

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	177,606,314	117,223,207	60,383,107
	Adjustments			
	Adjusted Net Operating Income (Loss)	177,606,314	117,223,207	60,383,107
E-APL	Electric Net Rate Base	2,703,022,570	1,820,015,141	883,007,429
	RATE OF RETURN	6.571%	6.441%	6.838%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended March 31, 2021 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	3-01-2021 thru 03-31-2021	444,222 100.000%	293,196 66.002%	151,026 33.998%
3	E-OPS	Direct Distribution Operating Expense Percent	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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12E
For Twelve Months Ended March 31, 2021			
Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	3-01-2021 thru 03-31-2021	1,367,201,803	945,707,673	421,494,130	
		Percent		100.000%	69.171%	30.829%	
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
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	3-01-2021 thru 03-31-2021	3,284,486,797 100.000%	2,218,552,340 67.546%	1,065,934,457 32.454%
13	E-PLT	Net Electric General Plant Percent	3-01-2021 thru 03-31-2021	285,232,523 100.000%	194,751,971 68.278%	90,480,552 31.722%
14		Net Allocated Schedule M's Percent	04-01-2020 thru 03-31-2021	-169,154,408 100.000%	-114,815,611 67.876%	-54,338,797 32.124%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,394,738	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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For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	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

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	155,553	155,553	0	102,668	102,668	0	52,885
2	902000	Meter Reading Expenses	747,783	141,941	889,724	569,935	93,684	663,619	177,848	48,257
2	903XXX	Customer Records & Collection Expenses	612,843	6,880,713	7,493,556	393,311	4,541,408	4,934,719	219,532	2,339,305
2	904000	Uncollectible Accounts	10,939,883	(1,446,724)	9,493,159	10,057,911	(954,867)	9,103,044	881,972	(491,857)
2	905000	Misc Customer Accounts	0	108,869	108,869	0	71,856	71,856	0	37,013
TOTAL CUSTOMER ACCOUNTS EXPENSES			12,300,509	5,840,352	18,140,861	11,021,157	3,854,749	14,875,906	1,279,352	1,985,603
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,867,989	88,285	33,956,274	23,425,847	58,270	23,484,117	10,442,142	30,015
2	909000	Advertising	206,445	781,484	987,929	206,445	515,795	722,240	0	265,689
2	910000	Misc Customer Service & Info Exp	0	335,426	335,426	0	221,388	221,388	0	114,038
TOTAL CUSTOMER SERVICE & INFO EXP			34,074,434	1,205,195	35,279,629	23,632,292	795,453	24,427,745	10,442,142	409,742
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	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
TOTAL ADMIN & GEN OPERATING EXP			9,539,447	96,447,436	105,986,883	6,833,134	65,747,925	72,581,059	2,706,313	30,699,511

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,509,948	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	1,180,560	1,410,963	185,312	797,421	982,733	45,091	383,139
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)	55,099,372	43,475,146	(12,403,369)	37,605,433	25,202,064	779,143	17,493,939
		TOTAL ADMIN & GENERAL EXPENSES	(2,084,779)	151,546,808	149,462,029	(5,570,235)	103,353,358	97,783,123	3,485,456	48,193,450
		TOTAL EXPENSES BEFORE FIT	176,592,365	581,800,131	758,392,496	119,907,375	385,390,115	505,297,490	56,684,990	196,410,016
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,687,542			126,699,591		
E-FIT		FEDERAL INCOME TAX			1,306,467			(604,194)		
E-FIT		DEFERRED FEDERAL INCOME TAX			14,259,549			10,398,308		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			177,606,314			117,223,207		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	66.002%	33.998%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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%

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

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>

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

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>

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

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>

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

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:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2021		
Ending Balance 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:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2021		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	52,885
2	902000	Meter Reading Expenses	226,105
2	903XXX	Customer Records & Collection Expenses	2,558,837
2	904000	Uncollectible Accounts	390,115
2	905000	Misc Customer Accounts	37,013
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,264,955
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,472,157
2	909000	Advertising	265,689
2	910000	Misc Customer Service & Info Exp	114,038
		TOTAL CUSTOMER SERVICE & INFO EXP	10,851,884
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	8,845,660
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
		TOTAL ADMIN & GEN OPERATING EXP	33,405,824

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

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	428,230
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
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>18,273,082</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>51,678,906</u>
		TOTAL EXPENSES BEFORE FIT	<u>253,095,006</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	65,987,951
E-FIT		FEDERAL INCOME TAX	1,910,661
E-FIT		DEFERRED FEDERAL INCOME TAX	3,861,241
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,383,107</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	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%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	211,260	88,285	299,545	124,090	58,270	182,360	87,170	30,015	117,185
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	88,285	33,956,274	23,425,847	58,270	23,484,117	10,442,142	30,015	10,472,157

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2021 Ending Balance 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	2,703,022,570	1,820,015,141	883,007,429
	Interest Deduction for FIT Calculation	71,224,105	47,939,199	23,284,906
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended March 31, 2021 Ending Balance 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	542,400,002	353,672,091	188,727,911	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	130,884,575	83,457,599	47,426,976	
E-OTX	Less: Taxes Other than FIT	85,107,919	68,167,800	16,940,119	
	Net Operating Income Before FIT	192,687,542	126,699,591	65,987,951	
E-INT	Less: Interest Expense	71,224,105	47,939,199	23,284,906	
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	(114,958,113)	(81,637,505)	(33,320,608)	
	Taxable Net Operating Income	6,221,274	(2,877,113)	9,098,387	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	1,306,467	(604,194)	1,910,661	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	1,306,467	(604,194)	1,910,661	
E-DTE	Deferred FIT	14,259,549	10,398,308	3,861,241	
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)	
	Total Net FIT/Deferred FIT	15,081,228	9,476,384	5,604,844	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	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	7,288,042	7,288,042	0	4,922,781	4,922,781	0	2,365,261	2,365,261
12	997002 Injuries and Damages	0	150,000	150,000	0	101,319	101,319	0	48,681	48,681
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	1,559,785	1,559,785	0	749,434	749,434
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	829,355	829,355	0	560,196	560,196	0	269,159	269,159
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	(14,854,946)	(14,854,946)	0	(10,033,922)	(10,033,922)	0	(4,821,024)	(4,821,024)
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	3,199,672	5,606,244	(1,204,573)	1,537,355	332,782
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	(14,010,822)	(14,010,822)	0	(6,731,816)	(6,731,816)
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	(18,219)	(18,219)	0	(12,306)	(12,306)	0	(5,913)	(5,913)
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	(1,745,432)	(1,745,432)	0	(838,632)	(838,632)
12	997049 Tax Depreciation	0	(165,611,119)	(165,611,119)	0	(111,863,686)	(111,863,686)	0	(53,747,433)	(53,747,433)
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	884,085	1,000,985	101,412	597,164	698,576	15,488	286,921	302,409
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	1,773,540	1,773,540	0	852,137	852,137
12	997081 Deferred Compensation	0	1,181,411	1,181,411	0	797,996	797,996	0	383,415	383,415
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	1,625,911	1,625,911	0	1,098,238	1,098,238	0	527,673	527,673
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	32,720	32,720	0	22,101	22,101	0	10,619	10,619
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	(75,001)	(75,001)	0	(36,036)	(36,036)
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	(26,038,983)	(26,038,983)	0	(12,511,017)	(12,511,017)
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
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	(82,054)	(82,054)	0	(39,424)	(39,424)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,041	332,041	0	159,537	159,537
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	2,644,122	2,644,122	0	1,785,999	1,785,999	0	858,123	858,123
99	997120	Transportation Tax Disallowance	0	107,829	107,829	0	72,834	72,834	0	34,995	34,995
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	(783,088)	(783,088)	0	(376,252)	(376,252)
99	997127	CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,106,426	2,106,426	0	1,012,080	1,012,080
99	997128	Meters Expensed	0	(22,219,797)	(22,219,797)	0	(15,008,584)	(15,008,584)	0	(7,211,213)	(7,211,213)
99	997129	Mixed Service Costs (IDD#5)	0	(26,261,968)	(26,261,968)	0	(17,738,909)	(17,738,909)	0	(8,523,059)	(8,523,059)
99	997130	Wild Fire Resiliency Deferral	(1,127,553)	0	(1,127,553)	0	0	0	(1,127,553)	0	(1,127,553)
		TOTAL SCHEDULE M ADJUSTMENTS	54,196,292	(169,154,405)	(114,958,113)	33,178,104	(114,815,609)	(81,637,505)	21,018,188	(54,338,796)	(33,320,608)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.546%	32.454%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	12,264,908	12,264,908	0	8,284,455	8,284,455	0	3,980,453	3,980,453
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	8,284,455	11,157,515	575,953	3,980,453	4,556,406
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,795,929)	(1,795,929)	0	(1,213,078)	(1,213,078)	0	(582,851)	(582,851)
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	(1,213,078)	(759,207)	(112,314)	(582,851)	(695,165)
Total Deferred Federal Income Tax Expense			3,790,570	10,468,979	14,259,549	3,326,931	7,071,377	10,398,308	463,639	3,397,602	3,861,241

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.546%	32.454%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
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)
TOTAL PRODUCTION & TRANSMISSION			0	25,571,311	25,571,311	0	16,759,437	16,759,437	0	8,811,874	8,811,874
DISTRIBUTION											
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)
TOTAL DISTRIBUTION			53,754,546	0	53,754,546	47,454,149	0	47,454,149	6,300,397	0	6,300,397
ADMINISTRATIVE & GENERAL											
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
TOTAL A&G			915,914	4,866,148	5,782,062	632,289	3,321,925	3,954,214	283,625	1,544,223	1,827,848
TOTAL TAXES OTHER THAN FIT			54,670,460	30,437,459	85,107,919	48,086,438	20,081,362	68,167,800	6,584,022	10,356,097	16,940,119

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,700,000	7,700,000	0	5,046,580	5,046,580	0	2,653,420	2,653,420
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	1,072,925	1,072,925	0	703,195	703,195	0	369,730	369,730
1	182381	CDA Settlement Past Storage	0	28,990,641	28,990,641	0	19,000,466	19,000,466	0	9,990,175	9,990,175
1	302000	Franchises & Consents	2,642,454	44,049,219	46,691,673	2,642,454	28,869,858	31,512,312	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,901,240	16,220,956	319,716	10,540,410	10,860,126	0	5,360,830	5,360,830
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,190,110	120,030,492	122,220,602	2,192,040	81,940,016	84,132,056	(1,930)	38,090,476	38,088,546
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	14,985,871	977,501	15,963,372	14,985,871	667,301	15,653,172	0	310,200	310,200
TOTAL INTANGIBLE PLANT			20,138,151	311,645,182	331,783,333	20,140,081	210,148,233	230,288,314	(1,930)	101,496,949	101,495,019
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	111,804,890	28,703,862	140,508,752	73,066,773	18,812,511	91,879,284	38,738,117	9,891,351	48,629,468
1	312000	Boiler Plant	149,525,192	46,575,073	196,100,265	97,725,839	30,525,303	128,251,142	51,799,353	16,049,770	67,849,123
1	313000	Generators	(13,120)	0	(13,120)	(8,940)	0	(8,940)	(4,180)	0	(4,180)
1	314000	Turbogenerator Units	39,503,818	18,569,182	58,073,000	25,818,224	12,170,242	37,988,466	13,685,594	6,398,940	20,084,534
1	315000	Accessory Electric Equipment	18,369,403	12,283,554	30,652,957	12,006,740	8,050,641	20,057,381	6,362,663	4,232,913	10,595,576
1	316000	Miscellaneous Power Plant Equipment	14,070,633	2,475,603	16,546,236	9,194,792	1,622,510	10,817,302	4,875,841	853,093	5,728,934
TOTAL STEAM PRODUCTION PLANT			333,260,816	112,464,857	445,725,673	217,803,428	73,709,467	291,512,895	115,457,388	38,755,390	154,212,778
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,899,355	64,899,355	0	42,535,037	42,535,037	0	22,364,318	22,364,318
1	331XXX	Structures & Improvements	0	98,535,769	98,535,769	0	64,580,343	64,580,343	0	33,955,426	33,955,426
1	332XXX	Reservoirs, Dams, & Waterways	0	193,864,683	193,864,683	0	127,058,913	127,058,913	0	66,805,770	66,805,770
1	333000	Waterwheels, Turbines, & Generators	0	233,944,860	233,944,860	0	153,327,461	153,327,461	0	80,617,399	80,617,399
1	334000	Accessory Electric Equipment	0	75,748,464	75,748,464	0	49,645,543	49,645,543	0	26,102,921	26,102,921
1	335XXX	Miscellaneous Power Plant Equipment	0	13,040,217	13,040,217	0	8,546,558	8,546,558	0	4,493,659	4,493,659
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	683,683,272	683,683,272	0	448,086,015	448,086,015	0	235,597,257	235,597,257
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,456,237	17,456,237	0	11,440,818	11,440,818	0	6,015,419	6,015,419
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,684	21,069,684	0	13,809,071	13,809,071	0	7,260,613	7,260,613
1	343000	Prime Movers	0	23,475,794	23,475,794	0	15,386,035	15,386,035	0	8,089,759	8,089,759
1	344000	Generators	0	222,196,327	222,196,327	0	145,627,473	145,627,473	0	76,568,854	76,568,854
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,685,363	23,685,363	0	15,523,387	15,523,387	0	8,161,976	8,161,976
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,866	1,641,866	0	1,076,079	1,076,079	0	565,787	565,787
TOTAL OTHER PRODUCTION PLANT			0	310,635,799	310,635,799	0	203,590,703	203,590,703	0	107,045,096	107,045,096
TOTAL PRODUCTION PLANT			333,260,816	1,106,783,928	1,440,044,744	217,803,428	725,386,185	943,189,613	115,457,388	381,397,743	496,855,131

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	30,391,892	31,020,250	410,632	19,918,846	20,329,478	217,726	10,473,046	10,690,772	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	8,129	28,538,071	28,546,200	2,244	18,703,852	18,706,096	5,885	9,834,219	9,840,104	
1	353XXX	Station Equipment	12,434,943	306,758,525	319,193,468	8,123,123	201,049,537	209,172,660	4,311,820	105,708,988	110,020,808	
1	354000	Towers & Fixtures	16,010,074	1,167,385	17,177,459	10,462,615	765,104	11,227,719	5,547,459	402,281	5,949,740	
1	355000	Poles & Fixtures	4,595	302,955,632	302,960,227	2,718	198,557,121	198,559,839	1,877	104,398,511	104,400,388	
1	356000	Overhead Conductors & Devices	12,538,273	154,124,687	166,662,960	8,193,192	101,013,320	109,206,512	4,345,081	53,111,367	57,456,448	
1	357000	Underground Conduit	0	3,074,469	3,074,469	0	2,015,007	2,015,007	0	1,059,462	1,059,462	
1	358000	Underground Conductors & Devices	0	2,423,131	2,423,131	0	1,588,120	1,588,120	0	835,011	835,011	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		TOTAL TRANSMISSION PLANT	41,703,206	831,508,989	873,212,195	27,246,042	544,970,991	572,217,033	14,457,164	286,537,998	300,995,162	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,780,868	0	3,780,868	1,297,239	0	1,297,239	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	34,878,364	0	34,878,364	27,752,402	0	27,752,402	7,125,962	0	7,125,962	
3	362000	Station Equipment	155,074,125	3,117,385	158,191,510	103,023,852	2,048,652	105,072,504	52,050,273	1,068,733	53,119,006	
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	471,168,077	0	471,168,077	308,220,958	0	308,220,958	162,947,119	0	162,947,119	
99	365000	Overhead Conductors & Devices	302,575,470	0	302,575,470	191,521,048	0	191,521,048	111,054,422	0	111,054,422	
99	366000	Underground Conduit	135,508,643	0	135,508,643	89,417,279	0	89,417,279	46,091,364	0	46,091,364	
99	367000	Underground Conductors & Devices	234,300,906	0	234,300,906	155,200,931	0	155,200,931	79,099,975	0	79,099,975	
99	368000	Line Transformers	299,241,192	0	299,241,192	207,172,048	0	207,172,048	92,069,144	0	92,069,144	
99	369XXX	Services	192,554,588	0	192,554,588	126,601,548	0	126,601,548	65,953,040	0	65,953,040	
99	371XXX	Installations on Customers' Premises	3,142,719	0	3,142,719	3,142,719	0	3,142,719	0	0	0	
99	370XXX	Meters	83,081,135	0	83,081,135	58,426,898	0	58,426,898	24,654,237	0	24,654,237	
99	373XXX	Street Light & Signal Systems	71,371,515	0	71,371,515	46,489,639	0	46,489,639	24,881,876	0	24,881,876	
		TOTAL DISTRIBUTION PLANT	1,998,457,790	3,117,385	2,001,575,175	1,328,208,345	2,048,652	1,330,256,997	670,249,445	1,068,733	671,318,178	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	8,883,539	10,391,241	807,811	6,064,437	6,872,248	699,891	2,819,102	3,518,993	
4	390XXX	Structures & Improvements	19,216,284	105,488,217	124,704,501	10,539,240	72,012,586	82,551,826	8,677,044	33,475,631	42,152,675	
4	391XXX	Office Furniture & Equipment	4,508,925	57,379,184	61,888,109	4,493,955	39,170,474	43,664,429	14,970	18,208,710	18,223,680	
4	392XXX	Transportation Equipment	37,576,839	27,766,774	65,343,613	25,966,210	18,955,266	44,921,476	11,610,629	8,811,508	20,422,137	
4	393000	Stores Equipment	458,097	3,948,939	4,407,036	272,618	2,695,783	2,968,401	185,479	1,253,156	1,438,635	
4	394000	Tools, Shop & Garage Equipment	1,770,559	15,175,787	16,946,346	782,656	10,359,903	11,142,559	987,903	4,815,884	5,803,787	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	413,604	2,616,106	3,029,710	397,813	1,785,911	2,183,724	15,791	830,195	845,986	
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294	
4	397XXX	Communications Equipment	30,930,577	84,114,340	115,044,917	21,747,973	57,421,495	79,169,468	9,182,604	26,692,845	35,875,449	
4	398000	Miscellaneous Equipment	13,466	744,734	758,200	0	508,400	508,400	13,466	236,334	249,800	
		TOTAL GENERAL PLANT	119,809,957	315,359,542	435,169,499	79,078,651	215,283,345	294,361,996	40,731,306	100,076,197	140,807,503	
		TOTAL PLANT IN SERVICE	2,513,369,920	2,568,415,026	5,081,784,946	1,672,476,547	1,697,837,406	3,370,313,953	840,893,373	870,577,620	1,711,470,993	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended March 31, 2021	
Ending Balance 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	(260,680,331)	(73,164,550)	(333,844,881)	(170,184,918)	(47,952,046)	(218,136,964)	(90,495,413)	(25,212,504)	(115,707,917)	
E-ADEP		Hydro Production Plant	0	(162,095,560)	(162,095,560)	0	(106,237,430)	(106,237,430)	0	(55,858,130)	(55,858,130)	
E-ADEP		Other Production Plant	0	(151,507,705)	(151,507,705)	0	(99,298,150)	(99,298,150)	0	(52,209,555)	(52,209,555)	
E-ADEP		Transmission Plant	(25,683,727)	(219,127,896)	(244,811,623)	(15,846,312)	(143,616,423)	(159,462,735)	(9,837,415)	(75,511,473)	(85,348,888)	
E-ADEP		Distribution Plant	(634,029,531)	(343,841)	(634,373,372)	(384,323,362)	(225,962)	(384,549,324)	(249,706,169)	(117,879)	(249,824,048)	
E-ADEP		General Plant	(46,107,472)	(103,829,504)	(149,936,976)	(28,729,776)	(70,880,249)	(99,610,025)	(17,377,696)	(32,949,255)	(50,326,951)	
		TOTAL ACCUMULATED DEPRECIATION	(966,501,061)	(710,069,056)	(1,676,570,117)	(599,084,368)	(468,210,260)	(1,067,294,628)	(367,416,693)	(241,858,796)	(609,275,489)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,405,560)	(16,405,560)	0	(10,752,204)	(10,752,204)	0	(5,653,356)	(5,653,356)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(306,195)	0	(306,195)	(306,195)	0	(306,195)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,117,678)	(3,117,678)	0	(2,125,611)	(2,125,611)	0	(992,067)	(992,067)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,572,775)	(92,900,110)	(100,472,885)	(7,573,169)	(63,419,189)	(70,992,358)	394	(29,480,921)	(29,480,527)	
E-AAAMT		General Plant - 390200, 396200	0	(425,715)	(425,715)	0	(290,619)	(290,619)	0	(135,096)	(135,096)	
		TOTAL ACCUMULATED AMORTIZATION	(7,878,970)	(112,849,063)	(120,728,033)	(7,879,364)	(76,587,623)	(84,466,987)	394	(36,261,440)	(36,261,046)	
		TOTAL ACCUMULATED DEPR/AMORT	(974,380,031)	(822,918,119)	(1,797,298,150)	(606,963,732)	(544,797,883)	(1,151,761,615)	(367,416,299)	(278,120,236)	(645,536,535)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,538,989,889	1,745,496,907	3,284,486,796	1,065,512,815	1,153,039,523	2,218,552,338	473,477,074	592,457,384	1,065,934,458	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(600,692,642)	(600,692,642)	0	(405,743,852)	(405,743,852)	0	(194,948,790)	(194,948,790)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,078,511)	(59,078,511)	0	(40,330,536)	(40,330,536)	0	(18,747,975)	(18,747,975)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,287,020)	(2,287,020)	0	(1,561,257)	(1,561,257)	0	(725,763)	(725,763)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,088,035)	(6,088,035)	0	(3,990,098)	(3,990,098)	0	(2,097,937)	(2,097,937)	
1		ADFIT - CDA Settlement Costs (283333)	0	264,697	264,697	0	173,482	173,482	0	91,215	91,215	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,011,614)	(1,011,614)	0	(683,305)	(683,305)	0	(328,309)	(328,309)	
		TOTAL ACCUMULATED DFIT	0	(668,760,992)	(668,760,992)	0	(452,045,364)	(452,045,364)	0	(216,715,628)	(216,715,628)	
		NET ELECTRIC UTILITY PLANT	1,538,989,889	1,076,735,915	2,615,725,804	1,065,512,815	700,994,159	1,766,506,974	473,477,074	375,741,756	849,218,830	

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)	100.000%	67.546%	32.454%
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
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,538,989,889	1,076,735,915	2,615,725,804	#####	700,994,159	1,766,506,974	473,477,074	375,741,756	849,218,830	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,252,362	34,735,634	41,987,996	5,702,441	23,712,628	29,415,069	1,549,921	11,023,006	12,572,927	
4	Accumulated Amortization - AFUDC (182318)	(1,164,525)	(5,147,198)	(6,311,723)	(907,634)	(3,513,786)	(4,421,420)	(256,891)	(1,633,412)	(1,890,303)	
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)	(3,392,356)	0	(3,392,356)	(1,087,192)	0	(1,087,192)	(2,305,164)	0	(2,305,164)	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	2,019,885	0	2,019,885	0	0	0	2,019,885	0	2,019,885	
99	ADFIT - Boulder Park Disallowed (190040)	121,824	0	121,824	0	0	0	121,824	0	121,824	
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0	
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0	
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,482,162)	0	(2,482,162)	(760,135)	0	(760,135)	(1,722,027)	0	(1,722,027)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,660,397)	0	(14,660,397)	(9,685,128)	0	(9,685,128)	(4,975,269)	0	(4,975,269)	
99	Colstrip-Regulatory Asset (182327)	8,651,862	0	8,651,862	4,294,366	0	4,294,366	4,357,496	0	4,357,496	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,428,765	0	2,428,765	1,875,969	0	1,875,969	552,796	0	552,796	
99	Colstrip Reg Asset ADFIT (283376)	(1,220,963)	0	(1,220,963)	(797,899)	0	(797,899)	(423,064)	0	(423,064)	
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195	
99	Colstrip ARO A/D (317000A)	(2,020,173)	0	(2,020,173)	(1,320,183)	0	(1,320,183)	(699,990)	0	(699,990)	
99	Colstrip ARO Liability (230027)	(14,728,997)	0	(14,728,997)	(9,625,400)	0	(9,625,400)	(5,103,597)	0	(5,103,597)	
99	Colstrip ARO ADFIT (190376)	3,093,089	0	3,093,089	2,021,334	0	2,021,334	1,071,755	0	1,071,755	
99	Colstrip ARO ADFIT (283377)	(2,597,094)	0	(2,597,094)	(1,697,201)	0	(1,697,201)	(899,893)	0	(899,893)	
99	Customer Deposits (235199)	(434,729)	0	(434,729)	(434,729)	0	(434,729)	0	0	0	
C-WKC	Working Capital	81,897,952	0	81,897,952	55,586,921	0	55,586,921	26,311,031	0	26,311,031	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	57,708,330	29,588,436	87,296,766	33,309,325	20,198,842	53,508,167	24,399,005	9,389,594	33,788,599	
	NET RATE BASE	1,596,698,219	1,106,324,351	2,703,022,570	#####	721,193,001	1,820,015,141	497,876,079	385,131,350	883,007,429	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,206,659	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	
	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	
Total Electric Production		43,724,224	43,724,224		15,631,860	28,092,364	43,724,224	11,361,727	18,411,735	29,773,462	4,270,133	9,680,629	13,950,762	
Electric Transmission														
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	
	ED-WA	511,609	511,609		511,609		511,609	511,609			511,609			
Total Electric Transmissic		17,775,435	17,775,435		1,502,247	16,273,188	17,775,435	511,609	10,665,447	11,177,056	990,638	5,607,741	6,598,379	
Electric Distribution														
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	
	ED-WA	33,501,513	33,501,513		33,501,513		33,501,513	33,501,513			33,501,513			
Total Electric Distribution		51,063,913	51,063,913		50,978,699	85,214	51,063,913	33,501,513	56,000	33,557,513	17,477,186	29,214	17,506,400	
Gas Underground Storage														
	GD-AN	651,429		651,429										
	GD-OR	118,086				118,086								
Total Gas Underground St		769,515		651,429		118,086								
Gas Distribution														
	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								
Total Gas Distribution		29,494,110		20,133,369		9,360,741								
General Plant														
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	
	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			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									
Total General Plant		32,526,707	23,084,076	6,955,686	2,486,945	3,509,948	19,574,128	23,084,076	2,658,600	13,362,474	16,021,074	851,348	6,211,654	7,063,002
Total Depreciation Expens		175,353,904	135,647,648	27,740,484	11,965,772	71,622,754	64,024,894	135,647,648	48,033,449	42,495,656	90,529,105	23,589,305	21,529,238	45,118,543

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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****							
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total					
Production/Transmission																		
1	Franchises (302000)	ED-AN	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338					
1	Misc Intangible Plt (303000)	ED-AN	234,768	234,768		234,768	234,768		153,867	153,867		80,901	80,901					
Total Production/Transmission			1,144,048	1,144,048		1,144,048	1,144,048		749,809	749,809		394,239	394,239					
Distribution																		
	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								
Total Distribution			64,958	64,958		64,958	64,958		64,958	64,958								
General Plant - 303000																		
7,4		CD-AA	414,948	290,455	85,874	38,619				198,282	198,282		92,173	92,173				
9,1		CD-AN	9,729	7,513	2,216				7,513	4,924	4,924		2,589	2,589				
		GD-ID	14,702		14,702													
		GD-WA	24,838		24,838													
		GD-OR	7,408			7,408												
Total General Plant - 303000			471,625	297,968	127,630	46,027			297,968	297,968		203,206	203,206	94,762	94,762			
Miscellaneous IT Intangible Plant - 3031XX																		
7,4		CD-AA	36,394,565	25,475,468	7,531,855	3,387,242				17,391,083	17,391,083		8,084,385	8,084,385				
9,4		CD-AN	118,593	91,574	27,019				91,574	62,514	62,514		29,060	29,060				
9,4		CD-ID	3,244	2,505	739				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			0				
4		ED-AN	3,391,615	3,391,615					3,391,615	2,315,320	2,315,320		1,076,295	1,076,295				
		ED-ID	(36)	(36)					(36)		(36)		(36)	(36)				
		ED-WA	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												
Total Miscellaneous IT Intangible Plt - 3031XX			44,162,660	32,280,563	8,469,862	3,412,235			3,321,906	28,958,657	32,280,563		3,319,437	19,768,917	23,088,354	2,469	9,189,740	9,192,209
Gas Underground Storage																		
		GD-AN	0		0													
Total Gas Underground Storage			0		0													
General Plant - 390200, 396200																		
7,4		CD-AA	0	0	0	0				0	0		0	0				
4		ED-AN	221,911	221,911					221,911	221,911	151,490	151,490	70,421	70,421				
		GD-OR	0			0												
Total General Plant - 390200, 396200			221,911	221,911	0	0			221,911	221,911		151,490	151,490	70,421	70,421			
Total Amortization Expense			46,065,202	34,009,448	8,597,492	3,458,262			3,386,864	30,622,584	34,009,448		3,384,395	20,873,422	24,257,817	2,469	9,749,162	9,751,631

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 Rat	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,164,550)	(73,164,550)			(73,164,550)	(73,164,550)		(47,952,046)	(47,952,046)		(25,212,504)	(25,212,504)	
	Steam (ED-ID)	(90,495,413)	(90,495,413)		(90,495,413)	(90,495,413)	(90,495,413)				(90,495,413)	(90,495,413)	(90,495,413)	
	Steam (ED-WA)	(170,184,918)	(170,184,918)		(170,184,918)	(170,184,918)	(170,184,918)				(170,184,918)	(170,184,918)	(170,184,918)	
1	Hydro (ED-AN)	(162,095,560)	(162,095,560)			(162,095,560)	(162,095,560)		(106,237,430)	(106,237,430)		(55,858,130)	(55,858,130)	
1	Other (ED-AN)	(151,507,705)	(151,507,705)			(151,507,705)	(151,507,705)		(99,298,150)	(99,298,150)		(52,209,555)	(52,209,555)	
Total Electric Production		(647,448,146)	(647,448,146)			(260,680,331)	(386,767,815)	(647,448,146)	(170,184,918)	(253,487,626)	(423,672,544)	(90,495,413)	(133,280,189)	(223,775,602)
Electric Transmission														
1	ED-AN	(219,127,896)	(219,127,896)			(219,127,896)	(219,127,896)		(143,616,423)	(143,616,423)		(75,511,473)	(75,511,473)	
	ED-ID	(9,837,415)	(9,837,415)		(9,837,415)	(9,837,415)	(9,837,415)				(9,837,415)	(9,837,415)	(9,837,415)	
	ED-WA	(15,846,312)	(15,846,312)		(15,846,312)	(15,846,312)	(15,846,312)				(15,846,312)	(15,846,312)	(15,846,312)	
Total Electric Transmissic		(244,811,623)	(244,811,623)			(25,683,727)	(219,127,896)	(244,811,623)	(15,846,312)	(143,616,423)	(159,462,735)	(9,837,415)	(75,511,473)	(85,348,888)
Electric Distribution														
3	ED-AN	(343,841)	(343,841)			(343,841)	(343,841)		(225,962)	(225,962)		(117,879)	(117,879)	
	ED-ID	(249,706,169)	(249,706,169)		(249,706,169)	(249,706,169)	(249,706,169)				(249,706,169)	(249,706,169)	(249,706,169)	
	ED-WA	(384,323,362)	(384,323,362)		(384,323,362)	(384,323,362)	(384,323,362)				(384,323,362)	(384,323,362)	(384,323,362)	
Total Electric Distribution		(634,373,372)	(634,373,372)			(634,029,531)	(343,841)	(634,373,372)	(384,323,362)	(225,962)	(384,549,324)	(249,706,169)	(117,879)	(249,824,048)
Gas Underground Storage														
	GD-AN	(17,965,158)	(17,965,158)											
	GD-OR	(1,425,277)		(1,425,277)										
Total Gas Underground St		(19,390,435)		(17,965,158)		(1,425,277)								
Gas Distribution														
	GD-AN	(1,922,770)	(1,922,770)											
	GD-ID	(91,058,982)	(91,058,982)											
	GD-WA	(160,284,652)	(160,284,652)											
	GD-OR	(126,561,840)		(126,561,840)										
Total Gas Distribution		(379,828,244)		(253,266,404)		(126,561,840)								
General Plant														
4	ED-AN	(36,170,989)	(36,170,989)			(36,170,989)	(36,170,989)		(24,692,487)	(24,692,487)		(11,478,502)	(11,478,502)	
	ED-ID	(12,151,640)	(12,151,640)		(12,151,640)	(12,151,640)	(12,151,640)				(12,151,640)	(12,151,640)	(12,151,640)	
	ED-WA	(22,405,018)	(22,405,018)		(22,405,018)	(22,405,018)	(22,405,018)				(22,405,018)	(22,405,018)	(22,405,018)	
7,4	CD-AA	(88,038,304)	(61,625,052)	(18,219,527)	(8,193,725)	(61,625,052)	(61,625,052)		(42,068,958)	(42,068,958)		(19,556,094)	(19,556,094)	
9,4	CD-AN	(7,813,646)	(6,033,463)	(1,780,183)		(6,033,463)	(6,033,463)		(4,118,804)	(4,118,804)		(1,914,659)	(1,914,659)	
9	CD-ID	(6,768,012)	(5,226,056)	(1,541,956)		(5,226,056)	(5,226,056)				(5,226,056)	(5,226,056)	(5,226,056)	
9	CD-WA	(8,190,888)	(6,324,758)	(1,866,130)		(6,324,758)	(6,324,758)				(6,324,758)	(6,324,758)	(6,324,758)	
8	GD-AA	(2,007,711)		(1,381,968)	(625,743)									
	GD-AN	(3,700,668)		(3,700,668)										
	GD-ID	(2,334,290)		(2,334,290)										
	GD-WA	(11,030,522)		(11,030,522)										
	GD-OR	(5,298,401)		(5,298,401)										
Total General Plant		(205,910,089)	(149,936,976)	(41,855,244)	(14,117,869)	(46,107,472)	(103,829,504)	(149,936,976)	(28,729,776)	(70,880,249)	(99,610,025)	(17,377,696)	(32,949,255)	(50,326,951)
Total Accumulated Depr		(2,131,761,909)	(1,676,570,117)	(313,086,806)	(142,104,986)	(966,501,061)	(710,069,056)	(1,676,570,117)	(599,084,368)	(468,210,260)	(1,067,294,628)	(367,416,693)	(241,858,796)	(609,275,489)

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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(14,044,554)	(14,044,554)			(14,044,554)	(14,044,554)			(9,204,801)	(9,204,801)			(4,839,753)	(4,839,753)	
1	Misc Intangible Plt (3030 ED-AN	(2,361,006)	(2,361,006)			(2,361,006)	(2,361,006)			(1,547,403)	(1,547,403)			(813,603)	(813,603)	
Total Production/Transmission		(16,405,560)	(16,405,560)			(16,405,560)	(16,405,560)			(10,752,204)	(10,752,204)			(5,653,356)	(5,653,356)	
Distribution																
	Franchises (302000) ED-WA	(250,323)	(250,323)			(250,323)	(250,323)			(250,323)	(250,323)					
	Misc Intangible Plt (3030 ED-WA	(55,872)	(55,872)			(55,872)	(55,872)			(55,872)	(55,872)					
Total Distribution		(306,195)	(306,195)			(306,195)	(306,195)			(306,195)	(306,195)					
General Plant - 303000																
7,4	CD-AA	(4,312,324)	(3,018,541)	(892,435)	(401,348)	(3,018,541)	(3,018,541)			(2,060,637)	(2,060,637)			(957,904)	(957,904)	
9,1	CD-AN	(128,388)	(99,137)	(29,251)		(99,137)	(99,137)			(64,974)	(64,974)			(34,163)	(34,163)	
	GD-ID	(133,593)		(133,593)												
	GD-WA	(271,950)		(271,950)												
	GD-OR	(110,528)			(110,528)											
Total General Plant - 303000		(4,956,783)	(3,117,678)	(1,327,229)	(511,876)	(3,117,678)	(3,117,678)			(2,125,611)	(2,125,611)			(992,067)	(992,067)	
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(120,234,706)	(84,161,889)	(24,882,573)	(11,190,244)	(84,161,889)	(84,161,889)			(57,453,955)	(57,453,955)			(26,707,934)	(26,707,934)	
9,4	CD-AN	(246,603)	(190,420)	(56,183)		(190,420)	(190,420)			(129,992)	(129,992)			(60,428)	(60,428)	
9	CD-ID	224	173	51		173	173			0	0			173	173	
9	CD-WA	(9,241,943)	(7,136,351)	(2,105,592)		(7,136,351)	(7,136,351)			(7,136,351)	(7,136,351)			0	0	
4	ED-AN	(8,547,801)	(8,547,801)			(8,547,801)	(8,547,801)			(5,835,242)	(5,835,242)			(2,712,559)	(2,712,559)	
	ED-ID	221	221			221	221							221	221	
	ED-WA	(436,818)	(436,818)			(436,818)	(436,818)			(436,818)	(436,818)					
8	GD-AA	(106,537)		(73,333)	(33,204)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(138,813,963)	(100,472,885)	(27,117,630)	(11,223,448)	(7,572,775)	(92,900,110)	(100,472,885)		(7,573,169)	(63,419,189)	(70,992,358)		394	(29,480,921)	(29,480,527)
Gas Underground Storage																
	GD-AN	0		0												
Total Gas Underground Storage		0		0												
General Plant - 390200, 396200																
7,4	CD-AA	0	0	0	0	0	0			0	0			0	0	
9	CD-ID	0	0	0		0	0							0	0	
9	CD-WA	0	0	0		0	0			0	0					
4	ED-AN	(425,715)	(425,715)			(425,715)	(425,715)			(290,619)	(290,619)			(135,096)	(135,096)	
	ED-WA	0	0			0	0			0	0					
	GD-WA	0		0												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(425,715)	(425,715)	0	0	0	(425,715)	(425,715)		0	(290,619)	(290,619)		0	(135,096)	(135,096)
Total Accumulated Amortization		(160,908,216)	(120,728,033)	(28,444,859)	(11,735,324)	(7,878,970)	(112,849,063)	(120,728,033)		(7,879,364)	(76,587,623)	(84,466,987)		394	(36,261,440)	(36,261,046)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,340,837	807,811	699,891	8,883,540	10,391,242	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,636,915	1,143,443	2,745,704	6,747,768	10,636,915	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,995,320	0	0	0	0	25,995,320	0	0	25,995,320	0	0	0
99	GD-OR / AS	4,075,444	0	0	0	0	0	0	0	4,075,444	0	4,075,444	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,676,868	0	0	90,071,234	90,071,234	0	0	26,629,678	26,629,678	0	11,975,956	11,975,956
9	CD-WA / ID / AN	31,076,515	9,395,796	5,931,341	8,669,215	23,996,352	2,772,245	1,750,052	2,557,866	7,080,163	0	0	0
	TOTAL ACCOUNT	200,461,062	10,539,239	8,677,045	105,488,217	124,704,501	28,767,565	1,750,052	29,187,544	59,705,161	4,075,444	11,975,956	16,051,400
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,541,767	99,416	7,798	1,434,553	1,541,767	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	79,551,013	0	0	55,684,118	55,684,118	0	0	16,463,082	16,463,082	0	7,403,813	7,403,813
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	87,599,862	4,493,954	14,970	57,379,185	61,888,109	1,435,267	2,116	16,759,181	18,196,564	12,109	7,503,080	7,515,189
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,681,447	24,288,422	10,825,672	19,567,353	54,681,447	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,115,265	0	0	0	0	9,840,925	2,857,150	2,417,190	15,115,265	0	0	0
99	GD-OR / AS	4,578,652	0	0	0	0	0	0	0	4,578,652	0	4,578,652	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,383,456	0	0	5,168,272	5,168,272	0	0	1,528,006	1,528,006	0	687,178	687,178
9	CD-WA / ID / AN	7,114,877	1,677,787	784,957	3,031,150	5,493,894	495,034	231,603	894,346	1,620,983	0	0	0
	TOTAL ACCOUNT	88,970,884	25,966,209	11,610,629	27,766,775	65,343,613	10,335,959	3,088,753	4,906,439	18,331,151	4,578,652	717,468	5,296,120

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,205,636	272,618	185,479	3,561,539	4,019,636	80,436	54,726	1,050,838	1,186,000	0	0	0	
		TOTAL ACCOUNT	5,678,300	272,618	185,479	3,948,939	4,407,036	144,908	54,726	1,050,838	1,250,472	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,604,865	772,764	238,287	5,593,814	6,604,865	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,028,927	0	0	0	0	2,203,721	323,552	501,654	3,028,927	0	0	0	
99		GD-OR / AS	887,582	0	0	0	0	0	0	0	887,582	0	0	887,582	
8		GD-AA	5,314,673	0	0	0	0	0	0	3,658,249	3,658,249	0	1,656,424	1,656,424	
7		CD-AA	13,307,843	0	0	9,315,224	9,315,224	0	0	2,754,058	2,754,058	0	1,238,561	1,238,561	
9		CD-WA / ID / AN	1,329,056	9,892	749,616	266,749	1,026,257	2,919	221,175	78,705	302,799	0	0	0	
		TOTAL ACCOUNT	30,472,946	782,656	987,903	15,175,787	16,946,346	2,206,640	544,727	6,992,666	9,744,033	887,582	2,894,985	3,782,567	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,974,287	397,813	15,791	1,560,683	1,974,287	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,906,584	397,813	15,791	2,616,107	3,029,711	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,299,822	11,892,846	6,316,872	30,090,104	48,299,822	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0
99	GD-OR / AS	940,643	0	0	0	0	0	0	0	0	940,643	0	940,643
8	GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782
7	CD-AA	75,207,389	0	0	52,643,668	52,643,668	0	0	15,564,169	15,564,169	0	6,999,552	6,999,552
9	CD-WA/ ID / AN	18,262,076	9,855,127	2,865,732	1,380,568	14,101,427	2,907,771	845,539	407,339	4,160,649	0	0	0
	TOTAL ACCOUNT	144,034,742	21,747,973	9,182,604	84,114,340	115,044,917	3,608,111	1,199,243	16,158,494	20,965,848	940,643	7,083,334	8,023,977
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	679,589	0	0	475,699	475,699	0	0	140,641	140,641	0	63,249	63,249
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	966,410	0	13,466	744,734	758,200	0	1,953	140,641	142,594	2,367	63,249	65,616
	TOTAL GENERAL PLANT	617,946,809	79,078,649	40,731,307	315,359,546	435,169,502	52,557,477	7,755,927	79,437,408	139,750,812	11,425,143	31,601,352	43,026,495

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,715,389	319,716	0	11,395,673	11,715,389	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,332,355	319,716	0	15,901,240	16,220,956	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,544,142	2,192,040	(1,000)	18,353,102	20,544,142	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	384,894	0	0	0	0	0	0	264,934	264,934	0	119,960	
7		CD-AA	144,509,546	0	0	101,153,792	101,153,792	0	0	29,906,251	29,906,251	0	13,449,503	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	166,115,464	2,192,040	(1,930)	120,030,492	122,220,602	0	(274)	30,325,673	30,325,399	0	13,569,463	13,569,463
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	694,721	694,721	0	0	694,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	20,598,967	14,985,871	0	977,501	15,963,372	4,216,627	0	288,999	4,505,626	0	129,969	129,969
		TOTAL	336,940,731	17,497,627	(1,930)	227,832,397	245,328,094	5,238,541	771,927	58,828,211	64,838,679	406,156	26,367,802	26,773,958

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended March 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,476,612)	(58,431,959)	(17,275,485)	(7,769,168)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(837,318)	(646,552)	(190,766)	0
7	282919	CD-AA	(3,267,263)	(2,287,019)	(676,160)	(304,084)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(87,392,426)</u>	<u>(61,233,397)</u>	<u>(18,103,346)</u>	<u>(8,055,683)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,686,810	4,686,810	0	0	0	0	4,686,810
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
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	60,914,411	28,294,596	0	89,209,007	55,586,921	26,311,031	5,327,490	1,983,565	0
TOTAL		60,914,411	28,294,596	4,686,837	93,895,844	55,586,921	26,311,031	5,327,490	1,983,565	4,686,837

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 Gas
 31.734% 27.085% 100.000%