

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	177,273,299	117,056,292	60,217,007
	Adjustments			
	Adjusted Net Operating Income (Loss)	177,273,299	117,056,292	60,217,007
E-APL	Electric Net Rate Base	2,642,840,324	1,779,087,356	863,752,968
	<b>RATE OF RETURN</b>	<b>6.708%</b>	<b>6.580%</b>	<b>6.972%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	04-01-2020 thru 03-31-2021	397,720 100.000%	260,017 65.377%	137,703 34.623%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2020 thru 03-31-2021	26,231,336 100.000%	17,238,398 65.717%	8,992,938 34.283%
	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 March 31, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2021  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2020 thru 03-31-2021	1,326,334,463	919,683,087	406,651,376	
		Percent		100.000%	69.340%	30.660%	
11		Book Depreciation	04-01-2020 thru 03-31-2021	135,746,698	90,560,851	45,185,847	
		Percent		100.000%	66.713%	33.287%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended March 31, 2021  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2020 thru 03-31-2021	3,228,921,576 100.000%	2,182,808,745 67.602%	1,046,112,831 32.398%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2020 thru 03-31-2021	282,948,711 100.000%	193,179,937 68.274%	89,768,774 31.726%
14		Net Allocated Schedule M's - AMA Percent	04-01-2020 thru 03-31-2021	-169,154,408 100.000%	-114,963,568 67.964%	-54,190,840 32.036%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	386,930,701	0	386,930,701	259,733,826	0	259,733,826	127,196,875	0
99	442200	Commercial - Firm & Int.	304,128,124	0	304,128,124	217,609,721	0	217,609,721	86,518,403	0
1	442300	Industrial	113,168,808	0	113,168,808	58,878,879	0	58,878,879	54,289,929	0
99	444000	Public Street & Highway Lighting	7,372,096	0	7,372,096	4,630,051	0	4,630,051	2,742,045	0
99	448000	Interdepartmental Revenue	1,412,914	0	1,412,914	1,158,390	0	1,158,390	254,524	0
99	499XXX	Unbilled Revenue	(6,292,191)	0	(6,292,191)	(4,185,804)	0	(4,185,804)	(2,106,387)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			806,720,452	0	806,720,452	537,825,063	0	537,825,063	268,895,389	0
1	447XXX	Sales for Resale	0	81,386,825	81,386,825	0	53,340,925	53,340,925	0	28,045,900
TOTAL SALES OF ELECTRICITY			806,720,452	81,386,825	888,107,277	537,825,063	53,340,925	591,165,988	268,895,389	28,045,900
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	61,480	0	61,480	30,468	0	30,468	31,012	0
1	453000	Sales of Water & Water Power	0	542,243	542,243	0	355,386	355,386	0	186,857
1	454000	Rent from Electric Property	2,178,497	219,855	2,398,352	1,458,015	144,093	1,602,108	720,482	75,762
1	454100	Rent from Trnsmission Joint Use	18,119	0	18,119	7,965	0	7,965	10,154	0
1	456XXX	Other Electric Revenues	(1,618,945)	61,571,512	59,952,567	(1,518,803)	40,353,969	38,835,166	(100,142)	21,217,543
TOTAL OTHER OPERATING REVENUE			639,151	62,333,610	62,972,761	(22,355)	40,853,448	40,831,093	661,506	21,480,162
TOTAL ELECTRIC REVENUE			807,359,603	143,720,435	951,080,038	537,802,708	94,194,373	631,997,081	269,556,895	49,526,062

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For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	362,536	362,536	0	237,606	237,606	0	124,930
1	501XXX	Fuel	0	28,837,269	28,837,269	0	18,899,946	18,899,946	0	9,937,323
1	502000	Steam Expense	0	3,483,209	3,483,209	0	2,282,895	2,282,895	0	1,200,314
1	505000	Electric Expense	0	732,859	732,859	0	480,316	480,316	0	252,543
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,799,803	4,799,803	0	3,145,791	3,145,791	0	1,654,012
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	693,492	693,492	0	454,515	454,515	0	238,977
1	511000	Structures	0	785,624	785,624	0	514,898	514,898	0	270,726
1	512000	Boiler Plant	0	7,863,142	7,863,142	0	5,153,503	5,153,503	0	2,709,639
1	513000	Electric Plant	0	2,343,926	2,343,926	0	1,536,209	1,536,209	0	807,717
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,211,810	1,211,810	0	794,220	794,220	0	417,590
		TOTAL STEAM POWER GENERATION EXP	0	51,113,670	51,113,670	0	33,499,899	33,499,899	0	17,613,771
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	1,870,017	1,870,017	0	1,225,609	1,225,609	0	644,408
1	536000	Water for Power	0	1,458,735	1,458,735	0	956,055	956,055	0	502,680
1	537000	Hydraulic Expense	4,938,159	4,412,667	9,350,826	3,242,668	2,892,062	6,134,730	1,695,491	1,520,605
1	538000	Electric Expense	0	5,835,643	5,835,643	0	3,824,680	3,824,680	0	2,010,963
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,193,354	1,202,686	0	782,124	782,124	9,332	411,230
1	540000	Rent	0	1,544,019	1,544,019	0	1,011,950	1,011,950	0	532,069
1	540100	MT Trust Funds Land Settlement Rents	5,115,750	0	5,115,750	3,356,686	0	3,356,686	1,759,064	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	559,902	559,902	0	366,960	366,960	0	192,942
1	542000	Structures	0	2,086,486	2,086,486	0	1,367,483	1,367,483	0	719,003
1	543000	Reservoirs, Dams, & Waterways	0	322,696	322,696	0	211,495	211,495	0	111,201
1	544000	Electric Plant	0	3,409,815	3,409,815	0	2,234,793	2,234,793	0	1,175,022
1	545000	Miscellaneous Hydraulic Plant	0	476,474	476,474	0	312,281	312,281	0	164,193
		TOTAL HYDRO POWER GENERATION EXP	10,063,241	23,169,808	33,233,049	6,599,354	15,185,492	21,784,846	3,463,887	7,984,316
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	443,989	443,989	0	290,990	290,990	0	152,999
1	547XXX	Fuel	0	58,757,871	58,757,871	0	38,509,909	38,509,909	0	20,247,962
1	548000	Generation Expense	0	2,254,309	2,254,309	0	1,477,474	1,477,474	0	776,835
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	522,511	522,511	0	342,454	342,454	0	180,057
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
		MAINTENANCE								
1	551000	Supervision & Engineering	0	726,848	726,848	0	476,376	476,376	0	250,472
1	552000	Structures	0	190,821	190,821	0	125,064	125,064	0	65,757
1	553000	Generating & Electric Equipment	0	3,936,378	3,936,378	0	2,579,902	2,579,902	0	1,356,476
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	504,127	504,127	0	330,405	330,405	0	173,722
		TOTAL OTHER POWER GENERATION EXP	0	67,423,976	67,423,976	0	44,189,674	44,189,674	0	23,234,302

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For Twelve Months Ended March 31, 2021		
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,394,738	127,067,350	137,462,088	0	83,279,941	83,279,941	10,394,738	43,787,409
1	556000	System Control & Load Dispatching	0	742,176	742,176	0	486,422	486,422	0	255,754
E-557	557XXX	Other Expense	(14,754,173)	44,201,746	29,447,573	(12,097,436)	28,969,825	16,872,389	(2,656,737)	15,231,921
TOTAL OTHER POWER SUPPLY EXPENSE			(4,359,435)	172,011,272	167,651,837	(12,097,436)	112,736,188	100,638,752	7,738,001	59,275,084
TOTAL PRODUCTION OPERATING EXP			5,703,806	313,718,726	319,422,532	(5,498,082)	205,611,253	200,113,171	11,201,888	108,107,473
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,213,802	2,213,802	0	1,450,926	1,450,926	0	762,876
1	561000	Load Dispatching	0	2,882,751	2,882,751	0	1,889,355	1,889,355	0	993,396
1	562000	Station Expense	0	483,163	483,163	0	316,665	316,665	0	166,498
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	414,887	414,887	0	271,917	271,917	0	142,970
1	565XXX	Transmission of Electricity by Others	0	16,639,359	16,639,359	0	10,905,436	10,905,436	0	5,733,923
1	566000	Miscellaneous Transmission Expense	0	2,263,645	2,263,645	0	1,483,593	1,483,593	0	780,052
1	567000	Rent	0	182,435	182,435	0	119,568	119,568	0	62,867
MAINTENANCE										
1	568000	Supervision & Engineering	1,871	436,238	438,109	86	285,910	285,996	1,785	150,328
1	569000	Structures	59,555	446,036	505,591	6,464	292,332	298,796	53,091	153,704
1	570000	Station Equipment	18,039	750,261	768,300	0	491,721	491,721	18,039	258,540
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	40,510	1,405,606	1,446,116	18,994	921,234	940,228	21,516	484,372
1	572000	Underground Lines	3,647	72	3,719	3,647	47	3,694	0	25
1	573000	Service Miscellaneous	604	39,437	40,041	185	25,847	26,032	419	13,590
TOTAL TRANSMISSION OPERATING EXP			124,226	28,157,692	28,281,918	29,376	18,454,551	18,483,927	94,850	9,703,141

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	15,631,860	28,092,364	43,724,224	11,361,727	18,411,735	29,773,462	4,270,133	9,680,629
E-DEPX		Depreciation Expense-Transmission	1,502,247	16,273,188	17,775,435	511,609	10,665,447	11,177,056	990,638	5,607,741
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,144,048	1,144,048	0	749,809	749,809	0	394,239
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	51,525	0	51,525	48,626	0	48,626	2,899	0
1	407324	Amortization of CDA CDR Fund	7,377	200,000	207,377	7,377	131,080	138,457	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,842,291	0	1,842,291	979,168	0	979,168	863,123	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	(111,921)	0	(111,921)	0	0	0	(111,921)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	(1)	0	(1)	0	0	0	(1)	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	116,900	0	116,900	101,412	0	101,412	15,488	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	219,808	0	219,808	154,085	0	154,085	65,723	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	(1,428,445)	0	(1,428,445)	(1,428,445)	0	(1,428,445)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,777,603)	0	(3,777,603)	(1,727,277)	0	(1,727,277)	(2,050,326)	0
99	407434	EIM Deferred O&M	(140,335)	0	(140,335)	0	0	0	(140,335)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,475,727)	0	(14,475,727)	(9,962,498)	0	(9,962,498)	(4,513,229)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,199,357)	0	(1,199,357)	0	0	0	(1,199,357)	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	(4,705)	0	(4,705)	(4,705)	0	(4,705)	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	25,571,311	25,571,311	0	16,759,437	16,759,437	0	8,811,874
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,555,370)	72,189,301	67,633,931	(1,966,152)	47,312,867	45,346,715	(2,589,218)	24,876,434
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,272,662	414,065,719	415,338,381	(7,434,858)	271,378,671	263,943,813	8,707,520	142,687,048

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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	689,770	3,128,179	3,817,949	449,279	2,055,745	2,505,024	240,491	1,072,434
3	582000	Station Expense	661,359	83,026	744,385	398,605	54,562	453,167	262,754	28,464
3	583000	Overhead Line Expense	1,807,062	1,017,787	2,824,849	1,213,265	668,859	1,882,124	593,797	348,928
3	584000	Underground Line Expense	1,761,483	0	1,761,483	976,303	0	976,303	785,180	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	37,099	0	37,099	36,419	0	36,419	680	0
3	586000	Meter Expense	1,634,689	72,166	1,706,855	1,420,942	47,425	1,468,367	213,747	24,741
3	587000	Customer Installations Expense	593,875	123,248	717,123	354,169	80,995	435,164	239,706	42,253
3	588000	Miscellaneous Distribution Expense	1,883,324	2,431,934	4,315,258	1,249,974	1,598,194	2,848,168	633,350	833,740
3	589000	Rent	199	306,408	306,607	199	201,362	201,561	0	105,046
		MAINTENANCE:								
3	590000	Supervision & Engineering	585,060	790,659	1,375,719	342,533	519,597	862,130	242,527	271,062
3	591000	Structures	549,551	12,350	561,901	267,051	8,116	275,167	282,500	4,234
3	592000	Station Equipment	351,904	99,568	451,472	262,597	65,433	328,030	89,307	34,135
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	14,137,522	0	14,137,522	9,157,711	0	9,157,711	4,979,811	0
3	594000	Underground Lines	683,016	0	683,016	428,716	0	428,716	254,300	0
3	595000	Line Transformers	382,118	0	382,118	300,828	0	300,828	81,290	0
3	596000	Street Light & Signal System Maintenance Exp	138,936	0	138,936	118,821	0	118,821	20,115	0
3	597000	Meters	42,582	0	42,582	36,765	0	36,765	5,817	0
3	598000	Miscellaneous Distribution Expense	291,787	991,518	1,283,305	224,222	651,596	875,818	67,565	339,922
		TOTAL DISTRIBUTION OPERATING EXP	26,231,336	9,056,843	35,288,179	17,238,399	5,951,884	23,190,283	8,992,937	3,104,959
E-DEPX		Depreciation Expense-Distribution	50,978,699	85,214	51,063,913	33,501,513	56,000	33,557,513	17,477,186	29,214
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	64,958	0	64,958	64,958	0	64,958	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,754,546	0	53,754,546	47,454,149	0	47,454,149	6,300,397	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	104,798,203	85,214	104,883,417	81,020,620	56,000	81,076,620	23,777,583	29,214
		TOTAL DISTRIBUTION EXPENSES	131,029,539	9,142,057	140,171,596	98,259,019	6,007,884	104,266,903	32,770,520	3,134,173

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	155,553	155,553	0	101,696	101,696	0	53,857
2	902000	Meter Reading Expenses	747,783	141,941	889,724	569,935	92,797	662,732	177,848	49,144
2	903XXX	Customer Records & Collection Expenses	612,843	6,880,713	7,493,556	393,311	4,498,404	4,891,715	219,532	2,382,309
2	904000	Uncollectible Accounts	10,939,883	(1,446,724)	9,493,159	10,057,911	(945,825)	9,112,086	881,972	(500,899)
2	905000	Misc Customer Accounts	0	108,869	108,869	0	71,175	71,175	0	37,694
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>12,300,509</b>	<b>5,840,352</b>	<b>18,140,861</b>	<b>11,021,157</b>	<b>3,818,247</b>	<b>14,839,404</b>	<b>1,279,352</b>	<b>2,022,105</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,867,989	88,286	33,956,275	23,425,847	57,719	23,483,566	10,442,142	30,567
2	909000	Advertising	206,445	781,483	987,928	206,445	510,910	717,355	0	270,573
2	910000	Misc Customer Service & Info Exp	0	335,427	335,427	0	219,292	219,292	0	116,135
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,074,434</b>	<b>1,205,196</b>	<b>35,279,630</b>	<b>23,632,292</b>	<b>787,921</b>	<b>24,420,213</b>	<b>10,442,142</b>	<b>417,275</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	450,806	27,610,162	28,060,968	366,955	18,848,353	19,215,308	83,851	8,761,809
4	921000	Office Supplies & Expenses	2,770	4,242,030	4,244,800	2,770	2,895,864	2,898,634	0	1,346,166
4	922000	Admin Exp Transferred--Credit	0	(101,160)	(101,160)	0	(69,058)	(69,058)	0	(32,102)
4	923000	Outside Services Employed	399,866	10,433,060	10,832,926	375,575	7,122,233	7,497,808	24,291	3,310,827
4	924000	Property Insurance Premium	0	1,727,006	1,727,006	0	1,178,958	1,178,958	0	548,048
4	925XXX	Injuries and Damages	592,580	4,161,200	4,753,780	410,984	2,840,685	3,251,669	181,596	1,320,515
4	926XXX	Employee Pensions and Benefits	3,581,855	27,187,616	30,769,471	2,534,767	18,559,898	21,094,665	1,047,088	8,627,718
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,812,856	3,407,263	6,220,119	1,881,754	2,233,120	4,114,874	931,102	1,174,143
4	930000	Miscellaneous General Expenses	103,237	6,207,762	6,310,999	80,830	4,237,791	4,318,621	22,407	1,969,971
4	931000	Rents	4,200	673,071	677,271	0	459,479	459,479	4,200	213,592
4	935000	Maintenance of General Plant	1,590,077	10,899,426	12,489,503	1,179,499	7,440,602	8,620,101	410,578	3,458,824
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>9,539,447</b>	<b>96,447,436</b>	<b>105,986,883</b>	<b>6,833,134</b>	<b>65,747,925</b>	<b>72,581,059</b>	<b>2,706,313</b>	<b>30,699,511</b>

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,509,948	19,574,128	23,084,076	2,658,600	13,362,474	16,021,074	851,348	6,211,654
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	3,321,906	28,958,657	32,280,563	3,319,437	19,768,917	23,088,354	2,469	9,189,740
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	221,911	221,911	0	151,490	151,490	0	70,421
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(9,502)	0	(9,502)	0	0	0	(9,502)	0
99	407311	Regulatory Debit - AFUDC Amortization	230,403	1,180,561	1,410,964	185,312	798,083	983,395	45,091	382,478
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	686,803	0	686,803	686,803	0	686,803	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,541,891	0	2,541,891	1,754,327	0	1,754,327	787,564	0
99	407414	Regulatory Credit - Deferral - FISERVE	(62,847)	0	(62,847)	(62,847)	0	(62,847)	0	0
99	407436	Regulatory Credit - AMI	(9,482,283)	0	(9,482,283)	(9,482,283)	0	(9,482,283)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(30,465)	0	(30,465)	0	0	0	(30,465)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,097,088)	0	(1,097,088)	0	0	0	(1,097,088)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(8,380,920)	0	(8,380,920)	(8,095,021)	0	(8,095,021)	(285,899)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(4,774,976)	0	(4,774,976)	(4,774,976)	0	(4,774,976)	0	0
E-OTX		Taxes Other Than FIT--A&G	915,914	4,866,148	5,782,062	632,289	3,321,925	3,954,214	283,625	1,544,223
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,624,226)	55,099,373	43,475,147	(12,403,369)	37,606,095	25,202,726	779,143	17,493,278
		TOTAL ADMIN & GENERAL EXPENSES	(2,084,779)	151,546,809	149,462,030	(5,570,235)	103,354,020	97,783,785	3,485,456	48,192,789
		TOTAL EXPENSES BEFORE FIT	176,592,365	581,800,133	758,392,498	119,907,375	385,346,743	505,254,118	56,684,990	196,453,390
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,687,540			126,742,963		
E-FIT		FEDERAL INCOME TAX			1,639,480			(399,769)		
E-FIT		DEFERRED FEDERAL INCOME TAX			14,259,549			10,404,170		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			177,273,299			117,056,292		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.540%	34.460%
E-ALL	2	Number of Customers - AMA	100.000%		65.377%	34.623%
E-ALL	3	Direct Distribution Operating Expense	100.000%		65.717%	34.283%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		68.266%	31.734%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	127,196,875
99	442200	Commercial - Firm & Int.	86,518,403
1	442300	Industrial	54,289,929
99	444000	Public Street & Highway Lighting	2,742,045
99	448000	Interdepartmental Revenue	254,524
99	499XXX	Unbilled Revenue	(2,106,387)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>268,895,389</u>
1	447XXX	Sales for Resale	28,045,900
		TOTAL SALES OF ELECTRICITY	<u>296,941,289</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	31,012
1	453000	Sales of Water & Water Power	186,857
1	454000	Rent from Electric Property	796,244
1	454100	Rent from Trnsmission Joint Use	10,154
1	456XXX	Other Electric Revenues	21,117,401
		TOTAL OTHER OPERATING REVENUE	<u>22,141,668</u>
		TOTAL ELECTRIC REVENUE	<u>319,082,957</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	124,930
1	501XXX	Fuel	9,937,323
1	502000	Steam Expense	1,200,314
1	505000	Electric Expense	252,543
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,654,012
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	238,977
1	511000	Structures	270,726
1	512000	Boiler Plant	2,709,639
1	513000	Electric Plant	807,717
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	417,590
		TOTAL STEAM POWER GENERATION EXP	<u>17,613,771</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	644,408
1	536000	Water for Power	502,680
1	537000	Hydraulic Expense	3,216,096
1	538000	Electric Expense	2,010,963
1	539000	Miscellaneous Hydraulic Power Generation Exp	420,562
1	540000	Rent	532,069
1	540100	MT Trust Funds Land Settlement Rents	1,759,064
		MAINTENANCE	
1	541000	Supervision & Engineering	192,942
1	542000	Structures	719,003
1	543000	Reservoirs, Dams, & Waterways	111,201
1	544000	Electric Plant	1,175,022
1	545000	Miscellaneous Hydraulic Plant	164,193
		TOTAL HYDRO POWER GENERATION EXP	<u>11,448,203</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	152,999
1	547XXX	Fuel	20,247,962
1	548000	Generation Expense	776,835
1	549XXX	Miscellaneous Other Power Generation Op Exp	180,057
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	250,472
1	552000	Structures	65,757
1	553000	Generating & Electric Equipment	1,356,476
1	554XXX	Miscellaneous Other Power Generation Maint Exp	173,722
		TOTAL OTHER POWER GENERATION EXP	<u>23,234,302</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	54,182,147
1	556000	System Control & Load Dispatching	255,754
E-557	557XXX	Other Expense	12,575,184
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>67,013,085</u>
		TOTAL PRODUCTION OPERATING EXP	<u>119,309,361</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	762,876
1	561000	Load Dispatching	993,396
1	562000	Station Expense	166,498
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	142,970
1	565XXX	Transmission of Electricity by Others	5,733,923
1	566000	Miscellaneous Transmission Expense	780,052
1	567000	Rent	62,867
		MAINTENANCE	
1	568000	Supervision & Engineering	152,113
1	569000	Structures	206,795
1	570000	Station Equipment	276,579
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	505,888
1	572000	Underground Lines	25
1	573000	Service Miscellaneous	14,009
		TOTAL TRANSMISSION OPERATING EXP	<u>9,797,991</u>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,950,762
E-DEPX		Depreciation Expense-Transmission	6,598,379
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	394,239
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	2,899
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	863,123
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	(111,921)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	(1)
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	15,488
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	65,723
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	(2,050,326)
99	407434	EIM Deferred O&M	(140,335)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,513,229)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,199,357)
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	8,811,874
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	22,287,216
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	151,394,568

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,312,925
3	582000	Station Expense	291,218
3	583000	Overhead Line Expense	942,725
3	584000	Underground Line Expense	785,180
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	680
3	586000	Meter Expense	238,488
3	587000	Customer Installations Expense	281,959
3	588000	Miscellaneous Distribution Expense	1,467,090
3	589000	Rent	105,046
		MAINTENANCE:	
3	590000	Supervision & Engineering	513,589
3	591000	Structures	286,734
3	592000	Station Equipment	123,442
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,979,811
3	594000	Underground Lines	254,300
3	595000	Line Transformers	81,290
3	596000	Street Light & Signal System Maintenance Exp	20,115
3	597000	Meters	5,817
3	598000	Miscellaneous Distribution Expense	407,487
		TOTAL DISTRIBUTION OPERATING EXP	<u>12,097,896</u>
E-DEPX		Depreciation Expense-Distribution	17,506,400
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,300,397
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,806,797</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,904,693</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	53,857
2	902000	Meter Reading Expenses	226,992
2	903XXX	Customer Records & Collection Expenses	2,601,841
2	904000	Uncollectible Accounts	381,073
2	905000	Misc Customer Accounts	37,694
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,301,457</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,472,709
2	909000	Advertising	270,573
2	910000	Misc Customer Service & Info Exp	116,135
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,859,417</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,845,660
4	921000	Office Supplies & Expenses	1,346,166
4	922000	Admin Exp Transferred--Credit	(32,102)
4	923000	Outside Services Employed	3,335,118
4	924000	Property Insurance Premium	548,048
4	925XXX	Injuries and Damages	1,502,111
4	926XXX	Employee Pensions and Benefits	9,674,806
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,105,245
4	930000	Miscellaneous General Expenses	1,992,378
4	931000	Rents	217,792
4	935000	Maintenance of General Plant	3,869,402
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>33,405,824</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,063,002
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,192,209
E-AMTX		Amortization Expense-General Plant - 390200, 3962	70,421
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(9,502)
99	407311	Regulatory Debit - AFUDC Amortization	427,569
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	787,564
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(30,465)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,097,088)
99	407447	Regulatory Credit - COVID-19 Deferral	(285,899)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,827,848
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>18,272,421</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>51,678,245</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>253,138,380</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>65,944,577</b>
E-FIT		FEDERAL INCOME TAX	2,039,249
E-FIT		DEFERRED FEDERAL INCOME TAX	3,855,379
E-FIT		AMORTIZED ITC	(167,058)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>60,217,007</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	49,279	610,863	660,142	44,479	400,360	444,839	4,800	210,503	215,303
1	456010	Other Electric Rev-Financial	0	(10,555,961)	(10,555,961)	0	(6,918,377)	(6,918,377)	0	(3,637,584)	(3,637,584)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,011,919	12,011,919	0	7,872,612	7,872,612	0	4,139,307	4,139,307
1	456016	Other Electric Rev-Resource Opt	0	3,472,052	3,472,052	0	2,275,583	2,275,583	0	1,196,469	1,196,469
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	208,764	208,764	0	136,824	136,824	0	71,940	71,940
1	456019	Other Electric Rev-Specified	0	271,830	271,830	0	178,157	178,157	0	93,673	93,673
1	456020	Other Electric Rev-Sale of Excess	0	213,467	213,467	0	139,906	139,906	0	73,561	73,561
1	456030	Other Electric Rev-Clearwater	(125,178)	1,251,137	1,125,959	0	819,995	819,995	(125,178)	431,142	305,964
1	456050	Other Electric Rev-Attachment Fees	2,066,647	240	2,066,887	1,676,146	157	1,676,303	390,501	83	390,584
1	456100	Transmission Revenue of Others	0	12,591,741	12,591,741	0	8,252,627	8,252,627	0	4,339,114	4,339,114
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	2,547,712	2,547,712	0	1,669,770	1,669,770	0	877,942	877,942
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	(3,910,607)	0	(3,910,607)	(2,627,393)	0	(2,627,393)	(1,283,214)	0	(1,283,214)
1	456329	Amortization Res Decoupling Deferral	(7,011,673)	0	(7,011,673)	(5,999,835)	0	(5,999,835)	(1,011,838)	0	(1,011,838)
1	456338	Non-res Decoupling Deferred Rev	14,554,915	0	14,554,915	12,228,136	0	12,228,136	2,326,779	0	2,326,779
1	456339	Amortization Non-res Decoupling	(7,735,761)	0	(7,735,761)	(6,954,611)	0	(6,954,611)	(781,150)	0	(781,150)
1	456380	Other Electric Revenue-Clearwater	316,367	0	316,367	0	0	0	316,367	0	316,367
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	1,715,616	1,715,616	0	1,124,415	1,124,415	0	591,201	591,201
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	36,238,799	36,238,799	0	23,750,909	23,750,909	0	12,487,890	12,487,890
TOTAL ACCOUNT 456			(1,618,946)	61,571,512	59,952,566	(1,518,804)	40,353,969	38,835,165	(100,142)	21,217,543	21,117,401

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	120,478,642	120,478,642	0	78,961,702	78,961,702	0	41,516,940	41,516,940
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,769,304	1,769,304	0	1,159,602	1,159,602	0	609,702	609,702
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,394,738	0	10,394,738	0	0	0	10,394,738	0	10,394,738
1	555550	Non Monetary - Exchange Power	0	(18,219)	(18,219)	0	(11,941)	(11,941)	0	(6,278)	(6,278)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,289,911	2,289,911	0	1,500,808	1,500,808	0	789,103	789,103
1	555710	Intercompany Purchase	0	2,547,712	2,547,712	0	1,669,770	1,669,770	0	877,942	877,942
TOTAL ACCOUNT 555			10,394,738	127,067,350	137,462,088	0	83,279,941	83,279,941	10,394,738	43,787,409	54,182,147

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	19,244	5,140,282	5,159,526	19,244	3,368,941	3,388,185	0	1,771,341	1,771,341
1	557010	Other Power Supply Expense - Financial	0	(12,741,169)	(12,741,169)	0	(8,350,562)	(8,350,562)	0	(4,390,607)	(4,390,607)
1	557018	Merchandise Processing Fee	0	55,632	55,632	0	36,461	36,461	0	19,171	19,171
1	557150	Fuel - Economic Dispatch	0	1,963,750	1,963,750	0	1,287,042	1,287,042	0	676,708	676,708
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	(463,833)	0	(463,833)	(572,622)	0	(572,622)	108,789	0	108,789
1	557165	Other Resource Costs-CAISO Charges	0	149,521	149,521	0	97,996	97,996	0	51,525	51,525
1	557170	Broker Fees - Power	0	297,537	297,537	0	195,006	195,006	0	102,531	102,531
1	557171	REC Broker Fees	0	55,459	55,459	0	36,348	36,348	0	19,111	19,111
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	8,578,795	0	8,578,795	8,578,795	0	8,578,795	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	(20,783,408)	0	(20,783,408)	(20,783,408)	0	(20,783,408)	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	1,799,650	0	1,799,650	1,799,650	0	1,799,650	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,579,021)	0	(1,579,021)	(1,579,021)	0	(1,579,021)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,412,159)	0	(2,412,159)	0	0	0	(2,412,159)	0	(2,412,159)
99	557390	Idaho PCA Amortization	(674,547)	0	(674,547)	0	0	0	(674,547)	0	(674,547)
1	557395	Optional Renewable Power Expense Offset	0	496	496	0	325	325	0	171	171
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,720,713	1,720,713	0	1,127,755	1,127,755	0	592,958	592,958
1	557711	Turbine Gas Bookout Offset	0	(1,720,713)	(1,720,713)	0	(1,127,755)	(1,127,755)	0	(592,958)	(592,958)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,277,136	49,277,136	0	32,296,235	32,296,235	0	16,980,901	16,980,901
TOTAL ACCOUNT 557			(14,754,173)	44,201,746	29,447,573	(12,097,436)	28,969,825	16,872,389	(2,656,737)	15,231,921	12,575,184

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	211,260	88,286	299,546	124,090	57,719	181,809	87,170	30,567	117,737
99	908600	Public Purpose Tariff Rider Expense Offset	33,755,896	0	33,755,896	23,309,088	0	23,309,088	10,446,808	0	10,446,808
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	(261,835)	0	(261,835)	(169,999)	0	(169,999)	(91,836)	0	(91,836)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,867,989	88,286	33,956,275	23,425,847	57,719	23,483,566	10,442,142	30,567	10,472,709

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.377%	34.623%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.863%	4.868%
	Total Weighted Cost		2.634%	2.637%
E-APL	Net Rate Base	2,642,840,324	1,779,087,356	863,752,968
	Interest Deduction for FIT Calculation	69,638,327	46,861,161	22,777,166
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	951,080,038	631,997,081	319,082,957
E-OPS	Less: Operating & Maintenance Expense	542,400,003	353,628,057	188,771,946
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	130,884,576	83,458,261	47,426,315
E-OTX	Less: Taxes Other than FIT	85,107,919	68,167,800	16,940,119
	Net Operating Income Before FIT	192,687,540	126,742,963	65,944,577
E-INT	Less: Interest Expense	69,638,327	46,861,161	22,777,166
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(284,050)	0	(284,050)
E-SCM	Plus: Schedule M Adjustments	(114,958,116)	(81,785,464)	(33,172,652)
	Taxable Net Operating Income	7,807,047	(1,903,662)	9,710,709
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,639,480	(399,769)	2,039,249
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,639,480	(399,769)	2,039,249
E-DTE	Deferred FIT	14,259,549	10,404,170	3,855,379
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	15,414,241	9,686,671	5,727,579

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		75,009,618	94,647,480	169,657,098	51,417,844	63,369,080	114,786,924	23,591,774	31,278,400	54,870,174
12	997001 Contributions In Aid of Construction		0	7,288,043	7,288,043	0	4,926,863	4,926,863	0	2,361,180	2,361,180
12	997002 Injuries and Damages		0	150,000	150,000	0	101,403	101,403	0	48,597	48,597
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	2,309,219	2,309,219	0	1,561,078	1,561,078	0	748,141	748,141
99	997007 Idaho PCA		(3,086,706)	0	(3,086,706)	0	0	0	(3,086,706)	0	(3,086,706)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	829,354	829,354	0	560,660	560,660	0	268,694	268,694
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		10,138,996	0	10,138,996	6,432,186	0	6,432,186	3,706,810	0	3,706,810
12	997020 FAS87 Current Pension Accrual		0	(14,854,947)	(14,854,947)	0	(10,042,241)	(10,042,241)	0	(4,812,706)	(4,812,706)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		1,201,999	4,737,027	5,939,026	2,406,572	3,202,325	5,608,897	(1,204,573)	1,534,702	330,129
99	997031 Decoupling Mechanism		4,103,125	0	4,103,125	3,353,702	0	3,353,702	749,423	0	749,423
12	997032 Interest Rate Swaps		0	(20,742,638)	(20,742,638)	0	(14,022,438)	(14,022,438)	0	(6,720,200)	(6,720,200)
99	997033 BPA Residential Exchange		(108,276)	0	(108,276)	72,134	0	72,134	(180,410)	0	(180,410)
99	997034 Montana Hydro Settlement		5,115,750	0	5,115,750	3,356,686	0	3,356,686	1,759,064	0	1,759,064
99	997035 Leases		0	133,189	133,189	0	90,923	90,923	0	42,266	42,266
99	997043 Washington Deferred Power Costs		(12,793,185)	0	(12,793,185)	(12,793,185)	0	(12,793,185)	0	0	0
12	997044 Non-Monetary Power Costs		0	(18,220)	(18,220)	0	(12,317)	(12,317)	0	(5,903)	(5,903)
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	(2,584,064)	(2,584,064)	0	(1,746,879)	(1,746,879)	0	(837,185)	(837,185)
12	997049 Tax Depreciation		0	(165,611,119)	(165,611,119)	0	(111,956,429)	(111,956,429)	0	(53,654,690)	(53,654,690)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		51,525	0	51,525	48,626	0	48,626	2,899	0	2,899
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		44,375	0	44,375	30,878	0	30,878	13,497	0	13,497
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		116,900	884,086	1,000,986	101,412	597,660	699,072	15,488	286,426	301,914
99	997065 Amortization - Unbilled Revenue Add-Ins		(419,637)	0	(419,637)	(791,620)	0	(791,620)	371,983	0	371,983
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	2,625,677	2,625,677	0	1,775,010	1,775,010	0	850,667	850,667
12	997081 Deferred Compensation		0	1,181,412	1,181,412	0	798,658	798,658	0	382,754	382,754
4	997082 Meal Disallowances		0	274,050	274,050	0	187,083	187,083	0	86,967	86,967
12	997083 Paid Time Off		0	1,625,912	1,625,912	0	1,099,149	1,099,149	0	526,763	526,763
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(1,311,278)	0	(1,311,278)	0	0	0	(1,311,278)	0	(1,311,278)
99	997095 WA REC Deferral		220,629	0	220,629	220,629	0	220,629	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,119	22,119	0	10,600	10,600
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(111,037)	(111,037)	0	(75,063)	(75,063)	0	(35,974)	(35,974)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(38,550,000)	(38,550,000)	0	(26,060,571)	(26,060,571)	0	(12,489,429)	(12,489,429)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		(1)	0	(1)	0	0	0	(1)	0	(1)
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(8,795,480)	0	(8,795,480)	(8,795,480)	0	(8,795,480)	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	(1,186,388)	0	(1,186,388)	(897,445)	0	(897,445)	(288,943)	0	(288,943)
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	(82,122)	(82,122)	0	(39,356)	(39,356)
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	491,577	491,577	0	332,316	332,316	0	159,261	159,261
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,313,800)	0	(6,313,800)	(3,834,276)	0	(3,834,276)	(2,479,524)	0	(2,479,524)
99	997119	AFUDC Tax CPI	0	2,644,123	2,644,123	0	1,787,480	1,787,480	0	856,643	856,643
99	997120	Transportation Tax Disallowance	0	107,828	107,828	0	72,894	72,894	0	34,934	34,934
99	997123	EIM Deferred O&M	(140,335)	0	(140,335)	0	0	0	(140,335)	0	(140,335)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(5,839,029)	0	(5,839,029)	(6,340,694)	0	(6,340,694)	501,665	0	501,665
99	997126	Prepaid Expenses	0	(1,159,340)	(1,159,340)	0	(783,737)	(783,737)	0	(375,603)	(375,603)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,108,172	2,108,172	0	1,010,333	1,010,333
99	997128	Meters Expensed	0	(22,219,798)	(22,219,798)	0	(15,021,028)	(15,021,028)	0	(7,198,770)	(7,198,770)
99	997129	Mixed Service Costs (IDD#5)	0	(26,261,968)	(26,261,968)	0	(17,753,616)	(17,753,616)	0	(8,508,352)	(8,508,352)
99	997130	Wild Fire Resiliency Deferral	(1,127,553)	0	(1,127,553)	0	0	0	(1,127,553)	0	(1,127,553)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>54,196,292</b>	<b>(169,154,408)</b>	<b>(114,958,116)</b>	<b>33,178,104</b>	<b>(114,963,568)</b>	<b>(81,785,464)</b>	<b>21,018,188</b>	<b>(54,190,840)</b>	<b>(33,172,652)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.602%	32.398%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	12,264,908	12,264,908	0	8,291,323	8,291,323	0	3,973,585	3,973,585
99	410100	Deferred Federal Income Tax Expense - Washin	2,873,060	0	2,873,060	2,873,060	0	2,873,060	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	575,953	0	575,953	0	0	0	575,953	0	575,953
	410100	Total	3,449,013	12,264,908	15,713,921	2,873,060	8,291,323	11,164,383	575,953	3,973,585	4,549,538
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,795,929)	(1,795,929)	0	(1,214,084)	(1,214,084)	0	(581,845)	(581,845)
99	411100	Deferred Federal Income Tax Expense - Washin	453,871	0	453,871	453,871	0	453,871	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(112,314)	0	(112,314)	0	0	0	(112,314)	0	(112,314)
	411100	Total	341,557	(1,795,929)	(1,454,372)	453,871	(1,214,084)	(760,213)	(112,314)	(581,845)	(694,159)
Total Deferred Federal Income Tax Expense			3,790,570	10,468,979	14,259,549	3,326,931	7,077,239	10,404,170	463,639	3,391,740	3,855,379

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.602%	32.398%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	(12,952)	(12,952)	0	(8,489)	(8,489)	0	(4,463)	(4,463)
1	408140	State Kwh Generation Tax	0	1,369,639	1,369,639	0	897,661	897,661	0	471,978	471,978
1	408150	R&P Property Tax--Production	0	18,239,881	18,239,881	0	11,954,418	11,954,418	0	6,285,463	6,285,463
1	408180	R&P Property Tax--Transmission	0	6,370,607	6,370,607	0	4,175,296	4,175,296	0	2,195,311	2,195,311
1	409100	State Income Tax--Montana & Oregon	0	(395,864)	(395,864)	0	(259,449)	(259,449)	0	(136,415)	(136,415)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,571,311</b>	<b>25,571,311</b>	<b>0</b>	<b>16,759,437</b>	<b>16,759,437</b>	<b>0</b>	<b>8,811,874</b>	<b>8,811,874</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,267,961	0	21,267,961	21,267,961	0	21,267,961	0	0	0
99	408120	Municipal Occupation & License Tax	22,193,007	0	22,193,007	18,622,050	0	18,622,050	3,570,957	0	3,570,957
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	10,828,173	0	10,828,173	7,564,138	0	7,564,138	3,264,035	0	3,264,035
99	409100	State Income Tax--Idaho	(250,807)	0	(250,807)	0	0	0	(250,807)	0	(250,807)
99	411410	State Income Tax--Idaho ITC Deferred	(254,318)	0	(254,318)	0	0	0	(254,318)	0	(254,318)
99	411420	State Income Tax--Idaho ITC Amortization	(29,732)	0	(29,732)	0	0	0	(29,732)	0	(29,732)
<b>TOTAL DISTRIBUTION</b>			<b>53,754,546</b>	<b>0</b>	<b>53,754,546</b>	<b>47,454,149</b>	<b>0</b>	<b>47,454,149</b>	<b>6,300,397</b>	<b>0</b>	<b>6,300,397</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	915,914	4,866,148	5,782,062	632,289	3,321,925	3,954,214	283,625	1,544,223	1,827,848
<b>TOTAL A&amp;G</b>			<b>915,914</b>	<b>4,866,148</b>	<b>5,782,062</b>	<b>632,289</b>	<b>3,321,925</b>	<b>3,954,214</b>	<b>283,625</b>	<b>1,544,223</b>	<b>1,827,848</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,670,460</b>	<b>30,437,459</b>	<b>85,107,919</b>	<b>48,086,438</b>	<b>20,081,362</b>	<b>68,167,800</b>	<b>6,584,022</b>	<b>10,356,097</b>	<b>16,940,119</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,800,000	7,800,000	0	5,112,120	5,112,120	0	2,687,880	2,687,880
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	1,089,284	1,089,284	0	713,917	713,917	0	375,367	375,367
1	182381	CDA Settlement Past Storage	0	29,432,684	29,432,684	0	19,290,181	19,290,181	0	10,142,503	10,142,503
1	302000	Franchises & Consents	1,198,151	44,049,219	45,247,370	1,198,151	28,869,858	30,068,009	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,054,326	15,374,042	319,716	9,985,342	10,305,058	0	5,068,984	5,068,984
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	633,510	111,168,671	111,802,181	617,858	75,890,405	76,508,263	15,652	35,278,266	35,293,918
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	36,702	36,702	0	25,055	25,055	0	11,647	11,647
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	15,386,239	976,905	16,363,144	15,386,239	666,894	16,053,133	0	310,011	310,011
		TOTAL INTANGIBLE PLANT	17,537,616	302,530,955	320,068,571	17,521,964	203,934,179	221,456,143	15,652	98,596,776	98,612,428
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,862,617	3,862,617	0	2,531,559	2,531,559	0	1,331,058	1,331,058
1	311XXX	Structures & Improvements	111,427,222	28,649,278	140,076,500	72,819,182	18,776,737	91,595,919	38,608,040	9,872,541	48,480,581
1	312000	Boiler Plant	146,911,755	46,687,653	193,599,408	96,010,393	30,599,088	126,609,481	50,901,362	16,088,565	66,989,927
1	313000	Generators	298,152	0	298,152	195,689	0	195,689	102,463	0	102,463
1	314000	Turbogenerator Units	39,040,968	18,653,252	57,694,220	25,514,719	12,225,341	37,740,060	13,526,249	6,427,911	19,954,160
1	315000	Accessory Electric Equipment	17,966,398	12,343,738	30,310,136	11,742,521	8,090,086	19,832,607	6,223,877	4,253,652	10,477,529
1	316000	Miscellaneous Power Plant Equipment	14,381,912	2,488,931	16,870,843	9,399,422	1,631,245	11,030,667	4,982,490	857,686	5,840,176
		TOTAL STEAM PRODUCTION PLANT	330,026,407	112,685,469	442,711,876	215,681,926	73,854,056	289,535,982	114,344,481	38,831,413	153,175,894
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,587,753	64,587,753	0	42,330,813	42,330,813	0	22,256,940	22,256,940
1	331XXX	Structures & Improvements	0	96,652,038	96,652,038	0	63,345,746	63,345,746	0	33,306,292	33,306,292
1	332XXX	Reservoirs, Dams, & Waterways	0	194,518,294	194,518,294	0	127,487,290	127,487,290	0	67,031,004	67,031,004
1	333000	Waterwheels, Turbines, & Generators	0	234,719,791	234,719,791	0	153,835,351	153,835,351	0	80,884,440	80,884,440
1	334000	Accessory Electric Equipment	0	74,494,707	74,494,707	0	48,823,831	48,823,831	0	25,670,876	25,670,876
1	335XXX	Miscellaneous Power Plant Equipment	0	13,674,155	13,674,155	0	8,962,041	8,962,041	0	4,712,114	4,712,114
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,296,662	682,296,662	0	447,177,232	447,177,232	0	235,119,430	235,119,430
		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	17,269,935	17,269,935	0	11,318,715	11,318,715	0	5,951,220	5,951,220
1	342000	Fuel Holders, Producers, & Accessories	0	21,218,805	21,218,805	0	13,906,805	13,906,805	0	7,312,000	7,312,000
1	343000	Prime Movers	0	23,503,425	23,503,425	0	15,404,145	15,404,145	0	8,099,280	8,099,280
1	344000	Generators	0	222,327,527	222,327,527	0	145,713,461	145,713,461	0	76,614,066	76,614,066
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	22,574,760	22,574,760	0	14,795,498	14,795,498	0	7,779,262	7,779,262
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	1,646,440	1,646,440	0	1,079,077	1,079,077	0	567,363	567,363
		TOTAL OTHER PRODUCTION PLANT	0	309,651,420	309,651,420	0	202,945,541	202,945,541	0	106,705,879	106,705,879
		TOTAL PRODUCTION PLANT	330,026,407	1,104,633,551	1,434,659,958	215,681,926	723,976,829	939,658,755	114,344,481	380,656,722	495,001,203

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,971,669	30,600,027	410,632	19,643,432	20,054,064	217,726	10,328,237	10,545,963	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	37,608	27,773,740	27,811,348	21,610	18,202,909	18,224,519	15,998	9,570,831	9,586,829	
1	353XXX	Station Equipment	12,185,285	287,264,718	299,450,003	7,959,220	188,273,296	196,232,516	4,226,065	98,991,422	103,217,487	
1	354000	Towers & Fixtures	16,039,553	1,167,385	17,206,938	10,481,981	765,104	11,247,085	5,557,572	402,281	5,959,853	
1	355000	Poles & Fixtures	4,595	293,574,521	293,579,116	2,718	192,408,741	192,411,459	1,877	101,165,780	101,167,657	
1	356000	Overhead Conductors & Devices	12,567,148	151,696,941	164,264,089	8,212,161	99,422,175	107,634,336	4,354,987	52,274,766	56,629,753	
1	357000	Underground Conduit	0	3,312,408	3,312,408	0	2,170,952	2,170,952	0	1,141,456	1,141,456	
1	358000	Underground Conductors & Devices	0	2,661,338	2,661,338	0	1,744,241	1,744,241	0	917,097	917,097	
1	359000	Roads & Trails	78,834	2,046,222	2,125,056	51,518	1,341,094	1,392,612	27,316	705,128	732,444	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,541,381</b>	<b>799,468,942</b>	<b>841,010,323</b>	<b>27,139,840</b>	<b>523,971,944</b>	<b>551,111,784</b>	<b>14,401,541</b>	<b>275,496,998</b>	<b>289,898,539</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,352,387	0	8,352,387	6,881,833	0	6,881,833	1,470,554	0	1,470,554	
99	360400	Land Easements	3,766,068	0	3,766,068	1,282,439	0	1,282,439	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	34,686,890	0	34,686,890	27,604,425	0	27,604,425	7,082,465	0	7,082,465	
3	362000	Station Equipment	151,700,271	3,195,202	154,895,473	101,206,490	2,099,791	103,306,281	50,493,781	1,095,411	51,589,192	
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	454,707,819	0	454,707,819	297,464,779	0	297,464,779	157,243,040	0	157,243,040	
99	365000	Overhead Conductors & Devices	293,424,575	0	293,424,575	187,518,705	0	187,518,705	105,905,870	0	105,905,870	
99	366000	Underground Conduit	129,968,902	0	129,968,902	85,029,527	0	85,029,527	44,939,375	0	44,939,375	
99	367000	Underground Conductors & Devices	228,299,453	0	228,299,453	151,605,675	0	151,605,675	76,693,778	0	76,693,778	
99	368000	Line Transformers	290,967,563	0	290,967,563	201,050,204	0	201,050,204	89,917,359	0	89,917,359	
99	369XXX	Services	187,310,096	0	187,310,096	123,285,170	0	123,285,170	64,024,926	0	64,024,926	
99	371XXX	Installations on Customers' Premises	2,496,840	0	2,496,840	2,496,840	0	2,496,840	0	0	0	
99	370XXX	Meters	80,641,166	0	80,641,166	56,697,619	0	56,697,619	23,943,547	0	23,943,547	
99	373XXX	Street Light & Signal Systems	68,589,871	0	68,589,871	44,433,121	0	44,433,121	24,156,750	0	24,156,750	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,937,746,733</b>	<b>3,195,202</b>	<b>1,940,941,935</b>	<b>1,289,023,809</b>	<b>2,099,791</b>	<b>1,291,123,600</b>	<b>648,722,924</b>	<b>1,095,411</b>	<b>649,818,335</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,702	8,883,500	10,391,202	807,811	6,064,410	6,872,221	699,891	2,819,090	3,518,981	
4	390XXX	Structures & Improvements	19,191,070	103,705,303	122,896,373	10,521,631	70,795,462	81,317,093	8,669,439	32,909,841	41,579,280	
4	391XXX	Office Furniture & Equipment	4,485,271	60,569,656	65,054,927	4,457,185	41,348,481	45,805,666	28,086	19,221,175	19,249,261	
4	392XXX	Transportation Equipment	37,247,256	25,587,185	62,834,441	25,935,075	17,467,348	43,402,423	11,312,181	8,119,837	19,432,018	
4	393000	Stores Equipment	460,850	3,771,356	4,232,206	274,142	2,574,554	2,848,696	186,708	1,196,802	1,383,510	
4	394000	Tools, Shop & Garage Equipment	1,692,414	14,852,134	16,544,548	740,975	10,138,958	10,879,933	951,439	4,713,176	5,664,615	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	359,294	2,597,712	2,957,006	345,254	1,773,354	2,118,608	14,040	824,358	838,398	
4	396XXX	Power Operated Equipment	23,726,519	9,186,835	32,913,354	14,159,543	6,271,485	20,431,028	9,566,976	2,915,350	12,482,326	
4	397XXX	Communications Equipment	29,585,652	80,964,775	110,550,427	20,530,163	55,271,413	75,801,576	9,055,489	25,693,362	34,748,851	
4	398000	Miscellaneous Equipment	13,466	745,806	759,272	0	509,132	509,132	13,466	236,674	250,140	
		<b>TOTAL GENERAL PLANT</b>	<b>118,269,494</b>	<b>310,981,066</b>	<b>429,250,560</b>	<b>77,771,779</b>	<b>212,294,334</b>	<b>290,066,113</b>	<b>40,497,715</b>	<b>98,686,732</b>	<b>139,184,447</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,445,121,631</b>	<b>2,520,809,716</b>	<b>4,965,931,347</b>	<b>1,627,139,318</b>	<b>1,666,277,077</b>	<b>3,293,416,395</b>	<b>817,982,313</b>	<b>854,532,639</b>	<b>1,672,514,952</b>	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(252,835,651)	(72,684,112)	(325,519,763)	(164,483,387)	(47,637,167)	(212,120,554)	(88,352,264)	(25,046,945)	(113,399,209)	
E-ADEP		Hydro Production Plant	0	(154,758,210)	(154,758,210)	0	(101,428,531)	(101,428,531)	0	(53,329,679)	(53,329,679)	
E-ADEP		Other Production Plant	0	(146,493,909)	(146,493,909)	0	(96,012,108)	(96,012,108)	0	(50,481,801)	(50,481,801)	
E-ADEP		Transmission Plant	(24,946,140)	(213,687,998)	(238,634,138)	(15,599,589)	(140,051,114)	(155,650,703)	(9,346,551)	(73,636,884)	(82,983,435)	
E-ADEP		Distribution Plant	(614,302,460)	(305,012)	(614,607,472)	(371,240,068)	(200,445)	(371,440,513)	(243,062,392)	(104,567)	(243,166,959)	
E-ADEP		General Plant	(44,086,228)	(102,215,621)	(146,301,849)	(27,107,660)	(69,778,516)	(96,886,176)	(16,978,568)	(32,437,105)	(49,415,673)	
TOTAL ACCUMULATED DEPRECIATION			(936,170,479)	(690,144,862)	(1,626,315,341)	(578,430,704)	(455,107,881)	(1,033,538,585)	(357,739,775)	(235,036,981)	(592,776,756)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,827,888)	(15,827,888)	0	(10,373,598)	(10,373,598)	0	(5,454,290)	(5,454,290)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(267,464)	0	(267,464)	(267,464)	0	(267,464)	0	0	0	
E-AAAMT		General Plant - 303000	0	(2,968,693)	(2,968,693)	0	(2,024,008)	(2,024,008)	0	(944,685)	(944,685)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,887,348)	(85,474,829)	(91,362,177)	(5,870,656)	(58,350,247)	(64,220,903)	(16,692)	(27,124,582)	(27,141,274)	
E-AAAMT		General Plant - 390200, 396200	0	(268,208)	(268,208)	0	(183,095)	(183,095)	0	(85,113)	(85,113)	
TOTAL ACCUMULATED AMORTIZATION			(6,154,812)	(104,539,618)	(110,694,430)	(6,138,120)	(70,930,948)	(77,069,068)	(16,692)	(33,608,670)	(33,625,362)	
TOTAL ACCUMULATED DEPR/AMORT			(942,325,291)	(794,684,480)	(1,737,009,771)	(584,568,824)	(526,038,829)	(1,110,607,653)	(357,756,467)	(268,645,651)	(626,402,118)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,502,796,340	1,726,125,236	3,228,921,576	1,042,570,494	1,140,238,248	2,182,808,742	460,225,846	585,886,988	1,046,112,834	
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	130,240	130,240	0	85,359	85,359	0	44,881	44,881	
12		ADFIT - Electric Plant In Service (282900)	0	(575,868,973)	(575,868,973)	0	(389,298,943)	(389,298,943)	0	(186,570,030)	(186,570,030)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,847,788)	(59,847,788)	0	(40,855,691)	(40,855,691)	0	(18,992,097)	(18,992,097)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,981,402)	(1,981,402)	0	(1,352,624)	(1,352,624)	0	(628,778)	(628,778)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	38,939	38,939	0	26,582	26,582	0	12,357	12,357	
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	(6,180,864)	(6,180,864)	0	(4,050,938)	(4,050,938)	0	(2,129,926)	(2,129,926)	
1		ADFIT - CDA Settlement Costs (283333)	0	261,262	261,262	0	171,231	171,231	0	90,031	90,031	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,065,344)	(1,065,344)	0	(720,194)	(720,194)	0	(345,150)	(345,150)	
TOTAL ACCUMULATED DFIT			0	(644,513,930)	(644,513,930)	0	(435,995,218)	(435,995,218)	0	(208,518,712)	(208,518,712)	
NET ELECTRIC UTILITY PLANT			1,502,796,340	1,081,611,306	2,584,407,646	1,042,570,494	704,243,030	1,746,813,524	460,225,846	377,368,276	837,594,122	
ALLOCATION RATIOS:												
E-ALL	1	Production/Transmission Ratio			100.000%			65.540%			34.460%	
E-ALL	3	Direct Distribution Operating Expense			100.000%			65.717%			34.283%	
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			68.266%			31.734%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			67.602%			32.398%	
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%	

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,502,796,340	1,081,611,306	2,584,407,646	#####	704,243,030	1,746,813,524	460,225,846	377,368,276	837,594,122	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,658,991	32,229,803	38,888,794	5,257,832	22,001,997	27,259,829	1,401,159	10,227,806	11,628,965	
4	Accumulated Amortization - AFUDC (182318)	(1,043,825)	(4,524,919)	(5,568,744)	(810,226)	(3,088,981)	(3,899,207)	(233,599)	(1,435,938)	(1,669,537)	
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)	(3,342,832)	0	(3,342,832)	(1,071,320)	0	(1,071,320)	(2,271,512)	0	(2,271,512)	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	1,963,745	0	1,963,745	0	0	0	1,963,745	0	1,963,745	
99	ADFIT - Boulder Park Disallowed (190040)	133,613	0	133,613	0	0	0	133,613	0	133,613	
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	33,804	0	33,804	33,804	0	33,804	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,698,660)	0	(21,698,660)	(21,698,660)	0	(21,698,660)	0	0	0	
99	CDA Lake Settlement - ID (186382)	3,872	0	3,872	0	0	0	3,872	0	3,872	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(7,912)	0	(7,912)	(7,099)	0	(7,099)	(813)	0	(813)	
99	CDA CDR Fund - Direct (182324)	2,459	0	2,459	2,459	0	2,459	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	16,934	0	16,934	16,209	0	16,209	725	0	725	
99	ADFIT - Spokane River Relicensing (283322)	(3,537)	0	(3,537)	(3,387)	0	(3,387)	(150)	0	(150)	
99	Spokane River PM&Es (182323)	13,667	0	13,667	10,293	0	10,293	3,374	0	3,374	
99	ADFIT - Spokane River PM&Es (283323)	(2,881)	0	(2,881)	(2,172)	0	(2,172)	(709)	0	(709)	
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)	(2,350,221)	(511)	(2,350,732)	(877,047)	(349)	(877,396)	(1,473,174)	(162)	(1,473,336)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,559,918)	0	(15,559,918)	(10,216,111)	0	(10,216,111)	(5,343,807)	0	(5,343,807)	
99	Colstrip-Regulatory Asset (182327)	7,139,420	0	7,139,420	3,613,792	0	3,613,792	3,525,628	0	3,525,628	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,825,822	0	2,825,822	2,069,170	0	2,069,170	756,652	0	756,652	
99	Colstrip Reg Asset ADFIT (283376)	(1,081,772)	0	(1,081,772)	(706,938)	0	(706,938)	(374,834)	0	(374,834)	
99	Colstrip ARO (317000P)	16,027,488	0	16,027,488	10,473,964	0	10,473,964	5,553,524	0	5,553,524	
99	Colstrip ARO A/D (317000A)	(1,677,988)	0	(1,677,988)	(1,096,565)	0	(1,096,565)	(581,423)	0	(581,423)	
99	Colstrip ARO Liability (230027)	(16,835,679)	0	(16,835,679)	(11,002,117)	0	(11,002,117)	(5,833,562)	0	(5,833,562)	
99	Colstrip ARO ADFIT (190376)	3,535,492	0	3,535,492	2,310,444	0	2,310,444	1,225,048	0	1,225,048	
99	Colstrip ARO ADFIT (283377)	(2,836,028)	0	(2,836,028)	(1,853,344)	0	(1,853,344)	(982,684)	0	(982,684)	
99	Customer Deposits (235199)	(1,477,043)	0	(1,477,043)	(1,477,043)	0	(1,477,043)	0	0	0	
C-WKC	Working Capital	59,365,298	0	59,365,298	39,284,228	0	39,284,228	20,081,070	0	20,081,070	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	30,728,305	27,704,373	58,432,678	13,361,165	18,912,667	32,273,832	17,367,140	8,791,706	26,158,846	
	NET RATE BASE	1,533,524,645	1,109,315,679	2,642,840,324	#####	723,155,697	1,779,087,356	477,592,986	386,159,982	863,752,968	

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,206,659	3,206,659			3,206,659	3,206,659		2,101,644	2,101,644		1,105,015	1,105,015	
	Steam (ED-ID)	4,270,133	4,270,133		4,270,133	4,270,133	4,270,133				4,270,133		4,270,133	
	Steam (ED-WA)	11,361,727	11,361,727		11,361,727	11,361,727	11,361,727	11,361,727						
1	Hydro (ED-AN)	14,439,207	14,439,207			14,439,207	14,439,207		9,463,456	9,463,456		4,975,751	4,975,751	
1	Other (ED-AN)	10,446,498	10,446,498			10,446,498	10,446,498		6,846,635	6,846,635		3,599,863	3,599,863	
<b>Total Electric Production</b>		<b>43,724,224</b>	<b>43,724,224</b>		<b>15,631,860</b>	<b>28,092,364</b>	<b>43,724,224</b>	<b>11,361,727</b>	<b>18,411,735</b>	<b>29,773,462</b>	<b>4,270,133</b>	<b>9,680,629</b>	<b>13,950,762</b>	
<b>Electric Transmission</b>														
1	ED-AN	16,273,188	16,273,188			16,273,188	16,273,188		10,665,447	10,665,447		5,607,741	5,607,741	
	ED-ID	990,638	990,638		990,638	990,638	990,638				990,638		990,638	
	ED-WA	511,609	511,609		511,609	511,609	511,609	511,609						
<b>Total Electric Transmissic</b>		<b>17,775,435</b>	<b>17,775,435</b>		<b>1,502,247</b>	<b>16,273,188</b>	<b>17,775,435</b>	<b>511,609</b>	<b>10,665,447</b>	<b>11,177,056</b>	<b>990,638</b>	<b>5,607,741</b>	<b>6,598,379</b>	
<b>Electric Distribution</b>														
3	ED-AN	85,214	85,214			85,214	85,214		56,000	56,000		29,214	29,214	
	ED-ID	17,477,186	17,477,186		17,477,186	17,477,186	17,477,186				17,477,186		17,477,186	
	ED-WA	33,501,513	33,501,513		33,501,513	33,501,513	33,501,513	33,501,513						
<b>Total Electric Distribution</b>		<b>51,063,913</b>	<b>51,063,913</b>		<b>50,978,699</b>	<b>85,214</b>	<b>51,063,913</b>	<b>33,501,513</b>	<b>56,000</b>	<b>33,557,513</b>	<b>17,477,186</b>	<b>29,214</b>	<b>17,506,400</b>	
<b>Gas Underground Storage</b>														
	GD-AN	651,429		651,429										
	GD-OR	118,086			118,086									
<b>Total Gas Underground St</b>		<b>769,515</b>		<b>651,429</b>	<b>118,086</b>									
<b>Gas Distribution</b>														
	GD-AN	57,396		57,396										
	GD-ID	6,230,574		6,230,574										
	GD-WA	13,845,399		13,845,399										
	GD-OR	9,360,741			9,360,741									
<b>Total Gas Distribution</b>		<b>29,494,110</b>		<b>20,133,369</b>	<b>9,360,741</b>									
<b>General Plant</b>														
4	ED-AN	2,894,381	2,894,381			2,894,381	2,894,381		1,975,878	1,975,878		918,503	918,503	
	ED-ID	481,575	481,575		481,575	481,575	481,575				481,575		481,575	
	ED-WA	970,822	970,822		970,822	970,822	970,822	970,822						
7,4	CD-AA	23,148,508	16,203,492	4,790,584	2,154,432	16,203,492	16,203,492		11,061,476	11,061,476		5,142,016	5,142,016	
9,4	CD-AN	616,775	476,255	140,520		476,255	476,255		325,120	325,120		151,135	151,135	
9	CD-ID	478,875	369,773	109,102		369,773	369,773				369,773		369,773	
9	CD-WA	2,185,760	1,687,778	497,982		1,687,778	1,687,778	1,687,778						
8	GD-AA	371,214		255,518	115,696									
	GD-AN	31,589		31,589										
	GD-ID	39,157		39,157										
	GD-WA	1,091,234		1,091,234										
	GD-OR	216,817			216,817									
<b>Total General Plant</b>		<b>32,526,707</b>	<b>23,084,076</b>	<b>6,955,686</b>	<b>2,486,945</b>	<b>3,509,948</b>	<b>19,574,128</b>	<b>23,084,076</b>	<b>2,658,600</b>	<b>13,362,474</b>	<b>16,021,074</b>	<b>851,348</b>	<b>6,211,654</b>	<b>7,063,002</b>
<b>Total Depreciation Expens</b>		<b>175,353,904</b>	<b>135,647,648</b>	<b>27,740,484</b>	<b>11,965,772</b>	<b>71,622,754</b>	<b>64,024,894</b>	<b>135,647,648</b>	<b>48,033,449</b>	<b>42,495,656</b>	<b>90,529,105</b>	<b>23,589,305</b>	<b>21,529,238</b>	<b>45,118,543</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	65.717%	34.283%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338
1	Misc Intangible Plt (303000)	ED-AN	234,768	234,768		234,768	234,768		153,867	153,867		80,901	80,901
<b>Total Production/Transmission</b>			<b>1,144,048</b>	<b>1,144,048</b>		<b>1,144,048</b>	<b>1,144,048</b>		<b>749,809</b>	<b>749,809</b>		<b>394,239</b>	<b>394,239</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	59,092	59,092		59,092	59,092		59,092	59,092			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866			
<b>Total Distribution</b>			<b>64,958</b>	<b>64,958</b>		<b>64,958</b>	<b>64,958</b>		<b>64,958</b>	<b>64,958</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	414,948	290,455	85,874	38,619		290,455		290,455		198,282	198,282
9,1		CD-AN	9,729	7,513	2,216			7,513		7,513		4,924	4,924
		GD-ID	14,702		14,702								
		GD-WA	24,838		24,838								
		GD-OR	7,408			7,408							
<b>Total General Plant - 303000</b>			<b>471,625</b>	<b>297,968</b>	<b>127,630</b>	<b>46,027</b>		<b>297,968</b>		<b>297,968</b>		<b>203,206</b>	<b>203,206</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4		CD-AA	36,394,565	25,475,468	7,531,855	3,387,242		25,475,468		25,475,468		17,391,083	17,391,083
9,4		CD-AN	118,593	91,574	27,019			91,574		91,574		62,514	62,514
9,4		CD-ID	3,244	2,505	739			2,505		2,505		2,505	2,505
9,4		CD-WA	3,753,021	2,897,970	855,051			2,897,970		2,897,970		2,897,970	2,897,970
4		ED-AN	3,391,615	3,391,615				3,391,615		3,391,615		2,315,320	2,315,320
		ED-ID	(36)	(36)				(36)		(36)		(36)	(36)
		ED-WA	421,467	421,467				421,467		421,467		421,467	421,467
8		GD-AA	80,191		55,198	24,993							
		GD-AN	0		0								
		GD-OR	0			0							
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>44,162,660</b>	<b>32,280,563</b>	<b>8,469,862</b>	<b>3,412,235</b>		<b>3,321,906</b>		<b>28,958,657</b>		<b>3,319,437</b>	<b>19,768,917</b>
<b>Gas Underground Storage</b>													
		GD-AN	0		0								
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	0	0	0	0		0		0		0	0
4		ED-AN	221,911	221,911				221,911		221,911		151,490	151,490
		GD-OR	0			0							
<b>Total General Plant - 390200, 396200</b>			<b>221,911</b>	<b>221,911</b>	<b>0</b>	<b>0</b>		<b>221,911</b>		<b>221,911</b>		<b>151,490</b>	<b>151,490</b>
<b>Total Amortization Expense</b>			<b>46,065,202</b>	<b>34,009,448</b>	<b>8,597,492</b>	<b>3,458,262</b>		<b>3,386,864</b>		<b>30,622,584</b>		<b>3,384,395</b>	<b>20,873,422</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(72,684,112)	(72,684,112)			(72,684,112)	(72,684,112)		(47,637,167)	(47,637,167)		(25,046,945)	(25,046,945)	
	Steam (ED-ID)	(88,352,264)	(88,352,264)		(88,352,264)	(88,352,264)	(88,352,264)				(88,352,264)	(88,352,264)	(88,352,264)	
	Steam (ED-WA)	(164,483,387)	(164,483,387)		(164,483,387)	(164,483,387)	(164,483,387)	(164,483,387)			(164,483,387)	(164,483,387)	(164,483,387)	
1	Hydro (ED-AN)	(154,758,210)	(154,758,210)		(154,758,210)	(154,758,210)	(154,758,210)	(101,428,531)	(101,428,531)		(53,329,679)	(53,329,679)	(53,329,679)	
1	Other (ED-AN)	(146,493,909)	(146,493,909)		(146,493,909)	(146,493,909)	(146,493,909)	(96,012,108)	(96,012,108)		(50,481,801)	(50,481,801)	(50,481,801)	
<b>Total Electric Production</b>		<b>(626,771,882)</b>	<b>(626,771,882)</b>		<b>(252,835,651)</b>	<b>(373,936,231)</b>	<b>(626,771,882)</b>	<b>(164,483,387)</b>	<b>(245,077,806)</b>	<b>(409,561,193)</b>	<b>(88,352,264)</b>	<b>(128,858,425)</b>	<b>(217,210,689)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(213,687,998)	(213,687,998)			(213,687,998)	(213,687,998)	(140,051,114)	(140,051,114)		(73,636,884)	(73,636,884)	(73,636,884)	
	ED-ID	(9,346,551)	(9,346,551)		(9,346,551)	(9,346,551)	(9,346,551)			(9,346,551)	(9,346,551)	(9,346,551)	(9,346,551)	
	ED-WA	(15,599,589)	(15,599,589)		(15,599,589)	(15,599,589)	(15,599,589)	(15,599,589)	(15,599,589)		(15,599,589)	(15,599,589)	(15,599,589)	
<b>Total Electric Transmissic</b>		<b>(238,634,138)</b>	<b>(238,634,138)</b>		<b>(24,946,140)</b>	<b>(213,687,998)</b>	<b>(238,634,138)</b>	<b>(15,599,589)</b>	<b>(140,051,114)</b>	<b>(155,650,703)</b>	<b>(9,346,551)</b>	<b>(73,636,884)</b>	<b>(82,983,435)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(305,012)	(305,012)			(305,012)	(305,012)	(200,445)	(200,445)		(104,567)	(104,567)	(104,567)	
	ED-ID	(243,062,392)	(243,062,392)		(243,062,392)	(243,062,392)	(243,062,392)			(243,062,392)	(243,062,392)	(243,062,392)	(243,062,392)	
	ED-WA	(371,240,068)	(371,240,068)		(371,240,068)	(371,240,068)	(371,240,068)	(371,240,068)	(371,240,068)		(371,240,068)	(371,240,068)	(371,240,068)	
<b>Total Electric Distribution</b>		<b>(614,607,472)</b>	<b>(614,607,472)</b>		<b>(614,302,460)</b>	<b>(305,012)</b>	<b>(614,607,472)</b>	<b>(371,240,068)</b>	<b>(200,445)</b>	<b>(371,440,513)</b>	<b>(243,062,392)</b>	<b>(104,567)</b>	<b>(243,166,959)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(17,634,125)	(17,634,125)											
	GD-OR	(1,365,665)		(1,365,665)										
<b>Total Gas Underground St</b>		<b>(18,999,790)</b>		<b>(17,634,125)</b>	<b>(1,365,665)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,894,073)	(1,894,073)											
	GD-ID	(88,350,241)	(88,350,241)											
	GD-WA	(154,644,062)	(154,644,062)											
	GD-OR	(123,325,479)		(123,325,479)										
<b>Total Gas Distribution</b>		<b>(368,213,855)</b>		<b>(244,888,376)</b>	<b>(123,325,479)</b>									
<b>General Plant</b>														
4	ED-AN	(36,316,922)	(36,316,922)			(36,316,922)	(36,316,922)	(24,792,110)	(24,792,110)		(11,524,812)	(11,524,812)	(11,524,812)	
	ED-ID	(11,809,891)	(11,809,891)		(11,809,891)	(11,809,891)	(11,809,891)			(11,809,891)	(11,809,891)	(11,809,891)	(11,809,891)	
	ED-WA	(21,535,681)	(21,535,681)		(21,535,681)	(21,535,681)	(21,535,681)	(21,535,681)	(21,535,681)		(21,535,681)	(21,535,681)	(21,535,681)	
7,4	CD-AA	(85,481,420)	(59,835,284)	(17,690,380)	(7,955,756)	(59,835,284)	(59,835,284)	(40,847,155)	(40,847,155)		(18,988,129)	(18,988,129)	(18,988,129)	
9,4	CD-AN	(7,852,435)	(6,063,415)	(1,789,020)		(6,063,415)	(6,063,415)	(4,139,251)	(4,139,251)		(1,924,164)	(1,924,164)	(1,924,164)	
9	CD-ID	(6,693,703)	(5,168,677)	(1,525,026)		(5,168,677)	(5,168,677)			(5,168,677)	(5,168,677)	(5,168,677)	(5,168,677)	
9	CD-WA	(7,216,000)	(5,571,979)	(1,644,021)		(5,571,979)	(5,571,979)	(5,571,979)	(5,571,979)		(5,571,979)	(5,571,979)	(5,571,979)	
8	GD-AA	(2,018,728)		(1,389,551)	(629,177)									
	GD-AN	(3,562,282)		(3,562,282)										
	GD-ID	(2,266,351)		(2,266,351)										
	GD-WA	(10,188,623)		(10,188,623)										
	GD-OR	(5,233,139)		(5,233,139)										
<b>Total General Plant</b>		<b>(200,175,175)</b>	<b>(146,301,849)</b>	<b>(40,055,254)</b>	<b>(13,818,072)</b>	<b>(44,086,228)</b>	<b>(102,215,621)</b>	<b>(146,301,849)</b>	<b>(27,107,660)</b>	<b>(69,778,516)</b>	<b>(96,886,176)</b>	<b>(16,978,568)</b>	<b>(32,437,105)</b>	<b>(49,415,673)</b>
<b>Total Accumulated Depr</b>		<b>(2,067,402,312)</b>	<b>(1,626,315,341)</b>	<b>(302,577,755)</b>	<b>(138,509,216)</b>	<b>(936,170,479)</b>	<b>(690,144,862)</b>	<b>(1,626,315,341)</b>	<b>(578,430,704)</b>	<b>(455,107,881)</b>	<b>(1,033,538,585)</b>	<b>(357,739,775)</b>	<b>(235,036,981)</b>	<b>(592,776,756)</b>

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	1	Washington	Idaho	
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	65.717%	34.283%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(13,585,354)	(13,585,354)			(13,585,354)	(13,585,354)		(8,903,841)	(8,903,841)		(4,681,513)	(4,681,513)	
1	Misc Intangible Plt (3030 ED-AN	(2,242,534)	(2,242,534)			(2,242,534)	(2,242,534)		(1,469,757)	(1,469,757)		(772,777)	(772,777)	
<b>Total Production/Transmission</b>		<b>(15,827,888)</b>	<b>(15,827,888)</b>			<b>(15,827,888)</b>	<b>(15,827,888)</b>		<b>(10,373,598)</b>	<b>(10,373,598)</b>		<b>(5,454,290)</b>	<b>(5,454,290)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(214,525)	(214,525)			(214,525)	(214,525)	(214,525)		(214,525)				
	Misc Intangible Plt (3030 ED-WA	(52,939)	(52,939)			(52,939)	(52,939)	(52,939)		(52,939)				
<b>Total Distribution</b>		<b>(267,464)</b>	<b>(267,464)</b>			<b>(267,464)</b>	<b>(267,464)</b>	<b>(267,464)</b>		<b>(267,464)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,104,850)	(2,873,313)	(849,499)	(382,038)	(2,873,313)	(2,873,313)		(1,961,496)	(1,961,496)		(911,817)	(911,817)	
9,1	CD-AN	(123,522)	(95,380)	(28,142)		(95,380)	(95,380)		(62,512)	(62,512)		(32,868)	(32,868)	
	GD-ID	(126,242)		(126,242)										
	GD-WA	(259,531)		(259,531)										
	GD-OR	(106,823)			(106,823)									
<b>Total General Plant - 303000</b>		<b>(4,720,968)</b>	<b>(2,968,693)</b>	<b>(1,263,414)</b>	<b>(488,861)</b>	<b>(2,968,693)</b>	<b>(2,968,693)</b>		<b>(2,024,008)</b>	<b>(2,024,008)</b>		<b>(944,685)</b>	<b>(944,685)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(110,962,900)	(77,671,811)	(22,963,772)	(10,327,317)	(77,671,811)	(77,671,811)		(53,023,438)	(53,023,438)		(24,648,373)	(24,648,373)	
9,4	CD-AN	(180,866)	(139,659)	(41,207)		(139,659)	(139,659)		(95,340)	(95,340)		(44,319)	(44,319)	
9	CD-ID	(21,880)	(16,895)	(4,985)		(16,895)	(16,895)	0			(16,895)		(16,895)	
9	CD-WA	(7,361,235)	(5,684,125)	(1,677,110)		(5,684,125)	(5,684,125)	(5,684,125)		(5,684,125)		0	0	
4	ED-AN	(7,663,359)	(7,663,359)			(7,663,359)	(7,663,359)		(5,231,469)	(5,231,469)		(2,431,890)	(2,431,890)	
	ED-ID	203	203			203	203				203		203	
	ED-WA	(186,531)	(186,531)			(186,531)	(186,531)	(186,531)		(186,531)				
8	GD-AA	(90,017)		(61,961)	(28,056)									
	GD-AN	0		0										
	GD-OR	0		0										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(126,466,585)</b>	<b>(91,362,177)</b>	<b>(24,749,035)</b>	<b>(10,355,373)</b>	<b>(5,887,348)</b>	<b>(85,474,829)</b>	<b>(91,362,177)</b>	<b>(5,870,656)</b>	<b>(58,350,247)</b>	<b>(64,220,903)</b>	<b>(16,692)</b>	<b>(27,124,582)</b>	<b>(27,141,274)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(268,208)	(268,208)			(268,208)	(268,208)		(183,095)	(183,095)		(85,113)	(85,113)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0		0										
<b>Total General Plant - 390200, 396200</b>		<b>(268,208)</b>	<b>(268,208)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(268,208)</b>	<b>(268,208)</b>	<b>0</b>	<b>(183,095)</b>	<b>(183,095)</b>	<b>0</b>	<b>(85,113)</b>	<b>(85,113)</b>
<b>Total Accumulated Amortization</b>		<b>(147,551,113)</b>	<b>(110,694,430)</b>	<b>(26,012,449)</b>	<b>(10,844,234)</b>	<b>(6,154,812)</b>	<b>(104,539,618)</b>	<b>(110,694,430)</b>	<b>(6,138,120)</b>	<b>(70,930,948)</b>	<b>(77,069,068)</b>	<b>(16,692)</b>	<b>(33,608,670)</b>	<b>(33,625,362)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,495	0	0	8,346,908	8,346,908	0	0	2,467,774	2,467,774	0	1,109,813	1,109,813
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,779</b>	<b>807,811</b>	<b>699,891</b>	<b>8,883,499</b>	<b>10,391,201</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,376</b>	<b>5,994,631</b>	<b>845,134</b>	<b>1,109,813</b>	<b>1,954,947</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	9,455,931	1,154,322	2,713,749	5,587,860	9,455,931	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,944,158	0	0	0	0	25,944,158	0	0	25,944,158	0	0	0
99	GD-OR / AS	3,886,237	0	0	0	0	0	0	0	3,886,237	0	3,886,237	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,148,970	0	0	89,701,716	89,701,716	0	0	26,520,429	26,520,429	0	11,926,825	11,926,825
9	CD-WA / ID / AN	30,742,876	9,367,309	5,955,690	8,415,727	23,738,726	2,763,840	1,757,236	2,483,074	7,004,150	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>198,178,172</b>	<b>10,521,631</b>	<b>8,669,439</b>	<b>103,705,303</b>	<b>122,896,373</b>	<b>28,707,998</b>	<b>1,757,236</b>	<b>29,003,503</b>	<b>59,468,737</b>	<b>3,886,237</b>	<b>11,926,825</b>	<b>15,813,062</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,387,478	62,647	7,798	1,317,033	1,387,478	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,655	0	0	0	0	138,655	0	0	138,655	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	329,024	0	0	0	0	0	0	226,477	226,477	0	102,547	102,547
7	CD-AA	84,315,965	0	0	59,019,489	59,019,489	0	0	17,449,189	17,449,189	0	7,847,287	7,847,287
9	CD-WA / ID / AN	6,019,347	4,394,538	20,288	233,133	4,647,959	1,296,616	5,986	68,786	1,371,388	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>92,202,578</b>	<b>4,457,185</b>	<b>28,086</b>	<b>60,569,655</b>	<b>65,054,926</b>	<b>1,435,271</b>	<b>5,986</b>	<b>17,744,452</b>	<b>19,185,709</b>	<b>12,109</b>	<b>7,949,834</b>	<b>7,961,943</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	52,075,680	24,110,241	10,465,305	17,500,134	52,075,680	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,398,131	0	0	0	0	9,361,190	2,775,164	2,261,777	14,398,131	0	0	0
99	GD-OR / AS	4,298,809	0	0	0	0	0	0	0	4,298,809	0	4,298,809	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,394,027	0	0	5,175,671	5,175,671	0	0	1,530,194	1,530,194	0	688,162	688,162
9	CD-WA / ID / AN	7,230,388	1,824,833	846,876	2,911,380	5,583,089	538,420	249,872	859,007	1,647,299	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>85,494,222</b>	<b>25,935,074</b>	<b>11,312,181</b>	<b>25,587,185</b>	<b>62,834,440</b>	<b>9,899,610</b>	<b>3,025,036</b>	<b>4,717,875</b>	<b>17,642,521</b>	<b>4,298,809</b>	<b>718,452</b>	<b>5,017,261</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,979,223	274,142	186,708	3,383,956	3,844,806	80,886	55,089	998,442	1,134,417	0	0	0	
		TOTAL ACCOUNT	5,451,887	274,142	186,708	3,771,356	4,232,206	145,358	55,089	998,442	1,198,889	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,229,887	731,061	203,794	5,295,032	6,229,887	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,877,244	0	0	0	0	2,072,874	301,808	502,562	2,877,244	0	0	0	
99		GD-OR / AS	930,808	0	0	0	0	0	0	0	0	930,808	0	930,808	
8		GD-AA	5,209,304	0	0	0	0	0	0	3,585,720	3,585,720	0	1,623,584	1,623,584	
7		CD-AA	13,266,517	0	0	9,286,296	9,286,296	0	0	2,745,506	2,745,506	0	1,234,715	1,234,715	
9		CD-WA / ID / AN	1,331,787	9,914	747,645	270,807	1,028,366	2,925	220,594	79,902	303,421	0	0	0	
		TOTAL ACCOUNT	29,845,547	740,975	951,439	14,852,135	16,544,549	2,075,799	522,402	6,913,690	9,511,891	930,808	2,858,299	3,789,107	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,865,488	345,254	14,040	1,506,194	1,865,488	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	175,847	0	0	0	0	80,930	0	94,917	175,847	0	0	0	
99		GD-OR / AS	16,581	0	0	0	0	0	0	0	0	16,581	0	16,581	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,559,356	0	0	1,091,518	1,091,518	0	0	322,709	322,709	0	145,129	145,129	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,822,443	345,254	14,040	2,597,712	2,957,006	80,930	0	558,851	639,781	16,581	209,075	225,656	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,415,528	13,909,296	9,168,705	8,337,527	31,415,528	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,285,652	0	0	0	0	2,589,237	875,826	820,589	4,285,652	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	1,460,691	250,248	398,271	479,383	1,127,902	73,836	117,510	141,443	332,789	0	0	0	
		TOTAL ACCOUNT	37,734,184	14,159,544	9,566,976	9,186,834	32,913,354	2,663,073	993,336	1,071,401	4,727,810	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,338,228	11,971,332	6,173,408	31,193,488	49,338,228	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,071,261	0	0	0	0	711,863	357,445	1,953	1,071,261	0	0	0
99	GD-OR / AS	1,054,983	0	0	0	0	0	0	0	0	1,054,983	0	1,054,983
8	GD-AA	493,387	0	0	0	0	0	0	339,613	339,613	0	153,774	153,774
7	CD-AA	68,862,734	0	0	48,202,536	48,202,536	0	0	14,251,143	14,251,143	0	6,409,055	6,409,055
9	CD-WA/ ID / AN	16,848,186	8,558,830	2,882,082	1,568,751	13,009,663	2,525,297	850,363	462,863	3,838,523	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>137,668,779</b>	<b>20,530,162</b>	<b>9,055,490</b>	<b>80,964,775</b>	<b>110,550,427</b>	<b>3,237,160</b>	<b>1,207,808</b>	<b>15,055,572</b>	<b>19,500,540</b>	<b>1,054,983</b>	<b>6,562,829</b>	<b>7,617,812</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	274,264	0	6,846	267,418	274,264	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	683,432	0	0	478,389	478,389	0	0	141,436	141,436	0	63,607	63,607
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>968,636</b>	<b>0</b>	<b>13,466</b>	<b>745,807</b>	<b>759,273</b>	<b>0</b>	<b>1,953</b>	<b>141,436</b>	<b>143,389</b>	<b>2,367</b>	<b>63,607</b>	<b>65,974</b>
	<b>TOTAL GENERAL PLANT</b>	<b>609,824,031</b>	<b>77,771,778</b>	<b>40,497,716</b>	<b>310,981,065</b>	<b>429,250,559</b>	<b>51,520,841</b>	<b>7,668,459</b>	<b>78,824,598</b>	<b>138,013,898</b>	<b>11,111,654</b>	<b>31,447,920</b>	<b>42,559,574</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,868,475	319,716	0	10,548,759	10,868,475	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	406,156	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,485,441</b>	<b>319,716</b>	<b>0</b>	<b>15,054,326</b>	<b>15,374,042</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	17,554,984	617,858	(1,000)	16,938,126	17,554,984	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	406,532	0	0	0	0	0	0	279,828	279,828	0	126,704	
7		CD-AA	134,002,981	0	0	93,799,407	93,799,407	0	0	27,731,917	27,731,917	0	12,471,657	
9		CD-WA / ID / AN	579,911	0	16,652	431,138	447,790	0	4,913	127,208	132,121	0	0	
		<b>TOTAL ACCOUNT</b>	<b>152,544,408</b>	<b>617,858</b>	<b>15,652</b>	<b>111,168,671</b>	<b>111,802,181</b>	<b>0</b>	<b>4,913</b>	<b>28,138,953</b>	<b>28,143,866</b>	<b>0</b>	<b>12,598,361</b>	<b>12,598,361</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	52,433	0	0	36,702	36,702	0	0	10,851	10,851	0	4,880	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>52,433</b>	<b>0</b>	<b>0</b>	<b>36,702</b>	<b>36,702</b>	<b>0</b>	<b>0</b>	<b>10,851</b>	<b>10,851</b>	<b>0</b>	<b>4,880</b>	<b>4,880</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,135,052	1,135,052	0	0	1,135,052	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	1,395,618	0	0	976,905	976,905	0	0	288,823	288,823	0	129,890	129,890
9		CD-WA / ID / AN	18,456,023	14,251,187	0	0	14,251,187	4,204,836	0	0	4,204,836	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,986,693</b>	<b>15,386,239</b>	<b>0</b>	<b>976,905</b>	<b>16,363,144</b>	<b>4,204,836</b>	<b>0</b>	<b>288,823</b>	<b>4,493,659</b>	<b>0</b>	<b>129,890</b>	<b>129,890</b>
		<b>TOTAL</b>	<b>322,962,920</b>	<b>16,323,813</b>	<b>15,652</b>	<b>218,159,768</b>	<b>234,499,233</b>	<b>5,226,750</b>	<b>777,114</b>	<b>56,652,166</b>	<b>62,656,030</b>	<b>406,156</b>	<b>25,401,501</b>	<b>25,807,657</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended March 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,593,239)	(59,213,575)	(17,506,571)	(7,873,093)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(821,340)	(634,214)	(187,126)	0
7	282919	CD-AA	(2,830,655)	(1,981,402)	(585,804)	(263,449)
7	283750	CD-AA	55,628	38,939	11,512	5,177
		Total	<u>(88,189,606)</u>	<u>(61,790,252)</u>	<u>(18,267,989)</u>	<u>(8,131,365)</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 March 31, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,205,980	4,205,980	0	0	0	0	4,205,980
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	480	480	0	0	0	0	480
7/4	154550 Supply Chain Average Cost Variance	0	0	(171)	(171)	0	0	0	0	(171)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(27)	(27)	0	0	0	0	(27)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	39,619,703	20,524,727	0	60,144,430	39,284,228	20,081,070	335,475	443,657	0
<b>TOTAL</b>		<b>39,619,703</b>	<b>20,524,727</b>	<b>4,206,262</b>	<b>64,350,692</b>	<b>39,284,228</b>	<b>20,081,070</b>	<b>335,475</b>	<b>443,657</b>	<b>4,206,262</b>

ALLOCATION RATIOS:

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

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

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