808,961	13,808,961	0	7,260,555	7,260,555
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	224,396,533	224,396,533	0	147,069,488	147,069,488	0	77,327,045	77,327,045
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	23,692,691	23,692,691	0	15,528,190	15,528,190	0	8,164,501	8,164,501
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	1,641,782	1,641,782	0	1,076,024	1,076,024	0	565,758	565,758
TOTAL OTHER PRODUCTION PLANT			0	310,810,433	310,810,433	0	203,705,158	203,705,158	0	107,105,275	107,105,275
TOTAL PRODUCTION PLANT			333,632,187	1,111,509,116	1,445,141,303	218,046,824	728,483,074	946,529,898	115,585,363	383,026,042	498,611,405

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	30,391,892	31,020,250	410,632	19,918,846	20,329,478	217,726	10,473,046	10,690,772	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	11,591	29,517,556	29,529,147	4,513	19,345,806	19,350,319	7,078	10,171,750	10,178,828	
1	353XXX	Station Equipment	12,438,405	306,112,849	318,551,254	8,125,392	200,626,361	208,751,753	4,313,013	105,486,488	109,799,501	
1	354000	Towers & Fixtures	16,013,536	1,167,385	17,180,921	10,464,884	765,104	11,229,988	5,548,652	402,281	5,950,933	
1	355000	Poles & Fixtures	4,595	303,385,411	303,390,006	2,718	198,838,798	198,841,516	1,877	104,546,613	104,548,490	
1	356000	Overhead Conductors & Devices	12,541,735	154,042,257	166,583,992	8,195,461	100,959,295	109,154,756	4,346,274	53,082,962	57,429,236	
1	357000	Underground Conduit	0	3,105,162	3,105,162	0	2,035,123	2,035,123	0	1,070,039	1,070,039	
1	358000	Underground Conductors & Devices	0	2,453,823	2,453,823	0	1,608,236	1,608,236	0	845,587	845,587	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		TOTAL TRANSMISSION PLANT	41,717,054	832,251,532	873,968,586	27,255,118	545,457,653	572,712,771	14,461,936	286,793,879	301,255,815	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,781,264	0	3,781,264	1,297,635	0	1,297,635	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	34,875,560	0	34,875,560	27,749,271	0	27,749,271	7,126,289	0	7,126,289	
3	362000	Station Equipment	155,147,031	3,117,386	158,264,417	103,033,125	2,058,628	105,091,753	52,113,906	1,058,758	53,172,664	
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	474,360,148	0	474,360,148	310,262,144	0	310,262,144	164,098,004	0	164,098,004	
99	365000	Overhead Conductors & Devices	304,602,886	0	304,602,886	192,640,220	0	192,640,220	111,962,666	0	111,962,666	
99	366000	Underground Conduit	136,285,119	0	136,285,119	89,875,194	0	89,875,194	46,409,925	0	46,409,925	
99	367000	Underground Conductors & Devices	235,412,248	0	235,412,248	155,916,885	0	155,916,885	79,495,363	0	79,495,363	
99	368000	Line Transformers	300,367,563	0	300,367,563	208,066,392	0	208,066,392	92,301,171	0	92,301,171	
99	369XXX	Services	193,492,723	0	193,492,723	127,170,212	0	127,170,212	66,322,511	0	66,322,511	
99	371XXX	Installations on Customers' Premises	3,147,740	0	3,147,740	3,147,740	0	3,147,740	0	0	0	
99	370XXX	Meters	83,724,617	0	83,724,617	59,063,363	0	59,063,363	24,661,254	0	24,661,254	
99	373XXX	Street Light & Signal Systems	71,731,524	0	71,731,524	46,708,862	0	46,708,862	25,022,662	0	25,022,662	
		TOTAL DISTRIBUTION PLANT	2,008,708,611	3,117,386	2,011,825,997	1,334,872,827	2,058,628	1,336,931,455	673,835,784	1,058,758	674,894,542	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993	
4	390XXX	Structures & Improvements	19,216,742	105,203,135	124,419,877	10,539,287	71,817,972	82,357,259	8,677,455	33,385,163	42,062,618	
4	391XXX	Office Furniture & Equipment	4,508,925	58,061,906	62,570,831	4,493,955	39,636,541	44,130,496	14,970	18,425,365	18,440,335	
4	392XXX	Transportation Equipment	37,368,778	27,870,179	65,238,957	25,903,792	19,025,856	44,929,648	11,464,986	8,844,323	20,309,309	
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	1,929,548	15,287,452	17,217,000	933,437	10,436,132	11,369,569	996,111	4,851,320	5,847,431	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	415,440	2,695,165	3,110,605	399,649	1,839,881	2,239,530	15,791	855,284	871,075	
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294	
4	397XXX	Communications Equipment	31,054,726	84,169,859	115,224,585	21,865,438	57,459,396	79,324,834	9,189,288	26,710,463	35,899,751	
4	398000	Miscellaneous Equipment	13,466	744,734	758,200	0	508,400	508,400	13,466	236,334	249,800	
		TOTAL GENERAL PLANT	119,887,328	316,106,830	435,994,158	79,286,362	215,793,488	295,079,850	40,600,966	100,313,342	140,914,308	
		TOTAL PLANT IN SERVICE	2,524,097,086	2,575,057,430	5,099,154,516	1,679,614,967	1,702,233,321	3,381,848,288	844,482,119	872,824,109	1,717,306,228	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(261,996,874)	(73,419,850)	(335,416,724)	(171,141,803)	(48,119,370)	(219,261,173)	(90,855,071)	(25,300,480)	(116,155,551)
E-ADEP		Hydro Production Plant	0	(163,227,110)	(163,227,110)	0	(106,979,048)	(106,979,048)	0	(56,248,062)	(56,248,062)
E-ADEP		Other Production Plant	0	(152,344,059)	(152,344,059)	0	(99,846,296)	(99,846,296)	0	(52,497,763)	(52,497,763)
E-ADEP		Transmission Plant	(25,809,386)	(220,483,325)	(246,292,711)	(15,889,202)	(144,504,771)	(160,393,973)	(9,920,184)	(75,978,554)	(85,898,738)
E-ADEP		Distribution Plant	(637,735,618)	(350,769)	(638,086,387)	(386,853,141)	(231,637)	(387,084,778)	(250,882,477)	(119,132)	(251,001,609)
E-ADEP		General Plant	(46,473,528)	(104,928,389)	(151,401,917)	(29,079,263)	(71,630,415)	(100,709,678)	(17,394,265)	(33,297,974)	(50,692,239)
		TOTAL ACCUMULATED DEPRECIATION	(972,015,406)	(714,753,502)	(1,686,768,908)	(602,963,409)	(471,311,537)	(1,074,274,946)	(369,051,997)	(243,441,965)	(612,493,962)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,503,149)	(16,503,149)	0	(10,816,164)	(10,816,164)	0	(5,686,985)	(5,686,985)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(315,656)	0	(315,656)	(315,656)	0	(315,656)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,142,508)	(3,142,508)	0	(2,142,545)	(2,142,545)	0	(999,963)	(999,963)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,868,643)	(95,343,776)	(103,212,419)	(7,869,042)	(65,087,383)	(72,956,425)	399	(30,256,393)	(30,255,994)
E-AAAMT		General Plant - 390200, 396200	0	(461,133)	(461,133)	0	(314,797)	(314,797)	0	(146,336)	(146,336)
		TOTAL ACCUMULATED AMORTIZATION	(8,184,299)	(115,450,566)	(123,634,865)	(8,184,698)	(78,360,889)	(86,545,587)	399	(37,089,677)	(37,089,278)
		TOTAL ACCUMULATED DEPR/AMORT	(980,199,705)	(830,204,068)	(1,810,403,773)	(611,148,107)	(549,672,426)	(1,160,820,533)	(369,051,598)	(280,531,642)	(649,583,240)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,543,897,381	1,744,853,362	3,288,750,743	1,068,466,860	1,152,560,895	2,221,027,755	475,430,521	592,292,467	1,067,722,988
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	(531,044,091)	(531,044,091)	0	(358,635,316)	(358,635,316)	0	(172,408,775)	(172,408,775)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,866,010)	(58,866,010)	0	(40,185,470)	(40,185,470)	0	(18,680,540)	(18,680,540)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,287,020)	(2,287,020)	0	(1,561,257)	(1,561,257)	0	(725,763)	(725,763)
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,072,563)	(6,072,563)	0	(3,979,958)	(3,979,958)	0	(2,092,605)	(2,092,605)
1		ADFIT - CDA Settlement Costs (283333)	0	265,270	265,270	0	173,858	173,858	0	91,412	91,412
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,006,955)	(1,006,955)	0	(680,037)	(680,037)	0	(326,918)	(326,918)
		TOTAL ACCUMULATED DFIT	0	(598,879,236)	(598,879,236)	0	(404,777,978)	(404,777,978)	0	(194,101,258)	(194,101,258)
		NET ELECTRIC UTILITY PLANT	1,543,897,381	1,145,974,126	2,689,871,507	1,068,466,860	747,782,917	1,816,249,777	475,430,521	398,191,209	873,621,730

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.037%	33.963%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.534%	32.466%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,543,897,381	1,145,974,126	2,689,871,507	#####	747,782,917	1,816,249,777	475,430,521	398,191,209	873,621,730
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,277,882	34,897,063	42,174,945	5,708,318	23,822,829	29,531,147	1,569,564	11,074,234	12,643,798
4	Accumulated Amortization - AFUDC (182318)	(1,186,702)	(5,262,362)	(6,449,064)	(925,593)	(3,592,404)	(4,517,997)	(261,109)	(1,669,958)	(1,931,067)
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)	(3,400,610)	0	(3,400,610)	(1,089,837)	0	(1,089,837)	(2,310,773)	0	(2,310,773)
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)	2,029,242	0	2,029,242	0	0	0	2,029,242	0	2,029,242
99	ADFIT - Boulder Park Disallowed (190040)	119,859	0	119,859	0	0	0	119,859	0	119,859
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,539,679)	0	(2,539,679)	(780,835)	0	(780,835)	(1,758,844)	0	(1,758,844)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,348,672)	0	(88,348,672)	(57,426,637)	0	(57,426,637)	(30,922,035)	0	(30,922,035)
99	ADFIT-Customer Tax Credit (190393)	18,553,221	0	18,553,221	12,059,594	0	12,059,594	6,493,627	0	6,493,627
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,429,059)	0	(14,429,059)	(9,515,213)	0	(9,515,213)	(4,913,846)	0	(4,913,846)
99	Colstrip-Regulatory Asset (182327)	8,882,621	0	8,882,621	4,400,561	0	4,400,561	4,482,060	0	4,482,060
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,346,780	0	2,346,780	1,825,808	0	1,825,808	520,972	0	520,972
99	Colstrip Reg Asset ADFIT (283376)	(1,241,838)	0	(1,241,838)	(811,541)	0	(811,541)	(430,297)	0	(430,297)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(2,072,354)	0	(2,072,354)	(1,354,283)	0	(1,354,283)	(718,071)	0	(718,071)
99	Colstrip ARO Liability (230027)	(14,612,831)	0	(14,612,831)	(9,549,486)	0	(9,549,486)	(5,063,345)	0	(5,063,345)
99	Colstrip ARO ADFIT (190376)	3,068,695	0	3,068,695	2,005,392	0	2,005,392	1,063,303	0	1,063,303
99	Colstrip ARO ADFIT (283377)	(2,586,136)	0	(2,586,136)	(1,690,040)	0	(1,690,040)	(896,096)	0	(896,096)
99	Customer Deposits (235199)	(14,386)	0	(14,386)	(14,386)	0	(14,386)	0	0	0
C-WKC	Working Capital	83,548,193	0	83,548,193	59,284,697	0	59,284,697	24,263,496	0	24,263,496
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(9,661,787)	29,634,701	19,972,914	(7,729,686)	20,230,425	12,500,739	(1,932,101)	9,404,276	7,472,175
	NET RATE BASE	1,534,235,594	1,175,608,827	2,709,844,421	#####	768,013,342	1,828,750,516	473,498,420	407,595,485	881,093,905

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338	
1	Misc Intangible Plt (303000)	ED-AN	236,510	236,510		236,510	236,510		155,009	155,009		81,501	81,501	
Total Production/Transmission			1,145,790	1,145,790		1,145,790	1,145,790		750,951	750,951		394,839	394,839	
Distribution														
	Franchises (302000)	ED-WA	66,811	66,811		66,811	66,811		66,811	66,811				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			72,677	72,677		72,677	72,677		72,677	72,677				
General Plant - 303000														
7,4		CD-AA	414,948	290,455	85,874	38,619		290,455		198,282	198,282		92,173	92,173
9,1		CD-AN	9,729	7,513	2,216			7,513		4,924	4,924		2,589	2,589
		GD-ID	14,702		14,702									
		GD-WA	24,838		24,838									
		GD-OR	7,408			7,408								
Total General Plant - 303000			471,625	297,968	127,630	46,027		297,968		203,206	203,206		94,762	94,762
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	36,806,313	25,763,683	7,617,066	3,425,564		25,763,683		17,587,836	17,587,836		8,175,847	8,175,847
9,4		CD-AN	122,947	94,936	28,011			94,936		64,809	64,809		30,127	30,127
9,4		CD-ID	2,588	1,998	590			1,998				1,998	1,998	
9,4		CD-WA	3,757,257	2,901,241	856,016			2,901,241		2,901,241	2,901,241			0
4		ED-AN	3,448,207	3,448,207				3,448,207		2,353,953	2,353,953		1,094,254	1,094,254
		ED-ID	(36)	(36)				(36)				(36)	(36)	
		ED-WA	453,879	453,879				453,879		453,879	453,879			
8		GD-AA	80,642		55,508	25,134								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			44,671,797	32,663,908	8,557,191	3,450,698		3,357,082	29,306,826	32,663,908		3,355,120	20,006,598	23,361,718
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0		0	0		0	0
4		ED-AN	253,384	253,384				253,384		172,975	172,975		80,409	80,409
		GD-OR	0			0								
Total General Plant - 390200, 396200			253,384	253,384	0	0		253,384		172,975	172,975		80,409	80,409
Total Amortization Expense			46,615,273	34,433,727	8,684,821	3,496,725		3,429,759	31,003,968	34,433,727		3,427,797	21,133,730	24,561,527

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,419,850)	(73,419,850)			(73,419,850)	(73,419,850)		(48,119,370)	(48,119,370)		(25,300,480)	(25,300,480)	
	Steam (ED-ID)	(90,855,071)	(90,855,071)		(90,855,071)	(90,855,071)	(90,855,071)				(90,855,071)		(90,855,071)	
	Steam (ED-WA)	(171,141,803)	(171,141,803)		(171,141,803)	(171,141,803)	(171,141,803)	(171,141,803)			(171,141,803)		(171,141,803)	
1	Hydro (ED-AN)	(163,227,110)	(163,227,110)		(163,227,110)	(163,227,110)	(163,227,110)		(106,979,048)	(106,979,048)		(56,248,062)	(56,248,062)	
1	Other (ED-AN)	(152,344,059)	(152,344,059)		(152,344,059)	(152,344,059)	(152,344,059)		(99,846,296)	(99,846,296)		(52,497,763)	(52,497,763)	
Total Electric Production		(650,987,893)	(650,987,893)		(261,996,874)	(388,991,019)	(650,987,893)		(171,141,803)	(254,944,714)	(426,086,517)	(90,855,071)	(134,046,305)	(224,901,376)
Electric Transmission														
1	ED-AN	(220,483,325)	(220,483,325)			(220,483,325)	(220,483,325)		(144,504,771)	(144,504,771)		(75,978,554)	(75,978,554)	
	ED-ID	(9,920,184)	(9,920,184)		(9,920,184)	(9,920,184)	(9,920,184)				(9,920,184)		(9,920,184)	
	ED-WA	(15,889,202)	(15,889,202)		(15,889,202)	(15,889,202)	(15,889,202)	(15,889,202)			(15,889,202)		(15,889,202)	
Total Electric Transmissic		(246,292,711)	(246,292,711)		(25,809,386)	(220,483,325)	(246,292,711)		(15,889,202)	(144,504,771)	(160,393,973)	(9,920,184)	(75,978,554)	(85,898,738)
Electric Distribution														
3	ED-AN	(350,769)	(350,769)			(350,769)	(350,769)		(231,637)	(231,637)		(119,132)	(119,132)	
	ED-ID	(250,882,477)	(250,882,477)		(250,882,477)	(250,882,477)	(250,882,477)				(250,882,477)		(250,882,477)	
	ED-WA	(386,853,141)	(386,853,141)		(386,853,141)	(386,853,141)	(386,853,141)	(386,853,141)			(386,853,141)		(386,853,141)	
Total Electric Distribution		(638,086,387)	(638,086,387)		(637,735,618)	(350,769)	(638,086,387)		(386,853,141)	(231,637)	(387,084,778)	(250,882,477)	(119,132)	(251,001,609)
Gas Underground Storage														
	GD-AN	(18,021,996)		(18,021,996)										
	GD-OR	(1,435,403)		(1,435,403)		(1,435,403)								
Total Gas Underground St		(19,457,399)		(18,021,996)		(1,435,403)								
Gas Distribution														
	GD-AN	(1,927,553)		(1,927,553)										
	GD-ID	(91,520,143)		(91,520,143)										
	GD-WA	(161,318,760)		(161,318,760)										
	GD-OR	(127,193,726)		(127,193,726)										
Total Gas Distribution		(381,960,182)		(254,766,456)		(127,193,726)								
General Plant														
4	ED-AN	(36,150,849)	(36,150,849)			(36,150,849)	(36,150,849)		(24,678,739)	(24,678,739)		(11,472,110)	(11,472,110)	
	ED-ID	(12,134,929)	(12,134,929)		(12,134,929)	(12,134,929)	(12,134,929)				(12,134,929)		(12,134,929)	
	ED-WA	(22,601,475)	(22,601,475)		(22,601,475)	(22,601,475)	(22,601,475)	(22,601,475)			(22,601,475)		(22,601,475)	
7,4	CD-AA	(89,650,570)	(62,753,606)	(18,553,185)	(8,343,779)	(62,753,606)	(62,753,606)		(42,839,377)	(42,839,377)		(19,914,229)	(19,914,229)	
9,4	CD-AN	(7,801,305)	(6,023,934)	(1,777,371)		(6,023,934)	(6,023,934)		(4,112,299)	(4,112,299)		(1,911,635)	(1,911,635)	
9	CD-ID	(6,811,111)	(5,259,336)	(1,551,775)		(5,259,336)	(5,259,336)				(5,259,336)		(5,259,336)	
9	CD-WA	(8,389,070)	(6,477,788)	(1,911,282)		(6,477,788)	(6,477,788)	(6,477,788)			(6,477,788)		(6,477,788)	
8	GD-AA	(2,038,704)		(1,403,301)	(635,403)									
	GD-AN	(3,653,807)		(3,653,807)										
	GD-ID	(2,355,117)		(2,355,117)										
	GD-WA	(11,180,321)		(11,180,321)										
	GD-OR	(5,325,161)		(5,325,161)										
Total General Plant		(208,092,419)	(151,401,917)	(42,386,159)	(14,304,343)	(46,473,528)	(104,928,389)	(151,401,917)	(29,079,263)	(71,630,415)	(100,709,678)	(17,394,265)	(33,297,974)	(50,692,239)
Total Accumulated Depr		(2,144,876,991)	(1,686,768,908)	(315,174,611)	(142,933,472)	(972,015,406)	(714,753,502)	(1,686,768,908)	(602,963,409)	(471,311,537)	(1,074,274,946)	(369,051,997)	(243,441,965)	(612,493,962)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(14,121,088)	(14,121,088)			(14,121,088)	(14,121,088)		(9,254,961)	(9,254,961)		(4,866,127)	(4,866,127)	
1	Misc Intangible Plt (3030 ED-AN	(2,382,061)	(2,382,061)			(2,382,061)	(2,382,061)		(1,561,203)	(1,561,203)		(820,858)	(820,858)	
Total Production/Transmission		(16,503,149)	(16,503,149)			(16,503,149)	(16,503,149)		(10,816,164)	(10,816,164)		(5,686,985)	(5,686,985)	
Distribution														
	Franchises (302000) ED-WA	(259,295)	(259,295)			(259,295)	(259,295)	(259,295)		(259,295)				
	Misc Intangible Plt (3030 ED-WA	(56,361)	(56,361)			(56,361)	(56,361)	(56,361)		(56,361)				
Total Distribution		(315,656)	(315,656)			(315,656)	(315,656)	(315,656)		(315,656)				
General Plant - 303000														
7,4	CD-AA	(4,346,902)	(3,042,745)	(899,591)	(404,566)	(3,042,745)	(3,042,745)		(2,077,160)	(2,077,160)		(965,585)	(965,585)	
9,1	CD-AN	(129,199)	(99,763)	(29,436)		(99,763)	(99,763)		(65,385)	(65,385)		(34,378)	(34,378)	
	GD-ID	(134,818)		(134,818)										
	GD-WA	(274,020)		(274,020)										
	GD-OR	(111,145)			(111,145)									
Total General Plant - 303000		(4,996,084)	(3,142,508)	(1,337,865)	(515,711)	(3,142,508)	(3,142,508)		(2,142,545)	(2,142,545)		(999,963)	(999,963)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(123,271,839)	(86,287,823)	(25,511,106)	(11,472,910)	(86,287,823)	(86,287,823)		(58,905,246)	(58,905,246)		(27,382,577)	(27,382,577)	
9,4	CD-AN	(258,480)	(199,591)	(58,889)		(199,591)	(199,591)		(136,253)	(136,253)		(63,338)	(63,338)	
9	CD-ID	227	175	52		175	175	0			175		175	
9	CD-WA	(9,555,450)	(7,378,432)	(2,177,018)		(7,378,432)	(7,378,432)	(7,378,432)		(7,378,432)		0	0	
4	ED-AN	(8,856,362)	(8,856,362)			(8,856,362)	(8,856,362)		(6,045,884)	(6,045,884)		(2,810,478)	(2,810,478)	
	ED-ID	224	224			224	224				224		224	
	ED-WA	(490,610)	(490,610)			(490,610)	(490,610)	(490,610)		(490,610)				
8	GD-AA	(113,268)		(77,966)	(35,302)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(142,545,558)	(103,212,419)	(27,824,927)	(11,508,212)	(7,868,643)	(95,343,776)	(103,212,419)	(7,869,042)	(65,087,383)	(72,956,425)	399	(30,256,393)	(30,255,994)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0		0				
4	ED-AN	(461,133)	(461,133)			(461,133)	(461,133)		(314,797)	(314,797)		(146,336)	(146,336)	
	ED-WA	0	0			0	0	0		0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(461,133)	(461,133)	0	0	0	(461,133)	(461,133)	0	(314,797)	(314,797)	0	(146,336)	(146,336)
Total Accumulated Amortization		(164,821,580)	(123,634,865)	(29,162,792)	(12,023,923)	(8,184,299)	(115,450,566)	(123,634,865)	(8,184,698)	(78,360,889)	(86,545,587)	399	(37,089,677)	(37,089,278)

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-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,637,326	1,143,443	2,746,115	6,747,768	10,637,326	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	0	4,073,712	0	4,073,712
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,294,170	0	0	89,803,353	89,803,353	0	0	26,550,479	26,550,479	0	11,940,338	11,940,338
9	CD-WA / ID / AN	31,054,300	9,395,843	5,931,341	8,652,014	23,979,198	2,772,259	1,750,052	2,552,791	7,075,102	0	0	0
	TOTAL ACCOUNT	200,054,828	10,539,286	8,677,456	105,203,135	124,419,877	28,767,579	1,750,052	29,103,270	59,620,901	4,073,712	11,940,338	16,014,050
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,479,993	99,416	7,798	1,372,779	1,479,993	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	80,614,606	0	0	56,428,612	56,428,612	0	0	16,683,193	16,683,193	0	7,502,801	7,502,801
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	88,601,681	4,493,954	14,970	58,061,905	62,570,829	1,435,267	2,116	16,979,292	18,416,675	12,109	7,602,068	7,614,177
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,490,365	24,226,004	10,680,030	19,584,331	54,490,365	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,159,839	0	0	0	0	9,840,925	2,857,150	2,461,764	15,159,839	0	0	0
99	GD-OR / AS	4,547,960	0	0	0	0	0	0	0	0	4,547,960	0	4,547,960
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,555,208	0	0	5,288,495	5,288,495	0	0	1,563,550	1,563,550	0	703,163	703,163
9	CD-WA / ID / AN	7,071,108	1,677,787	784,957	2,997,353	5,460,097	495,034	231,603	884,374	1,611,011	0	0	0
	TOTAL ACCOUNT	88,921,667	25,903,791	11,464,987	27,870,179	65,238,957	10,335,959	3,088,753	4,976,585	18,401,297	4,547,960	733,453	5,281,413

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	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	6,848,885	923,546	246,495	5,678,844	6,848,885	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,200,885	0	0	0	0	2,375,679	323,552	501,654	3,200,885	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	5,442,305	0	0	0	0	0	0	3,746,102	3,746,102	0	1,696,203	1,696,203	
7		CD-AA	13,345,894	0	0	9,341,859	9,341,859	0	0	2,761,933	2,761,933	0	1,242,102	1,242,102	
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	31,054,607	933,438	996,111	15,287,452	17,217,001	2,378,598	544,727	7,088,394	10,011,719	887,582	2,938,305	3,825,887	
	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	2,055,181	399,649	15,791	1,639,741	2,055,181	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	3,987,478	399,649	15,791	2,695,165	3,110,605	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	0	
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	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,636,375	11,935,919	6,323,556	29,376,900	47,636,375	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0
99	GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0	940,643
8	GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782
7	CD-AA	76,305,596	0	0	53,412,391	53,412,391	0	0	15,791,443	15,791,443	0	7,101,762	7,101,762
9	CD-WA/ ID / AN	18,358,418	9,929,519	2,865,732	1,380,568	14,175,819	2,929,721	845,539	407,339	4,182,599	0	0	0
	TOTAL ACCOUNT	144,565,844	21,865,438	9,189,288	84,169,859	115,224,585	3,630,061	1,199,243	16,385,768	21,215,072	940,643	7,185,544	8,126,187
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	63,249
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249	65,616
	TOTAL GENERAL PLANT	619,686,834	79,286,361	40,600,968	316,106,830	435,994,159	52,751,399	7,755,927	79,966,393	140,473,719	11,392,719	31,826,237	43,218,956

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,790,561	319,716	0	11,470,845	11,790,561	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,407,527	319,716	0	15,976,412	16,296,128	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,131,823	1,664,758	(1,000)	18,468,065	20,131,823	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,981,437	0	0	101,484,107	101,484,107	0	0	30,003,908	30,003,908	0	13,493,422	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	166,175,036	1,664,758	(1,930)	120,475,770	122,138,598	0	(274)	30,423,330	30,423,056	0	13,613,382	13,613,382
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,235,344	1,235,344	0	0	1,235,344	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	21,139,590	15,526,494	0	977,501	16,503,995	4,216,627	0	288,999	4,505,626	0	129,969	129,969
		TOTAL	337,616,098	17,510,968	(1,930)	228,352,847	245,861,885	5,238,541	771,927	58,925,868	64,936,336	406,156	26,411,721	26,817,877

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,170,094)	(58,217,402)	(17,212,051)	(7,740,641)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(839,981)	(648,608)	(191,373)	0
7	282919	CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(87,088,571)</u>	<u>(61,020,896)</u>	<u>(18,040,519)</u>	<u>(8,027,156)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended April 30, 2021
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,782,001	4,782,001	0	0	0	0	4,782,001
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	7,583	7,583	0	0	0	0	7,583
7/4	154550 Supply Chain Average Cost Variance	0	0	41	41	0	0	0	0	41
7/4	154560 Supply Chain Invoice Price Variance	0	0	5,533	5,533	0	0	0	0	5,533
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,007,344	24,793,688	0	86,801,032	59,284,697	24,263,496	2,722,647	530,192	0
TOTAL		62,007,344	24,793,688	4,795,158	91,596,190	59,284,697	24,263,496	2,722,647	530,192	4,795,158

ALLOCATION RATIOS:

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

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

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