

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	163,712,597	105,496,987	58,215,610
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,712,597	105,496,987	58,215,610
E-APL	Electric Net Rate Base	2,762,021,620	1,861,567,819	900,453,801
	RATE OF RETURN	5.927%	5.667%	6.465%

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

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

Report ID:
E-ALL-12E

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	7-01-2021 thru 07-31-2021	402,467 100.000%	262,607 65.249%	139,860 34.751%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2020 thru 07-31-2021	28,713,677 100.000%	18,803,708 65.487%	9,909,969 34.513%
	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 July 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 July 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 Percentage		366,991	0	262,104 104,887
				100.000%	0.000%	71.420% 28.580%
		Net Direct Plant Percentage		988,383,327	0	653,112,453 335,270,874
				100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	7-01-2021 thru 07-31-2021	1,377,939,044	949,886,343	428,052,701	
		Percent		100.000%	68.935%	31.065%	
11		Book Depreciation	08-01-2020 thru 07-31-2021	137,093,959	91,469,551	45,624,408	
		Percent		100.000%	66.720%	33.280%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended July 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	7-01-2021 thru 07-31-2021	3,347,357,285 100.000%	2,258,602,278 67.474%	1,088,755,007 32.526%
13	E-PLT	Net Electric General Plant Percent	7-01-2021 thru 07-31-2021	290,432,698 100.000%	200,287,236 68.962%	90,145,462 31.038%
14		Net Allocated Schedule M's Percent	08-01-2020 thru 07-31-2021	-156,353,859 100.000%	-105,989,783 67.788%	-50,364,076 32.212%
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 July 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	397,580,109	0	397,580,109	267,524,008	0	267,524,008	130,056,101	0
99	442200	Commercial - Firm & Int.	317,058,105	0	317,058,105	227,538,737	0	227,538,737	89,519,368	0
1	442300	Industrial	115,790,598	0	115,790,598	61,502,895	0	61,502,895	54,287,703	0
99	444000	Public Street & Highway Lighting	7,403,584	0	7,403,584	4,648,524	0	4,648,524	2,755,060	0
99	448000	Interdepartmental Revenue	1,419,880	0	1,419,880	1,151,518	0	1,151,518	268,362	0
99	499XXX	Unbilled Revenue	393,616	0	393,616	570,332	0	570,332	(176,716)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			839,645,892	0	839,645,892	562,936,014	0	562,936,014	276,709,878	0
1	447XXX	Sales for Resale	0	68,897,573	68,897,573	0	45,155,469	45,155,469	0	23,742,104
TOTAL SALES OF ELECTRICITY			839,645,892	68,897,573	908,543,465	562,936,014	45,155,469	608,091,483	276,709,878	23,742,104
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	79,515	0	79,515	31,023	0	31,023	48,492	0
1	453000	Sales of Water & Water Power	0	577,239	577,239	0	378,322	378,322	0	198,917
1	454000	Rent from Electric Property	2,371,430	211,157	2,582,587	1,439,504	138,392	1,577,896	931,926	72,765
1	454100	Rent from Trnsmission Joint Use	18,781	0	18,781	8,337	0	8,337	10,444	0
1	456XXX	Other Electric Revenues	(19,661,865)	76,428,674	56,766,809	(15,618,190)	50,091,353	34,473,163	(4,043,675)	26,337,321
TOTAL OTHER OPERATING REVENUE			(17,192,139)	77,217,070	60,024,931	(14,139,326)	50,608,067	36,468,741	(3,052,813)	26,609,003
TOTAL ELECTRIC REVENUE			822,453,753	146,114,643	968,568,396	548,796,688	95,763,536	644,560,224	273,657,065	50,351,107

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	341,619	341,619	0	223,897	223,897	0	117,722
1	501XXX	Fuel	0	30,388,520	30,388,520	0	19,916,636	19,916,636	0	10,471,884
1	502000	Steam Expense	0	3,187,461	3,187,461	0	2,089,062	2,089,062	0	1,098,399
1	505000	Electric Expense	0	768,221	768,221	0	503,492	503,492	0	264,729
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,504,230	5,504,230	0	3,607,472	3,607,472	0	1,896,758
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	797,925	797,925	0	522,960	522,960	0	274,965
1	511000	Structures	0	773,981	773,981	0	507,267	507,267	0	266,714
1	512000	Boiler Plant	0	9,450,365	9,450,365	0	6,193,769	6,193,769	0	3,256,596
1	513000	Electric Plant	0	3,314,200	3,314,200	0	2,172,127	2,172,127	0	1,142,073
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,386,962	1,386,962	0	909,015	909,015	0	477,947
TOTAL STEAM POWER GENERATION EXP			0	55,913,484	55,913,484	0	36,645,697	36,645,697	0	19,267,787
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,011,350	2,011,350	0	1,318,239	1,318,239	0	693,111
1	536000	Water for Power	0	1,503,781	1,503,781	0	985,578	985,578	0	518,203
1	537000	Hydraulic Expense	4,926,392	4,438,953	9,365,345	3,235,545	2,909,290	6,144,835	1,690,847	1,529,663
1	538000	Electric Expense	0	5,830,777	5,830,777	0	3,821,491	3,821,491	0	2,009,286
1	539000	Miscellaneous Hydraulic Power Generation Exp	887	1,242,722	1,243,609	0	814,480	814,480	887	428,242
1	540000	Rent	0	1,603,641	1,603,641	0	1,051,026	1,051,026	0	552,615
1	540100	MT Trust Funds Land Settlement Rents	5,139,417	0	5,139,417	3,370,498	0	3,370,498	1,768,919	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	569,114	569,114	0	372,997	372,997	0	196,117
1	542000	Structures	0	2,136,800	2,136,800	0	1,400,459	1,400,459	0	736,341
1	543000	Reservoirs, Dams, & Waterways	0	289,068	289,068	0	189,455	189,455	0	99,613
1	544000	Electric Plant	0	3,485,531	3,485,531	0	2,284,417	2,284,417	0	1,201,114
1	545000	Miscellaneous Hydraulic Plant	0	609,530	609,530	0	399,486	399,486	0	210,044
TOTAL HYDRO POWER GENERATION EXP			10,066,696	23,721,267	33,787,963	6,606,043	15,546,918	22,152,961	3,460,653	8,174,349
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	446,041	446,041	0	292,335	292,335	0	153,706
1	547XXX	Fuel	0	68,843,569	68,843,569	0	45,120,075	45,120,075	0	23,723,494
1	548000	Generation Expense	0	1,976,195	1,976,195	0	1,295,198	1,295,198	0	680,997
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	585,928	585,928	0	384,017	384,017	0	201,911
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
MAINTENANCE										
1	551000	Supervision & Engineering	0	730,092	730,092	0	478,502	478,502	0	251,590
1	552000	Structures	0	108,531	108,531	0	71,131	71,131	0	37,400
1	553000	Generating & Electric Equipment	0	4,815,401	4,815,401	0	3,156,014	3,156,014	0	1,659,387
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	704,860	704,860	0	461,965	461,965	0	242,895
TOTAL OTHER POWER GENERATION EXP			0	78,297,739	78,297,739	0	51,316,337	51,316,337	0	26,981,402

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	10,509,741	141,153,646	151,663,387	0	92,512,100	92,512,100	10,509,741	48,641,546
1	556000	System Control & Load Dispatching	0	711,543	711,543	0	466,345	466,345	0	245,198
E-557	557XXX	Other Expense	(29,844,531)	54,531,885	24,687,354	(18,660,518)	35,740,197	17,079,679	(11,184,013)	18,791,688
TOTAL OTHER POWER SUPPLY EXPENSE			(19,334,790)	196,397,074	177,062,284	(18,660,518)	128,718,642	110,058,124	(674,272)	67,678,432
TOTAL PRODUCTION OPERATING EXP			(9,268,094)	354,329,564	345,061,470	(12,054,475)	232,227,594	220,173,119	2,786,381	122,101,970
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,161,045	2,161,045	0	1,416,349	1,416,349	0	744,696
1	561000	Load Dispatching	0	2,797,730	2,797,730	0	1,833,632	1,833,632	0	964,098
1	562000	Station Expense	0	438,245	438,245	0	287,226	287,226	0	151,019
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	643,027	643,027	0	421,440	421,440	0	221,587
1	565XXX	Transmission of Electricity by Others	0	17,092,015	17,092,015	0	11,202,107	11,202,107	0	5,889,908
1	566000	Miscellaneous Transmission Expense	0	2,867,031	2,867,031	0	1,879,052	1,879,052	0	987,979
1	567000	Rent	0	184,825	184,825	0	121,134	121,134	0	63,691
MAINTENANCE										
1	568000	Supervision & Engineering	7,133	413,930	421,063	2,384	271,290	273,674	4,749	142,640
1	569000	Structures	63,417	542,858	606,275	7,661	355,789	363,450	55,756	187,069
1	570000	Station Equipment	18,039	806,733	824,772	0	528,733	528,733	18,039	278,000
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	71,258	1,241,045	1,312,303	33,861	813,381	847,242	37,397	427,664
1	572000	Underground Lines	3,957	17,261	21,218	3,647	11,313	14,960	310	5,948
1	573000	Service Miscellaneous	13,520	50,578	64,098	185	33,149	33,334	13,335	17,429
TOTAL TRANSMISSION OPERATING EXP			177,324	29,256,323	29,433,647	47,738	19,174,595	19,222,333	129,586	10,081,728

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 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	15,773,579	28,102,268	43,875,847	11,463,435	18,418,226	29,881,661	4,310,144	9,684,042
E-DEPX		Depreciation Expense-Transmission	1,507,003	16,775,394	18,282,397	513,648	10,994,593	11,508,241	993,355	5,780,801
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,151,790	1,151,790	0	754,883	754,883	0	396,907
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	25,279	0	25,279	24,313	0	24,313	966	0
1	407324	Amortization of CDA CDR Fund	3,688	200,000	203,688	3,688	131,080	134,768	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	(8,445)	0	(8,445)	0	0	0	(8,445)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	55,869	0	55,869	50,706	0	50,706	5,163	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	233,720	0	233,720	167,021	0	167,021	66,699	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	(952,297)	0	(952,297)	(952,297)	0	(952,297)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,852,627)	0	(3,852,627)	(1,798,623)	0	(1,798,623)	(2,054,004)	0
99	407434	EIM Deferred O&M	(299,600)	0	(299,600)	0	0	0	(299,600)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,623,775)	0	(14,623,775)	(10,139,732)	0	(10,139,732)	(4,484,043)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,139,128)	0	(2,139,128)	0	0	0	(2,139,128)	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	(3,591)	0	(3,591)	(3,591)	0	(3,591)	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	24,299,314	24,299,314	0	15,925,770	15,925,770	0	8,373,544
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,227,318)	71,437,156	66,209,838	(1,699,495)	46,819,911	45,120,416	(3,527,823)	24,617,245
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(14,318,088)	455,023,043	440,704,955	(13,706,232)	298,222,100	284,515,868	(611,856)	156,800,943

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	1,008,595	2,988,098	3,996,693	666,913	1,956,816	2,623,729	341,682	1,031,282
3	582000	Station Expense	806,781	90,598	897,379	487,909	59,330	547,239	318,872	31,268
3	583000	Overhead Line Expense	1,651,281	1,272,675	2,923,956	1,125,973	833,437	1,959,410	525,308	439,238
3	584000	Underground Line Expense	1,833,305	0	1,833,305	991,342	0	991,342	841,963	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,117	0	1,117	(298)	0	(298)	1,415	0
3	586000	Meter Expense	1,876,763	62,959	1,939,722	1,620,211	41,230	1,661,441	256,552	21,729
3	587000	Customer Installations Expense	619,564	117,782	737,346	384,730	77,132	461,862	234,834	40,650
3	588000	Miscellaneous Distribution Expense	2,230,963	2,525,666	4,756,629	1,521,017	1,653,983	3,175,000	709,946	871,683
3	589000	Rent	0	331,235	331,235	0	216,916	216,916	0	114,319
		MAINTENANCE:								
3	590000	Supervision & Engineering	728,339	808,362	1,536,701	372,819	529,372	902,191	355,520	278,990
3	591000	Structures	677,443	9,991	687,434	337,943	6,543	344,486	339,500	3,448
3	592000	Station Equipment	507,610	88,999	596,609	343,778	58,283	402,061	163,832	30,716
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,160,899	780	15,161,679	9,826,348	511	9,826,859	5,334,551	269
3	594000	Underground Lines	733,963	0	733,963	447,388	0	447,388	286,575	0
3	595000	Line Transformers	396,348	0	396,348	304,114	0	304,114	92,234	0
3	596000	Street Light & Signal System Maintenance Exp	126,449	0	126,449	113,196	0	113,196	13,253	0
3	597000	Meters	41,613	0	41,613	36,916	0	36,916	4,697	0
3	598000	Miscellaneous Distribution Expense	312,645	1,101,634	1,414,279	223,409	721,427	944,836	89,236	380,207
		TOTAL DISTRIBUTION OPERATING EXP	28,713,678	9,398,779	38,112,457	18,803,708	6,154,980	24,958,688	9,909,970	3,243,799
E-DEPX		Depreciation Expense-Distribution	52,049,692	86,496	52,136,188	34,216,344	56,644	34,272,988	17,833,348	29,852
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	95,682	0	95,682	95,682	0	95,682	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,915,057	0	55,915,057	49,085,399	0	49,085,399	6,829,658	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	108,060,431	86,496	108,146,927	83,397,425	56,644	83,454,069	24,663,006	29,852
		TOTAL DISTRIBUTION EXPENSES	136,774,109	9,485,275	146,259,384	102,201,133	6,211,624	108,412,757	34,572,976	3,273,651

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	174,053	174,053	0	113,568	113,568	0	60,485
2	902000	Meter Reading Expenses	641,880	126,992	768,872	461,774	82,861	544,635	180,106	44,131
2	903XXX	Customer Records & Collection Expenses	552,902	6,718,839	7,271,741	283,317	4,383,975	4,667,292	269,585	2,334,864
2	904000	Uncollectible Accounts	14,693,909	(3,108,124)	11,585,785	13,412,377	(2,028,020)	11,384,357	1,281,532	(1,080,104)
2	905000	Misc Customer Accounts	0	112,248	112,248	0	73,241	73,241	0	39,007
TOTAL CUSTOMER ACCOUNTS EXPENSES			15,888,691	4,024,008	19,912,699	14,157,468	2,625,625	16,783,093	1,731,223	1,398,383
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,662,574	78,270	34,740,844	24,066,712	51,070	24,117,782	10,595,862	27,200
2	909000	Advertising	137,341	730,483	867,824	137,341	476,633	613,974	0	253,850
2	910000	Misc Customer Service & Info Exp	0	251,373	251,373	0	164,018	164,018	0	87,355
TOTAL CUSTOMER SERVICE & INFO EXP			34,799,915	1,060,126	35,860,041	24,204,053	691,721	24,895,774	10,595,862	368,405
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	413,865	26,292,074	26,705,939	317,217	17,948,547	18,265,764	96,648	8,343,527
4	921000	Office Supplies & Expenses	5,425	4,341,511	4,346,936	5,425	2,963,776	2,969,201	0	1,377,735
4	922000	Admin Exp Transferred--Credit	0	(100,170)	(100,170)	0	(68,382)	(68,382)	0	(31,788)
4	923000	Outside Services Employed	383,071	11,015,437	11,398,508	330,494	7,519,798	7,850,292	52,577	3,495,639
4	924000	Property Insurance Premium	0	1,906,825	1,906,825	0	1,301,713	1,301,713	0	605,112
4	925XXX	Injuries and Damages	1,340,241	4,555,572	5,895,813	928,314	3,109,907	4,038,221	411,927	1,445,665
4	926XXX	Employee Pensions and Benefits	3,630,441	27,723,073	31,353,514	2,514,829	18,925,433	21,440,262	1,115,612	8,797,640
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,203,274	3,515,700	6,718,974	2,186,911	2,304,190	4,491,101	1,016,363	1,211,510
4	930000	Miscellaneous General Expenses	134,955	5,062,529	5,197,484	111,406	3,455,986	3,567,392	23,549	1,606,543
4	931000	Rents	5,600	748,230	753,830	0	510,787	510,787	5,600	237,443
4	935000	Maintenance of General Plant	1,702,481	11,142,226	12,844,707	1,262,727	7,606,352	8,869,079	439,754	3,535,874
TOTAL ADMIN & GEN OPERATING EXP			10,820,553	96,203,007	107,023,560	7,657,323	65,578,107	73,235,430	3,163,230	30,624,900

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	3,582,413	19,118,069	22,700,482	2,723,778	13,051,140	15,774,918	858,635	6,066,929
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	3,484,610	30,520,172	34,004,782	3,484,167	20,834,900	24,319,067	443	9,685,272
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	347,800	347,800	0	237,429	237,429	0	110,371
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	249,168	1,299,845	1,549,013	200,900	877,057	1,077,957	48,268	422,788
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	739,365	0	739,365	739,365	0	739,365	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	3,278,734	0	3,278,734	2,257,340	0	2,257,340	1,021,394	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(9,758,749)	0	(9,758,749)	(9,758,749)	0	(9,758,749)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,776)	0	(56,776)	0	0	0	(56,776)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,346,343)	0	(1,346,343)	0	0	0	(1,346,343)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(10,128,311)	0	(10,128,311)	(10,413,355)	0	(10,413,355)	285,044	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,402,346)	0	(3,402,346)	(3,402,346)	0	(3,402,346)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,012,650	4,307,779	5,320,429	688,046	2,940,748	3,628,794	324,604	1,367,031
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,338,595)	55,891,633	44,553,038	(12,705,864)	38,144,480	25,438,616	1,367,269	17,747,153
		TOTAL ADMIN & GENERAL EXPENSES	(518,042)	152,094,640	151,576,598	(5,048,541)	103,722,587	98,674,046	4,530,499	48,372,053
		TOTAL EXPENSES BEFORE FIT	172,626,585	621,687,092	794,313,677	121,807,881	411,473,657	533,281,538	50,818,704	210,213,435
		NET OPERATING INCOME (LOSS) BEFORE FIT			174,254,719			111,278,686		
E-FIT		FEDERAL INCOME TAX			(699,899)			(1,923,637)		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,726,809			8,023,066		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			163,712,597			105,496,987		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.249%	34.751%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.487%	34.513%
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 July 31, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	130,056,101
99	442200	Commercial - Firm & Int.	89,519,368
1	442300	Industrial	54,287,703
99	444000	Public Street & Highway Lighting	2,755,060
99	448000	Interdepartmental Revenue	268,362
99	499XXX	Unbilled Revenue	(176,716)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>276,709,878</u>
1	447XXX	Sales for Resale	23,742,104
		TOTAL SALES OF ELECTRICITY	<u>300,451,982</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	48,492
1	453000	Sales of Water & Water Power	198,917
1	454000	Rent from Electric Property	1,004,691
1	454100	Rent from Trnsmission Joint Use	10,444
1	456XXX	Other Electric Revenues	22,293,646
		TOTAL OTHER OPERATING REVENUE	<u>23,556,190</u>
		TOTAL ELECTRIC REVENUE	<u>324,008,172</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	117,722
1	501XXX	Fuel	10,471,884
1	502000	Steam Expense	1,098,399
1	505000	Electric Expense	264,729
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,896,758
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	274,965
1	511000	Structures	266,714
1	512000	Boiler Plant	3,256,596
1	513000	Electric Plant	1,142,073
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	477,947
		TOTAL STEAM POWER GENERATION EXP	<u>19,267,787</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	693,111
1	536000	Water for Power	518,203
1	537000	Hydraulic Expense	3,220,510
1	538000	Electric Expense	2,009,286
1	539000	Miscellaneous Hydraulic Power Generation Exp	429,129
1	540000	Rent	552,615
1	540100	MT Trust Funds Land Settlement Rents	1,768,919
		MAINTENANCE	
1	541000	Supervision & Engineering	196,117
1	542000	Structures	736,341
1	543000	Reservoirs, Dams, & Waterways	99,613
1	544000	Electric Plant	1,201,114
1	545000	Miscellaneous Hydraulic Plant	210,044
		TOTAL HYDRO POWER GENERATION EXP	<u>11,635,002</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	153,706
1	547XXX	Fuel	23,723,494
1	548000	Generation Expense	680,997
1	549XXX	Miscellaneous Other Power Generation Op Exp	201,911
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	251,590
1	552000	Structures	37,400
1	553000	Generating & Electric Equipment	1,659,387
1	554XXX	Miscellaneous Other Power Generation Maint Exp	242,895
		TOTAL OTHER POWER GENERATION EXP	<u>26,981,402</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	59,151,287
1	556000	System Control & Load Dispatching	245,198
E-557	557XXX	Other Expense	7,607,675
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>67,004,160</u>
		TOTAL PRODUCTION OPERATING EXP	<u>124,888,351</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	744,696
1	561000	Load Dispatching	964,098
1	562000	Station Expense	151,019
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	221,587
1	565XXX	Transmission of Electricity by Others	5,889,908
1	566000	Miscellaneous Transmission Expense	987,979
1	567000	Rent	63,691
		MAINTENANCE	
1	568000	Supervision & Engineering	147,389
1	569000	Structures	242,825
1	570000	Station Equipment	296,039
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	465,061
1	572000	Underground Lines	6,258
1	573000	Service Miscellaneous	30,764
		TOTAL TRANSMISSION OPERATING EXP	<u>10,211,314</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,994,186
E-DEPX		Depreciation Expense-Transmission	6,774,156
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	396,907
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	966
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	(8,445)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	5,163
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	66,699
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	(2,054,004)
99	407434	EIM Deferred O&M	(299,600)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,484,043)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,139,128)
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	8,373,544
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	21,089,422
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	156,189,087

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,372,964
3	582000	Station Expense	350,140
3	583000	Overhead Line Expense	964,546
3	584000	Underground Line Expense	841,963
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,415
3	586000	Meter Expense	278,281
3	587000	Customer Installations Expense	275,484
3	588000	Miscellaneous Distribution Expense	1,581,629
3	589000	Rent	114,319
		MAINTENANCE:	
3	590000	Supervision & Engineering	634,510
3	591000	Structures	342,948
3	592000	Station Equipment	194,548
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,334,820
3	594000	Underground Lines	286,575
3	595000	Line Transformers	92,234
3	596000	Street Light & Signal System Maintenance Exp	13,253
3	597000	Meters	4,697
3	598000	Miscellaneous Distribution Expense	469,443
		TOTAL DISTRIBUTION OPERATING EXP	<u>13,153,769</u>
E-DEPX		Depreciation Expense-Distribution	17,863,200
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,829,658
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,692,858</u>
		TOTAL DISTRIBUTION EXPENSES	<u>37,846,627</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	60,485
2	902000	Meter Reading Expenses	224,237
2	903XXX	Customer Records & Collection Expenses	2,604,449
2	904000	Uncollectible Accounts	201,428
2	905000	Misc Customer Accounts	39,007
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,129,606
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,623,062
2	909000	Advertising	253,850
2	910000	Misc Customer Service & Info Exp	87,355
		TOTAL CUSTOMER SERVICE & INFO EXP	10,964,267
		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	8,440,175
4	921000	Office Supplies & Expenses	1,377,735
4	922000	Admin Exp Transferred--Credit	(31,788)
4	923000	Outside Services Employed	3,548,216
4	924000	Property Insurance Premium	605,112
4	925XXX	Injuries and Damages	1,857,592
4	926XXX	Employee Pensions and Benefits	9,913,252
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,227,873
4	930000	Miscellaneous General Expenses	1,630,092
4	931000	Rents	243,043
4	935000	Maintenance of General Plant	3,975,628
		TOTAL ADMIN & GEN OPERATING EXP	33,788,130

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,925,564
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,685,715
E-AMTX		Amortization Expense-General Plant - 390200, 3962	110,371
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	471,056
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	1,021,394
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,776)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,346,343)
99	407447	Regulatory Credit - COVID-19 Deferral	285,044
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,691,635
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>19,114,422</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>52,902,552</u>
		TOTAL EXPENSES BEFORE FIT	<u>261,032,139</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	62,976,033
E-FIT		FEDERAL INCOME TAX	1,223,738
E-FIT		DEFERRED FEDERAL INCOME TAX	3,703,743
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,215,610</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 July 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	23,818	785,143	808,961	17,913	514,583	532,496	5,905	270,560	276,465
1	456010	Other Electric Rev-Financial	0	(9,304,548)	(9,304,548)	0	(6,098,201)	(6,098,201)	0	(3,206,347)	(3,206,347)
1	456015	Other Electric Rev-CT Fuel Sales	0	26,561,333	26,561,333	0	17,408,298	17,408,298	0	9,153,035	9,153,035
1	456016	Other Electric Rev-Resource Opt	0	4,415,299	4,415,299	0	2,893,787	2,893,787	0	1,521,512	1,521,512
1	456017	Other Electric Rev-Non Resource	0	72,528	72,528	0	47,535	47,535	0	24,993	24,993
1	456018	Other Electric Rev-Extraction	0	339,436	339,436	0	222,466	222,466	0	116,970	116,970
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,792	57,792	0	37,877	37,877	0	19,915	19,915
1	456030	Other Electric Rev-Clearwater	(124,634)	1,246,338	1,121,704	0	816,850	816,850	(124,634)	429,488	304,854
1	456050	Other Electric Rev-Attachment Fees	1,698,864	240	1,699,104	1,390,323	157	1,390,480	308,541	83	308,624
1	456100	Transmission Revenue of Others	0	14,062,568	14,062,568	0	9,216,607	9,216,607	0	4,845,961	4,845,961
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	2,148,935	2,148,935	0	1,408,412	1,408,412	0	740,523	740,523
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	(12,496,865)	0	(12,496,865)	(8,704,798)	0	(8,704,798)	(3,792,067)	0	(3,792,067)
1	456329	Amortization Res Decoupling Deferral	(6,565,673)	0	(6,565,673)	(5,993,646)	0	(5,993,646)	(572,027)	0	(572,027)
1	456338	Non-res Decoupling Deferred Rev	5,008,896	0	5,008,896	4,888,060	0	4,888,060	120,836	0	120,836
1	456339	Amortization Non-res Decoupling	(7,684,736)	0	(7,684,736)	(7,330,316)	0	(7,330,316)	(354,420)	0	(354,420)
1	456380	Other Electric Revenue-Clearwater	301,399	0	301,399	0	0	0	301,399	0	301,399
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	1,751,556	1,751,556	0	1,147,970	1,147,970	0	603,586	603,586
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(421,156)	(421,156)	0	(276,026)	(276,026)	0	(145,130)	(145,130)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	421,156	421,156	0	276,026	276,026	0	145,130	145,130
1	456730	Other Elec Rev-Intraco Thermal	0	33,368,055	33,368,055	0	21,869,423	21,869,423	0	11,498,632	11,498,632
TOTAL ACCOUNT 456			(19,661,866)	76,428,675	56,766,809	(15,618,190)	50,091,354	34,473,164	(4,043,676)	26,337,321	22,293,645

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended July 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	134,857,482	134,857,482	0	88,385,594	88,385,594	0	46,471,888	46,471,888
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,810,781	1,810,781	0	1,186,786	1,186,786	0	623,995	623,995
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	10,509,741	0	10,509,741	0	0	0	10,509,741	0	10,509,741
1	555550	Non Monetary - Exchange Power	0	(35,017)	(35,017)	0	(22,950)	(22,950)	0	(12,067)	(12,067)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,371,465	2,371,465	0	1,554,258	1,554,258	0	817,207	817,207
1	555710	Intercompany Purchase	0	2,148,935	2,148,935	0	1,408,412	1,408,412	0	740,523	740,523
TOTAL ACCOUNT 555			10,509,741	141,153,646	151,663,387	0	92,512,100	92,512,100	10,509,741	48,641,546	59,151,287

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 July 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	56,914	5,003,821	5,060,735	56,914	3,279,504	3,336,418	0	1,724,317	1,724,317
1	557010	Other Power Supply Expense - Financial	0	(13,519,970)	(13,519,970)	0	(8,860,988)	(8,860,988)	0	(4,658,982)	(4,658,982)
1	557018	Merchandise Processing Fee	0	54,739	54,739	0	35,876	35,876	0	18,863	18,863
1	557150	Fuel - Economic Dispatch	0	9,191,798	9,191,798	0	6,024,304	6,024,304	0	3,167,494	3,167,494
1	557160	Power Supply Expense - Miscellaneous	0	293,239	293,239	0	192,189	192,189	0	101,050	101,050
99	557161	Unbilled Add-Ons	330,946	0	330,946	202,723	0	202,723	128,223	0	128,223
1	557165	Other Resource Costs-CAISO Charges	0	224,399	224,399	0	147,071	147,071	0	77,328	77,328
1	557170	Broker Fees - Power	0	308,290	308,290	0	202,053	202,053	0	106,237	106,237
1	557171	REC Broker Fees	0	59,280	59,280	0	38,852	38,852	0	20,428	20,428
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	1,388,751	0	1,388,751	1,388,751	0	1,388,751	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(21,200,701)	0	(21,200,701)	(21,200,701)	0	(21,200,701)	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	2,151,024	0	2,151,024	2,151,024	0	2,151,024	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,699,155)	0	(1,699,155)	(1,699,155)	0	(1,699,155)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,628,341)	0	(11,628,341)	0	0	0	(11,628,341)	0	(11,628,341)
99	557390	Idaho PCA Amortization	(5,075)	0	(5,075)	0	0	0	(5,075)	0	(5,075)
1	557395	Optional Renewable Power Expense Offset	0	1,050	1,050	0	688	688	0	362	362
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	559,678	559,678	0	366,813	366,813	0	192,865	192,865
1	557711	Turbine Gas Bookout Offset	0	(559,678)	(559,678)	0	(366,813)	(366,813)	0	(192,865)	(192,865)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,915,239	52,915,239	0	34,680,648	34,680,648	0	18,234,591	18,234,591
TOTAL ACCOUNT 557			(29,844,531)	54,531,885	24,687,354	(18,660,518)	35,740,197	17,079,679	(11,184,013)	18,791,688	7,607,675

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 July 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	207,169	78,270	285,439	114,024	51,070	165,094	93,145	27,200	120,345
99	908600	Public Purpose Tariff Rider Expense Offset	34,263,616	0	34,263,616	23,724,862	0	23,724,862	10,538,754	0	10,538,754
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	29,121	0	29,121	65,158	0	65,158	(36,037)	0	(36,037)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,662,574	78,270	34,740,844	24,066,712	51,070	24,117,782	10,595,862	27,200	10,623,062

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.249%	34.751%
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 July 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.92%	53.92%
2	Cost of Debt		4.863%	4.868%
	Total Weighted Cost		2.622%	2.625%
E-APL	Net Rate Base	2,762,021,620	1,861,567,819	900,453,801
	Interest Deduction for FIT Calculation	72,447,220	48,810,308	23,636,912
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 July 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	968,568,396	644,560,224	324,008,172
E-OPS	Less: Operating & Maintenance Expense	575,403,874	379,268,437	196,135,437
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,375,003	85,373,138	48,001,865
E-OTX	Less: Taxes Other than FIT	85,534,800	68,639,963	16,894,837
	Net Operating Income Before FIT	174,254,719	111,278,686	62,976,033
E-INT	Less: Interest Expense	72,447,220	48,810,308	23,636,912
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(41,064)	0	(41,064)
E-SCM	Plus: Schedule M Adjustments	(105,099,284)	(71,628,552)	(33,470,732)
	Taxable Net Operating Income	(3,332,849)	(9,160,174)	5,827,325
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(699,899)	(1,923,637)	1,223,738
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(699,899)	(1,923,637)	1,223,738
E-DTE	Deferred FIT	11,726,809	8,023,066	3,703,743
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	10,542,122	5,781,699	4,760,423

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 July 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		76,492,978	96,399,954	172,892,932	52,497,054	64,551,021	117,048,075	23,995,924	31,848,933	55,844,857
12	997001 Contributions In Aid of Construction		0	7,566,138	7,566,138	0	5,105,176	5,105,176	0	2,460,962	2,460,962
12	997002 Injuries and Damages		0	150,000	150,000	0	101,211	101,211	0	48,789	48,789
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	2,584,095	2,584,095	0	1,743,592	1,743,592	0	840,503	840,503
99	997007 Idaho PCA		(11,633,416)	0	(11,633,416)	0	0	0	(11,633,416)	0	(11,633,416)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	683,158	683,158	0	460,954	460,954	0	222,204	222,204
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		9,521,883	(1,040)	9,520,843	5,670,110	(702)	5,669,408	3,851,773	(338)	3,851,435
12	997020 FAS87 Current Pension Accrual		0	(21,592,499)	(21,592,499)	0	(14,569,323)	(14,569,323)	0	(7,023,176)	(7,023,176)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		1,088,355	2,980,514	4,068,869	1,731,312	2,011,072	3,742,384	(642,957)	969,442	326,485
99	997031 Decoupling Mechanism		21,738,378	0	21,738,378	17,140,701	0	17,140,701	4,597,677	0	4,597,677
12	997032 Interest Rate Swaps		0	2,915,833	2,915,833	0	1,967,429	1,967,429	0	948,404	948,404
99	997033 BPA Residential Exchange		(69,398)	0	(69,398)	36,845	0	36,845	(106,243)	0	(106,243)
99	997034 Montana Hydro Settlement		5,139,417	0	5,139,417	3,370,498	0	3,370,498	1,768,919	0	1,768,919
99	997035 Leases		0	130,115	130,115	0	88,824	88,824	0	41,291	41,291
99	997043 Washington Deferred Power Costs		(19,876,659)	0	(19,876,659)	(19,876,659)	0	(19,876,659)	0	0	0
12	997044 Non-Monetary Power Costs		0	(35,016)	(35,016)	0	(23,627)	(23,627)	0	(11,389)	(11,389)
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	(2,388,087)	(2,388,087)	0	(1,611,338)	(1,611,338)	0	(776,749)	(776,749)
12	997049 Tax Depreciation		0	(160,433,481)	(160,433,481)	0	(108,250,887)	(108,250,887)	0	(52,182,594)	(52,182,594)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		25,279	0	25,279	24,313	0	24,313	966	0	966
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		19,938	0	19,938	15,439	0	15,439	4,499	0	4,499
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		55,869	884,086	939,955	50,706	596,528	647,234	5,163	287,558	292,721
99	997065 Amortization - Unbilled Revenue Add-Ins		620,773	0	620,773	507,982	0	507,982	112,791	0	112,791
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	3,354,426	3,354,426	0	2,263,365	2,263,365	0	1,091,061	1,091,061
12	997081 Deferred Compensation		0	845,378	845,378	0	570,410	570,410	0	274,968	274,968
4	997082 Meal Disallowances		0	160,714	160,714	0	109,713	109,713	0	51,001	51,001
12	997083 Paid Time Off		0	1,272,801	1,272,801	0	858,810	858,810	0	413,991	413,991
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(2,147,573)	0	(2,147,573)	0	0	0	(2,147,573)	0	(2,147,573)
99	997095 WA REC Deferral		459,006	0	459,006	459,006	0	459,006	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,077	22,077	0	10,642	10,642
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	2,823	2,823	0	1,905	1,905	0	918	918
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(41,416,667)	(41,416,667)	0	(27,945,482)	(27,945,482)	0	(13,471,185)	(13,471,185)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(9,019,384)	0	(9,019,384)	(9,019,384)	0	(9,019,384)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended July 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	0	0	0	0	0	0	0	0	
99	997110	FISERVE	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0	232,000
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(81,966)	(81,966)	0	(39,512)	(39,512)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	331,687	331,687	0	159,891	159,891
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,849,452)	0	(6,849,452)	(4,206,642)	0	(4,206,642)	(2,642,810)	0	(2,642,810)
99	997119	AFUDC Tax CPI	0	1,947,352	1,947,352	0	1,313,956	1,313,956	0	633,396	633,396
99	997120	Transportation Tax Disallowance	0	122,453	122,453	0	82,624	82,624	0	39,829	39,829
99	997123	EIM Deferred O&M	(299,600)	0	(299,600)	0	0	0	(299,600)	0	(299,600)
99	997124	Colstrip Recovery Offset	(952,297)	0	(952,297)	(952,297)	0	(952,297)	0	0	0
99	997125	COVID-19	(7,111,947)	0	(7,111,947)	(8,418,385)	0	(8,418,385)	1,306,438	0	1,306,438
99	997126	Prepaid Expenses	0	(1,159,340)	(1,159,340)	0	(782,253)	(782,253)	0	(377,087)	(377,087)
99	997127	CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,104,181	2,104,181	0	1,014,325	1,014,325
99	997128	Meters Expensed	0	(23,020,255)	(23,020,255)	0	(15,532,687)	(15,532,687)	0	(7,487,568)	(7,487,568)
99	997129	Mixed Service Costs (IDD#5)	0	(31,828,635)	(31,828,635)	0	(21,476,053)	(21,476,053)	0	(10,352,582)	(10,352,582)
99	997130	Wild Fire Resiliency Deferral	(1,403,119)	0	(1,403,119)	0	0	0	(1,403,119)	0	(1,403,119)
99	997132	Battery Storage Deferral	(3,922,350)	0	(3,922,350)	(3,922,350)	0	(3,922,350)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	51,254,571	(156,353,855)	(105,099,284)	34,361,231	(105,989,783)	(71,628,552)	16,893,340	(50,364,072)	(33,470,732)

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%	67.474%	32.526%
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 July 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 - Allocated	0	14,130,363	14,130,363	0	9,534,321	9,534,321	0	4,596,042	4,596,042
99	410100	Deferred Federal Income Tax Expense - Washington	3,881,880	0	3,881,880	3,881,880	0	3,881,880	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,920,699	0	1,920,699	0	0	0	1,920,699	0	1,920,699
	410100	Total	5,802,579	14,130,363	19,932,942	3,881,880	9,534,321	13,416,201	1,920,699	4,596,042	6,516,741
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(7,511,286)	(7,511,286)	0	(5,068,166)	(5,068,166)	0	(2,443,120)	(2,443,120)
99	411100	Deferred Federal Income Tax Expense - Washington	(573,871)	0	(573,871)	(573,871)	0	(573,871)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(503,902)	0	(503,902)	0	0	0	(503,902)	0	(503,902)
	411100	Total	(1,077,773)	(7,511,286)	(8,589,059)	(573,871)	(5,068,166)	(5,642,037)	(503,902)	(2,443,120)	(2,947,022)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	248,902	0	248,902	248,902	0	248,902	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	134,024	0	134,024	0	0	0	134,024	0	134,024
	410193	Total	382,926	0	382,926	248,902	0	248,902	134,024	0	134,024
Total Deferred Federal Income Tax Expense			5,107,732	6,619,077	11,726,809	3,556,911	4,466,155	8,023,066	1,550,821	2,152,922	3,703,743

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.474%	32.526%
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 July 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	46,746	46,746	0	30,637	30,637	0	16,109	16,109
1	408140	State Kwh Generation Tax	0	1,334,493	1,334,493	0	874,627	874,627	0	459,866	459,866
1	408150	R&P Property Tax--Production	0	16,990,200	16,990,200	0	11,135,377	11,135,377	0	5,854,823	5,854,823
1	408180	R&P Property Tax--Transmission	0	6,209,489	6,209,489	0	4,069,699	4,069,699	0	2,139,790	2,139,790
1	409100	State Income Tax--Montana & Oregon	0	(281,614)	(281,614)	0	(184,570)	(184,570)	0	(97,044)	(97,044)
TOTAL PRODUCTION & TRANSMISSION			0	24,299,314	24,299,314	0	15,925,770	15,925,770	0	8,373,544	8,373,544
DISTRIBUTION											
99	408110	State Excise Tax	22,111,692	0	22,111,692	22,111,692	0	22,111,692	0	0	0
99	408120	Municipal Occupation & License Tax	22,942,889	0	22,942,889	19,280,797	0	19,280,797	3,662,092	0	3,662,092
99	408160	Miscellaneous State or Local Tax--WA & ID	216	0	216	0	0	0	216	0	216
99	408170	R&P Property Tax--Distribution	10,910,015	0	10,910,015	7,692,910	0	7,692,910	3,217,105	0	3,217,105
99	409100	State Income Tax--Idaho	(8,691)	0	(8,691)	0	0	0	(8,691)	0	(8,691)
99	411410	State Income Tax--Idaho ITC Deferred	(12,202)	0	(12,202)	0	0	0	(12,202)	0	(12,202)
99	411420	State Income Tax--Idaho ITC Amortization	(28,862)	0	(28,862)	0	0	0	(28,862)	0	(28,862)
TOTAL DISTRIBUTION			55,915,057	0	55,915,057	49,085,399	0	49,085,399	6,829,658	0	6,829,658
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,012,650	4,307,779	5,320,429	688,046	2,940,748	3,628,794	324,604	1,367,031	1,691,635
TOTAL A&G			1,012,650	4,307,779	5,320,429	688,046	2,940,748	3,628,794	324,604	1,367,031	1,691,635
TOTAL TAXES OTHER THAN FIT			56,927,707	28,607,093	85,534,800	49,773,445	18,866,518	68,639,963	7,154,262	9,740,575	16,894,837

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 July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,633,333	7,633,333	0	5,002,886	5,002,886	0	2,630,447	2,630,447
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	1,062,018	1,062,018	0	696,047	696,047	0	365,971	365,971
1	182381	CDA Settlement Past Storage	0	28,695,946	28,695,946	0	18,807,323	18,807,323	0	9,888,623	9,888,623
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,137,998	16,457,714	319,716	10,695,581	11,015,297	0	5,442,417	5,442,417
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,014,108	121,994,155	124,008,263	2,016,038	83,280,530	85,296,568	(1,930)	38,713,625	38,711,695
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	2,146,978	2,146,978	0	1,465,656	1,465,656	0	681,322	681,322
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,624,692	1,624,692	0	1,109,112	1,109,112	0	515,580	515,580
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,659,386	977,501	16,636,887	15,659,386	667,301	16,326,687	0	310,200	310,200
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,068,031	3,068,031	0	2,094,422	2,094,422	0	973,609	973,609
		TOTAL INTANGIBLE PLANT	20,636,078	320,313,035	340,949,113	20,638,008	216,069,123	236,707,131	(1,930)	104,243,912	104,241,982
		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	112,383,091	28,866,178	141,249,269	73,445,726	18,918,893	92,364,619	38,937,365	9,947,285	48,884,650
1	312000	Boiler Plant	150,103,392	46,661,671	196,765,063	98,104,792	30,582,059	128,686,851	51,998,600	16,079,612	68,078,212
1	313000	Generators	565,082	0	565,082	370,013	0	370,013	195,069	0	195,069
1	314000	Turbogenerator Units	41,366,060	18,569,182	59,935,242	27,037,418	12,170,242	39,207,660	14,328,642	6,398,940	20,727,582
1	315000	Accessory Electric Equipment	18,947,605	12,482,788	31,430,393	12,385,694	8,181,219	20,566,913	6,561,911	4,301,569	10,863,480
1	316000	Miscellaneous Power Plant Equipment	14,648,835	2,475,603	17,124,438	9,573,746	1,622,510	11,196,256	5,075,089	853,093	5,928,182
		TOTAL STEAM PRODUCTION PLANT	338,014,065	112,913,005	450,927,070	220,917,389	74,003,183	294,920,572	117,096,676	38,909,822	156,006,498
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,871,502	64,871,502	0	42,516,782	42,516,782	0	22,354,720	22,354,720
1	331XXX	Structures & Improvements	0	99,869,256	99,869,256	0	65,454,310	65,454,310	0	34,414,946	34,414,946
1	332XXX	Reservoirs, Dams, & Waterways	0	193,936,690	193,936,690	0	127,106,107	127,106,107	0	66,830,583	66,830,583
1	333000	Waterwheels, Turbines, & Generators	0	234,892,697	234,892,697	0	153,948,674	153,948,674	0	80,944,023	80,944,023
1	334000	Accessory Electric Equipment	0	80,254,562	80,254,562	0	52,598,840	52,598,840	0	27,655,722	27,655,722
1	335XXX	Miscellaneous Power Plant Equipment	0	13,075,264	13,075,264	0	8,569,528	8,569,528	0	4,505,736	4,505,736
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	690,549,895	690,549,895	0	452,586,401	452,586,401	0	237,963,494	237,963,494
		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	17,456,201	17,456,201	0	11,440,794	11,440,794	0	6,015,407	6,015,407
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,594	21,069,594	0	13,809,012	13,809,012	0	7,260,582	7,260,582
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	240,826,190	240,826,190	0	157,837,485	157,837,485	0	82,988,705	82,988,705
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	25,607,717	25,607,717	0	16,783,298	16,783,298	0	8,824,419	8,824,419
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	1,641,822	1,641,822	0	1,076,050	1,076,050	0	565,772	565,772
		TOTAL OTHER PRODUCTION PLANT	0	329,155,266	329,155,266	0	215,728,361	215,728,361	0	113,426,905	113,426,905
		TOTAL PRODUCTION PLANT	338,014,065	1,132,618,166	1,470,632,231	220,917,389	742,317,945	963,235,334	117,096,676	390,300,221	507,396,897

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,378,592	30,006,950	410,632	19,254,729	19,665,361	217,726	10,123,863	10,341,589
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	48,961	29,171,265	29,220,226	29,005	19,118,847	19,147,852	19,956	10,052,418	10,072,374
1	353XXX	Station Equipment	12,475,775	318,823,538	331,299,313	8,149,884	208,956,947	217,106,831	4,325,891	109,866,591	114,192,482
1	354000	Towers & Fixtures	16,050,906	1,167,385	17,218,291	10,489,377	765,104	11,254,481	5,561,529	402,281	5,963,810
1	355000	Poles & Fixtures	4,595	313,343,860	313,348,455	2,718	205,365,566	205,368,284	1,877	107,978,294	107,980,171
1	356000	Overhead Conductors & Devices	12,579,106	158,107,355	170,686,461	8,219,954	103,623,560	111,843,514	4,359,152	54,483,795	58,842,947
1	357000	Underground Conduit	0	3,263,520	3,263,520	0	2,138,911	2,138,911	0	1,124,609	1,124,609
1	358000	Underground Conductors & Devices	0	7,550,446	7,550,446	0	4,948,562	4,948,562	0	2,601,884	2,601,884
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	41,866,535	862,881,158	904,747,693	27,353,088	565,532,310	592,885,398	14,513,447	297,348,848	311,862,295
		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	3,785,250	0	3,785,250	1,301,621	0	1,301,621	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	27,654,996	0	27,654,996	20,539,985	0	20,539,985	7,115,011	0	7,115,011
3	362000	Station Equipment	155,681,513	3,117,385	158,798,898	103,432,973	2,041,482	105,474,455	52,248,540	1,075,903	53,324,443
99	363000	Energy Storage Equipment	(130,863)	0	(130,863)	(130,863)	0	(130,863)	0	0	0
99	364000	Poles, Towers, & Fixtures	481,685,573	0	481,685,573	315,026,436	0	315,026,436	166,659,137	0	166,659,137
99	365000	Overhead Conductors & Devices	309,237,172	0	309,237,172	195,720,532	0	195,720,532	113,516,640	0	113,516,640
99	366000	Underground Conduit	138,279,246	0	138,279,246	91,160,366	0	91,160,366	47,118,880	0	47,118,880
99	367000	Underground Conductors & Devices	238,966,868	0	238,966,868	158,327,516	0	158,327,516	80,639,352	0	80,639,352
99	368000	Line Transformers	303,680,299	0	303,680,299	210,508,040	0	210,508,040	93,172,259	0	93,172,259
99	369XXX	Services	196,163,421	0	196,163,421	128,940,909	0	128,940,909	67,222,512	0	67,222,512
99	371XXX	Installations on Customers' Premises	2,829,747	0	2,829,747	2,829,747	0	2,829,747	0	0	0
99	370XXX	Meters	83,923,542	0	83,923,542	59,266,669	0	59,266,669	24,656,873	0	24,656,873
99	373XXX	Street Light & Signal Systems	72,770,529	0	72,770,529	47,484,666	0	47,484,666	25,285,863	0	25,285,863
		TOTAL DISTRIBUTION PLANT	2,023,840,499	3,117,385	2,026,957,884	1,341,883,399	2,041,482	1,343,924,881	681,957,100	1,075,903	683,033,003
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,507,702	9,261,931	10,769,633	807,811	6,322,750	7,130,561	699,891	2,939,181	3,639,072
4	390XXX	Structures & Improvements	26,303,264	103,811,446	130,114,710	17,625,809	70,867,922	88,493,731	8,677,455	32,943,524	41,620,979
4	391XXX	Office Furniture & Equipment	4,534,166	54,708,666	59,242,832	4,519,196	37,347,418	41,866,614	14,970	17,361,248	17,376,218
4	392XXX	Transportation Equipment	36,776,106	28,454,179	65,230,285	25,468,249	19,424,530	44,892,779	11,307,857	9,029,649	20,337,506
4	393000	Stores Equipment	587,883	3,997,272	4,585,155	402,404	2,728,778	3,131,182	185,479	1,268,494	1,453,973
4	394000	Tools, Shop & Garage Equipment	2,082,835	16,744,317	18,827,152	1,044,518	11,430,675	12,475,193	1,038,317	5,313,642	6,351,959
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	414,148	2,736,960	3,151,108	398,357	1,868,413	2,266,770	15,791	868,547	884,338
4	396XXX	Power Operated Equipment	23,258,573	9,018,986	32,277,559	13,915,044	6,156,901	20,071,945	9,343,529	2,862,085	12,205,614
4	397XXX	Communications Equipment	30,577,591	88,089,998	118,667,589	21,226,685	60,135,518	81,362,203	9,350,906	27,954,480	37,305,386
4	398000	Miscellaneous Equipment	13,466	755,766	769,232	0	515,931	515,931	13,466	239,835	253,301
		TOTAL GENERAL PLANT	126,055,734	317,696,325	443,752,059	85,408,073	216,878,573	302,286,646	40,647,661	100,817,752	141,465,413
		TOTAL PLANT IN SERVICE	2,550,412,911	2,636,626,069	5,187,038,980	1,696,199,957	1,742,839,433	3,439,039,390	854,212,954	893,786,636	1,747,999,590

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 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	(265,995,720)	(73,507,569)	(339,503,289)	(174,047,371)	(48,176,861)	(222,224,232)	(91,948,349)	(25,330,708)	(117,279,057)	
E-ADEP		Hydro Production Plant	0	(166,816,955)	(166,816,955)	0	(109,331,832)	(109,331,832)	0	(57,485,123)	(57,485,123)	
E-ADEP		Other Production Plant	0	(154,946,602)	(154,946,602)	0	(101,552,003)	(101,552,003)	0	(53,394,599)	(53,394,599)	
E-ADEP		Transmission Plant	(26,187,451)	(220,612,008)	(246,799,459)	(16,018,205)	(144,589,110)	(160,607,315)	(10,169,246)	(76,022,898)	(86,192,144)	
E-ADEP		Distribution Plant	(648,647,289)	(371,551)	(649,018,840)	(393,795,220)	(243,318)	(394,038,538)	(254,852,069)	(128,233)	(254,980,302)	
E-ADEP		General Plant	(47,437,744)	(105,881,617)	(153,319,361)	(29,718,266)	(72,281,144)	(101,999,410)	(17,719,478)	(33,600,473)	(51,319,951)	
		TOTAL ACCUMULATED DEPRECIATION	(988,268,204)	(722,136,302)	(1,710,404,506)	(613,579,062)	(476,174,268)	(1,089,753,330)	(374,689,142)	(245,962,034)	(620,651,176)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,796,851)	(16,796,851)	0	(11,008,656)	(11,008,656)	0	(5,788,195)	(5,788,195)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(343,886)	0	(343,886)	(343,886)	0	(343,886)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,217,000)	(3,217,000)	0	(2,193,347)	(2,193,347)	0	(1,023,653)	(1,023,653)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,768,283)	(99,583,772)	(108,352,055)	(8,768,698)	(67,981,858)	(76,750,556)	415	(31,601,914)	(31,601,499)	
E-AAAMT		General Plant - 390200, 396200	0	(567,388)	(567,388)	0	(387,333)	(387,333)	0	(180,055)	(180,055)	
		TOTAL ACCUMULATED AMORTIZATION	(9,112,169)	(120,165,011)	(129,277,180)	(9,112,584)	(81,571,194)	(90,683,778)	415	(38,593,817)	(38,593,402)	
		TOTAL ACCUMULATED DEPR/AMORT	(997,380,373)	(842,301,313)	(1,839,681,686)	(622,691,646)	(557,745,462)	(1,180,437,108)	(374,688,727)	(284,555,851)	(659,244,578)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,553,032,538	1,794,324,756	3,347,357,294	1,073,508,311	1,185,093,971	2,258,602,282	479,524,227	609,230,785	1,088,755,012	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(531,101,866)	(531,101,866)	0	(358,355,673)	(358,355,673)	0	(172,746,193)	(172,746,193)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,228,508)	(58,228,508)	0	(39,750,273)	(39,750,273)	0	(18,478,235)	(18,478,235)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,492,836)	(2,492,836)	0	(1,701,759)	(1,701,759)	0	(791,077)	(791,077)	
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	(6,026,149)	(6,026,149)	0	(3,949,538)	(3,949,538)	0	(2,076,611)	(2,076,611)	
1		ADFIT - CDA Settlement Costs (283333)	0	266,987	266,987	0	174,983	174,983	0	92,004	92,004	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(992,975)	(992,975)	0	(670,000)	(670,000)	0	(322,975)	(322,975)	
		TOTAL ACCUMULATED DFIT	0	(598,443,214)	(598,443,214)	0	(404,162,058)	(404,162,058)	0	(194,281,156)	(194,281,156)	
		NET ELECTRIC UTILITY PLANT	1,553,032,538	1,195,881,542	2,748,914,080	1,073,508,311	780,931,913	1,854,440,224	479,524,227	414,949,629	894,473,856	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.487%	34.513%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.474%	32.526%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended July 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,553,032,538	1,195,881,542	2,748,914,080	#####	780,931,913	1,854,440,224	479,524,227	414,949,629	894,473,856
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,336,978	35,860,176	43,197,154	5,733,628	24,480,308	30,213,936	1,603,350	11,379,868	12,983,218
4	Accumulated Amortization - AFUDC (182318)	(1,253,982)	(5,617,640)	(6,871,622)	(979,676)	(3,834,938)	(4,814,614)	(274,306)	(1,782,702)	(2,057,008)
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)	(3,425,372)	0	(3,425,372)	(1,097,773)	0	(1,097,773)	(2,327,599)	0	(2,327,599)
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)	2,057,312	0	2,057,312	0	0	0	2,057,312	0	2,057,312
99	ADFIT - Boulder Park Disallowed (190040)	113,964	0	113,964	0	0	0	113,964	0	113,964
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,806,370)	0	(2,806,370)	(833,731)	0	(833,731)	(1,972,639)	0	(1,972,639)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,833,389)	0	(88,833,389)	(57,741,703)	0	(57,741,703)	(31,091,686)	0	(31,091,686)
99	ADFIT-Customer Tax Credit (190393)	18,655,012	0	18,655,012	12,125,758	0	12,125,758	6,529,254	0	6,529,254
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,735,046)	0	(13,735,046)	(9,005,470)	0	(9,005,470)	(4,729,576)	0	(4,729,576)
99	Colstrip-Regulatory Asset (182327)	9,592,934	0	9,592,934	4,717,264	0	4,717,264	4,875,670	0	4,875,670
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,090,110	0	2,090,110	1,669,004	0	1,669,004	421,106	0	421,106
99	Colstrip Reg Asset ADFIT (283376)	(1,303,854)	0	(1,303,854)	(852,069)	0	(852,069)	(451,785)	0	(451,785)
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)	(2,228,900)	0	(2,228,900)	(1,456,586)	0	(1,456,586)	(772,314)	0	(772,314)
99	Colstrip ARO Liability (230027)	(14,139,649)	0	(14,139,649)	(9,240,261)	0	(9,240,261)	(4,899,388)	0	(4,899,388)
99	Colstrip ARO ADFIT (190376)	2,969,326	0	2,969,326	1,940,455	0	1,940,455	1,028,871	0	1,028,871
99	Colstrip ARO ADFIT (283377)	(2,553,261)	0	(2,553,261)	(1,668,556)	0	(1,668,556)	(884,705)	0	(884,705)
99	Customer Deposits (235199)	(5,211)	0	(5,211)	(5,211)	0	(5,211)	0	0	0
C-WKC	Working Capital	75,390,415	0	75,390,415	53,033,357	0	53,033,357	22,357,058	0	22,357,058
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(17,134,996)	30,242,536	13,107,540	(13,517,775)	20,645,370	7,127,595	(3,617,221)	9,597,166	5,979,945
	NET RATE BASE	1,535,897,542	1,226,124,078	2,762,021,620	#####	801,577,283	1,861,567,819	475,907,006	424,546,795	900,453,801

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 July 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)	3,207,617	3,207,617			3,207,617	3,207,617		2,102,272	2,102,272		1,105,345	1,105,345	
	Steam (ED-ID)	4,310,144	4,310,144		4,310,144		4,310,144				4,310,144		4,310,144	
	Steam (ED-WA)	11,463,435	11,463,435		11,463,435		11,463,435	11,463,435						
1	Hydro (ED-AN)	14,476,485	14,476,485			14,476,485	14,476,485		9,487,888	9,487,888		4,988,597	4,988,597	
1	Other (ED-AN)	10,418,166	10,418,166			10,418,166	10,418,166		6,828,066	6,828,066		3,590,100	3,590,100	
Total Electric Production		43,875,847	43,875,847			15,773,579	28,102,268	43,875,847	11,463,435	18,418,226	29,881,661	4,310,144	9,684,042	13,994,186
Electric Transmission														
1	ED-AN	16,775,394	16,775,394			16,775,394	16,775,394		10,994,593	10,994,593		5,780,801	5,780,801	
	ED-ID	993,355	993,355			993,355	993,355				993,355		993,355	
	ED-WA	513,648	513,648			513,648	513,648	513,648		513,648				
Total Electric Transmissic		18,282,397	18,282,397			1,507,003	16,775,394	18,282,397	513,648	10,994,593	11,508,241	993,355	5,780,801	6,774,156
Electric Distribution														
3	ED-AN	86,496	86,496				86,496	86,496		56,644	56,644		29,852	29,852
	ED-ID	17,833,348	17,833,348			17,833,348	17,833,348				17,833,348		17,833,348	
	ED-WA	34,216,344	34,216,344			34,216,344	34,216,344	34,216,344			34,216,344			
Total Electric Distribution		52,136,188	52,136,188			52,049,692	86,496	52,136,188	34,216,344	56,644	34,272,988	17,833,348	29,852	17,863,200
Gas Underground Storage														
	GD-AN	670,164		670,164										
	GD-OR	120,099				120,099								
Total Gas Underground St		790,263		670,164		120,099								
Gas Distribution														
	GD-AN	57,395		57,395										
	GD-ID	6,356,736		6,356,736										
	GD-WA	14,186,556		14,186,556										
	GD-OR	9,533,105				9,533,105								
Total Gas Distribution		30,133,792		20,600,687		9,533,105								
General Plant														
4	ED-AN	2,876,195	2,876,195				2,876,195	2,876,195		1,963,463	1,963,463		912,732	912,732
	ED-ID	489,985	489,985			489,985	489,985				489,985		489,985	
	ED-WA	987,707	987,707			987,707	987,707	987,707						
7,4	CD-AA	22,515,268	15,760,237	4,659,535	2,095,496		15,760,237	15,760,237		10,758,883	10,758,883		5,001,354	5,001,354
9,4	CD-AN	623,745	481,637	142,108			481,637	481,637		328,794	328,794		152,843	152,843
9	CD-ID	477,421	368,650	108,771		368,650	368,650				368,650		368,650	
9	CD-WA	2,248,301	1,736,071	512,230		1,736,071	1,736,071		1,736,071	1,736,071				
8	GD-AA	372,272		256,246	116,026									
	GD-AN	31,571		31,571										
	GD-ID	39,722		39,722										
	GD-WA	1,099,084		1,099,084										
	GD-OR	212,210			212,210									
Total General Plant		31,973,481	22,700,482	6,849,267	2,423,732	3,582,413	19,118,069	22,700,482	2,723,778	13,051,140	15,774,918	858,635	6,066,929	6,925,564
Total Depreciation Expens		177,191,968	136,994,914	28,120,118	12,076,936	72,912,687	64,082,227	136,994,914	48,917,205	42,520,603	91,437,808	23,995,482	21,561,624	45,557,106

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	65.487%	34.513%
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 July 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	242,510	242,510		242,510	242,510		158,941	158,941		83,569	83,569		
Total Production/Transmission			1,151,790	1,151,790		1,151,790	1,151,790		754,883	754,883		396,907	396,907		
Distribution															
	Franchises (302000)	ED-WA	89,816	89,816		89,816	89,816		89,816	89,816					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			95,682	95,682		95,682	95,682		95,682	95,682					
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				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				203,206	203,206		94,762	94,762	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	38,203,500	26,741,686	7,906,214	3,555,600				18,255,479	18,255,479		8,486,207	8,486,207	
9,4		CD-AN	136,010	105,023	30,987				71,695	71,695		33,328	33,328		
9,4		CD-ID	620	479	141			479			479		479		
9,4		CD-WA	3,763,329	2,905,930	857,399			2,905,930	2,905,930	2,905,930	2,905,930		0		
4		ED-AN	3,673,463	3,673,463				3,673,463	3,673,463	2,507,726	2,507,726		1,165,737	1,165,737	
		ED-ID	(36)	(36)				(36)	(36)			(36)	(36)		
		ED-WA	578,237	578,237				578,237	578,237	578,237	578,237				
8		GD-AA	81,865		56,350	25,515									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			46,436,988	34,004,782	8,851,091	3,581,115				3,484,167	20,834,900	24,319,067	443	9,685,272	9,685,715
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0				0	0		0		
4		ED-AN	347,800	347,800				347,800	347,800	237,429	237,429		110,371	110,371	
		GD-OR	0			0									
Total General Plant - 390200, 396200			347,800	347,800	0	0				237,429	237,429		110,371	110,371	
Total Amortization Expense			48,503,885	35,898,022	8,978,721	3,627,142				3,579,849	22,030,418	25,610,267	443	10,287,312	10,287,755

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 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)	(73,507,569)	(73,507,569)			(73,507,569)	(73,507,569)		(48,176,861)	(48,176,861)		(25,330,708)	(25,330,708)		
	Steam (ED-ID)	(91,948,349)	(91,948,349)		(91,948,349)	(91,948,349)	(91,948,349)				(91,948,349)		(91,948,349)		
	Steam (ED-WA)	(174,047,371)	(174,047,371)		(174,047,371)	(174,047,371)	(174,047,371)			(174,047,371)			(174,047,371)		
1	Hydro (ED-AN)	(166,816,955)	(166,816,955)			(166,816,955)	(166,816,955)		(109,331,832)	(109,331,832)		(57,485,123)	(57,485,123)		
1	Other (ED-AN)	(154,946,602)	(154,946,602)			(154,946,602)	(154,946,602)		(101,552,003)	(101,552,003)		(53,394,599)	(53,394,599)		
Total Electric Production		(661,266,846)	(661,266,846)			(265,995,720)	(395,271,126)	(661,266,846)		(174,047,371)	(259,060,696)	(433,108,067)	(91,948,349)	(136,210,430)	(228,158,779)
Electric Transmission															
1	ED-AN	(220,612,008)	(220,612,008)			(220,612,008)	(220,612,008)		(144,589,110)	(144,589,110)		(76,022,898)	(76,022,898)		
	ED-ID	(10,169,246)	(10,169,246)		(10,169,246)	(10,169,246)	(10,169,246)				(10,169,246)		(10,169,246)		
	ED-WA	(16,018,205)	(16,018,205)		(16,018,205)	(16,018,205)	(16,018,205)		(16,018,205)	(16,018,205)					
Total Electric Transmissic		(246,799,459)	(246,799,459)			(26,187,451)	(220,612,008)	(246,799,459)		(16,018,205)	(144,589,110)	(160,607,315)	(10,169,246)	(76,022,898)	(86,192,144)
Electric Distribution															
3	ED-AN	(371,551)	(371,551)			(371,551)	(371,551)		(243,318)	(243,318)		(128,233)	(128,233)		
	ED-ID	(254,852,069)	(254,852,069)		(254,852,069)	(254,852,069)	(254,852,069)				(254,852,069)		(254,852,069)		
	ED-WA	(393,795,220)	(393,795,220)		(393,795,220)	(393,795,220)	(393,795,220)		(393,795,220)	(393,795,220)					
Total Electric Distribution		(649,018,840)	(649,018,840)			(648,647,289)	(371,551)	(649,018,840)		(393,795,220)	(243,318)	(394,038,538)	(254,852,069)	(128,233)	(254,980,302)
Gas Underground Storage															
	GD-AN	(18,193,979)	(18,193,979)												
	GD-OR	(1,465,921)		(1,465,921)											
Total Gas Underground St		(19,659,900)		(18,193,979)	(1,465,921)										
Gas Distribution															
	GD-AN	(1,941,902)	(1,941,902)												
	GD-ID	(93,012,617)	(93,012,617)												
	GD-WA	(163,218,635)	(163,218,635)												
	GD-OR	(128,280,941)		(128,280,941)											
Total Gas Distribution		(386,454,095)		(258,173,154)	(128,280,941)										
General Plant															
4	ED-AN	(37,000,318)	(37,000,318)			(37,000,318)	(37,000,318)		(25,258,637)	(25,258,637)		(11,741,681)	(11,741,681)		
	ED-ID	(12,360,303)	(12,360,303)		(12,360,303)	(12,360,303)	(12,360,303)				(12,360,303)		(12,360,303)		
	ED-WA	(22,781,480)	(22,781,480)		(22,781,480)	(22,781,480)	(22,781,480)		(22,781,480)	(22,781,480)					
7,4	CD-AA	(89,695,820)	(62,785,280)	(18,562,550)	(8,347,990)	(62,785,280)	(62,785,280)		(42,860,999)	(42,860,999)		(19,924,281)	(19,924,281)		
9,4	CD-AN	(7,894,659)	(6,096,019)	(1,798,640)		(6,096,019)	(6,096,019)		(4,161,508)	(4,161,508)		(1,934,511)	(1,934,511)		
9	CD-ID	(6,940,408)	(5,359,175)	(1,581,233)		(5,359,175)	(5,359,175)				(5,359,175)		(5,359,175)		
9	CD-WA	(8,983,496)	(6,936,786)	(2,046,710)		(6,936,786)	(6,936,786)		(6,936,786)	(6,936,786)					
8	GD-AA	(2,133,134)		(1,468,300)	(664,834)										
	GD-AN	(3,760,373)		(3,760,373)											
	GD-ID	(2,417,734)		(2,417,734)											
	GD-WA	(11,615,844)		(11,615,844)											
	GD-OR	(5,231,236)		(5,231,236)											
Total General Plant		(210,814,805)	(153,319,361)	(43,251,384)	(14,244,060)	(47,437,744)	(105,881,617)	(153,319,361)	(29,718,266)	(72,281,144)	(101,999,410)	(17,719,478)	(33,600,473)	(51,319,951)	
Total Accumulated Depr		(2,174,013,945)	(1,710,404,506)	(319,618,517)	(143,990,922)	(988,268,204)	(722,136,302)	(1,710,404,506)	(613,579,062)	(476,174,268)	(1,089,753,330)	(374,689,142)	(245,962,034)	(620,651,176)	

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 Expense	65.487%	34.513%
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 July 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	(14,350,688)	(14,350,688)		(14,350,688)	(14,350,688)		(9,405,441)	(9,405,441)		(4,945,247)	(4,945,247)				
1	Misc Intangible Plt (3030)	ED-AN	(2,446,163)	(2,446,163)		(2,446,163)	(2,446,163)		(1,603,215)	(1,603,215)		(842,948)	(842,948)				
Total Production/Transmission			(16,796,851)	(16,796,851)		(16,796,851)	(16,796,851)		(11,008,656)	(11,008,656)		(5,788,195)	(5,788,195)				
Distribution																	
	Franchises (302000)	ED-WA	(286,059)	(286,059)		(286,059)	(286,059)	(286,059)		(286,059)							
	Misc Intangible Plt (3030)	ED-WA	(57,827)	(57,827)		(57,827)	(57,827)	(57,827)		(57,827)							
Total Distribution			(343,886)	(343,886)		(343,886)	(343,886)	(343,886)		(343,886)							
General Plant - 303000																	
7,4		CD-AA	(4,450,640)	(3,115,359)	(921,060)	(414,221)		(3,115,359)	(3,115,359)		(2,126,731)	(2,126,731)	(988,628)	(988,628)			
9,1		CD-AN	(131,631)	(101,641)	(29,990)		(101,641)				(66,616)	(66,616)	(35,025)	(35,025)			
		GD-ID	(138,493)		(138,493)												
		GD-WA	(280,230)		(280,230)												
		GD-OR	(112,997)			(112,997)											
Total General Plant - 303000			(5,113,991)	(3,217,000)	(1,369,773)	(527,218)		(3,217,000)	(3,217,000)		(2,193,347)	(2,193,347)	(1,023,653)	(1,023,653)			
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(128,232,264)	(89,760,021)	(26,537,667)	(11,934,576)		(89,760,021)	(89,760,021)		(61,275,576)	(61,275,576)	(28,484,445)	(28,484,445)			
9,4		CD-AN	(294,115)	(227,107)	(67,008)		(227,107)				(155,037)	(155,037)	(72,070)	(72,070)			
9		CD-ID	236	182	54		182		0		182		182				
9		CD-WA	(10,495,971)	(8,104,674)	(2,391,297)		(8,104,674)		(8,104,674)		(8,104,674)		0	0			
4		ED-AN	(9,596,644)	(9,596,644)			(9,596,644)	(9,596,644)		(6,551,245)	(6,551,245)		(3,045,399)	(3,045,399)			
		ED-ID	233	233			233				233		233				
		ED-WA	(664,024)	(664,024)			(664,024)	(664,024)		(664,024)							
8		GD-AA	(134,398)		(92,510)	(41,888)											
		GD-AN	0		0												
		GD-OR	0		0												
Total Misc IT Intangible Plant - 3031XX			(149,416,947)	(108,352,055)	(29,088,428)	(11,976,464)		(8,768,283)	(99,583,772)	(108,352,055)		(8,768,698)	(67,981,858)	(76,750,556)	415	(31,601,914)	(31,601,499)
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				
9		CD-ID	0	0	0		0				0		0				
9		CD-WA	0	0	0		0		0		0		0				
4		ED-AN	(567,388)	(567,388)			(567,388)	(567,388)		(387,333)	(387,333)		(180,055)	(180,055)			
		ED-WA	0	0			0		0		0		0				
		GD-WA	0		0				0								
		GD-OR	0		0								0				
Total General Plant - 390200, 396200			(567,388)	(567,388)	0	0		0	(567,388)	(567,388)		0	(387,333)	(387,333)	0	(180,055)	(180,055)
Total Accumulated Amortization			(172,239,063)	(129,277,180)	(30,458,201)	(12,503,682)		(9,112,169)	(120,165,011)	(129,277,180)		(9,112,584)	(81,571,194)	(90,683,778)	415	(38,593,817)	(38,593,402)

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 July 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	885,758	122,313	362,279	401,166	885,758	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	18,719,229	807,811	699,891	9,261,932	10,769,634	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	17,806,673	8,295,117	2,746,115	6,765,441	17,806,673	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,008,084	0	0	88,903,119	88,903,119	0	0	26,284,323	26,284,323	0	11,820,642	11,820,642
9	CD-WA / ID / AN	30,310,580	9,330,693	5,931,341	8,142,886	23,404,920	2,753,036	1,750,052	2,402,572	6,905,660	0	0	0
	TOTAL ACCOUNT	205,036,488	17,625,810	8,677,456	103,811,446	130,114,712	28,590,475	1,750,052	28,686,895	59,027,422	4,073,712	11,820,642	15,894,354
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,522,591	124,657	7,798	1,390,136	1,522,591	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	75,799,330	0	0	53,058,015	53,058,015	0	0	15,686,671	15,686,671	0	7,054,644	7,054,644
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	83,829,003	4,519,195	14,970	54,708,665	59,242,830	1,435,267	2,116	15,982,770	17,420,153	12,109	7,153,911	7,166,020
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,421,860	23,790,461	10,522,901	20,108,498	54,421,860	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,432,219	0	0	0	0	10,059,987	2,857,459	2,514,773	15,432,219	0	0	0
99	GD-OR / AS	4,508,352	0	0	0	0	0	0	0	4,508,352	0	4,508,352	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,644,368	0	0	5,350,905	5,350,905	0	0	1,582,002	1,582,002	0	711,461	711,461
9	CD-WA / ID / AN	7,067,773	1,677,787	784,957	2,994,778	5,457,522	495,034	231,603	883,614	1,610,251	0	0	0
	TOTAL ACCOUNT	89,171,759	25,468,248	11,307,858	28,454,181	65,230,287	10,555,021	3,089,062	5,047,286	18,691,369	4,508,352	741,751	5,250,103

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 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	472,717	58,866	0	413,851	472,717	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,314,466	343,537	185,479	3,574,655	4,103,671	101,361	54,726	1,054,708	1,210,795	0	0	0	
		TOTAL ACCOUNT	6,042,852	402,403	185,479	3,997,272	4,585,154	323,714	54,726	1,057,300	1,435,740	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,034,371	1,024,174	288,701	5,721,496	7,034,371	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,288,621	0	0	0	0	2,448,816	338,151	501,654	3,288,621	0	0	0	
99		GD-OR / AS	896,830	0	0	0	0	0	0	0	0	896,830	0	896,830	
8		GD-AA	5,512,336	0	0	0	0	0	0	3,794,306	3,794,306	0	1,718,030	1,718,030	
7		CD-AA	14,638,909	0	0	10,246,944	10,246,944	0	0	3,029,522	3,029,522	0	1,362,443	1,362,443	
9		CD-WA / ID / AN	2,001,939	20,344	749,616	775,877	1,545,837	6,003	221,175	228,924	456,102	0	0	0	
		TOTAL ACCOUNT	33,373,006	1,044,518	1,038,317	16,744,317	18,827,152	2,454,819	559,326	7,554,406	10,568,551	896,830	3,080,473	3,977,303	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,095,684	398,357	15,791	1,681,536	2,095,684	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,027,981	398,357	15,791	2,736,960	3,151,108	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,778,946	13,664,796	8,953,410	8,160,740	30,778,946	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,136,914	13,915,044	9,343,529	9,018,986	32,277,559	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 July 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	48,547,911	12,013,027	6,485,174	30,049,710	48,547,911	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	756,558	0	0	0	0	0	0	0	0	756,558	0	756,558
8	GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782
7	CD-AA	80,982,357	0	0	56,686,030	56,686,030	0	0	16,759,299	16,759,299	0	7,537,028	7,537,028
9	CD-WA/ ID / AN	17,397,267	9,213,658	2,865,732	1,354,257	13,433,647	2,718,505	845,539	399,576	3,963,620	0	0	0
	TOTAL ACCOUNT	149,008,905	21,226,685	9,350,906	88,089,997	118,667,588	3,418,845	1,199,243	17,345,861	21,963,949	756,558	7,620,810	8,377,368
	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	691,481	0	0	484,023	484,023	0	0	143,102	143,102	0	64,356	64,356
9	CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0
	TOTAL ACCOUNT	981,809	0	13,466	755,766	769,232	0	1,953	143,901	145,854	2,367	64,356	66,723
	TOTAL GENERAL PLANT	627,444,750	85,408,071	40,647,663	317,696,326	443,752,060	52,837,168	7,770,835	80,060,024	140,668,027	11,178,274	31,846,389	43,024,663

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 July 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	11,952,148	319,716	0	11,632,432	11,952,148	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	20,569,114	319,716	0	16,137,999	16,457,715	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	22,693,618	2,016,038	(1,000)	20,678,580	22,693,618	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	421,080	0	0	0	0	0	0	289,842	289,842	0	131,238	
7		CD-AA	143,992,653	0	0	100,791,977	100,791,977	0	0	29,799,280	29,799,280	0	13,401,396	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	167,784,233	2,016,038	(1,930)	121,994,155	124,008,263	0	(274)	30,243,610	30,243,336	0	13,532,634	13,532,634
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	362,760	0	0	362,760	362,760	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	2,548,955	0	0	1,784,218	1,784,218	0	0	527,506	527,506	0	237,231	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,911,715	0	0	2,146,978	2,146,978	0	0	527,506	527,506	0	237,231	237,231
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,624,692	0	0	1,624,692	1,624,692	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	1,624,692	0	0	1,624,692	1,624,692	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 July 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	1,368,235	1,368,235	0	0	1,368,235	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	21,272,481	15,659,385	0	977,501	16,636,886	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	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	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	4,383,026	0	0	3,068,031	3,068,031	0	0	907,067	907,067	0	407,928	407,928
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,383,026	0	0	3,068,031	3,068,031	0	0	907,067	907,067	0	407,928	407,928
	TOTAL		348,439,206	17,995,139	(1,930)	236,872,520	254,865,729	5,238,541	771,927	60,180,721	66,191,189	406,156	26,976,132	27,382,288

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended July 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	(82,250,537)	(57,573,731)	(17,021,749)	(7,655,057)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(847,970)	(654,777)	(193,193)	0
7	282919	CD-AA	(3,561,296)	(2,492,836)	(737,010)	(331,450)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(86,471,036)</u>	<u>(60,589,211)</u>	<u>(17,912,887)</u>	<u>(7,968,938)</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 July 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	4,863,547	4,863,547	0	0	0	0	4,863,547
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	388	388	0	0	0	0	388
7/4	154560 Supply Chain Invoice Price Variance	0	0	11	11	0	0	0	0	11
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	53,481,472	22,118,334	0	75,599,806	53,033,357	22,357,058	448,115	(238,724)	0
TOTAL		53,481,472	22,118,334	4,863,946	80,463,752	53,033,357	22,357,058	448,115	(238,724)	4,863,946

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	
31.734%	27.085%	100.000%