

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended September 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	165,550,051	106,778,722	58,771,329
	Adjustments			
	Adjusted Net Operating Income (Loss)	165,550,051	106,778,722	58,771,329
E-APL	Electric Net Rate Base	2,786,052,135	1,877,078,008	908,974,127
	<b>RATE OF RETURN</b>	<b>5.942%</b>	<b>5.689%</b>	<b>6.466%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 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	9-01-2021 thru 09-30-2021	403,494 100.000%	263,324 65.261%	140,170 34.739%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2020 thru 09-30-2021	29,174,020 100.000%	18,571,411 63.657%	10,602,609 36.343%
	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 September 30, 2021  
Ending Balance Basis

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

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2021  
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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:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	9-01-2021 thru 09-30-2021	1,390,969,974	957,736,275	433,233,699	
		Percent		100.000%	68.854%	31.146%	
11		Book Depreciation	10-01-2020 thru 09-30-2021	137,887,276	92,024,573	45,862,703	
		Percent		100.000%	66.739%	33.261%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	9-01-2021 thru 09-30-2021	3,377,641,189 100.000%	2,276,980,280 67.413%	1,100,660,909 32.587%
13	E-PLT	Net Electric General Plant Percent	9-01-2021 thru 09-30-2021	290,212,280 100.000%	200,367,652 69.042%	89,844,628 30.958%
14		Net Allocated Schedule M's Percent	10-01-2020 thru 09-30-2021	-160,359,111 100.000%	-108,537,230 67.684%	-51,821,881 32.316%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	399,929,105	0	399,929,105	268,998,637	0	268,998,637	130,930,468	0
99	442200	Commercial - Firm & Int.	321,081,861	0	321,081,861	231,224,883	0	231,224,883	89,856,978	0
1	442300	Industrial	116,215,386	0	116,215,386	62,202,999	0	62,202,999	54,012,387	0
99	444000	Public Street & Highway Lighting	7,427,335	0	7,427,335	4,665,598	0	4,665,598	2,761,737	0
99	448000	Interdepartmental Revenue	1,443,278	0	1,443,278	1,173,020	0	1,173,020	270,258	0
99	499XXX	Unbilled Revenue	(2,053,253)	0	(2,053,253)	(1,468,901)	0	(1,468,901)	(584,352)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			844,043,712	0	844,043,712	566,796,236	0	566,796,236	277,247,476	0
1	447XXX	Sales for Resale	0	76,975,662	76,975,662	0	50,449,849	50,449,849	0	26,525,813
TOTAL SALES OF ELECTRICITY			844,043,712	76,975,662	921,019,374	566,796,236	50,449,849	617,246,085	277,247,476	26,525,813
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	92,114	0	92,114	31,594	0	31,594	60,520	0
1	453000	Sales of Water & Water Power	0	596,917	596,917	0	391,219	391,219	0	205,698
1	454000	Rent from Electric Property	3,033,060	210,310	3,243,370	1,668,135	137,837	1,805,972	1,364,925	72,473
1	454100	Rent from Trnsmission Joint Use	19,060	0	19,060	8,532	0	8,532	10,528	0
1	456XXX	Other Electric Revenues	(20,229,797)	85,385,009	65,155,212	(16,859,148)	55,961,335	39,102,187	(3,370,649)	29,423,674
TOTAL OTHER OPERATING REVENUE			(17,085,563)	86,192,236	69,106,673	(15,150,887)	56,490,391	41,339,504	(1,934,676)	29,701,845
TOTAL ELECTRIC REVENUE			826,958,149	163,167,898	990,126,047	551,645,349	106,940,240	658,585,589	275,312,800	56,227,658

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	361,858	361,858	0	237,162	237,162	0	124,696
1	501XXX	Fuel	0	31,652,245	31,652,245	0	20,744,881	20,744,881	0	10,907,364
1	502000	Steam Expense	0	3,222,675	3,222,675	0	2,112,141	2,112,141	0	1,110,534
1	505000	Electric Expense	0	796,063	796,063	0	521,740	521,740	0	274,323
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,613,686	5,613,686	0	3,679,210	3,679,210	0	1,934,476
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	838,779	838,779	0	549,736	549,736	0	289,043
1	511000	Structures	0	751,172	751,172	0	492,318	492,318	0	258,854
1	512000	Boiler Plant	0	9,355,870	9,355,870	0	6,131,837	6,131,837	0	3,224,033
1	513000	Electric Plant	0	3,197,524	3,197,524	0	2,095,657	2,095,657	0	1,101,867
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,411,573	1,411,573	0	925,145	925,145	0	486,428
		TOTAL STEAM POWER GENERATION EXP	0	57,201,445	57,201,445	0	37,489,827	37,489,827	0	19,711,618
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,100,462	2,100,462	0	1,376,643	1,376,643	0	723,819
1	536000	Water for Power	0	1,333,343	1,333,343	0	873,873	873,873	0	459,470
1	537000	Hydraulic Expense	4,831,316	4,234,776	9,066,092	3,173,446	2,775,472	5,948,918	1,657,870	1,459,304
1	538000	Electric Expense	0	5,785,056	5,785,056	0	3,791,526	3,791,526	0	1,993,530
1	539000	Miscellaneous Hydraulic Power Generation Exp	887	1,206,141	1,207,028	0	790,505	790,505	887	415,636
1	540000	Rent	0	1,633,444	1,633,444	0	1,070,559	1,070,559	0	562,885
1	540100	MT Trust Funds Land Settlement Rents	5,151,250	0	5,151,250	3,377,404	0	3,377,404	1,773,846	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	608,924	608,924	0	399,089	399,089	0	209,835
1	542000	Structures	0	769,333	769,333	0	504,221	504,221	0	265,112
1	543000	Reservoirs, Dams, & Waterways	0	582,820	582,820	0	381,980	381,980	0	200,840
1	544000	Electric Plant	0	3,387,379	3,387,379	0	2,220,088	2,220,088	0	1,167,291
1	545000	Miscellaneous Hydraulic Plant	0	575,235	575,235	0	377,009	377,009	0	198,226
		TOTAL HYDRO POWER GENERATION EXP	9,983,453	22,216,913	32,200,366	6,550,850	14,560,965	21,111,815	3,432,603	7,655,948
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	443,853	443,853	0	290,901	290,901	0	152,952
1	547XXX	Fuel	0	78,107,128	78,107,128	0	51,191,412	51,191,412	0	26,915,716
1	548000	Generation Expense	0	1,954,501	1,954,501	0	1,280,980	1,280,980	0	673,521
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	779,737	779,737	0	511,040	511,040	0	268,697
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
		MAINTENANCE								
1	551000	Supervision & Engineering	0	739,413	739,413	0	484,611	484,611	0	254,802
1	552000	Structures	0	96,561	96,561	0	63,286	63,286	0	33,275
1	553000	Generating & Electric Equipment	0	5,017,583	5,017,583	0	3,288,524	3,288,524	0	1,729,059
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	526,479	526,479	0	345,054	345,054	0	181,425
		TOTAL OTHER POWER GENERATION EXP	0	87,752,377	87,752,377	0	57,512,908	57,512,908	0	30,239,469



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For Twelve Months Ended September 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,352,745	145,008,842	155,361,587	0	95,038,795	95,038,795	10,352,745	49,970,047
1	556000	System Control & Load Dispatching	0	731,564	731,564	0	479,467	479,467	0	252,097
E-557	557XXX	Other Expense	(29,576,542)	59,489,978	29,913,436	(19,098,181)	38,989,732	19,891,551	(10,478,361)	20,500,246
TOTAL OTHER POWER SUPPLY EXPENSE			(19,223,797)	205,230,384	186,006,587	(19,098,181)	134,507,994	115,409,813	(125,616)	70,722,390
TOTAL PRODUCTION OPERATING EXP			(9,240,344)	372,401,119	363,160,775	(12,547,331)	244,071,694	231,524,363	3,306,987	128,329,425
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,036,871	2,036,871	0	1,334,965	1,334,965	0	701,906
1	561000	Load Dispatching	0	2,764,324	2,764,324	0	1,811,738	1,811,738	0	952,586
1	562000	Station Expense	0	342,295	342,295	0	224,340	224,340	0	117,955
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	614,405	614,405	0	402,681	402,681	0	211,724
1	565XXX	Transmission of Electricity by Others	0	17,735,261	17,735,261	0	11,623,690	11,623,690	0	6,111,571
1	566000	Miscellaneous Transmission Expense	0	3,324,886	3,324,886	0	2,179,130	2,179,130	0	1,145,756
1	567000	Rent	0	185,057	185,057	0	121,286	121,286	0	63,771
MAINTENANCE										
1	568000	Supervision & Engineering	4,973	418,165	423,138	2,384	274,065	276,449	2,589	144,100
1	569000	Structures	50,165	583,754	633,919	1,596	382,592	384,188	48,569	201,162
1	570000	Station Equipment	17,841	827,422	845,263	0	542,292	542,292	17,841	285,130
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	61,172	1,249,851	1,311,023	28,296	819,152	847,448	32,876	430,699
1	572000	Underground Lines	3,957	18,102	22,059	3,647	11,864	15,511	310	6,238
1	573000	Service Miscellaneous	17,050	49,745	66,795	3,926	32,603	36,529	13,124	17,142
TOTAL TRANSMISSION OPERATING EXP			155,158	30,150,138	30,305,296	39,849	19,760,398	19,800,247	115,309	10,389,740

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For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	15,862,951	28,236,463	44,099,414	11,525,910	18,506,178	30,032,088	4,337,041	9,730,285
E-DEPX		Depreciation Expense-Transmission	1,447,812	17,091,465	18,539,277	514,138	11,201,746	11,715,884	933,674	5,889,719
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,157,761	1,157,761	0	758,796	758,796	0	398,965
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	12,157	0	12,157	12,157	0	12,157	0	0
1	407324	Amortization of CDA CDR Fund	1,844	200,000	201,844	1,844	131,080	132,924	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,847,315	0	1,847,315	979,168	0	979,168	868,147	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	43,293	0	43,293	0	0	0	43,293	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	25,353	0	25,353	25,353	0	25,353	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	245,375	0	245,375	178,204	0	178,204	67,171	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	(714,223)	0	(714,223)	(714,223)	0	(714,223)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,857,955)	0	(3,857,955)	(1,838,250)	0	(1,838,250)	(2,019,705)	0
99	407434	EIM Deferred O&M	(511,813)	0	(511,813)	0	0	0	(511,813)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,415,440)	0	(14,415,440)	(10,012,065)	0	(10,012,065)	(4,403,375)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,207,342)	0	(2,207,342)	0	0	0	(2,207,342)	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	41,946	0	41,946	41,946	0	41,946	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	24,148,527	24,148,527	0	15,826,944	15,826,944	0	8,321,583
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,968,011)	71,742,606	66,774,595	(1,293,049)	47,020,103	45,727,054	(3,674,962)	24,722,503
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(14,053,197)	474,293,863	460,240,666	(13,800,531)	310,852,195	297,051,664	(252,666)	163,441,668

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended September 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,028,454	2,971,967	4,000,421	672,505	1,891,865	2,564,370	355,949	1,080,102
3	582000	Station Expense	860,246	90,922	951,168	533,253	57,878	591,131	326,993	33,044
3	583000	Overhead Line Expense	1,727,282	1,343,893	3,071,175	1,163,715	855,482	2,019,197	563,567	488,411
3	584000	Underground Line Expense	1,783,099	0	1,783,099	977,644	0	977,644	805,455	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	3,840	0	3,840	3,028	0	3,028	812	0
3	586000	Meter Expense	1,849,624	56,013	1,905,637	1,578,776	35,656	1,614,432	270,848	20,357
3	587000	Customer Installations Expense	611,081	103,563	714,644	378,959	65,925	444,884	232,122	37,638
3	588000	Miscellaneous Distribution Expense	2,379,443	2,653,474	5,032,917	1,631,857	1,689,122	3,320,979	747,586	964,352
3	589000	Rent	0	322,531	322,531	0	205,314	205,314	0	117,217
		MAINTENANCE:								
3	590000	Supervision & Engineering	623,130	833,217	1,456,347	297,690	530,401	828,091	325,440	302,816
3	591000	Structures	662,141	8,794	670,935	314,159	5,598	319,757	347,982	3,196
3	592000	Station Equipment	544,568	87,348	631,916	362,053	55,603	417,656	182,515	31,745
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,525,369	680	15,526,049	9,530,907	433	9,531,340	5,994,462	247
3	594000	Underground Lines	702,652	0	702,652	456,493	0	456,493	246,159	0
3	595000	Line Transformers	381,421	0	381,421	292,963	0	292,963	88,458	0
3	596000	Street Light & Signal System Maintenance Exp	109,915	0	109,915	96,626	0	96,626	13,289	0
3	597000	Meters	41,757	0	41,757	37,715	0	37,715	4,042	0
3	598000	Miscellaneous Distribution Expense	339,996	1,031,781	1,371,777	243,066	656,801	899,867	96,930	374,980
		TOTAL DISTRIBUTION OPERATING EXP	29,174,018	9,504,183	38,678,201	18,571,409	6,050,078	24,621,487	10,602,609	3,454,105
E-DEPX		Depreciation Expense-Distribution	52,520,302	86,570	52,606,872	34,511,170	55,108	34,566,278	18,009,132	31,462
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	109,660	0	109,660	109,660	0	109,660	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,569,472	0	56,569,472	49,705,216	0	49,705,216	6,864,256	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	109,199,434	86,570	109,286,004	84,326,046	55,108	84,381,154	24,873,388	31,462
		TOTAL DISTRIBUTION EXPENSES	138,373,452	9,590,753	147,964,205	102,897,455	6,105,186	109,002,641	35,475,997	3,485,567

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For Twelve Months Ended September 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	177,596	177,596	0	115,901	115,901	0	61,695
2	902000	Meter Reading Expenses	649,113	123,835	772,948	468,985	80,816	549,801	180,128	43,019
2	903XXX	Customer Records & Collection Expenses	577,176	6,670,747	7,247,923	264,936	4,353,396	4,618,332	312,240	2,317,351
2	904000	Uncollectible Accounts	15,619,891	(5,592,948)	10,026,943	14,140,562	(3,650,014)	10,490,548	1,479,329	(1,942,934)
2	905000	Misc Customer Accounts	0	113,760	113,760	0	74,241	74,241	0	39,519
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>16,846,180</b>	<b>1,492,990</b>	<b>18,339,170</b>	<b>14,874,483</b>	<b>974,340</b>	<b>15,848,823</b>	<b>1,971,697</b>	<b>518,650</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	35,175,723	71,190	35,246,913	24,390,505	46,459	24,436,964	10,785,218	24,731
2	909000	Advertising	174,976	713,060	888,036	162,560	465,350	627,910	12,416	247,710
2	910000	Misc Customer Service & Info Exp	0	275,456	275,456	0	179,765	179,765	0	95,691
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,350,699</b>	<b>1,059,706</b>	<b>36,410,405</b>	<b>24,553,065</b>	<b>691,574</b>	<b>25,244,639</b>	<b>10,797,634</b>	<b>368,132</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	422,441	26,628,617	27,051,058	322,632	18,178,292	18,500,924	99,809	8,450,325
4	921000	Office Supplies & Expenses	5,961	4,260,452	4,266,413	5,904	2,908,440	2,914,344	57	1,352,012
4	922000	Admin Exp Transferred--Credit	0	(99,632)	(99,632)	0	(68,015)	(68,015)	0	(31,617)
4	923000	Outside Services Employed	374,215	11,412,130	11,786,345	327,940	7,790,605	8,118,545	46,275	3,621,525
4	924000	Property Insurance Premium	0	1,926,690	1,926,690	0	1,315,274	1,315,274	0	611,416
4	925XXX	Injuries and Damages	1,714,403	4,693,456	6,407,859	1,187,333	3,204,035	4,391,368	527,070	1,489,421
4	926XXX	Employee Pensions and Benefits	3,710,890	27,526,422	31,237,312	2,568,952	18,791,187	21,360,139	1,141,938	8,735,235
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,055,474	3,786,495	6,841,969	2,062,423	2,481,669	4,544,092	993,051	1,304,826
4	930000	Miscellaneous General Expenses	149,458	4,740,383	4,889,841	125,344	3,236,070	3,361,414	24,114	1,504,313
4	931000	Rents	6,300	760,680	766,980	0	519,286	519,286	6,300	241,394
4	935000	Maintenance of General Plant	1,684,335	11,311,784	12,996,119	1,247,552	7,722,102	8,969,654	436,783	3,589,682
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>11,124,677</b>	<b>96,947,477</b>	<b>108,072,154</b>	<b>7,848,080</b>	<b>66,078,945</b>	<b>73,927,025</b>	<b>3,276,597</b>	<b>30,868,532</b>

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For Twelve Months Ended September 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,627,201	18,915,466	22,542,667	2,765,749	12,912,832	15,678,581	861,452	6,002,634
E-AMTX		Amortization Expense-General Plant - 303000	0	297,955	297,955	0	203,197	203,197	0	94,758
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,545,367	31,693,399	35,238,766	3,545,420	21,635,816	25,181,236	(53)	10,057,583
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	410,654	410,654	0	280,337	280,337	0	130,317
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	263,868	1,374,355	1,638,223	213,697	926,494	1,140,191	50,171	447,861
99	407314	Regulatory Debit - FISERVE Amortization	995,751	0	995,751	774,990	0	774,990	220,761	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	750,656	0	750,656	750,656	0	750,656	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	(9,819,153)	0	(9,819,153)	(9,819,153)	0	(9,819,153)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(83,006)	0	(83,006)	0	0	0	(83,006)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(4,300,444)	0	(4,300,444)	(1,840,167)	0	(1,840,167)	(2,460,277)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(9,557,383)	0	(9,557,383)	(10,710,269)	0	(10,710,269)	1,152,886	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(388,702)	0	(388,702)	0	0	0	(388,702)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,612,495)	0	(2,612,495)	(2,612,495)	0	(2,612,495)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,022,452	4,310,023	5,332,475	688,633	2,942,280	3,630,913	333,819	1,367,743
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(13,277,154)	57,001,852	43,724,698	(13,985,599)	38,900,956	24,915,357	708,445	18,100,896
		TOTAL ADMIN & GENERAL EXPENSES	(2,152,477)	153,949,329	151,796,852	(6,137,519)	104,979,901	98,842,382	3,985,042	48,969,428
		TOTAL EXPENSES BEFORE FIT	174,364,657	640,386,641	814,751,298	122,386,953	423,603,196	545,990,149	51,977,704	216,783,445
		NET OPERATING INCOME (LOSS) BEFORE FIT			175,374,749			112,595,440		
E-FIT		FEDERAL INCOME TAX			(1,335,766)			(2,224,140)		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,645,252			8,358,588		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			165,550,051			106,778,722		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.261%	34.739%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.657%	36.343%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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For Twelve Months Ended September 30, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	130,930,468
99	442200	Commercial - Firm & Int.	89,856,978
1	442300	Industrial	54,012,387
99	444000	Public Street & Highway Lighting	2,761,737
99	448000	Interdepartmental Revenue	270,258
99	499XXX	Unbilled Revenue	(584,352)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>277,247,476</u>
1	447XXX	Sales for Resale	26,525,813
		TOTAL SALES OF ELECTRICITY	<u>303,773,289</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	60,520
1	453000	Sales of Water & Water Power	205,698
1	454000	Rent from Electric Property	1,437,398
1	454100	Rent from Trnsmission Joint Use	10,528
1	456XXX	Other Electric Revenues	26,053,025
		TOTAL OTHER OPERATING REVENUE	<u>27,767,169</u>
		TOTAL ELECTRIC REVENUE	<u>331,540,458</u>

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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	124,696
1	501XXX	Fuel	10,907,364
1	502000	Steam Expense	1,110,534
1	505000	Electric Expense	274,323
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,934,476
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	289,043
1	511000	Structures	258,854
1	512000	Boiler Plant	3,224,033
1	513000	Electric Plant	1,101,867
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	486,428
		TOTAL STEAM POWER GENERATION EXP	<u>19,711,618</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	723,819
1	536000	Water for Power	459,470
1	537000	Hydraulic Expense	3,117,174
1	538000	Electric Expense	1,993,530
1	539000	Miscellaneous Hydraulic Power Generation Exp	416,523
1	540000	Rent	562,885
1	540100	MT Trust Funds Land Settlement Rents	1,773,846
		MAINTENANCE	
1	541000	Supervision & Engineering	209,835
1	542000	Structures	265,112
1	543000	Reservoirs, Dams, & Waterways	200,840
1	544000	Electric Plant	1,167,291
1	545000	Miscellaneous Hydraulic Plant	198,226
		TOTAL HYDRO POWER GENERATION EXP	<u>11,088,551</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	152,952
1	547XXX	Fuel	26,915,716
1	548000	Generation Expense	673,521
1	549XXX	Miscellaneous Other Power Generation Op Exp	268,697
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	254,802
1	552000	Structures	33,275
1	553000	Generating & Electric Equipment	1,729,059
1	554XXX	Miscellaneous Other Power Generation Maint Exp	181,425
		TOTAL OTHER POWER GENERATION EXP	<u>30,239,469</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	60,322,792
1	556000	System Control & Load Dispatching	252,097
E-557	557XXX	Other Expense	10,021,885
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>70,596,774</u>
		TOTAL PRODUCTION OPERATING EXP	<u>131,636,412</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	701,906
1	561000	Load Dispatching	952,586
1	562000	Station Expense	117,955
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	211,724
1	565XXX	Transmission of Electricity by Others	6,111,571
1	566000	Miscellaneous Transmission Expense	1,145,756
1	567000	Rent	63,771
		MAINTENANCE	
1	568000	Supervision & Engineering	146,689
1	569000	Structures	249,731
1	570000	Station Equipment	302,971
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	463,575
1	572000	Underground Lines	6,548
1	573000	Service Miscellaneous	30,266
		TOTAL TRANSMISSION OPERATING EXP	<u>10,505,049</u>



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E-DEPX		Depreciation Expense-Production	14,067,326
E-DEPX		Depreciation Expense-Transmission	6,823,393
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	398,965
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	0
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	868,147
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	43,293
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	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	67,171
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	(2,019,705)
99	407434	EIM Deferred O&M	(511,813)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,403,375)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,207,342)
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	8,321,583
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	21,047,541
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	163,189,002

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,436,051
3	582000	Station Expense	360,037
3	583000	Overhead Line Expense	1,051,978
3	584000	Underground Line Expense	805,455
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	812
3	586000	Meter Expense	291,205
3	587000	Customer Installations Expense	269,760
3	588000	Miscellaneous Distribution Expense	1,711,938
3	589000	Rent	117,217
		MAINTENANCE:	
3	590000	Supervision & Engineering	628,256
3	591000	Structures	351,178
3	592000	Station Equipment	214,260
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,994,709
3	594000	Underground Lines	246,159
3	595000	Line Transformers	88,458
3	596000	Street Light & Signal System Maintenance Exp	13,289
3	597000	Meters	4,042
3	598000	Miscellaneous Distribution Expense	471,910
		TOTAL DISTRIBUTION OPERATING EXP	<u>14,056,714</u>
E-DEPX		Depreciation Expense-Distribution	18,040,594
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,864,256
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,904,850</u>
		TOTAL DISTRIBUTION EXPENSES	<u><u>38,961,564</u></u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	61,695
2	902000	Meter Reading Expenses	223,147
2	903XXX	Customer Records & Collection Expenses	2,629,591
2	904000	Uncollectible Accounts	(463,605)
2	905000	Misc Customer Accounts	39,519
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,490,347</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,809,949
2	909000	Advertising	260,126
2	910000	Misc Customer Service & Info Exp	95,691
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,165,766</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,550,134
4	921000	Office Supplies & Expenses	1,352,069
4	922000	Admin Exp Transferred--Credit	(31,617)
4	923000	Outside Services Employed	3,667,800
4	924000	Property Insurance Premium	611,416
4	925XXX	Injuries and Damages	2,016,491
4	926XXX	Employee Pensions and Benefits	9,877,173
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,297,877
4	930000	Miscellaneous General Expenses	1,528,427
4	931000	Rents	247,694
4	935000	Maintenance of General Plant	4,026,465
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>34,145,129</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,864,086
E-AMTX		Amortization Expense-General Plant - 303000	94,758
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	10,057,530
E-AMTX		Amortization Expense-General Plant - 390200, 3962	130,317
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	498,032
99	407314	Regulatory Debit - FISERVE Amortization	220,761
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	(83,006)
99	407444	Regulatory Credit - Wild Fire Resiliency	(2,460,277)
99	407447	Regulatory Credit - COVID-19 Deferral	1,152,886
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(388,702)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,701,562
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	18,809,341
		TOTAL ADMIN & GENERAL EXPENSES	52,954,470
		TOTAL EXPENSES BEFORE FIT	268,761,149
		NET OPERATING INCOME (LOSS) BEFORE FIT	62,779,309
E-FIT		FEDERAL INCOME TAX	888,374
E-FIT		DEFERRED FEDERAL INCOME TAX	3,286,664
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	58,771,329

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended September 30, 2021  
Ending Balance Basis

Report ID:  
**E-456-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(1,742)	786,137	784,395	(8,047)	515,234	507,187	6,305	270,903	277,208
1	456010	Other Electric Rev-Financial	0	(8,640,207)	(8,640,207)	0	(5,662,792)	(5,662,792)	0	(2,977,415)	(2,977,415)
1	456015	Other Electric Rev-CT Fuel Sales	0	33,425,081	33,425,081	0	21,906,798	21,906,798	0	11,518,283	11,518,283
1	456016	Other Electric Rev-Resource Opt	0	5,267,932	5,267,932	0	3,452,603	3,452,603	0	1,815,329	1,815,329
1	456017	Other Electric Rev-Non Resource	0	83,078	83,078	0	54,449	54,449	0	28,629	28,629
1	456018	Other Electric Rev-Extraction	0	424,336	424,336	0	278,110	278,110	0	146,226	146,226
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,629	57,629	0	37,770	37,770	0	19,859	19,859
1	456030	Other Electric Rev-Clearwater	(123,895)	1,222,709	1,098,814	0	801,363	801,363	(123,895)	421,346	297,451
1	456050	Other Electric Rev-Attachment Fees	1,504,411	240	1,504,651	1,164,954	157	1,165,111	339,457	83	339,540
1	456100	Transmission Revenue of Others	0	15,020,526	15,020,526	0	9,844,453	9,844,453	0	5,176,073	5,176,073
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	1,893,844	1,893,844	0	1,241,225	1,241,225	0	652,619	652,619
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	(11,702,560)	0	(11,702,560)	(8,207,756)	0	(8,207,756)	(3,494,804)	0	(3,494,804)
1	456329	Amortization Res Decoupling Deferral	(5,355,620)	0	(5,355,620)	(5,000,770)	0	(5,000,770)	(354,850)	0	(354,850)
1	456338	Non-res Decoupling Deferred Rev	3,547,899	0	3,547,899	3,545,232	0	3,545,232	2,667	0	2,667
1	456339	Amortization Non-res Decoupling	(8,583,061)	0	(8,583,061)	(8,467,036)	0	(8,467,036)	(116,025)	0	(116,025)
1	456380	Other Electric Revenue-Clearwater	307,706	0	307,706	0	0	0	307,706	0	307,706
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	1,766,870	1,766,870	0	1,158,007	1,158,007	0	608,863	608,863
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(811,581)	(811,581)	0	(531,910)	(531,910)	0	(279,671)	(279,671)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	811,581	811,581	0	531,910	531,910	0	279,671	279,671
1	456730	Other Elec Rev-Intraco Thermal	0	33,152,835	33,152,835	0	21,728,368	21,728,368	0	11,424,467	11,424,467
TOTAL ACCOUNT 456			(20,229,797)	85,385,010	65,155,213	(16,859,149)	55,961,335	39,102,186	(3,370,648)	29,423,675	26,053,027

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended September 30, 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	139,109,560	139,109,560	0	91,172,406	91,172,406	0	47,937,154	47,937,154
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,783,512	1,783,512	0	1,168,914	1,168,914	0	614,598	614,598
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	10,352,745	0	10,352,745	0	0	0	10,352,745	0	10,352,745
1	555550	Non Monetary - Exchange Power	0	(85,639)	(85,639)	0	(56,128)	(56,128)	0	(29,511)	(29,511)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,307,565	2,307,565	0	1,512,378	1,512,378	0	795,187	795,187
1	555710	Intercompany Purchase	0	1,893,844	1,893,844	0	1,241,225	1,241,225	0	652,619	652,619
TOTAL ACCOUNT 555			10,352,745	145,008,842	155,361,587	0	95,038,795	95,038,795	10,352,745	49,970,047	60,322,792

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	100,010	5,275,329	5,375,339	100,010	3,457,451	3,557,461	0	1,817,878	1,817,878
1	557010	Other Power Supply Expense - Financial	0	(13,280,417)	(13,280,417)	0	(8,703,985)	(8,703,985)	0	(4,576,432)	(4,576,432)
1	557018	Merchandise Processing Fee	0	54,126	54,126	0	35,474	35,474	0	18,652	18,652
1	557150	Fuel - Economic Dispatch	0	11,849,599	11,849,599	0	7,766,227	7,766,227	0	4,083,372	4,083,372
1	557160	Power Supply Expense - Miscellaneous	0	342,817	342,817	0	224,682	224,682	0	118,135	118,135
99	557161	Unbilled Add-Ons	312,769	0	312,769	216,175	0	216,175	96,594	0	96,594
1	557165	Other Resource Costs-CAISO Charges	0	259,843	259,843	0	170,301	170,301	0	89,542	89,542
1	557170	Broker Fees - Power	0	317,183	317,183	0	207,882	207,882	0	109,301	109,301
1	557171	REC Broker Fees	0	79,402	79,402	0	52,040	52,040	0	27,362	27,362
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	(573,480)	0	(573,480)	(573,480)	0	(573,480)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(20,421,854)	0	(20,421,854)	(20,421,854)	0	(20,421,854)	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	2,698,233	0	2,698,233	2,698,233	0	2,698,233	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,557,191)	0	(1,557,191)	(1,557,191)	0	(1,557,191)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,259,788)	0	(11,259,788)	0	0	0	(11,259,788)	0	(11,259,788)
99	557390	Idaho PCA Amortization	363,653	0	363,653	0	0	0	363,653	0	363,653
1	557395	Optional Renewable Power Expense Offset	0	1,188	1,188	0	779	779	0	409	409
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,345,161	2,345,161	0	1,537,019	1,537,019	0	808,142	808,142
1	557711	Turbine Gas Bookout Offset	0	(2,345,161)	(2,345,161)	0	(1,537,019)	(1,537,019)	0	(808,142)	(808,142)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,590,908	54,590,908	0	35,778,881	35,778,881	0	18,812,027	18,812,027
TOTAL ACCOUNT 557			(29,576,542)	59,489,978	29,913,436	(19,098,181)	38,989,732	19,891,551	(10,478,361)	20,500,246	10,021,885

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	203,744	71,190	274,934	113,682	46,459	160,141	90,062	24,731	114,793
99	908600	Public Purpose Tariff Rider Expense Offset	34,923,218	0	34,923,218	24,205,722	0	24,205,722	10,717,496	0	10,717,496
99	908610	Limited Income Tax Refund Program	235,433	0	235,433	235,433	0	235,433	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(186,672)	0	(186,672)	(164,332)	0	(164,332)	(22,340)	0	(22,340)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	35,175,723	71,190	35,246,913	24,390,505	46,459	24,436,964	10,785,218	24,731	10,809,949

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.261%	34.739%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.88%	53.88%
2	Cost of Debt		4.839%	4.843%
	Total Weighted Cost		2.607%	2.609%
E-APL	Net Rate Base	2,786,052,135	1,877,078,008	908,974,127
	Interest Deduction for FIT Calculation	72,650,559	48,935,424	23,715,135
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	990,126,047	658,585,589	331,540,458
E-OPS	Less: Operating & Maintenance Expense	594,966,001	390,966,584	203,999,417
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,734,823	85,860,492	47,874,331
E-OTX	Less: Taxes Other than FIT	86,050,474	69,163,073	16,887,401
	Net Operating Income Before FIT	175,374,749	112,595,440	62,779,309
E-INT	Less: Interest Expense	72,650,559	48,935,424	23,715,135
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(40,585)	0	(40,585)
E-SCM	Plus: Schedule M Adjustments	(109,044,398)	(74,251,161)	(34,793,237)
	Taxable Net Operating Income	(6,360,793)	(10,591,145)	4,230,352
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,335,766)	(2,224,140)	888,374
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,335,766)	(2,224,140)	888,374
E-DTE	Deferred FIT	11,645,252	8,358,588	3,286,664
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	9,824,698	5,816,718	4,007,980

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	77,113,295	97,889,731	175,003,026	52,972,048	65,554,009	118,526,057	24,141,247	32,335,722	56,476,969
12	997001 Contributions In Aid of Construction	0	7,705,186	7,705,186	0	5,194,297	5,194,297	0	2,510,889	2,510,889
12	997002 Injuries and Damages	0	150,001	150,001	0	101,120	101,120	0	48,881	48,881
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	1,867,407	1,867,407	0	1,258,875	1,258,875	0	608,532	608,532
99	997007 Idaho PCA	(10,896,135)	0	(10,896,135)	0	0	0	(10,896,135)	0	(10,896,135)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	610,060	610,060	0	411,260	411,260	0	198,800	198,800
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	8,756,105	(6,772)	8,749,333	5,236,705	(4,565)	5,232,140	3,519,400	(2,207)	3,517,193
12	997020 FAS87 Current Pension Accrual	0	(5,837,852)	(5,837,852)	0	(3,935,471)	(3,935,471)	0	(1,902,381)	(1,902,381)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	3,250,641	(1,907,381)	1,343,260	3,621,625	(1,285,823)	2,335,802	(370,984)	(621,558)	(992,542)
99	997031 Decoupling Mechanism	22,093,340	0	22,093,340	18,130,329	0	18,130,329	3,963,011	0	3,963,011
12	997032 Interest Rate Swaps	0	(9,023,475)	(9,023,475)	0	(6,082,995)	(6,082,995)	0	(2,940,480)	(2,940,480)
99	997033 BPA Residential Exchange	58,797	0	58,797	(529,699)	0	(529,699)	588,496	0	588,496
99	997034 Montana Hydro Settlement	5,151,250	0	5,151,250	3,377,404	0	3,377,404	1,773,846	0	1,773,846
99	997035 Leases	0	114,214	114,214	0	77,969	77,969	0	36,245	36,245
99	997043 Washington Deferred Power Costs	(21,092,888)	0	(21,092,888)	(21,092,888)	0	(21,092,888)	0	0	0
12	997044 Non-Monetary Power Costs	0	(85,639)	(85,639)	0	(57,732)	(57,732)	0	(27,907)	(27,907)
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	(2,290,100)	(2,290,100)	0	(1,543,825)	(1,543,825)	0	(746,275)	(746,275)
12	997049 Tax Depreciation	0	(157,844,663)	(157,844,663)	0	(106,407,823)	(106,407,823)	0	(51,436,840)	(51,436,840)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	12,157	0	12,157	12,157	0	12,157	0	0	0
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME	7,719	0	7,719	7,720	0	7,720	(1)	0	(1)
12	997061 CDA Fund Settlement	0	(89,983)	(89,983)	0	(60,660)	(60,660)	0	(29,323)	(29,323)
12	997063 CDA Lake Settlement	25,353	884,086	909,439	25,353	595,989	621,342	0	288,097	288,097
99	997065 Amortization - Unbilled Revenue Add-Ins	473,622	0	473,622	365,049	0	365,049	108,573	0	108,573
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	3,226,234	3,226,234	0	2,174,901	2,174,901	0	1,051,333	1,051,333
12	997081 Deferred Compensation	0	63,793	63,793	0	43,005	43,005	0	20,788	20,788
4	997082 Meal Disallowances	0	126,389	126,389	0	86,281	86,281	0	40,108	40,108
12	997083 Paid Time Off	0	881,527	881,527	0	594,264	594,264	0	287,263	287,263
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(2,164,049)	0	(2,164,049)	0	0	0	(2,164,049)	0	(2,164,049)
99	997095 WA REC Deferral	1,181,024	0	1,181,024	1,181,024	0	1,181,024	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,057	22,057	0	10,662	10,662
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	7,202	7,202	0	4,855	4,855	0	2,347	2,347
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(42,850,001)	(42,850,001)	0	(28,886,471)	(28,886,471)	0	(13,963,530)	(13,963,530)
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	(9,068,497)	0	(9,068,497)	(9,068,497)	0	(9,068,497)	0	0	0

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	995,751	0	995,751	774,990	0	774,990	220,761	0	220,761
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(81,892)	(81,892)	0	(39,586)	(39,586)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,577	491,577	0	331,387	331,387	0	160,190	160,190
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,490,228)	0	(6,490,228)	(4,011,318)	0	(4,011,318)	(2,478,910)	0	(2,478,910)
99	997119	AFUDC Tax CPI	0	1,598,967	1,598,967	0	1,077,912	1,077,912	0	521,055	521,055
99	997120	Transportation Tax Disallowance	0	122,425	122,425	0	82,530	82,530	0	39,895	39,895
99	997123	EIM Deferred O&M	(511,813)	0	(511,813)	0	0	0	(511,813)	0	(511,813)
99	997124	Colstrip Recovery Offset	(714,223)	0	(714,223)	(714,223)	0	(714,223)	0	0	0
99	997125	COVID-19	(6,572,346)	0	(6,572,346)	(8,746,626)	0	(8,746,626)	2,174,280	0	2,174,280
99	997126	Prepaid Expenses	0	(1,159,340)	(1,159,340)	0	(781,546)	(781,546)	0	(377,794)	(377,794)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,102,278	2,102,278	0	1,016,227	1,016,227
99	997128	Meters Expensed	0	(23,420,484)	(23,420,484)	0	(15,788,451)	(15,788,451)	0	(7,632,033)	(7,632,033)
99	997129	Mixed Service Costs (IDD#5)	0	(34,611,968)	(34,611,968)	0	(23,332,966)	(23,332,966)	0	(11,279,002)	(11,279,002)
99	997130	Wild Fire Resiliency Deferral	(4,772,152)	0	(4,772,152)	(1,840,167)	0	(1,840,167)	(2,931,985)	0	(2,931,985)
99	997132	Battery Storage Deferral	(3,892,908)	0	(3,892,908)	(3,892,908)	0	(3,892,908)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>51,314,715</b>	<b>(160,359,113)</b>	<b>(109,044,398)</b>	<b>34,286,070</b>	<b>(108,537,231)</b>	<b>(74,251,161)</b>	<b>17,028,645</b>	<b>(51,821,882)</b>	<b>(34,793,237)</b>

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%	67.413%	32.587%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	15,630,249	15,630,249	0	10,536,820	10,536,820	0	5,093,429	5,093,429
99	410100	Deferred Federal Income Tax Expense - Washington	4,950,450	0	4,950,450	4,950,450	0	4,950,450	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,064,464	0	2,064,464	0	0	0	2,064,464	0	2,064,464
	410100	Total	7,014,914	15,630,249	22,645,163	4,950,450	10,536,820	15,487,270	2,064,464	5,093,429	7,157,893
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(8,927,148)	(8,927,148)	0	(6,018,059)	(6,018,059)	0	(2,909,089)	(2,909,089)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,525,459)	0	(1,525,459)	(1,525,459)	0	(1,525,459)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(644,528)	0	(644,528)	0	0	0	(644,528)	0	(644,528)
	411100	Total	(2,169,987)	(8,927,148)	(11,097,135)	(1,525,459)	(6,018,059)	(7,543,518)	(644,528)	(2,909,089)	(3,553,617)
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	414,836	0	414,836	414,836	0	414,836	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(317,612)	0	(317,612)	0	0	0	(317,612)	0	(317,612)
	410193	Total	97,224	0	97,224	414,836	0	414,836	(317,612)	0	(317,612)
Total Deferred Federal Income Tax Expense			4,942,151	6,703,101	11,645,252	3,839,827	4,518,761	8,358,588	1,102,324	2,184,340	3,286,664

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.413%	32.587%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	52,711	52,711	0	34,547	34,547	0	18,164	18,164
1	408140	State Kwh Generation Tax	0	1,359,016	1,359,016	0	890,699	890,699	0	468,317	468,317
1	408150	R&P Property Tax--Production	0	16,699,492	16,699,492	0	10,944,847	10,944,847	0	5,754,645	5,754,645
1	408180	R&P Property Tax--Transmission	0	6,242,341	6,242,341	0	4,091,230	4,091,230	0	2,151,111	2,151,111
1	409100	State Income Tax--Montana & Oregon	0	(205,033)	(205,033)	0	(134,379)	(134,379)	0	(70,654)	(70,654)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,148,527</b>	<b>24,148,527</b>	<b>0</b>	<b>15,826,944</b>	<b>15,826,944</b>	<b>0</b>	<b>8,321,583</b>	<b>8,321,583</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,308,051	0	22,308,051	22,308,051	0	22,308,051	0	0	0
99	408120	Municipal Occupation & License Tax	23,212,830	0	23,212,830	19,529,875	0	19,529,875	3,682,955	0	3,682,955
99	408160	Miscellaneous State or Local Tax--WA & ID	206	0	206	0	0	0	206	0	206
99	408170	R&P Property Tax--Distribution	11,097,576	0	11,097,576	7,867,290	0	7,867,290	3,230,286	0	3,230,286
99	409100	State Income Tax--Idaho	(8,606)	0	(8,606)	0	0	0	(8,606)	0	(8,606)
99	411410	State Income Tax--Idaho ITC Deferred	(12,159)	0	(12,159)	0	0	0	(12,159)	0	(12,159)
99	411420	State Income Tax--Idaho ITC Amortization	(28,426)	0	(28,426)	0	0	0	(28,426)	0	(28,426)
<b>TOTAL DISTRIBUTION</b>			<b>56,569,472</b>	<b>0</b>	<b>56,569,472</b>	<b>49,705,216</b>	<b>0</b>	<b>49,705,216</b>	<b>6,864,256</b>	<b>0</b>	<b>6,864,256</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,022,452	4,310,023	5,332,475	688,633	2,942,280	3,630,913	333,819	1,367,743	1,701,562
<b>TOTAL A&amp;G</b>			<b>1,022,452</b>	<b>4,310,023</b>	<b>5,332,475</b>	<b>688,633</b>	<b>2,942,280</b>	<b>3,630,913</b>	<b>333,819</b>	<b>1,367,743</b>	<b>1,701,562</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,591,924</b>	<b>28,458,550</b>	<b>86,050,474</b>	<b>50,393,849</b>	<b>18,769,224</b>	<b>69,163,073</b>	<b>7,198,075</b>	<b>9,689,326</b>	<b>16,887,401</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2021  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	7,600,000	7,600,000	0	4,981,040	4,981,040	0	2,618,960	2,618,960
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	1,056,565	1,056,565	0	692,473	692,473	0	364,092	364,092
1	182381	CDA Settlement Past Storage	0	28,548,599	28,548,599	0	18,710,752	18,710,752	0	9,837,847	9,837,847
1	302000	Franchises & Consents	2,699,836	44,049,219	46,749,055	2,699,836	28,869,858	31,569,694	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,150,607	16,470,323	319,716	10,703,842	11,023,558	0	5,446,765	5,446,765
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,444,666	123,700,548	126,145,214	2,444,666	84,445,416	86,890,082	0	39,255,132	39,255,132
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	3,134,295	3,134,295	0	2,139,658	2,139,658	0	994,637	994,637
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,636,070	1,636,070	0	1,116,880	1,116,880	0	519,190	519,190
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,710,356	68,710,356	0	46,905,812	46,905,812	0	21,804,544	21,804,544
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,434,440	20,434,440	0	13,949,775	13,949,775	0	6,484,665	6,484,665
4	303121	Misc Intangible Plant-AMI Software	15,717,803	1,501,420	17,219,223	15,717,803	1,024,959	16,742,762	0	476,461	476,461
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,481,681	3,481,681	0	2,376,804	2,376,804	0	1,104,877	1,104,877
<b>TOTAL INTANGIBLE PLANT</b>			<b>21,182,021</b>	<b>322,003,800</b>	<b>343,185,821</b>	<b>21,182,021</b>	<b>217,228,069</b>	<b>238,410,090</b>	<b>0</b>	<b>104,775,731</b>	<b>104,775,731</b>
<b>STEAM PRODUCTION PLANT:</b>											
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	112,615,195	28,893,778	141,508,973	73,597,859	18,936,982	92,534,841	39,017,336	9,956,796	48,974,132
1	312000	Boiler Plant	147,530,271	46,623,590	194,153,861	95,476,392	30,557,101	126,033,493	52,053,879	16,066,489	68,120,368
1	313000	Generators	803,060	0	803,060	525,984	0	525,984	277,076	0	277,076
1	314000	Turbogenerator Units	41,581,388	18,589,251	60,170,639	27,182,387	12,183,395	39,365,782	14,399,001	6,405,856	20,804,857
1	315000	Accessory Electric Equipment	19,173,742	12,491,240	31,664,982	12,534,429	8,186,759	20,721,188	6,639,313	4,304,481	10,943,794
1	316000	Miscellaneous Power Plant Equipment	14,885,401	2,476,959	17,362,360	9,728,794	1,623,399	11,352,193	5,156,607	853,560	6,010,167
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>336,589,057</b>	<b>112,932,401</b>	<b>449,521,458</b>	<b>219,045,845</b>	<b>74,015,896</b>	<b>293,061,741</b>	<b>117,543,212</b>	<b>38,916,505</b>	<b>156,459,717</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	65,918,978	65,918,978	0	43,203,298	43,203,298	0	22,715,680	22,715,680
1	331XXX	Structures & Improvements	0	100,530,646	100,530,646	0	65,887,785	65,887,785	0	34,642,861	34,642,861
1	332XXX	Reservoirs, Dams, & Waterways	0	195,442,017	195,442,017	0	128,092,698	128,092,698	0	67,349,319	67,349,319
1	333000	Waterwheels, Turbines, & Generators	0	234,547,005	234,547,005	0	153,722,107	153,722,107	0	80,824,898	80,824,898
1	334000	Accessory Electric Equipment	0	80,728,842	80,728,842	0	52,909,683	52,909,683	0	27,819,159	27,819,159
1	335XXX	Miscellaneous Power Plant Equipment	0	13,042,983	13,042,983	0	8,548,371	8,548,371	0	4,494,612	4,494,612
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,391,299	2,391,299	0	1,257,311	1,257,311
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>693,859,081</b>	<b>693,859,081</b>	<b>0</b>	<b>454,755,241</b>	<b>454,755,241</b>	<b>0</b>	<b>239,103,840</b>	<b>239,103,840</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	17,455,767	17,455,767	0	11,440,510	11,440,510	0	6,015,257	6,015,257
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,388	21,069,388	0	13,808,877	13,808,877	0	7,260,511	7,260,511
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,054,334	14,054,334	0	7,389,569	7,389,569
1	344000	Generators	0	239,747,762	239,747,762	0	157,130,683	157,130,683	0	82,617,079	82,617,079
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	25,609,899	25,609,899	0	16,784,728	16,784,728	0	8,825,171	8,825,171
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	1,641,981	1,641,981	0	1,076,154	1,076,154	0	565,827	565,827
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>328,079,228</b>	<b>328,079,228</b>	<b>0</b>	<b>215,023,126</b>	<b>215,023,126</b>	<b>0</b>	<b>113,056,102</b>	<b>113,056,102</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>336,589,057</b>	<b>1,134,870,710</b>	<b>1,471,459,767</b>	<b>219,045,845</b>	<b>743,794,263</b>	<b>962,840,108</b>	<b>117,543,212</b>	<b>391,076,447</b>	<b>508,619,659</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2021  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	628,358	29,383,592	30,011,950	410,632	19,258,006	19,668,638	217,726	10,125,586	10,343,312
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	82,502	30,049,678	30,132,180	54,071	19,694,559	19,748,630	28,431	10,355,119	10,383,550
1	353XXX	Station Equipment	12,280,046	330,371,007	342,651,053	8,026,245	216,525,158	224,551,403	4,253,801	113,845,849	118,099,650
1	354000	Towers & Fixtures	16,075,499	1,167,385	17,242,884	10,505,495	765,104	11,270,599	5,570,004	402,281	5,972,285
1	355000	Poles & Fixtures	5,418	322,484,008	322,489,426	3,541	211,356,019	211,359,560	1,877	111,127,989	111,129,866
1	356000	Overhead Conductors & Devices	12,605,440	159,716,122	172,321,562	8,237,814	104,677,946	112,915,760	4,367,626	55,038,176	59,405,802
1	357000	Underground Conduit	0	3,438,483	3,438,483	0	2,253,582	2,253,582	0	1,184,901	1,184,901
1	358000	Underground Conductors & Devices	0	7,424,666	7,424,666	0	4,866,126	4,866,126	0	2,558,540	2,558,540
1	359000	Roads & Trails	78,834	2,401,370	2,480,204	51,518	1,573,858	1,625,376	27,316	827,512	854,828
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,756,097</b>	<b>886,436,311</b>	<b>928,192,408</b>	<b>27,289,316</b>	<b>580,970,358</b>	<b>608,259,674</b>	<b>14,466,781</b>	<b>305,465,953</b>	<b>319,932,734</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	8,945,301	0	8,945,301	7,474,747	0	7,474,747	1,470,554	0	1,470,554
99	360400	Land Easements	3,778,220	0	3,778,220	1,294,775	0	1,294,775	2,483,445	0	2,483,445
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	27,523,555	0	27,523,555	20,413,165	0	20,413,165	7,110,390	0	7,110,390
3	362000	Station Equipment	156,384,455	3,162,322	159,546,777	103,983,886	2,013,039	105,996,925	52,400,569	1,149,283	53,549,852
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	487,097,644	0	487,097,644	318,041,883	0	318,041,883	169,055,761	0	169,055,761
99	365000	Overhead Conductors & Devices	313,613,105	0	313,613,105	198,492,688	0	198,492,688	115,120,417	0	115,120,417
99	366000	Underground Conduit	140,084,803	0	140,084,803	92,377,927	0	92,377,927	47,706,876	0	47,706,876
99	367000	Underground Conductors & Devices	241,677,423	0	241,677,423	159,980,281	0	159,980,281	81,697,142	0	81,697,142
99	368000	Line Transformers	306,437,730	0	306,437,730	212,349,893	0	212,349,893	94,087,837	0	94,087,837
99	369XXX	Services	198,108,548	0	198,108,548	130,097,572	0	130,097,572	68,010,976	0	68,010,976
99	371XXX	Installations on Customers' Premises	2,961,598	0	2,961,598	2,961,598	0	2,961,598	0	0	0
99	370XXX	Meters	84,328,714	0	84,328,714	59,677,357	0	59,677,357	24,651,357	0	24,651,357
99	373XXX	Street Light & Signal Systems	73,608,601	0	73,608,601	47,978,182	0	47,978,182	25,630,419	0	25,630,419
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,044,917,547</b>	<b>3,162,322</b>	<b>2,048,079,869</b>	<b>1,355,123,954</b>	<b>2,013,039</b>	<b>1,357,136,993</b>	<b>689,793,593</b>	<b>1,149,283</b>	<b>690,942,876</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,507,609	9,259,170	10,766,779	807,718	6,320,865	7,128,583	699,891	2,938,305	3,638,196
4	390XXX	Structures & Improvements	26,409,136	104,053,932	130,463,068	17,662,691	71,033,457	88,696,148	8,746,445	33,020,475	41,766,920
4	391XXX	Office Furniture & Equipment	4,895,855	56,380,528	61,276,383	4,880,428	38,488,731	43,369,159	15,427	17,891,797	17,907,224
4	392XXX	Transportation Equipment	36,973,049	28,503,473	65,476,522	25,660,072	19,458,181	45,118,253	11,312,977	9,045,292	20,358,269
4	393000	Stores Equipment	589,832	3,997,286	4,587,118	402,404	2,728,787	3,131,191	187,428	1,268,499	1,455,927
4	394000	Tools, Shop & Garage Equipment	2,162,205	16,856,992	19,019,197	1,113,503	11,507,594	12,621,097	1,048,702	5,349,398	6,398,100
4	394100	Electric Charging Stations	0	116,787	116,787	0	79,726	79,726	0	37,061	37,061
4	395XXX	Laboratory Equipment	413,805	2,762,094	3,175,899	398,014	1,885,571	2,283,585	15,791	876,523	892,314
4	396XXX	Power Operated Equipment	23,258,462	9,018,979	32,277,441	13,914,933	6,156,896	20,071,829	9,343,529	2,862,083	12,205,612
4	397XXX	Communications Equipment	31,075,743	88,492,545	119,568,288	21,694,408	60,410,321	82,104,729	9,381,335	28,082,224	37,463,559
4	398000	Miscellaneous Equipment	13,466	761,401	774,867	0	519,778	519,778	13,466	241,623	255,089
		<b>TOTAL GENERAL PLANT</b>	<b>127,299,162</b>	<b>320,203,187</b>	<b>447,502,349</b>	<b>86,534,171</b>	<b>218,589,907</b>	<b>305,124,078</b>	<b>40,764,991</b>	<b>101,613,280</b>	<b>142,378,271</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,571,743,884</b>	<b>2,666,676,330</b>	<b>5,238,420,214</b>	<b>1,709,175,307</b>	<b>1,762,595,636</b>	<b>3,471,770,943</b>	<b>862,568,577</b>	<b>904,080,694</b>	<b>1,766,649,271</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended September 30, 2021  
Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(268,438,460)	(73,959,847)	(342,398,307)	(175,758,599)	(48,473,284)	(224,231,883)	(92,679,861)	(25,486,563)	(118,166,424)	
E-ADEP		Hydro Production Plant	0	(169,835,981)	(169,835,981)	0	(111,310,502)	(111,310,502)	0	(58,525,479)	(58,525,479)	
E-ADEP		Other Production Plant	0	(156,583,467)	(156,583,467)	0	(102,624,804)	(102,624,804)	0	(53,958,663)	(53,958,663)	
E-ADEP		Transmission Plant	(26,359,739)	(218,825,407)	(245,185,146)	(16,094,091)	(143,418,172)	(159,512,263)	(10,265,648)	(75,407,235)	(85,672,883)	
E-ADEP		Distribution Plant	(656,713,912)	(395,983)	(657,109,895)	(399,148,647)	(252,071)	(399,400,718)	(257,565,265)	(143,912)	(257,709,177)	
E-ADEP		General Plant	(48,547,386)	(108,742,683)	(157,290,069)	(30,522,146)	(74,234,280)	(104,756,426)	(18,025,240)	(34,508,403)	(52,533,643)	
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,000,059,497)</b>	<b>(728,343,368)</b>	<b>(1,728,402,865)</b>	<b>(621,523,483)</b>	<b>(480,313,113)</b>	<b>(1,101,836,596)</b>	<b>(378,536,014)</b>	<b>(248,030,255)</b>	<b>(626,566,269)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,998,879)	(16,998,879)	0	(11,141,065)	(11,141,065)	0	(5,857,814)	(5,857,814)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(317,012)	0	(317,012)	(317,012)	0	(317,012)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,264,876)	(3,264,876)	0	(2,225,995)	(2,225,995)	0	(1,038,881)	(1,038,881)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,301,546)	(101,862,076)	(111,163,622)	(9,301,546)	(69,537,164)	(78,838,710)	0	(32,324,912)	(32,324,912)	
E-AAAMT		General Plant - 390200, 396200	0	(631,766)	(631,766)	0	(431,281)	(431,281)	0	(200,485)	(200,485)	
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(9,618,558)</b>	<b>(122,757,597)</b>	<b>(132,376,155)</b>	<b>(9,618,558)</b>	<b>(83,335,505)</b>	<b>(92,954,063)</b>	<b>0</b>	<b>(39,422,092)</b>	<b>(39,422,092)</b>	
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,009,678,055)</b>	<b>(851,100,965)</b>	<b>(1,860,779,020)</b>	<b>(631,142,041)</b>	<b>(563,648,618)</b>	<b>(1,194,790,659)</b>	<b>(378,536,014)</b>	<b>(287,452,347)</b>	<b>(665,988,361)</b>	
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,562,065,829</b>	<b>1,815,575,365</b>	<b>3,377,641,194</b>	<b>1,078,033,266</b>	<b>1,198,947,018</b>	<b>2,276,980,284</b>	<b>484,032,563</b>	<b>616,628,347</b>	<b>1,100,660,910</b>	
<b>ACCUMULATED DFIT</b>												
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	(533,929,429)	(533,929,429)	0	(359,937,846)	(359,937,846)	0	(173,991,583)	(173,991,583)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,791,992)	(57,791,992)	0	(39,452,281)	(39,452,281)	0	(18,339,711)	(18,339,711)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,698,761)	(2,698,761)	0	(1,842,336)	(1,842,336)	0	(856,425)	(856,425)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	197,397	197,397	0	134,755	134,755	0	62,642	62,642	
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	(5,995,206)	(5,995,206)	0	(3,929,258)	(3,929,258)	0	(2,065,948)	(2,065,948)	
1		ADFIT - CDA Settlement Costs (283333)	0	268,132	268,132	0	175,734	175,734	0	92,398	92,398	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(983,655)	(983,655)	0	(663,111)	(663,111)	0	(320,544)	(320,544)	
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(600,933,514)</b>	<b>(600,933,514)</b>	<b>0</b>	<b>(405,514,343)</b>	<b>(405,514,343)</b>	<b>0</b>	<b>(195,419,171)</b>	<b>(195,419,171)</b>	
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,562,065,829</b>	<b>1,214,641,851</b>	<b>2,776,707,680</b>	<b>1,078,033,266</b>	<b>793,432,675</b>	<b>1,871,465,941</b>	<b>484,032,563</b>	<b>421,209,176</b>	<b>905,241,739</b>	

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.657%	36.343%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.413%	32.587%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,562,065,829	1,214,641,851	2,776,707,680	#####	793,432,675	1,871,465,941	484,032,563	421,209,176	905,241,739
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,605,011	33,305,561	39,910,572	4,865,146	22,736,374	27,601,520	1,739,865	10,569,187	12,309,052
4	Accumulated Amortization - AFUDC (182318)	(1,275,916)	(5,032,130)	(6,308,046)	(1,014,581)	(3,435,234)	(4,449,815)	(261,335)	(1,596,896)	(1,858,231)
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)	(3,441,879)	0	(3,441,879)	(1,103,063)	0	(1,103,063)	(2,338,816)	0	(2,338,816)
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)	2,076,026	0	2,076,026	0	0	0	2,076,026	0	2,076,026
99	ADFIT - Boulder Park Disallowed (190040)	110,035	0	110,035	0	0	0	110,035	0	110,035
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)	(44)	0	(44)	(44)	0	(44)	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)	(2,971,066)	403	(2,970,663)	(807,613)	275	(807,338)	(2,163,453)	128	(2,163,325)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,471,741)	0	(88,471,741)	(57,951,746)	0	(57,951,746)	(30,519,995)	0	(30,519,995)
99	ADFIT-Customer Tax Credit (190393)	18,579,066	0	18,579,066	12,169,867	0	12,169,867	6,409,199	0	6,409,199
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,272,371)	0	(13,272,371)	(8,665,641)	0	(8,665,641)	(4,606,730)	0	(4,606,730)
99	Colstrip-Regulatory Asset (182327)	10,020,185	0	10,020,185	4,926,430	0	4,926,430	5,093,755	0	5,093,755
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,927,202	0	1,927,202	1,563,585	0	1,563,585	363,617	0	363,617
99	Colstrip Reg Asset ADFIT (283376)	(1,344,566)	0	(1,344,566)	(878,674)	0	(878,674)	(465,892)	0	(465,892)
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)	(2,333,264)	0	(2,333,264)	(1,524,788)	0	(1,524,788)	(808,476)	0	(808,476)
99	Colstrip ARO Liability (230027)	(13,971,581)	0	(13,971,581)	(9,130,429)	0	(9,130,429)	(4,841,152)	0	(4,841,152)
99	Colstrip ARO ADFIT (190376)	2,934,032	0	2,934,032	1,917,390	0	1,917,390	1,016,642	0	1,016,642
99	Colstrip ARO ADFIT (283377)	(2,531,345)	0	(2,531,345)	(1,654,234)	0	(1,654,234)	(877,111)	0	(877,111)
99	Customer Deposits (235199)	0	0	0	0	0	0	0	0	0
C-WKC	Working Capital	73,488,850	0	73,488,850	53,455,252	0	53,455,252	20,033,598	0	20,033,598
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(18,929,379)	28,273,834	9,344,455	(13,689,348)	19,301,415	5,612,067	(5,240,031)	8,972,419	3,732,388
	NET RATE BASE	1,543,136,450	1,242,915,685	2,786,052,135	#####	812,734,090	1,877,078,008	478,792,532	430,181,595	908,974,127

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 September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,207,218	3,207,218			3,207,218	3,207,218		2,102,011	2,102,011		1,105,207	1,105,207	
	Steam (ED-ID)	4,337,041	4,337,041		4,337,041	4,337,041	4,337,041				4,337,041		4,337,041	
	Steam (ED-WA)	11,525,910	11,525,910		11,525,910	11,525,910	11,525,910	11,525,910						
1	Hydro (ED-AN)	14,529,741	14,529,741			14,529,741	14,529,741		9,522,792	9,522,792		5,006,949	5,006,949	
1	Other (ED-AN)	10,499,504	10,499,504			10,499,504	10,499,504		6,881,375	6,881,375		3,618,129	3,618,129	
<b>Total Electric Production</b>		<b>44,099,414</b>	<b>44,099,414</b>		<b>15,862,951</b>	<b>28,236,463</b>	<b>44,099,414</b>	<b>11,525,910</b>	<b>18,506,178</b>	<b>30,032,088</b>	<b>4,337,041</b>	<b>9,730,285</b>	<b>14,067,326</b>	
<b>Electric Transmission</b>														
1	ED-AN	17,091,465	17,091,465			17,091,465	17,091,465		11,201,746	11,201,746		5,889,719	5,889,719	
	ED-ID	933,674	933,674		933,674	933,674	933,674				933,674		933,674	
	ED-WA	514,138	514,138		514,138	514,138	514,138	514,138		514,138				
<b>Total Electric Transmissic</b>		<b>18,539,277</b>	<b>18,539,277</b>		<b>1,447,812</b>	<b>17,091,465</b>	<b>18,539,277</b>	<b>514,138</b>	<b>11,201,746</b>	<b>11,715,884</b>	<b>933,674</b>	<b>5,889,719</b>	<b>6,823,393</b>	
<b>Electric Distribution</b>														
3	ED-AN	86,570	86,570			86,570	86,570		55,108	55,108		31,462	31,462	
	ED-ID	18,009,132	18,009,132		18,009,132	18,009,132	18,009,132				18,009,132		18,009,132	
	ED-WA	34,511,170	34,511,170		34,511,170	34,511,170	34,511,170	34,511,170		34,511,170				
<b>Total Electric Distribution</b>		<b>52,606,872</b>	<b>52,606,872</b>		<b>52,520,302</b>	<b>86,570</b>	<b>52,606,872</b>	<b>34,511,170</b>	<b>55,108</b>	<b>34,566,278</b>	<b>18,009,132</b>	<b>31,462</b>	<b>18,040,594</b>	
<b>Gas Underground Storage</b>														
	GD-AN	678,423		678,423										
	GD-OR	121,158				121,158								
<b>Total Gas Underground St</b>		<b>799,581</b>		<b>678,423</b>		<b>121,158</b>								
<b>Gas Distribution</b>														
	GD-AN	57,402		57,402										
	GD-ID	6,418,634		6,418,634										
	GD-WA	14,352,471		14,352,471										
	GD-OR	9,619,084				9,619,084								
<b>Total Gas Distribution</b>		<b>30,447,591</b>		<b>20,828,507</b>		<b>9,619,084</b>								
<b>General Plant</b>														
4	ED-AN	2,871,740	2,871,740			2,871,740	2,871,740		1,960,422	1,960,422		911,318	911,318	
	ED-ID	493,973	493,973		493,973	493,973	493,973				493,973		493,973	
	ED-WA	1,015,315	1,015,315		1,015,315	1,015,315	1,015,315	1,015,315		1,015,315				
7,4	CD-AA	22,226,466	15,558,082	4,599,767	2,068,617	15,558,082	15,558,082		10,620,880	10,620,880		4,937,202	4,937,202	
9,4	CD-AN	628,934	485,644	143,290		485,644	485,644		331,530	331,530		154,114	154,114	
9	CD-ID	475,904	367,479	108,425		367,479	367,479				367,479		367,479	
9	CD-WA	2,266,902	1,750,434	516,468		1,750,434	1,750,434	1,750,434		1,750,434				
8	GD-AA	371,980		256,045	115,935									
	GD-AN	31,561		31,561										
	GD-ID	39,956		39,956										
	GD-WA	1,103,920		1,103,920										
	GD-OR	210,026			210,026									
<b>Total General Plant</b>		<b>31,736,677</b>	<b>22,542,667</b>	<b>6,799,432</b>	<b>2,394,578</b>	<b>3,627,201</b>	<b>18,915,466</b>	<b>22,542,667</b>	<b>2,765,749</b>	<b>12,912,832</b>	<b>15,678,581</b>	<b>861,452</b>	<b>6,002,634</b>	<b>6,864,086</b>
<b>Total Depreciation Expens</b>		<b>178,229,412</b>	<b>137,788,230</b>	<b>28,306,362</b>	<b>12,134,820</b>	<b>73,458,266</b>	<b>64,329,964</b>	<b>137,788,230</b>	<b>49,316,967</b>	<b>42,675,864</b>	<b>91,992,831</b>	<b>24,141,299</b>	<b>21,654,100</b>	<b>45,795,399</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	63.657%	36.343%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
For Twelve Months Ended September 30, 2021  
Ending Balance Basis

Report ID:  
**E-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	910,800	910,800			910,800	910,800		596,938	596,938		313,862	313,862	
1	Misc Intangible Plt (30300) ED-AN	246,961	246,961			246,961	246,961		161,858	161,858		85,103	85,103	
<b>Total Production/Transmission</b>		<b>1,157,761</b>	<b>1,157,761</b>			<b>1,157,761</b>	<b>1,157,761</b>		<b>758,796</b>	<b>758,796</b>		<b>398,965</b>	<b>398,965</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	103,794	103,794			103,794	103,794	103,794		103,794				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
<b>Total Distribution</b>		<b>109,660</b>	<b>109,660</b>			<b>109,660</b>	<b>109,660</b>	<b>109,660</b>		<b>109,660</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	414,929	290,442	85,870	38,617	290,442	290,442		198,273	198,273		92,169	92,169	
9,1	CD-AN	9,729	7,513	2,216		7,513	7,513		4,924	4,924		2,589	2,589	
	GD-ID	14,717		14,717										
	GD-WA	24,842		24,842										
	GD-OR	7,518			7,518									
<b>Total General Plant - 303000</b>		<b>471,735</b>	<b>297,955</b>	<b>127,645</b>	<b>46,135</b>	<b>297,955</b>	<b>297,955</b>		<b>203,197</b>	<b>203,197</b>		<b>94,758</b>	<b>94,758</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	39,572,266	27,699,794	8,189,481	3,682,991	27,699,794	27,699,794		18,909,541	18,909,541		8,790,253	8,790,253	
9,4	CD-AN	142,533	110,060	32,473		110,060	110,060		75,134	75,134		34,926	34,926	
9,4	CD-ID	(30)	(23)	(7)		(23)	(23)					(23)	(23)	
9,4	CD-WA	3,749,238	2,895,049	854,189		2,895,049	2,895,049	2,895,049		2,895,049			0	
4	ED-AN	3,883,545	3,883,545			3,883,545	3,883,545		2,651,141	2,651,141		1,232,404	1,232,404	
	ED-ID	(30)	(30)			(30)	(30)					(30)	(30)	
	ED-WA	650,371	650,371			650,371	650,371	650,371		650,371				
8	GD-AA	83,155		57,238	25,917									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>		<b>48,081,048</b>	<b>35,238,766</b>	<b>9,133,374</b>	<b>3,708,908</b>	<b>3,545,367</b>	<b>31,693,399</b>	<b>35,238,766</b>	<b>3,545,420</b>	<b>21,635,816</b>	<b>25,181,236</b>	<b>(53)</b>	<b>10,057,583</b>	<b>10,057,530</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
4	ED-AN	410,654	410,654			410,654	410,654		280,337	280,337		130,317	130,317	
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>410,654</b>	<b>410,654</b>	<b>0</b>	<b>0</b>	<b>410,654</b>	<b>410,654</b>		<b>280,337</b>	<b>280,337</b>		<b>130,317</b>	<b>130,317</b>	
<b>Total Amortization Expense</b>		<b>50,230,858</b>	<b>37,214,796</b>	<b>9,261,019</b>	<b>3,755,043</b>	<b>3,655,027</b>	<b>33,559,769</b>	<b>37,214,796</b>	<b>3,655,080</b>	<b>22,878,146</b>	<b>26,533,226</b>	<b>(53)</b>	<b>10,681,623</b>	<b>10,681,570</b>

**Allocation Ratios:**

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,959,847)	(73,959,847)			(73,959,847)	(73,959,847)		(48,473,284)	(48,473,284)		(25,486,563)	(25,486,563)	
	Steam (ED-ID)	(92,679,861)	(92,679,861)		(92,679,861)	(92,679,861)	(92,679,861)				(92,679,861)		(92,679,861)	
	Steam (ED-WA)	(175,758,599)	(175,758,599)		(175,758,599)	(175,758,599)	(175,758,599)	(175,758,599)			(175,758,599)		(175,758,599)	
1	Hydro (ED-AN)	(169,835,981)	(169,835,981)		(169,835,981)	(169,835,981)	(169,835,981)		(111,310,502)	(111,310,502)		(58,525,479)	(58,525,479)	
1	Other (ED-AN)	(156,583,467)	(156,583,467)		(156,583,467)	(156,583,467)	(156,583,467)		(102,624,804)	(102,624,804)		(53,958,663)	(53,958,663)	
<b>Total Electric Production</b>		<b>(668,817,755)</b>	<b>(668,817,755)</b>		<b>(268,438,460)</b>	<b>(400,379,295)</b>	<b>(668,817,755)</b>		<b>(175,758,599)</b>	<b>(262,408,590)</b>	<b>(438,167,189)</b>	<b>(92,679,861)</b>	<b>(137,970,705)</b>	<b>(230,650,566)</b>
<b>Electric Transmission</b>														
1	ED-AN	(218,825,407)	(218,825,407)			(218,825,407)	(218,825,407)		(143,418,172)	(143,418,172)		(75,407,235)	(75,407,235)	
	ED-ID	(10,265,648)	(10,265,648)		(10,265,648)	(10,265,648)	(10,265,648)				(10,265,648)		(10,265,648)	
	ED-WA	(16,094,091)	(16,094,091)		(16,094,091)	(16,094,091)	(16,094,091)	(16,094,091)			(16,094,091)		(16,094,091)	
<b>Total Electric Transmissic</b>		<b>(245,185,146)</b>	<b>(245,185,146)</b>		<b>(26,359,739)</b>	<b>(218,825,407)</b>	<b>(245,185,146)</b>		<b>(16,094,091)</b>	<b>(143,418,172)</b>	<b>(159,512,263)</b>	<b>(10,265,648)</b>	<b>(75,407,235)</b>	<b>(85,672,883)</b>
<b>Electric Distribution</b>														
3	ED-AN	(395,983)	(395,983)			(395,983)	(395,983)		(252,071)	(252,071)		(143,912)	(143,912)	
	ED-ID	(257,565,265)	(257,565,265)		(257,565,265)	(257,565,265)	(257,565,265)				(257,565,265)		(257,565,265)	
	ED-WA	(399,148,647)	(399,148,647)		(399,148,647)	(399,148,647)	(399,148,647)	(399,148,647)			(399,148,647)		(399,148,647)	
<b>Total Electric Distribution</b>		<b>(657,109,895)</b>	<b>(657,109,895)</b>		<b>(656,713,912)</b>	<b>(395,983)</b>	<b>(657,109,895)</b>		<b>(399,148,647)</b>	<b>(252,071)</b>	<b>(399,400,718)</b>	<b>(257,565,265)</b>	<b>(143,912)</b>	<b>(257,709,177)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,305,424)	(18,305,424)											
	GD-OR	(1,486,442)		(1,486,442)		(1,486,442)								
<b>Total Gas Underground St</b>		<b>(19,791,866)</b>		<b>(18,305,424)</b>		<b>(1,486,442)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,951,713)	(1,951,713)											
	GD-ID	(94,048,894)	(94,048,894)											
	GD-WA	(165,542,487)	(165,542,487)											
	GD-OR	(129,648,581)		(129,648,581)										
<b>Total Gas Distribution</b>		<b>(391,191,675)</b>		<b>(261,543,094)</b>		<b>(129,648,581)</b>								
<b>General Plant</b>														
4	ED-AN	(37,445,144)	(37,445,144)			(37,445,144)	(37,445,144)		(25,562,302)	(25,562,302)		(11,882,842)	(11,882,842)	
	ED-ID	(12,599,760)	(12,599,760)		(12,599,760)	(12,599,760)	(12,599,760)				(12,599,760)		(12,599,760)	
	ED-WA	(23,303,645)	(23,303,645)		(23,303,645)	(23,303,645)	(23,303,645)	(23,303,645)			(23,303,645)		(23,303,645)	
7,4	CD-AA	(92,945,038)	(65,059,668)	(19,234,975)	(8,650,395)	(65,059,668)	(65,059,668)		(44,413,633)	(44,413,633)		(20,646,035)	(20,646,035)	
9,4	CD-AN	(8,078,365)	(6,237,871)	(1,840,494)		(6,237,871)	(6,237,871)		(4,258,345)	(4,258,345)		(1,979,526)	(1,979,526)	
9	CD-ID	(7,026,277)	(5,425,480)	(1,600,797)		(5,425,480)	(5,425,480)				(5,425,480)		(5,425,480)	
9	CD-WA	(9,348,331)	(7,218,501)	(2,129,830)		(7,218,501)	(7,218,501)	(7,218,501)			(7,218,501)		(7,218,501)	
8	GD-AA	(2,191,048)		(1,508,164)	(682,884)									
	GD-AN	(3,786,007)		(3,786,007)										
	GD-ID	(2,393,217)		(2,393,217)										
	GD-WA	(11,827,602)		(11,827,602)										
	GD-OR	(5,310,933)		(5,310,933)										
<b>Total General Plant</b>		<b>(216,255,367)</b>	<b>(157,290,069)</b>	<b>(44,321,086)</b>	<b>(14,644,212)</b>	<b>(48,547,386)</b>	<b>(108,742,683)</b>	<b>(157,290,069)</b>	<b>(30,522,146)</b>	<b>(74,234,280)</b>	<b>(104,756,426)</b>	<b>(18,025,240)</b>	<b>(34,508,403)</b>	<b>(52,533,643)</b>
<b>Total Accumulated Depr</b>		<b>(2,198,351,704)</b>	<b>(1,728,402,865)</b>	<b>(324,169,604)</b>	<b>(145,779,235)</b>	<b>(1,000,059,497)</b>	<b>(728,343,368)</b>	<b>(1,728,402,865)</b>	<b>(621,523,483)</b>	<b>(480,313,113)</b>	<b>(1,101,836,596)</b>	<b>(378,536,014)</b>	<b>(248,030,255)</b>	<b>(626,566,269)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	36.343%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(14,503,754)	(14,503,754)		(14,503,754)	(14,503,754)		(9,505,760)	(9,505,760)		(4,997,994)	(4,997,994)	
1	Misc Intangible Plt (3030)	ED-AN	(2,495,125)	(2,495,125)		(2,495,125)	(2,495,125)		(1,635,305)	(1,635,305)		(859,820)	(859,820)	
<b>Total Production/Transmission</b>			<b>(16,998,879)</b>	<b>(16,998,879)</b>		<b>(16,998,879)</b>	<b>(16,998,879)</b>		<b>(11,141,065)</b>	<b>(11,141,065)</b>		<b>(5,857,814)</b>	<b>(5,857,814)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(258,207)	(258,207)		(258,207)	(258,207)	(258,207)		(258,207)				
	Misc Intangible Plt (3030)	ED-WA	(58,805)	(58,805)		(58,805)	(58,805)	(58,805)		(58,805)				
<b>Total Distribution</b>			<b>(317,012)</b>	<b>(317,012)</b>		<b>(317,012)</b>	<b>(317,012)</b>	<b>(317,012)</b>		<b>(317,012)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA		(4,517,248)	(3,161,983)	(934,845)	(420,420)			(2,158,559)	(2,158,559)		(1,003,424)	(1,003,424)	
9,1	CD-AN		(133,252)	(102,893)	(30,359)			(102,893)	(67,436)	(67,436)		(35,457)	(35,457)	
	GD-ID		(141,556)		(141,556)									
	GD-WA		(284,523)		(284,523)									
	GD-OR		(118,919)			(118,919)								
<b>Total General Plant - 303000</b>			<b>(5,195,498)</b>	<b>(3,264,876)</b>	<b>(1,391,283)</b>	<b>(539,339)</b>			<b>(2,225,995)</b>	<b>(2,225,995)</b>		<b>(1,038,881)</b>	<b>(1,038,881)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA		(130,315,218)	(91,218,044)	(26,968,737)	(12,128,437)		(91,218,044)	(62,270,910)	(62,270,910)		(28,947,134)	(28,947,134)	
9,4	CD-AN		(317,853)	(245,437)	(72,416)			(245,437)	(167,550)	(167,550)		(77,887)	(77,887)	
9	CD-ID		0	0	0			0	0	0		0	0	
9	CD-WA		(10,903,330)	(8,419,224)	(2,484,106)		(8,419,224)	(8,419,224)	(8,419,224)	(8,419,224)		0	0	
4	ED-AN		(10,398,595)	(10,398,595)			(10,398,595)	(10,398,595)	(7,098,704)	(7,098,704)		(3,299,891)	(3,299,891)	
	ED-ID		0	0			0	0				0	0	
	ED-WA		(882,322)	(882,322)			(882,322)	(882,322)	(882,322)	(882,322)				
8	GD-AA		(152,857)		(105,216)	(47,641)								
	GD-AN		0		0									
	GD-OR		0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(152,970,175)</b>	<b>(111,163,622)</b>	<b>(29,630,475)</b>	<b>(12,176,078)</b>		<b>(9,301,546)</b>	<b>(69,537,164)</b>	<b>(78,838,710)</b>		<b>0</b>	<b>(32,324,912)</b>	<b>(32,324,912)</b>
<b>Gas Underground Storage</b>														
	GD-AN		0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA		0	0	0	0	0	0	0	0		0	0	
9	CD-ID		0	0	0			0			0		0	
9	CD-WA		0	0	0			0	0	0				
4	ED-AN		(631,766)	(631,766)			(631,766)	(631,766)	(431,281)	(431,281)		(200,485)	(200,485)	
	ED-WA		0	0			0	0	0	0				
	GD-WA		0		0									
	GD-OR		0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(631,766)</b>	<b>(631,766)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(431,281)</b>	<b>(431,281)</b>		<b>0</b>	<b>(200,485)</b>	<b>(200,485)</b>
<b>Total Accumulated Amortization</b>			<b>(176,113,330)</b>	<b>(132,376,155)</b>	<b>(31,021,758)</b>	<b>(12,715,417)</b>		<b>(9,618,558)</b>	<b>(83,335,505)</b>	<b>(92,954,063)</b>		<b>0</b>	<b>(39,422,092)</b>	<b>(39,422,092)</b>

Allocation Ratios:

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

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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	885,665	122,220	362,279	401,166	885,665	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	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,715,574</b>	<b>807,718</b>	<b>699,891</b>	<b>9,259,170</b>	<b>10,766,779</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,618,572</b>	<b>5,993,827</b>	<b>845,517</b>	<b>1,109,451</b>	<b>1,954,968</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	17,807,745	8,294,951	2,745,911	6,766,883	17,807,745	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	25,932,161	0	0	0
99	GD-OR / AS	4,066,919	0	0	0	0	0	0	0	4,066,919	0	4,066,919	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,284,478	0	0	89,096,589	89,096,589	0	0	26,341,523	26,341,523	0	11,846,366	11,846,366
9	CD-WA / ID / AN	30,509,774	9,367,739	6,000,534	8,190,460	23,558,733	2,763,966	1,770,467	2,416,608	6,951,041	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>205,601,077</b>	<b>17,662,690</b>	<b>8,746,445</b>	<b>104,053,932</b>	<b>130,463,067</b>	<b>28,696,127</b>	<b>1,770,467</b>	<b>28,758,131</b>	<b>59,224,725</b>	<b>4,066,919</b>	<b>11,846,366</b>	<b>15,913,285</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,991,470	434,661	7,798	1,549,011	1,991,470	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	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	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215
7	CD-AA	77,959,812	0	0	54,570,309	54,570,309	0	0	16,133,783	16,133,783	0	7,255,720	7,255,720
9	CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>86,531,443</b>	<b>4,880,427</b>	<b>15,428</b>	<b>56,380,528</b>	<b>61,276,383</b>	<b>1,452,586</b>	<b>2,251</b>	<b>16,432,179</b>	<b>17,887,016</b>	<b>12,109</b>	<b>7,355,935</b>	<b>7,368,044</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,668,192	23,982,286	10,528,024	20,157,882	54,668,192	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,552,597	0	0	0	0	10,059,790	2,862,562	2,630,245	15,552,597	0	0	0
99	GD-OR / AS	4,616,380	0	0	0	0	0	0	0	4,616,380	0	4,616,380	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	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>89,646,373</b>	<b>25,660,073</b>	<b>11,312,977</b>	<b>28,503,473</b>	<b>65,476,523</b>	<b>10,554,824</b>	<b>3,094,164</b>	<b>5,162,731</b>	<b>18,811,719</b>	<b>4,616,380</b>	<b>741,751</b>	<b>5,358,131</b>

RESULTS OF OPERATIONS	Report ID:
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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	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	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	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,045,374</b>	<b>402,403</b>	<b>187,428</b>	<b>3,997,286</b>	<b>4,587,117</b>	<b>323,714</b>	<b>55,301</b>	<b>1,057,284</b>	<b>1,436,299</b>	<b>20,792</b>	<b>1,166</b>	<b>21,958</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,145,250	1,093,159	299,887	5,752,204	7,145,250	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,364,331	0	0	0	0	2,516,247	346,430	501,654	3,364,331	0	0	0	
99		GD-OR / AS	926,527	0	0	0	0	0	0	0	0	926,527	0	926,527	
8		GD-AA	5,595,360	0	0	0	0	0	0	3,851,454	3,851,454	0	1,743,906	1,743,906	
7		CD-AA	14,756,010	0	0	10,328,912	10,328,912	0	0	3,053,756	3,053,756	0	1,373,342	1,373,342	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,788,380</b>	<b>1,113,503</b>	<b>1,048,702</b>	<b>16,856,993</b>	<b>19,019,198</b>	<b>2,522,250</b>	<b>567,369</b>	<b>7,635,788</b>	<b>10,725,407</b>	<b>926,527</b>	<b>3,117,248</b>	<b>4,043,775</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,120,475	398,014	15,791	1,706,670	2,120,475	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	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	
		<b>TOTAL ACCOUNT</b>	<b>4,053,193</b>	<b>398,014</b>	<b>15,791</b>	<b>2,762,094</b>	<b>3,175,899</b>	<b>106,253</b>	<b>0</b>	<b>548,179</b>	<b>654,432</b>	<b>18,586</b>	<b>204,276</b>	<b>222,862</b>	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	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	
		<b>TOTAL ACCOUNT</b>	<b>37,136,796</b>	<b>13,914,933</b>	<b>9,343,529</b>	<b>9,018,979</b>	<b>32,277,441</b>	<b>2,677,553</b>	<b>1,014,744</b>	<b>1,074,038</b>	<b>4,766,335</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	



RESULTS OF OPERATIONS	Report ID:
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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	48,790,970	12,344,957	6,515,662	29,930,351	48,790,970	0	0	0	0	0	0	
99	GD-WA / ID / AN	894,666	0	0	0	0	602,268	290,445	1,953	894,666	0	0	
99	GD-OR / AS	756,920	0	0	0	0	0	0	0	756,920	0	756,920	
8	GD-AA	267,879	0	0	0	0	0	0	184,389	0	83,490	83,490	
7	CD-AA	81,549,016	0	0	57,082,680	57,082,680	0	0	16,876,569	0	7,589,767	7,589,767	
9	CD-WA/ ID / AN	17,735,261	9,349,450	2,865,673	1,479,514	13,694,637	2,758,570	845,521	436,533	4,040,624	0	0	
	<b>TOTAL ACCOUNT</b>	<b>149,994,712</b>	<b>21,694,407</b>	<b>9,381,335</b>	<b>88,492,545</b>	<b>119,568,287</b>	<b>3,360,838</b>	<b>1,135,966</b>	<b>17,499,444</b>	<b>21,996,248</b>	<b>756,920</b>	<b>7,673,257</b>	<b>8,430,177</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	9,092	0	0	0	0	0	0	0	9,092	0	9,092	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	0	64,384	64,384	
9	CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
	<b>TOTAL ACCOUNT</b>	<b>994,260</b>	<b>0</b>	<b>13,466</b>	<b>761,401</b>	<b>774,867</b>	<b>0</b>	<b>1,953</b>	<b>143,964</b>	<b>145,917</b>	<b>9,092</b>	<b>64,384</b>	<b>73,476</b>
	<b>TOTAL GENERAL PLANT</b>	<b>632,623,969</b>	<b>86,534,168</b>	<b>40,764,992</b>	<b>320,203,188</b>	<b>447,502,348</b>	<b>52,969,787</b>	<b>7,741,828</b>	<b>80,930,310</b>	<b>141,641,925</b>	<b>11,316,676</b>	<b>32,163,020</b>	<b>43,479,696</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2021  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

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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	11,964,857	319,716	0	11,645,141	11,964,857	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,601,470</b>	<b>319,716</b>	<b>0</b>	<b>16,150,608</b>	<b>16,470,324</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,331,957</b>	<b>3,126,068</b>	<b>425,951</b>	<b>579,127</b>	<b>1,005,078</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,551,871	2,444,666	0	21,107,205	23,551,871	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	443,874	0	0	0	0	0	0	305,532	305,532	0	138,342	
7		CD-AA	145,816,892	0	0	102,068,908	102,068,908	0	0	30,176,806	30,176,806	0	13,571,178	
9		CD-WA / ID / AN	679,172	0	0	524,436	524,436	0	0	154,736	154,736	0	0	
		<b>TOTAL ACCOUNT</b>	<b>170,491,809</b>	<b>2,444,666</b>	<b>0</b>	<b>123,700,549</b>	<b>126,145,215</b>	<b>0</b>	<b>0</b>	<b>30,637,074</b>	<b>30,637,074</b>	<b>0</b>	<b>13,709,520</b>	<b>13,709,520</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	550,735	0	0	550,735	550,735	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	3,690,907	0	0	2,583,561	2,583,561	0	0	763,833	763,833	0	343,513	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,241,642</b>	<b>0</b>	<b>0</b>	<b>3,134,296</b>	<b>3,134,296</b>	<b>0</b>	<b>0</b>	<b>763,833</b>	<b>763,833</b>	<b>0</b>	<b>343,513</b>	<b>343,513</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,636,070	0	0	1,636,070	1,636,070	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,636,070</b>	<b>0</b>	<b>0</b>	<b>1,636,070</b>	<b>1,636,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,710,356</b>	<b>68,710,356</b>	<b>0</b>	<b>0</b>	<b>20,314,306</b>	<b>20,314,306</b>	<b>0</b>	<b>9,135,794</b>	<b>9,135,794</b>

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,434,440</b>	<b>20,434,440</b>	<b>0</b>	<b>0</b>	<b>6,041,469</b>	<b>6,041,469</b>	<b>0</b>	<b>2,716,982</b>	<b>2,716,982</b>
	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	2,144,947	0	0	1,501,420	1,501,420	0	0	443,897	443,897	0	199,630	199,630
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,096,612</b>	<b>15,717,802</b>	<b>0</b>	<b>1,501,420</b>	<b>17,219,222</b>	<b>4,233,863</b>	<b>0</b>	<b>443,897</b>	<b>4,677,760</b>	<b>0</b>	<b>199,630</b>	<b>199,630</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	78,653	0	0	78,653	78,653	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	4,861,606	0	0	3,403,027	3,403,027	0	0	1,006,109	1,006,109	0	452,470	452,470
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,940,259</b>	<b>0</b>	<b>0</b>	<b>3,481,680</b>	<b>3,481,680</b>	<b>0</b>	<b>0</b>	<b>1,006,109</b>	<b>1,006,109</b>	<b>0</b>	<b>452,470</b>	<b>452,470</b>
	<b>TOTAL</b>		<b>351,361,209</b>	<b>18,482,184</b>	<b>0</b>	<b>238,749,419</b>	<b>257,231,603</b>	<b>5,256,457</b>	<b>771,517</b>	<b>60,538,645</b>	<b>66,566,619</b>	<b>425,951</b>	<b>27,137,036</b>	<b>27,562,987</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(81,621,049)	(57,133,102)	(16,891,476)	(7,596,471)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(853,295)	(658,889)	(194,406)	0
7	282919	CD-AA	(3,855,482)	(2,698,760)	(797,892)	(358,830)
7	283750	CD-AA	282,004	197,397	58,361	26,246
		Total	<u>(86,047,822)</u>	<u>(60,293,354)</u>	<u>(17,825,413)</u>	<u>(7,929,055)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

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	4,780,885	4,780,885	0	0	0	0	4,780,885
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(21)	(21)	0	0	0	0	(21)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,071,793	20,079,210	0	76,151,003	53,455,252	20,033,598	2,616,541	45,612	0
<b>TOTAL</b>		<b>56,071,793</b>	<b>20,079,210</b>	<b>4,780,864</b>	<b>80,931,867</b>	<b>53,455,252</b>	<b>20,033,598</b>	<b>2,616,541</b>	<b>45,612</b>	<b>4,780,864</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.998%	20.695%	9.307%	31.734%	27.085%	100.000%
99	Not Allocated						