

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended October 31, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,276,716	8,682,055	3,594,661
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,276,716	8,682,055	3,594,661
E-APL	Electric Net Rate Base	2,785,601,586	1,876,233,832	909,367,754
	RATE OF RETURN	0.441%	0.463%	0.395%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended October 31, 2021			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	10-01-2021 thru 10-31-2021	404,782 100.000%	263,732 65.154%	141,050 34.846%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2021 thru 10-31-2021	2,238,911 100.000%	1,313,843 58.682%	925,068 41.318%
	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 Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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					
		Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	0
		Adjustments		0	0	0	0
		Total		148,865,669	116,982,280	22,335,689	9,547,700
		Percentage		100.000%	78.582%	15.004%	6.414%
		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 Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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%
		Total Percentages		400.000%	308.867%	91.133%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	09-01-2021 thru 10-31-2021	1,393,900,254	959,455,771	434,444,483	
		Percent		100.000%	68.832%	31.168%	
11		Book Depreciation	10-01-2021 thru 10-31-2021	11,795,401	7,911,232	3,884,169	
		Percent		100.000%	67.070%	32.930%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2021 thru 10-31-2021	3,380,543,172 100.000%	2,278,573,350 67.403%	1,101,969,822 32.597%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2021 thru 10-31-2021	290,533,014 100.000%	200,566,142 69.034%	89,966,872 30.966%
14		Net Allocated Schedule M's - AMA Percent	10-01-2021 thru 10-31-2021	-10,054,632 100.000%	-6,815,445 67.784%	-3,239,187 32.216%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	24,572,719	0	24,572,719	16,351,959	0	16,351,959	8,220,760	0
99	442200	Commercial - Firm & Int.	25,781,221	0	25,781,221	18,755,055	0	18,755,055	7,026,166	0
1	442300	Industrial	9,733,279	0	9,733,279	5,342,174	0	5,342,174	4,391,105	0
99	444000	Public Street & Highway Lighting	623,626	0	623,626	391,585	0	391,585	232,041	0
99	448000	Interdepartmental Revenue	107,360	0	107,360	91,912	0	91,912	15,448	0
99	499XXX	Unbilled Revenue	4,787,277	0	4,787,277	2,873,347	0	2,873,347	1,913,930	0
TOTAL SALES TO ULTIMATE CUSTOMERS			65,605,482	0	65,605,482	43,806,032	0	43,806,032	21,799,450	0
1	447XXX	Sales for Resale	0	13,165,053	13,165,053	0	8,628,376	8,628,376	0	4,536,677
TOTAL SALES OF ELECTRICITY			65,605,482	13,165,053	78,770,535	43,806,032	8,628,376	52,434,408	21,799,450	4,536,677
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	10,597	0	10,597	2,805	0	2,805	7,792	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,114	32,114	0	16,885
1	454000	Rent from Electric Property	157,859	9,265	167,124	84,280	6,072	90,352	73,579	3,193
1	454100	Rent from Trnsmission Joint Use	241	0	241	134	0	134	107	0
1	456XXX	Other Electric Revenues	1,127,607	8,309,423	9,437,030	1,123,646	5,445,996	6,569,642	3,961	2,863,427
TOTAL OTHER OPERATING REVENUE			1,296,304	8,367,687	9,663,991	1,210,865	5,484,182	6,695,047	85,439	2,883,505
TOTAL ELECTRIC REVENUE			66,901,786	21,532,740	88,434,526	45,016,897	14,112,558	59,129,455	21,884,889	7,420,182

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	30,180	30,180	0	19,780	19,780	0	10,400
1	501XXX	Fuel	0	3,652,861	3,652,861	0	2,394,085	2,394,085	0	1,258,776
1	502000	Steam Expense	0	349,481	349,481	0	229,050	229,050	0	120,431
1	505000	Electric Expense	0	62,899	62,899	0	41,224	41,224	0	21,675
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	312,954	312,954	0	205,110	205,110	0	107,844
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	56,230	56,230	0	36,853	36,853	0	19,377
1	511000	Structures	0	55,795	55,795	0	36,568	36,568	0	19,227
1	512000	Boiler Plant	0	465,885	465,885	0	305,341	305,341	0	160,544
1	513000	Electric Plant	0	66,030	66,030	0	43,276	43,276	0	22,754
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	60,668	60,668	0	39,762	39,762	0	20,906
TOTAL STEAM POWER GENERATION EXP			0	5,112,983	5,112,983	0	3,351,049	3,351,049	0	1,761,934
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	229,045	229,045	0	150,116	150,116	0	78,929
1	536000	Water for Power	0	98,497	98,497	0	64,555	64,555	0	33,942
1	537000	Hydraulic Expense	490,438	252,118	742,556	321,874	165,238	487,112	168,564	86,880
1	538000	Electric Expense	0	510,647	510,647	0	334,678	334,678	0	175,969
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	124,158	124,158	0	81,373	81,373	0	42,785
1	540000	Rent	0	134,518	134,518	0	88,163	88,163	0	46,355
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	48,169	48,169	0	31,570	31,570	0	16,599
1	542000	Structures	0	15,642	15,642	0	10,252	10,252	0	5,390
1	543000	Reservoirs, Dams, & Waterways	0	185,772	185,772	0	121,755	121,755	0	64,017
1	544000	Electric Plant	0	336,863	336,863	0	220,780	220,780	0	116,083
1	545000	Miscellaneous Hydraulic Plant	0	46,486	46,486	0	30,467	30,467	0	16,019
TOTAL HYDRO POWER GENERATION EXP			921,188	1,981,915	2,903,103	604,188	1,298,947	1,903,135	317,000	682,968
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	31,300	31,300	0	20,514	20,514	0	10,786
1	547XXX	Fuel	0	13,289,301	13,289,301	0	8,709,808	8,709,808	0	4,579,493
1	548000	Generation Expense	0	208,439	208,439	0	136,611	136,611	0	71,828
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	129,677	129,677	0	84,990	84,990	0	44,687
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
MAINTENANCE										
1	551000	Supervision & Engineering	0	34,509	34,509	0	22,617	22,617	0	11,892
1	552000	Structures	0	3,764	3,764	0	2,467	2,467	0	1,297
1	553000	Generating & Electric Equipment	0	295,166	295,166	0	193,452	193,452	0	101,714
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	170,990	170,990	0	112,067	112,067	0	58,923
TOTAL OTHER POWER GENERATION EXP			0	14,169,496	14,169,496	0	9,286,688	9,286,688	0	4,882,808

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	949,841	11,185,968	12,135,809	0	7,331,283	7,331,283	949,841	3,854,685
1	556000	System Control & Load Dispatching	0	102,089	102,089	0	66,909	66,909	0	35,180
E-557	557XXX	Other Expense	(1,691,536)	5,267,236	3,575,700	(1,903,246)	3,452,147	1,548,901	211,710	1,815,089
TOTAL OTHER POWER SUPPLY EXPENSE			(741,695)	16,555,293	15,813,598	(1,903,246)	10,850,339	8,947,093	1,161,551	5,704,954
TOTAL PRODUCTION OPERATING EXP			179,493	37,819,687	37,999,180	(1,299,058)	24,787,023	23,487,965	1,478,551	13,032,664
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	173,332	173,332	0	113,602	113,602	0	59,730
1	561000	Load Dispatching	0	221,227	221,227	0	144,992	144,992	0	76,235
1	562000	Station Expense	0	45,185	45,185	0	29,614	29,614	0	15,571
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	30,967	30,967	0	20,296	20,296	0	10,671
1	565XXX	Transmission of Electricity by Others	0	1,652,788	1,652,788	0	1,083,237	1,083,237	0	569,551
1	566000	Miscellaneous Transmission Expense	0	251,173	251,173	0	164,619	164,619	0	86,554
1	567000	Rent	0	7,432	7,432	0	4,871	4,871	0	2,561
MAINTENANCE										
1	568000	Supervision & Engineering	112	49,904	50,016	112	32,707	32,819	0	17,197
1	569000	Structures	42	34,219	34,261	0	22,427	22,427	42	11,792
1	570000	Station Equipment	0	71,665	71,665	0	46,969	46,969	0	24,696
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	443	146,314	146,757	7	95,894	95,901	436	50,420
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	154	13,452	13,606	112	8,816	8,928	42	4,636
TOTAL TRANSMISSION OPERATING EXP			751	2,697,658	2,698,409	231	1,768,044	1,768,275	520	929,614

RESULTS OF OPERATIONS	Report ID:
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For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,378,921	2,417,120	3,796,041	1,009,598	1,584,181	2,593,779	369,323	832,939
E-DEPX		Depreciation Expense-Transmission	65,709	1,521,100	1,586,809	42,944	996,929	1,039,873	22,765	524,171
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,123	98,123	0	64,310	64,310	0	33,813
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	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	8,254	0	8,254	2,645	0	2,645	5,609	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	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	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	2,727	2,727	0	1,787	1,787	0	940
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	10,075	0	10,075	0	0	0	10,075	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	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	23,996	0	23,996	18,506	0	18,506	5,490	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	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(240,255)	0	(240,255)	(122,834)	0	(122,834)	(117,421)	0
99	407434	EIM Deferred O&M	(62,526)	0	(62,526)	0	0	0	(62,526)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(984,534)	0	(984,534)	(652,960)	0	(652,960)	(331,574)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(77,661)	0	(77,661)	0	0	0	(77,661)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(3,810)	0	(3,810)	(3,810)	0	(3,810)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
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	1,986,920	1,986,920	0	1,302,227	1,302,227	0	684,693
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	36,022	6,115,628	6,151,650	205,771	4,008,183	4,213,954	(169,749)	2,107,445
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	216,266	46,632,973	46,849,239	(1,093,056)	30,563,250	29,470,194	1,309,322	16,069,723

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2021		
Average of Monthly Averages 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	36,689	218,056	254,745	36,624	127,960	164,584	65	90,096
3	582000	Station Expense	119,096	24,255	143,351	46,686	14,233	60,919	72,410	10,022
3	583000	Overhead Line Expense	134,169	106,794	240,963	81,405	62,669	144,074	52,764	44,125
3	584000	Underground Line Expense	158,059	0	158,059	83,632	0	83,632	74,427	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(217)	0	(217)	(522)	0	(522)	305	0
3	586000	Meter Expense	115,022	(12)	115,010	90,425	(7)	90,418	24,597	(5)
3	587000	Customer Installations Expense	64,506	7,244	71,750	45,106	4,251	49,357	19,400	2,993
3	588000	Miscellaneous Distribution Expense	245,040	261,706	506,746	153,462	153,574	307,036	91,578	108,132
3	589000	Rent	0	29,343	29,343	0	17,219	17,219	0	12,124
		MAINTENANCE:								
3	590000	Supervision & Engineering	2,183	66,325	68,508	(870)	38,921	38,051	3,053	27,404
3	591000	Structures	20,055	118	20,173	7,515	69	7,584	12,540	49
3	592000	Station Equipment	54,584	6,087	60,671	19,650	3,572	23,222	34,934	2,515
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,170,014	4	1,170,018	680,046	2	680,048	489,968	2
3	594000	Underground Lines	53,315	0	53,315	28,448	0	28,448	24,867	0
3	595000	Line Transformers	29,025	0	29,025	25,051	0	25,051	3,974	0
3	596000	Street Light & Signal System Maintenance Exp	15,551	0	15,551	9,540	0	9,540	6,011	0
3	597000	Meters	3,177	0	3,177	1,583	0	1,583	1,594	0
3	598000	Miscellaneous Distribution Expense	18,643	15,922	34,565	6,062	9,343	15,405	12,581	6,579
		TOTAL DISTRIBUTION OPERATING EXP	2,238,911	735,842	2,974,753	1,313,843	431,806	1,745,649	925,068	304,036
E-DEPX		Depreciation Expense-Distribution	4,493,510	7,062	4,500,572	2,944,048	4,144	2,948,192	1,549,462	2,918
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,491	0	9,491	9,491	0	9,491	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,249,264	0	4,249,264	3,690,787	0	3,690,787	558,477	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,752,265	7,062	8,759,327	6,644,326	4,144	6,648,470	2,107,939	2,918
		TOTAL DISTRIBUTION EXPENSES	10,991,176	742,904	11,734,080	7,958,169	435,950	8,394,119	3,033,007	306,954

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	13,291	13,291	0	8,660	8,660	0	4,631
2	902000	Meter Reading Expenses	46,007	7,169	53,176	30,741	4,671	35,412	15,266	2,498
2	903XXX	Customer Records & Collection Expenses	52,575	560,196	612,771	19,640	364,990	384,630	32,935	195,206
2	904000	Uncollectible Accounts	(742,764)	0	(742,764)	(782,732)	0	(782,732)	39,968	0
2	905000	Misc Customer Accounts	0	545	545	0	355	355	0	190
TOTAL CUSTOMER ACCOUNTS EXPENSES			(644,182)	581,201	(62,981)	(732,351)	378,676	(353,675)	88,169	202,525
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,534,316	9,748	2,544,064	1,717,792	6,351	1,724,143	816,524	3,397
2	909000	Advertising	5,730	17,106	22,836	5,786	11,145	16,931	(56)	5,961
2	910000	Misc Customer Service & Info Exp	0	15,199	15,199	0	9,903	9,903	0	5,296
TOTAL CUSTOMER SERVICE & INFO EXP			2,540,046	42,053	2,582,099	1,723,578	27,399	1,750,977	816,468	14,654
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	131,462	0	131,462	131,462	0	131,462	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			131,462	0	131,462	131,462	0	131,462	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	46,638	2,894,287	2,940,925	37,803	1,975,814	2,013,617	8,835	918,473
4	921000	Office Supplies & Expenses	4,248	276,670	280,918	4,248	188,872	193,120	0	87,798
4	922000	Admin Exp Transferred--Credit	0	(8,095)	(8,095)	0	(5,526)	(5,526)	0	(2,569)
4	923000	Outside Services Employed	50,990	1,099,730	1,150,720	46,571	750,742	797,313	4,419	348,988
4	924000	Property Insurance Premium	0	175,440	175,440	0	119,766	119,766	0	55,674
4	925XXX	Injuries and Damages	191,251	572,948	764,199	132,745	391,129	523,874	58,506	181,819
4	926XXX	Employee Pensions and Benefits	284,368	869,884	1,154,252	182,004	593,835	775,839	102,364	276,049
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	150,145	297,907	448,052	131,919	195,248	327,167	18,226	102,659
4	930000	Miscellaneous General Expenses	(162)	230,471	230,309	(454)	157,333	156,879	292	73,138
4	931000	Rents	700	65,686	66,386	0	44,841	44,841	700	20,845
4	935000	Maintenance of General Plant	159,798	1,017,019	1,176,817	132,579	694,278	826,857	27,219	322,741
TOTAL ADMIN & GEN OPERATING EXP			888,076	7,491,947	8,380,023	667,415	5,106,332	5,773,747	220,661	2,385,615

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	314,520	1,589,204	1,903,724	241,856	1,084,886	1,326,742	72,664	504,318
E-AMTX		Amortization Expense-General Plant - 303000	0	24,824	24,824	0	16,929	16,929	0	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	301,691	3,034,389	3,336,080	301,691	2,071,456	2,373,147	0	962,933
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,202	35,202	0	24,031	24,031	0	11,171
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	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	25,560	131,589	157,149	21,055	88,695	109,750	4,505	42,894
99	407314	Regulatory Debit - FISERVE Amortization	95,372	0	95,372	87,278	0	87,278	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(109,974)	0	(109,974)	(109,974)	0	(109,974)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	956,020	0	956,020	956,020	0	956,020	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	60,929	0	60,929	45,418	0	45,418	15,511	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	83,066	764,108	847,174	52,305	521,626	573,931	30,761	242,482
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,084,406	5,579,316	7,663,722	1,952,871	3,807,623	5,760,494	131,535	1,771,693
		TOTAL ADMIN & GENERAL EXPENSES	2,972,482	13,071,263	16,043,745	2,620,286	8,913,955	11,534,241	352,196	4,157,308
		TOTAL EXPENSES BEFORE FIT	16,207,250	61,070,394	77,277,644	10,608,088	40,319,230	50,927,318	5,599,162	20,751,164
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,156,882			8,202,137		
E-FIT		FEDERAL INCOME TAX			133,189			43,143		
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,212,623)			(496,583)		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			12,276,716			8,682,055		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.154%	34.846%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.682%	41.318%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,220,760
99	442200	Commercial - Firm & Int.	7,026,166
1	442300	Industrial	4,391,105
99	444000	Public Street & Highway Lighting	232,041
99	448000	Interdepartmental Revenue	15,448
99	499XXX	Unbilled Revenue	1,913,930
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>21,799,450</u>
1	447XXX	Sales for Resale	4,536,677
		TOTAL SALES OF ELECTRICITY	<u>26,336,127</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	7,792
1	453000	Sales of Water & Water Power	16,885
1	454000	Rent from Electric Property	76,772
1	454100	Rent from Trnsmission Joint Use	107
1	456XXX	Other Electric Revenues	2,867,388
		TOTAL OTHER OPERATING REVENUE	<u>2,968,944</u>
		TOTAL ELECTRIC REVENUE	<u>29,305,071</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	10,400
1	501XXX	Fuel	1,258,776
1	502000	Steam Expense	120,431
1	505000	Electric Expense	21,675
1	506XXX	Miscellaneous Steam Power Generation Op Exp	107,844
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	19,377
1	511000	Structures	19,227
1	512000	Boiler Plant	160,544
1	513000	Electric Plant	22,754
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	20,906
		TOTAL STEAM POWER GENERATION EXP	<u>1,761,934</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	78,929
1	536000	Water for Power	33,942
1	537000	Hydraulic Expense	255,444
1	538000	Electric Expense	175,969
1	539000	Miscellaneous Hydraulic Power Generation Exp	42,785
1	540000	Rent	46,355
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	16,599
1	542000	Structures	5,390
1	543000	Reservoirs, Dams, & Waterways	64,017
1	544000	Electric Plant	116,083
1	545000	Miscellaneous Hydraulic Plant	16,019
		TOTAL HYDRO POWER GENERATION EXP	<u>999,968</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,786
1	547XXX	Fuel	4,579,493
1	548000	Generation Expense	71,828
1	549XXX	Miscellaneous Other Power Generation Op Exp	44,687
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	11,892
1	552000	Structures	1,297
1	553000	Generating & Electric Equipment	101,714
1	554XXX	Miscellaneous Other Power Generation Maint Exp	58,923
		TOTAL OTHER POWER GENERATION EXP	<u>4,882,808</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,804,526
1	556000	System Control & Load Dispatching	35,180
E-557	557XXX	Other Expense	2,026,799
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,866,505</u>
		TOTAL PRODUCTION OPERATING EXP	<u>14,511,215</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	59,730
1	561000	Load Dispatching	76,235
1	562000	Station Expense	15,571
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	10,671
1	565XXX	Transmission of Electricity by Others	569,551
1	566000	Miscellaneous Transmission Expense	86,554
1	567000	Rent	2,561
		MAINTENANCE	
1	568000	Supervision & Engineering	17,197
1	569000	Structures	11,834
1	570000	Station Equipment	24,696
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	50,856
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	4,678
		TOTAL TRANSMISSION OPERATING EXP	<u>930,134</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,202,262
E-DEPX		Depreciation Expense-Transmission	546,936
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,813
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
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	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
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	10,075
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	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,490
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(117,421)
99	407434	EIM Deferred O&M	(62,526)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(331,574)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(77,661)
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	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	684,693
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,937,696
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	17,379,045

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	90,161
3	582000	Station Expense	82,432
3	583000	Overhead Line Expense	96,889
3	584000	Underground Line Expense	74,427
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	305
3	586000	Meter Expense	24,592
3	587000	Customer Installations Expense	22,393
3	588000	Miscellaneous Distribution Expense	199,710
3	589000	Rent	12,124
		MAINTENANCE:	
3	590000	Supervision & Engineering	30,457
3	591000	Structures	12,589
3	592000	Station Equipment	37,449
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	489,970
3	594000	Underground Lines	24,867
3	595000	Line Transformers	3,974
3	596000	Street Light & Signal System Maintenance Exp	6,011
3	597000	Meters	1,594
3	598000	Miscellaneous Distribution Expense	19,160
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,229,104</u>
E-DEPX		Depreciation Expense-Distribution	1,552,380
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	558,477
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,110,857</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,339,961</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,631
2	902000	Meter Reading Expenses	17,764
2	903XXX	Customer Records & Collection Expenses	228,141
2	904000	Uncollectible Accounts	39,968
2	905000	Misc Customer Accounts	190
		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>290,694</u>
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	819,921
2	909000	Advertising	5,905
2	910000	Misc Customer Service & Info Exp	5,296
		TOTAL CUSTOMER SERVICE & INFO EXP	<u>831,122</u>
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	<u>0</u>
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	927,308
4	921000	Office Supplies & Expenses	87,798
4	922000	Admin Exp Transferred--Credit	(2,569)
4	923000	Outside Services Employed	353,407
4	924000	Property Insurance Premium	55,674
4	925XXX	Injuries and Damages	240,325
4	926XXX	Employee Pensions and Benefits	378,413
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	120,885
4	930000	Miscellaneous General Expenses	73,430
4	931000	Rents	21,545
4	935000	Maintenance of General Plant	349,960
		TOTAL ADMIN & GEN OPERATING EXP	<u>2,606,276</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	576,982
E-AMTX		Amortization Expense-General Plant - 303000	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	962,933
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,171
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	47,399
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	15,511
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	273,243
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,903,228</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,509,504</u>
		TOTAL EXPENSES BEFORE FIT	<u>26,350,326</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	2,954,745
E-FIT		FEDERAL INCOME TAX	90,046
E-FIT		DEFERRED FEDERAL INCOME TAX	(716,040)
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>3,594,661</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(5,721)	24,759	19,038	(6,121)	16,227	10,106	400	8,532	8,932
1	456010	Other Electric Rev-Financial	0	(225,943)	(225,943)	0	(148,083)	(148,083)	0	(77,860)	(77,860)
1	456015	Other Electric Rev-CT Fuel Sales	0	4,488,465	4,488,465	0	2,941,740	2,941,740	0	1,546,725	1,546,725
1	456016	Other Electric Rev-Resource Opt	0	460,690	460,690	0	301,936	301,936	0	158,754	158,754
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,664	6,664	0	3,504	3,504
1	456018	Other Electric Rev-Extraction	0	64,422	64,422	0	42,222	42,222	0	22,200	22,200
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,540	65,540	(10,000)	34,460	24,460
1	456050	Other Electric Rev-Attachment Fees	97,738	0	97,738	93,334	0	93,334	4,404	0	4,404
1	456100	Transmission Revenue of Others	0	1,671,831	1,671,831	0	1,095,718	1,095,718	0	576,113	576,113
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	79,849	79,849	0	52,333	52,333	0	27,516	27,516
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	1,064,080	0	1,064,080	1,051,254	0	1,051,254	12,826	0	12,826
1	456329	Amortization Res Decoupling Deferral	227,285	0	227,285	72,745	0	72,745	154,540	0	154,540
1	456338	Non-res Decoupling Deferred Rev	1,016,073	0	1,016,073	1,044,196	0	1,044,196	(28,123)	0	(28,123)
1	456339	Amortization Non-res Decoupling	(1,301,223)	0	(1,301,223)	(1,141,285)	0	(1,141,285)	(159,938)	0	(159,938)
1	456380	Other Electric Revenue-Clearwater	24,619	0	24,619	0	0	0	24,619	0	24,619
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,192	97,192	0	51,102	51,102
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	1,409,889	1,409,889	0	924,041	924,041	0	485,848	485,848
TOTAL ACCOUNT 456			1,127,607	8,309,424	9,437,031	1,123,646	5,445,996	6,569,642	3,961	2,863,428	2,867,389

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	10,912,009	10,912,009	0	7,151,731	7,151,731	0	3,760,278	3,760,278
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	114,854	114,854	0	75,275	75,275	0	39,579	39,579
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	949,841	0	949,841	0	0	0	949,841	0	949,841
1	555550	Non Monetary - Exchange Power	0	(7,920)	(7,920)	0	(5,191)	(5,191)	0	(2,729)	(2,729)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	87,176	87,176	0	57,135	57,135	0	30,041	30,041
1	555710	Intercompany Purchase	0	79,849	79,849	0	52,333	52,333	0	27,516	27,516
TOTAL ACCOUNT 555			949,841	11,185,968	12,135,809	0	7,331,283	7,331,283	949,841	3,854,685	4,804,526

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	28,238	502,501	530,739	28,238	329,339	357,577	0	173,162	173,162
1	557010	Other Power Supply Expense - Financial	0	895,676	895,676	0	587,026	587,026	0	308,650	308,650
1	557018	Merchandise Processing Fee	0	4,129	4,129	0	2,706	2,706	0	1,423	1,423
1	557150	Fuel - Economic Dispatch	0	(4,864,695)	(4,864,695)	0	(3,188,321)	(3,188,321)	0	(1,676,374)	(1,676,374)
1	557160	Power Supply Expense - Miscellaneous	0	729	729	0	478	478	0	251	251
99	557161	Unbilled Add-Ons	264,643	0	264,643	(79,279)	0	(79,279)	343,922	0	343,922
1	557165	Other Resource Costs-CAISO Charges	0	5,572	5,572	0	3,652	3,652	0	1,920	1,920
1	557170	Broker Fees - Power	0	23,816	23,816	0	15,609	15,609	0	8,207	8,207
1	557171	REC Broker Fees	0	7,469	7,469	0	4,895	4,895	0	2,574	2,574
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(892,778)	0	(892,778)	(892,778)	0	(892,778)	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	(1,238,105)	0	(1,238,105)	(1,238,105)	0	(1,238,105)	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	297,902	0	297,902	297,902	0	297,902	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(60,682)	0	(60,682)	(60,682)	0	(60,682)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(376,751)	0	(376,751)	0	0	0	(376,751)	0	(376,751)
99	557390	Idaho PCA Amortization	217,774	0	217,774	0	0	0	217,774	0	217,774
1	557395	Optional Renewable Power Expense Offset	0	97	97	0	64	64	0	33	33
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	8,691,942	8,691,942	0	5,696,699	5,696,699	0	2,995,243	2,995,243
TOTAL ACCOUNT 557			(1,691,536)	5,267,236	3,575,700	(1,903,246)	3,452,147	1,548,901	211,710	1,815,089	2,026,799

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,731	9,748	25,479	6,602	6,351	12,953	9,129	3,397	12,526
99	908600	Public Purpose Tariff Rider Expense Offset	2,271,080	0	2,271,080	1,521,546	0	1,521,546	749,534	0	749,534
99	908610	Limited Income Tax Refund Program	57,521	0	57,521	57,521	0	57,521	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	189,984	0	189,984	132,123	0	132,123	57,861	0	57,861
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,534,316	9,748	2,544,064	1,717,792	6,351	1,724,143	816,524	3,397	819,921

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.154%	34.846%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.89%	53.89%
2	Cost of Debt		4.810%	4.815%
	Total Weighted Cost		2.592%	2.595%
E-APL	Net Rate Base	2,785,601,586	1,876,233,832	909,367,754
	Interest Deduction for FIT Calculation	72,230,074	48,631,981	23,598,093
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES For Month Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	88,434,526	59,129,455	29,305,071
E-OPS	Less: Operating & Maintenance Expense	54,702,945	34,304,400	20,398,545
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,491,341	11,055,973	4,435,368
E-OTX	Less: Taxes Other than FIT	7,083,358	5,566,945	1,516,413
	Net Operating Income Before FIT	11,156,882	8,202,137	2,954,745
E-INT	Less: Monthly Interest Expense	6,019,173	4,052,665	1,966,508
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(4,501,113)	(3,944,031)	(557,082)
	Taxable Net Operating Income	634,231	205,441	428,790
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	133,189	43,143	90,046
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	133,189	43,143	90,046
E-DTE	Deferred FIT	(1,212,623)	(496,583)	(716,040)
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	(1,119,834)	(479,918)	(639,916)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,563,841	8,727,026	15,290,867	4,549,628	5,846,867	10,396,495	2,014,213	2,880,159	4,894,372
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	343,043	343,043	0	165,900	165,900
12	997002 Injuries and Damages	0	186,009	186,009	0	125,376	125,376	0	60,633	60,633
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	402,046	402,046	0	270,991	270,991	0	131,055	131,055
99	997007 Idaho PCA	(158,977)	0	(158,977)	0	0	0	(158,977)	0	(158,977)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,108	28,108	0	13,593	13,593
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	461,291	(1,362)	459,929	104,997	(918)	104,079	356,294	(444)	355,850
12	997020 FAS87 Current Pension Accrual	0	(937,017)	(937,017)	0	(631,578)	(631,578)	0	(305,439)	(305,439)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	(408,275)	(462,275)	(870,550)	(471,937)	(311,587)	(783,524)	63,662	(150,688)	(87,026)
99	997031 Decoupling Mechanism	(1,006,215)	0	(1,006,215)	(1,026,910)	0	(1,026,910)	20,695	0	20,695
12	997032 Interest Rate Swaps	0	287,517	287,517	0	193,795	193,795	0	93,722	93,722
99	997033 BPA Residential Exchange	307,132	0	307,132	203,997	0	203,997	103,135	0	103,135
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	20,005	20,005	0	13,657	13,657	0	6,348	6,348
99	997043 Washington Deferred Power Costs	(2,145,160)	0	(2,145,160)	(2,145,160)	0	(2,145,160)	0	0	0
12	997044 Non-Monetary Power Costs	0	(7,920)	(7,920)	0	(5,338)	(5,338)	0	(2,582)	(2,582)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,771)	(305,771)	0	(206,099)	(206,099)	0	(99,672)	(99,672)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(8,979,028)	(8,979,028)	0	(4,342,379)	(4,342,379)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	123,316	123,316	0	83,119	83,119	0	40,197	40,197
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,658	49,658	0	24,015	24,015
99	997065 Amortization - Unbilled Revenue Add-Ins	357,427	0	357,427	674	0	674	356,753	0	356,753
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	(681,961)	(681,961)	0	(459,662)	(459,662)	0	(222,299)	(222,299)
12	997081 Deferred Compensation	0	(16,134)	(16,134)	0	(10,875)	(10,875)	0	(5,259)	(5,259)
4	997082 Meal Disallowances	0	2,498	2,498	0	1,705	1,705	0	793	793
12	997083 Paid Time Off	0	(269,288)	(269,288)	0	(181,508)	(181,508)	0	(87,780)	(87,780)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(67,586)	0	(67,586)	0	0	0	(67,586)	0	(67,586)
99	997095 WA REC Deferral	251,497	0	251,497	251,497	0	251,497	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,838	1,838	0	889	889
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(11,606)	(11,606)	0	(7,823)	(7,823)	0	(3,783)	(3,783)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,302,936)	(2,302,936)	0	(1,113,731)	(1,113,731)
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	357,221	0	357,221	357,221	0	357,221	0	0	0

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-1A
For Month Ended October 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	95,372	0	95,372	87,278	0	87,278	8,094	0	8,094
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	(109,974)	0	(109,974)	(109,974)	0	(109,974)	0	0	0
99	997117	Colstrip Plant Adjustment	(402,833)	0	(402,833)	(269,828)	0	(269,828)	(133,005)	0	(133,005)
99	997119	AFUDC Tax CPI	0	419,152	419,152	0	282,521	282,521	0	136,631	136,631
99	997120	Transportation Tax Disallowance	0	7,276	7,276	0	4,904	4,904	0	2,372	2,372
99	997123	EIM Deferred O&M	(62,526)	0	(62,526)	0	0	0	(62,526)	0	(62,526)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	956,020	0	956,020	956,020	0	956,020	0	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(134,883)	(134,883)	0	(65,231)	(65,231)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(938,025)	(938,025)	0	(453,642)	(453,642)
99	997130	Wild Fire Resiliency Deferral	60,929	0	60,929	45,418	0	45,418	15,511	0	15,511
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			5,553,521	(10,054,634)	(4,501,113)	2,871,414	(6,815,445)	(3,944,031)	2,682,107	(3,239,189)	(557,082)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.403%	32.597%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	803,016	803,016	0	541,257	541,257	0	261,759	261,759
99	410100	Deferred Federal Income Tax Expense - Washington	456,592	0	456,592	456,592	0	456,592	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	62,777	0	62,777	0	0	0	62,777	0	62,777
	410100	Total	519,369	803,016	1,322,385	456,592	541,257	997,849	62,777	261,759	324,536
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(961,052)	(961,052)	0	(647,778)	(647,778)	0	(313,274)	(313,274)
99	411100	Deferred Federal Income Tax Expense - Washington	(44,926)	0	(44,926)	(44,926)	0	(44,926)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(171,863)	0	(171,863)	0	0	0	(171,863)	0	(171,863)
	411100	Total	(216,789)	(961,052)	(1,177,841)	(44,926)	(647,778)	(692,704)	(171,863)	(313,274)	(485,137)
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	(801,728)	0	(801,728)	(801,728)	0	(801,728)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(555,439)	0	(555,439)	0	0	0	(555,439)	0	(555,439)
	410193	Total	(1,357,167)	0	(1,357,167)	(801,728)	0	(801,728)	(555,439)	0	(555,439)
Total Deferred Federal Income Tax Expense			(1,054,587)	(158,036)	(1,212,623)	(390,062)	(106,521)	(496,583)	(664,525)	(51,515)	(716,040)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			67.403%			32.597%
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	3,573	3,573	0	2,342	2,342	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	86,412	86,412	0	56,634	56,634	0	29,778	29,778
1	408150	R&P Property Tax--Production	0	1,356,111	1,356,111	0	888,795	888,795	0	467,316	467,316
1	408180	R&P Property Tax--Transmission	0	540,824	540,824	0	354,456	354,456	0	186,368	186,368
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,986,920	1,986,920	0	1,302,227	1,302,227	0	684,693	684,693
DISTRIBUTION											
99	408110	State Excise Tax	1,584,711	0	1,584,711	1,584,711	0	1,584,711	0	0	0
99	408120	Municipal Occupation & License Tax	1,686,768	0	1,686,768	1,424,355	0	1,424,355	262,413	0	262,413
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	980,150	0	980,150	681,721	0	681,721	298,429	0	298,429
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
TOTAL DISTRIBUTION			4,249,264	0	4,249,264	3,690,787	0	3,690,787	558,477	0	558,477
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	83,066	764,108	847,174	52,305	521,626	573,931	30,761	242,482	273,243
TOTAL A&G			83,066	764,108	847,174	52,305	521,626	573,931	30,761	242,482	273,243
TOTAL TAXES OTHER THAN FIT			4,332,330	2,751,028	7,083,358	3,743,092	1,823,853	5,566,945	589,238	927,175	1,516,413

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,591,666	7,591,666	0	4,975,578	4,975,578	0	2,616,088	2,616,088
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	1,055,201	1,055,201	0	691,579	691,579	0	363,622	363,622
1	182381	CDA Settlement Past Storage	0	28,511,762	28,511,762	0	18,686,609	18,686,609	0	9,825,153	9,825,153
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)	2,504,332	124,658,207	127,162,539	2,504,332	85,099,172	87,603,504	0	39,559,035	39,559,035
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	3,166,527	3,166,527	0	2,161,661	2,161,661	0	1,004,866	1,004,866
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,634,866	1,634,866	0	1,116,058	1,116,058	0	518,808	518,808
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	1,507,910	17,225,713	15,717,803	1,029,390	16,747,193	0	478,520	478,520
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,486,497	3,486,497	0	2,380,092	2,380,092	0	1,106,405	1,106,405
TOTAL INTANGIBLE PLANT			21,241,687	322,957,258	344,198,945	21,241,687	217,880,226	239,121,913	0	105,077,032	105,077,032
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	112,639,180	28,872,536	141,511,716	73,613,579	18,923,060	92,536,639	39,025,601	9,949,476	48,975,077
1	312000	Boiler Plant	147,554,255	46,623,590	194,177,845	95,492,111	30,557,101	126,049,212	52,062,144	16,066,489	68,128,633
1	313000	Generators	827,045	0	827,045	541,704	0	541,704	285,341	0	285,341
1	314000	Turbogenerator Units	41,605,372	18,589,251	60,194,623	27,198,106	12,183,395	39,381,501	14,407,266	6,405,856	20,813,122
1	315000	Accessory Electric Equipment	19,197,727	12,492,044	31,689,771	12,550,149	8,187,286	20,737,435	6,647,578	4,304,758	10,952,336
1	316000	Miscellaneous Power Plant Equipment	14,909,386	2,476,959	17,386,345	9,744,514	1,623,399	11,367,913	5,164,872	853,560	6,018,432
TOTAL STEAM PRODUCTION PLANT			336,732,965	112,911,963	449,644,928	219,140,163	74,002,501	293,142,664	117,592,802	38,909,462	156,502,264
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,879,358	65,879,358	0	43,177,331	43,177,331	0	22,702,027	22,702,027
1	331XXX	Structures & Improvements	0	101,036,474	101,036,474	0	66,219,305	66,219,305	0	34,817,169	34,817,169
1	332XXX	Reservoirs, Dams, & Waterways	0	195,384,837	195,384,837	0	128,055,222	128,055,222	0	67,329,615	67,329,615
1	333000	Waterwheels, Turbines, & Generators	0	234,557,269	234,557,269	0	153,728,834	153,728,834	0	80,828,435	80,828,435
1	334000	Accessory Electric Equipment	0	80,924,817	80,924,817	0	53,038,125	53,038,125	0	27,886,692	27,886,692
1	335XXX	Miscellaneous Power Plant Equipment	0	13,104,495	13,104,495	0	8,588,686	8,588,686	0	4,515,809	4,515,809
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
TOTAL HYDRAULIC PRODUCTION PLANT			0	694,535,860	694,535,860	0	455,198,802	455,198,802	0	239,337,058	239,337,058
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,455,769	17,455,769	0	11,440,511	11,440,511	0	6,015,258	6,015,258
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,393	21,069,393	0	13,808,880	13,808,880	0	7,260,513	7,260,513
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	239,748,047	239,748,047	0	157,130,870	157,130,870	0	82,617,177	82,617,177
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	25,630,371	25,630,371	0	16,798,145	16,798,145	0	8,832,226	8,832,226
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	1,641,983	1,641,983	0	1,076,156	1,076,156	0	565,827	565,827
TOTAL OTHER PRODUCTION PLANT			0	328,099,994	328,099,994	0	215,036,736	215,036,736	0	113,063,258	113,063,258
TOTAL PRODUCTION PLANT			336,732,965	1,135,547,817	1,472,280,782	219,140,163	744,238,039	963,378,202	117,592,802	391,309,778	508,902,580

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,384,040	30,012,398	410,632	19,258,300	19,668,932	217,726	10,125,740	10,343,466	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	91,478	30,101,570	30,193,048	59,954	19,728,569	19,788,523	31,524	10,373,001	10,404,525	
1	353XXX	Station Equipment	12,289,023	330,236,562	342,525,585	8,032,128	216,437,043	224,469,171	4,256,895	113,799,519	118,056,414	
1	354000	Towers & Fixtures	16,084,475	1,167,385	17,251,860	10,511,378	765,104	11,276,482	5,573,097	402,281	5,975,378	
1	355000	Poles & Fixtures	5,418	323,368,979	323,374,397	3,541	211,936,029	211,939,570	1,877	111,432,950	111,434,827	
1	356000	Overhead Conductors & Devices	12,614,418	160,132,705	172,747,123	8,243,698	104,950,975	113,194,673	4,370,720	55,181,730	59,552,450	
1	357000	Underground Conduit	0	3,456,601	3,456,601	0	2,265,456	2,265,456	0	1,191,145	1,191,145	
1	358000	Underground Conductors & Devices	0	7,263,657	7,263,657	0	4,760,601	4,760,601	0	2,503,056	2,503,056	
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	
		TOTAL TRANSMISSION PLANT	41,792,004	887,512,869	929,304,873	27,312,849	581,675,935	608,988,784	14,479,155	305,836,934	320,316,089	
		DISTRIBUTION PLANT:										
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	3,802,479	0	3,802,479	1,294,775	0	1,294,775	2,507,704	0	2,507,704	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,523,556	0	27,523,556	20,413,165	0	20,413,165	7,110,391	0	7,110,391	
3	362000	Station Equipment	156,388,438	3,162,322	159,550,760	103,987,566	1,855,714	105,843,280	52,400,872	1,306,608	53,707,480	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	488,548,395	0	488,548,395	318,962,568	0	318,962,568	169,585,827	0	169,585,827	
99	365000	Overhead Conductors & Devices	314,743,601	0	314,743,601	199,158,569	0	199,158,569	115,585,032	0	115,585,032	
99	366000	Underground Conduit	140,524,790	0	140,524,790	92,672,993	0	92,672,993	47,851,797	0	47,851,797	
99	367000	Underground Conductors & Devices	242,348,405	0	242,348,405	160,410,221	0	160,410,221	81,938,184	0	81,938,184	
99	368000	Line Transformers	306,720,426	0	306,720,426	212,556,426	0	212,556,426	94,164,000	0	94,164,000	
99	369XXX	Services	198,577,919	0	198,577,919	130,363,400	0	130,363,400	68,214,519	0	68,214,519	
99	371XXX	Installations on Customers' Premises	2,998,275	0	2,998,275	2,998,275	0	2,998,275	0	0	0	
99	370XXX	Meters	84,493,034	0	84,493,034	59,838,506	0	59,838,506	24,654,528	0	24,654,528	
99	373XXX	Street Light & Signal Systems	73,807,059	0	73,807,059	48,124,112	0	48,124,112	25,682,947	0	25,682,947	
		TOTAL DISTRIBUTION PLANT	2,049,789,528	3,162,322	2,052,951,850	1,358,255,323	1,855,714	1,360,111,037	691,534,205	1,306,608	692,840,813	
		GENERAL PLANT: (From Report C-GPL)										
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	26,424,654	105,038,867	131,463,521	17,662,691	71,705,833	89,368,524	8,761,963	33,333,034	42,094,997	
4	391XXX	Office Furniture & Equipment	4,895,855	56,466,065	61,361,920	4,880,428	38,547,124	43,427,552	15,427	17,918,941	17,934,368	
4	392XXX	Transportation Equipment	36,973,465	28,469,544	65,443,009	25,660,078	19,435,019	45,095,097	11,313,387	9,034,525	20,347,912	
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	2,165,549	16,906,769	19,072,318	1,116,665	11,541,575	12,658,240	1,048,884	5,365,194	6,414,078	
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	2,762,696	3,176,501	398,014	1,885,982	2,283,996	15,791	876,714	892,505	
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	31,085,682	88,841,743	119,927,425	21,701,772	60,648,704	82,350,476	9,383,910	28,193,039	37,576,949	
4	398000	Miscellaneous Equipment	13,466	761,401	774,867	0	519,778	519,778	13,466	241,623	255,089	
		TOTAL GENERAL PLANT	127,328,379	321,639,307	448,967,686	86,544,703	219,570,289	306,114,992	40,783,676	102,069,018	142,852,694	
		TOTAL PLANT IN SERVICE	2,576,884,563	2,670,819,573	5,247,704,136	1,712,494,725	1,765,220,203	3,477,714,928	864,389,838	905,599,370	1,769,989,208	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(269,127,920)	(74,066,230)	(343,194,150)	(176,263,398)	(48,543,007)	(224,806,405)	(92,864,522)	(25,523,223)	(118,387,745)
E-ADEP		Hydro Production Plant	0	(170,384,152)	(170,384,152)	0	(111,669,773)	(111,669,773)	0	(58,714,379)	(58,714,379)
E-ADEP		Other Production Plant	0	(157,041,062)	(157,041,062)	0	(102,924,712)	(102,924,712)	0	(54,116,350)	(54,116,350)
E-ADEP		Transmission Plant	(26,392,595)	(218,706,028)	(245,098,623)	(16,115,564)	(143,339,931)	(159,455,495)	(10,277,031)	(75,366,097)	(85,643,128)
E-ADEP		Distribution Plant	(658,652,082)	(399,514)	(659,051,596)	(400,420,823)	(234,443)	(400,655,266)	(258,231,259)	(165,071)	(258,396,330)
E-ADEP		General Plant	(48,839,480)	(109,595,192)	(158,434,672)	(30,732,596)	(74,816,254)	(105,548,850)	(18,106,884)	(34,778,938)	(52,885,822)
TOTAL ACCUMULATED DEPRECIATION			(1,003,012,077)	(730,192,178)	(1,733,204,255)	(623,532,381)	(481,528,120)	(1,105,060,501)	(379,479,696)	(248,664,058)	(628,143,754)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,047,940)	(17,047,940)	0	(11,173,220)	(11,173,220)	0	(5,874,720)	(5,874,720)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(321,757)	0	(321,757)	(321,757)	0	(321,757)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,277,288)	(3,277,288)	0	(2,234,460)	(2,234,460)	0	(1,042,828)	(1,042,828)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,452,392)	(103,207,964)	(112,660,356)	(9,452,392)	(70,455,948)	(79,908,340)	0	(32,752,016)	(32,752,016)
E-AAAMT		General Plant - 390200, 396200	0	(649,367)	(649,367)	0	(443,297)	(443,297)	0	(206,070)	(206,070)
TOTAL ACCUMULATED AMORTIZATION			(9,774,149)	(124,182,559)	(133,956,708)	(9,774,149)	(84,306,925)	(94,081,074)	0	(39,875,634)	(39,875,634)
TOTAL ACCUMULATED DEPR/AMORT			(1,012,786,226)	(854,374,737)	(1,867,160,963)	(633,306,530)	(565,835,045)	(1,199,141,575)	(379,479,696)	(288,539,692)	(668,019,388)
NET ELECTRIC UTILITY PLANT before ADFIT			1,564,098,337	1,816,444,836	3,380,543,173	1,079,188,195	1,199,385,158	2,278,573,353	484,910,142	617,059,678	1,101,969,820
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(533,957,412)	(533,957,412)	0	(359,903,314)	(359,903,314)	0	(174,054,098)	(174,054,098)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,685,741)	(57,685,741)	0	(39,379,748)	(39,379,748)	0	(18,305,993)	(18,305,993)
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	(5,987,470)	(5,987,470)	0	(3,924,188)	(3,924,188)	0	(2,063,282)	(2,063,282)
1		ADFIT - CDA Settlement Costs (283333)	0	268,419	268,419	0	175,922	175,922	0	92,497	92,497
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(981,324)	(981,324)	0	(661,442)	(661,442)	0	(319,882)	(319,882)
TOTAL ACCUMULATED DFIT			0	(600,844,892)	(600,844,892)	0	(405,400,351)	(405,400,351)	0	(195,444,541)	(195,444,541)
NET ELECTRIC UTILITY PLANT			1,564,098,337	1,215,599,944	2,779,698,281	1,079,188,195	793,984,807	1,873,173,002	484,910,142	421,615,137	906,525,279

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.682%	41.318%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.403%	32.597%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,564,098,337	1,215,599,944	2,779,698,281	#####	793,984,807	1,873,173,002	484,910,142	421,615,137	906,525,279	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,618,243	33,357,074	39,975,317	4,876,027	22,771,540	27,647,567	1,742,216	10,585,534	12,327,750	
4	Accumulated Amortization - AFUDC (182318)	(1,288,696)	(5,093,856)	(6,382,552)	(1,025,109)	(3,477,372)	(4,502,481)	(263,587)	(1,616,484)	(1,880,071)	
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)	(3,446,006)	0	(3,446,006)	(1,104,386)	0	(1,104,386)	(2,341,620)	0	(2,341,620)	
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)	2,080,704	0	2,080,704	0	0	0	2,080,704	0	2,080,704	
99	ADFIT - Boulder Park Disallowed (190040)	109,052	0	109,052	0	0	0	109,052	0	109,052	
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)	(22)	0	(22)	(22)	0	(22)	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)	(2,986,559)	201	(2,986,358)	(799,099)	137	(798,962)	(2,187,460)	64	(2,187,396)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(87,612,774)	0	(87,612,774)	(57,444,323)	0	(57,444,323)	(30,168,451)	0	(30,168,451)	
99	ADFIT-Customer Tax Credit (190393)	18,398,683	0	18,398,683	12,063,308	0	12,063,308	6,335,375	0	6,335,375	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,156,702)	0	(13,156,702)	(8,580,683)	0	(8,580,683)	(4,576,019)	0	(4,576,019)	
99	Colstrip-Regulatory Asset (182327)	10,109,320	0	10,109,320	4,978,600	0	4,978,600	5,130,720	0	5,130,720	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,894,197	0	1,894,197	1,541,279	0	1,541,279	352,918	0	352,918	
99	Colstrip Reg Asset ADFIT (283376)	(1,354,705)	0	(1,354,705)	(885,300)	0	(885,300)	(469,405)	0	(469,405)	
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)	(2,359,354)	0	(2,359,354)	(1,541,838)	0	(1,541,838)	(817,516)	0	(817,516)	
99	Colstrip ARO Liability (230027)	(13,948,877)	0	(13,948,877)	(9,115,592)	0	(9,115,592)	(4,833,285)	0	(4,833,285)	
99	Colstrip ARO ADFIT (190376)	2,929,264	0	2,929,264	1,914,274	0	1,914,274	1,014,990	0	1,014,990	
99	Colstrip ARO ADFIT (283377)	(2,525,866)	0	(2,525,866)	(1,650,653)	0	(1,650,653)	(875,213)	0	(875,213)	
99	Customer Deposits (235199)	(1,668)	0	(1,668)	(1,668)	0	(1,668)	0	0	0	
C-WKC	Working Capital	69,237,665	0	69,237,665	50,397,915	0	50,397,915	18,839,750	0	18,839,750	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	(22,360,114)	28,263,419	5,903,305	(16,233,475)	19,294,305	3,060,830	(6,126,639)	8,969,114	2,842,475	
	NET RATE BASE	1,541,738,223	1,243,863,363	2,785,601,586	#####	813,279,112	1,876,233,832	478,783,503	430,584,251	909,367,754	

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-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	268,062	268,062			268,062	268,062		175,688	175,688		92,374	92,374
	Steam (ED-ID)	369,323	369,323		369,323	369,323	369,323				369,323		369,323
	Steam (ED-WA)	1,009,598	1,009,598		1,009,598	1,009,598	1,009,598	1,009,598		1,009,598			
1	Hydro (ED-AN)	1,233,869	1,233,869			1,233,869	1,233,869		808,678	808,678		425,191	425,191
1	Other (ED-AN)	915,189	915,189			915,189	915,189		599,815	599,815		315,374	315,374
Total Electric Production		3,796,041	3,796,041		1,378,921	2,417,120	3,796,041	1,009,598	1,584,181	2,593,779	369,323	832,939	1,202,262
Electric Transmission													
1	ED-AN	1,521,100	1,521,100			1,521,100	1,521,100		996,929	996,929		524,171	524,171
	ED-ID	22,765	22,765		22,765	22,765	22,765				22,765		22,765
	ED-WA	42,944	42,944		42,944	42,944	42,944	42,944		42,944			
Total Electric Transmissic		1,586,809	1,586,809		65,709	1,521,100	1,586,809	42,944	996,929	1,039,873	22,765	524,171	546,936
Electric Distribution													
3	ED-AN	7,062	7,062			7,062	7,062		4,144	4,144		2,918	2,918
	ED-ID	1,549,462	1,549,462		1,549,462	1,549,462	1,549,462				1,549,462		1,549,462
	ED-WA	2,944,048	2,944,048		2,944,048	2,944,048	2,944,048	2,944,048		2,944,048			
Total Electric Distribution		4,500,572	4,500,572		4,493,510	7,062	4,500,572	2,944,048	4,144	2,948,192	1,549,462	2,918	1,552,380
Gas Underground Storage													
	GD-AN	58,361		58,361									
	GD-OR	10,275			10,275								
Total Gas Underground St		68,636		58,361	10,275								
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	551,524		551,524									
	GD-WA	1,248,576		1,248,576									
	GD-OR	824,965			824,965								
Total Gas Distribution		2,629,851		1,804,886	824,965								
General Plant													
4	ED-AN	239,956	239,956			239,956	239,956		163,808	163,808		76,148	76,148
	ED-ID	42,042	42,042		42,042	42,042	42,042				42,042		42,042
	ED-WA	97,297	97,297		97,297	97,297	97,297	97,297		97,297			
7,4	CD-AA	1,868,042	1,307,592	386,591	173,859	1,307,592	1,307,592		892,641	892,641		414,951	414,951
9,4	CD-AN	53,947	41,656	12,291		41,656	41,656		28,437	28,437		13,219	13,219
9	CD-ID	39,657	30,622	9,035		30,622	30,622				30,622		30,622
9	CD-WA	187,211	144,559	42,652		144,559	144,559	144,559		144,559			
8	GD-AA	31,383	21,602	9,781									
	GD-AN	2,629	2,629										
	GD-ID	3,058	3,058										
	GD-WA	92,763	92,763										
	GD-OR	16,835	16,835										
Total General Plant		2,674,820	1,903,724	570,621	200,475	314,520	1,589,204	1,903,724	241,856	1,084,886	1,326,742	72,664	504,318
Total Depreciation Expens		15,256,729	11,787,146	2,433,868	1,035,715	6,252,660	5,534,486	11,787,146	4,238,446	3,670,140	7,908,586	2,014,214	1,864,346

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	34.460%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expe	41.318%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,160	50,160		26,373	26,373			
1	Misc Intangible Plt (303000)	ED-AN	21,590	21,590		21,590	21,590		14,150	14,150		7,440	7,440			
Total Production/Transmission			98,123	98,123		98,123	98,123		64,310	64,310		33,813	33,813			
Distribution																
	Franchises (302000)	ED-WA	9,002	9,002		9,002	9,002		9,002	9,002						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
Total Distribution			9,491	9,491		9,491	9,491		9,491	9,491						
General Plant - 303000																
7,4		CD-AA	34,569	24,198	7,154	3,217				16,519	16,519		7,679	7,679		
9,1		CD-AN	811	626	185			24,198	626	410	410		216	216		
		GD-ID	1,233		1,233											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
Total General Plant - 303000			39,357	24,824	10,644	3,889		24,824	24,824	16,929	16,929		7,895	7,895		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	3,763,981	2,634,711	778,956	350,314		2,634,711	2,634,711	1,798,612	1,798,612		836,099	836,099		
9,4		CD-AN	11,876	9,170	2,706			9,170	9,170	6,260	6,260		2,910	2,910		
9,4		CD-ID	0	0	0			0	0			0	0			
9,4		CD-WA	307,939	237,781	70,158			237,781	237,781	237,781	237,781		0	0		
4		ED-AN	390,508	390,508				390,508	390,508	266,584	266,584		123,924	123,924		
		ED-ID	0	0				0	0			0	0			
		ED-WA	63,910	63,910				63,910	63,910	63,910	63,910		0	0		
8		GD-AA	7,440		5,121	2,319										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031X			4,545,654	3,336,080	856,941	352,633		301,691	3,034,389	3,336,080	301,691	2,071,456	2,373,147	0	962,933	962,933
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	35,202	35,202				35,202	35,202	24,031	24,031		11,171	11,171		
		GD-OR	0			0										
Total General Plant - 390200, 396200			35,202	35,202	0	0		35,202	35,202	24,031	24,031		11,171	11,171		
Total Amortization Expense			4,727,827	3,503,720	867,585	356,522		311,182	3,192,538	3,503,720	311,182	2,176,726	2,487,908	0	1,015,812	1,015,812

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-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(74,066,230)	(74,066,230)			(74,066,230)	(74,066,230)		(48,543,007)	(48,543,007)		(25,523,223)	(25,523,223)	
	Steam (ED-ID)	(92,864,522)	(92,864,522)		(92,864,522)	(92,864,522)	(92,864,522)				(92,864,522)		(92,864,522)	
	Steam (ED-WA)	(176,263,398)	(176,263,398)		(176,263,398)	(176,263,398)	(176,263,398)	(176,263,398)						
1	Hydro (ED-AN)	(170,384,152)	(170,384,152)		(170,384,152)	(170,384,152)	(170,384,152)		(111,669,773)	(111,669,773)		(58,714,379)	(58,714,379)	
1	Other (ED-AN)	(157,041,062)	(157,041,062)		(157,041,062)	(157,041,062)	(157,041,062)		(102,924,712)	(102,924,712)		(54,116,350)	(54,116,350)	
Total Electric Production		(670,619,364)	(670,619,364)		(269,127,920)	(401,491,444)	(670,619,364)		(176,263,398)	(263,137,492)	(439,400,890)	(92,864,522)	(138,353,952)	(231,218,474)
Electric Transmission														
1	ED-AN	(218,706,028)	(218,706,028)			(218,706,028)	(218,706,028)		(143,339,931)	(143,339,931)		(75,366,097)	(75,366,097)	
	ED-ID	(10,277,031)	(10,277,031)		(10,277,031)	(10,277,031)	(10,277,031)				(10,277,031)		(10,277,031)	
	ED-WA	(16,115,564)	(16,115,564)		(16,115,564)	(16,115,564)	(16,115,564)	(16,115,564)						
Total Electric Transmissic		(245,098,623)	(245,098,623)		(26,392,595)	(218,706,028)	(245,098,623)		(16,115,564)	(143,339,931)	(159,455,495)	(10,277,031)	(75,366,097)	(85,643,128)
Electric Distribution														
3	ED-AN	(399,514)	(399,514)			(399,514)	(399,514)		(234,443)	(234,443)		(165,071)	(165,071)	
	ED-ID	(258,231,259)	(258,231,259)		(258,231,259)	(258,231,259)	(258,231,259)				(258,231,259)		(258,231,259)	
	ED-WA	(400,420,823)	(400,420,823)		(400,420,823)	(400,420,823)	(400,420,823)	(400,420,823)			(400,420,823)			
Total Electric Distribution		(659,051,596)	(659,051,596)		(658,652,082)	(399,514)	(659,051,596)		(400,420,823)	(234,443)	(400,655,266)	(258,231,259)	(165,071)	(258,396,330)
Gas Underground Storage														
	GD-AN	(18,334,604)	(18,334,604)											
	GD-OR	(1,491,580)		(1,491,580)		(1,491,580)								
Total Gas Underground St		(19,826,184)		(18,334,604)		(1,491,580)								
Gas Distribution														
	GD-AN	(1,954,106)	(1,954,106)											
	GD-ID	(94,294,080)	(94,294,080)											
	GD-WA	(166,051,257)	(166,051,257)											
	GD-OR	(129,953,936)		(129,953,936)										
Total Gas Distribution		(392,253,379)		(262,299,443)		(129,953,936)								
General Plant														
4	ED-AN	(37,563,683)	(37,563,683)			(37,563,683)	(37,563,683)		(25,643,224)	(25,643,224)		(11,920,459)	(11,920,459)	
	ED-ID	(12,664,692)	(12,664,692)		(12,664,692)	(12,664,692)	(12,664,692)				(12,664,692)		(12,664,692)	
	ED-WA	(23,439,354)	(23,439,354)		(23,439,354)	(23,439,354)	(23,439,354)	(23,439,354)						
7,4	CD-AA	(93,956,998)	(65,768,019)	(19,444,401)	(8,744,578)	(65,768,019)	(65,768,019)		(44,897,196)	(44,897,196)		(20,870,823)	(20,870,823)	
9,4	CD-AN	(8,111,543)	(6,263,490)	(1,848,053)		(6,263,490)	(6,263,490)		(4,275,834)	(4,275,834)		(1,987,656)	(1,987,656)	
9	CD-ID	(7,047,920)	(5,442,192)	(1,605,728)		(5,442,192)	(5,442,192)				(5,442,192)		(5,442,192)	
9	CD-WA	(9,445,125)	(7,293,242)	(2,151,883)		(7,293,242)	(7,293,242)	(7,293,242)			(7,293,242)			
8	GD-AA	(2,206,949)		(1,519,109)	(687,840)									
	GD-AN	(3,795,373)		(3,795,373)										
	GD-ID	(2,403,509)		(2,403,509)										
	GD-WA	(11,902,512)		(11,902,512)										
	GD-OR	(5,332,187)		(5,332,187)										
Total General Plant		(217,869,845)	(158,434,672)	(44,670,568)	(14,764,605)	(48,839,480)	(109,595,192)	(158,434,672)	(30,732,596)	(74,816,254)	(105,548,850)	(18,106,884)	(34,778,938)	(52,885,822)
Total Accumulated Depr		(2,204,718,991)	(1,733,204,255)	(325,304,615)	(146,210,121)	(1,003,012,077)	(730,192,178)	(1,733,204,255)	(623,532,381)	(481,528,120)	(1,105,060,501)	(379,479,696)	(248,664,058)	(628,143,754)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		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	41.318%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(14,542,020)	(14,542,020)		(14,542,020)	(14,542,020)		(9,530,840)	(9,530,840)		(5,011,180)	(5,011,180)	
1	Misc Intangible Plt (3030)	ED-AN	(2,505,920)	(2,505,920)		(2,505,920)	(2,505,920)		(1,642,380)	(1,642,380)		(863,540)	(863,540)	
Total Production/Transmission			(17,047,940)	(17,047,940)		(17,047,940)	(17,047,940)		(11,173,220)	(11,173,220)		(5,874,720)	(5,874,720)	
Distribution														
	Franchises (302000)	ED-WA	(262,708)	(262,708)		(262,708)	(262,708)	(262,708)		(262,708)				
	Misc Intangible Plt (3030)	ED-WA	(59,049)	(59,049)		(59,049)	(59,049)	(59,049)		(59,049)				
Total Distribution			(321,757)	(321,757)		(321,757)	(321,757)	(321,757)		(321,757)				
General Plant - 303000														
7,4		CD-AA	(4,534,532)	(3,174,082)	(938,421)	(422,029)		(3,174,082)	(3,174,082)		(2,166,819)	(2,166,819)	(1,007,263)	(1,007,263)
9,1		CD-AN	(133,657)	(103,206)	(30,451)		(103,206)	(103,206)		(67,641)	(67,641)		(35,565)	(35,565)
		GD-ID	(142,172)		(142,172)									
		GD-WA	(285,559)		(285,559)									
		GD-OR	(119,255)			(119,255)								
Total General Plant - 303000			(5,215,175)	(3,277,288)	(1,396,603)	(541,284)		(3,277,288)	(3,277,288)		(2,234,460)	(2,234,460)	(1,042,828)	(1,042,828)
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(131,952,473)	(92,364,093)	(27,307,564)	(12,280,816)		(92,364,093)	(92,364,093)		(63,053,272)	(63,053,272)	(29,310,821)	(29,310,821)
9,4		CD-AN	(323,790)	(250,021)	(73,769)		(250,021)	(250,021)		(170,679)	(170,679)		(79,342)	(79,342)
9		CD-ID	0	0	0		(497)	(497)	(497)		0	0	0	0
9		CD-WA	(11,056,656)	(8,537,618)	(2,519,038)		(8,537,618)	(8,537,618)	(8,537,618)		0	0	0	0
4		ED-AN	(10,593,850)	(10,593,850)			(10,593,850)	(10,593,850)		(7,231,997)	(7,231,997)		(3,361,853)	(3,361,853)
		ED-ID	0	0			0	0					0	0
		ED-WA	(914,277)	(914,277)			(914,277)	(914,277)	(914,277)				0	0
8		GD-AA	(156,576)		(107,776)	(48,800)								
		GD-AN	0		0									
		GD-OR	0		0									
Total Misc IT Intangible Plant - 3031XX			(154,997,622)	(112,659,859)	(30,008,147)	(12,329,616)		(9,452,392)	(103,207,964)	(112,660,356)		(9,452,392)	(70,455,948)	(79,907,843)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-ID	0	0	0		0	0		0		0	0	0
9		CD-WA	0	0	0		0	0	0	0		0	0	0
4		ED-AN	(649,367)	(649,367)			(649,367)	(649,367)		(443,297)	(443,297)		(206,070)	(206,070)
		ED-WA	0	0			0	0		0			0	0
		GD-WA	0		0									
		GD-OR	0		0									
Total General Plant - 390200, 396200			(649,367)	(649,367)	0	0		0	(649,367)	(649,367)		0	(443,297)	(443,297)
Total Accumulated Amortization			(178,231,861)	(133,956,211)	(31,404,750)	(12,870,900)		(9,774,149)	(124,182,559)	(133,956,708)		(9,774,149)	(84,306,925)	(94,080,577)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	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
	TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	18,806,908	8,294,951	2,761,429	7,750,528	18,806,908	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	127,286,321	0	0	89,097,879	89,097,879	0	0	26,341,904	26,341,904	0	11,846,538	11,846,538
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
	TOTAL ACCOUNT	206,602,083	17,662,690	8,761,963	105,038,867	131,463,520	28,696,127	1,770,467	28,758,512	59,225,106	4,066,919	11,846,538	15,913,457
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,001,512	434,661	7,798	1,559,053	2,001,512	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	78,067,665	0	0	54,645,804	54,645,804	0	0	16,156,103	16,156,103	0	7,265,758	7,265,758
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
	TOTAL ACCOUNT	86,649,338	4,880,427	15,428	56,466,065	61,361,920	1,452,586	2,251	16,454,499	17,909,336	12,109	7,365,973	7,378,082
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,668,665	23,982,291	10,528,434	20,157,940	54,668,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,609,883	0	0	0	0	10,059,790	2,862,562	2,687,531	15,609,883	0	0	0
99	GD-OR / AS	4,618,111	0	0	0	0	0	0	0	4,618,111	0	4,618,111	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,595,813	0	0	5,316,917	5,316,917	0	0	1,571,954	1,571,954	0	706,942	706,942
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
	TOTAL ACCOUNT	89,657,308	25,660,078	11,313,387	28,469,543	65,443,008	10,554,824	3,094,164	5,209,969	18,858,957	4,618,111	737,232	5,355,343

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	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	
		TOTAL ACCOUNT	6,045,374	402,403	187,428	3,997,286	4,587,117	323,714	55,301	1,057,284	1,436,299	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,159,236	1,096,320	300,069	5,762,847	7,159,236	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,368,849	0	0	0	0	2,520,765	346,430	501,654	3,368,849	0	0	0	
99		GD-OR / AS	929,772	0	0	0	0	0	0	0	0	929,772	0	929,772	
8		GD-AA	5,596,420	0	0	0	0	0	0	3,852,184	3,852,184	0	1,744,236	1,744,236	
7		CD-AA	14,811,915	0	0	10,368,044	10,368,044	0	0	3,065,326	3,065,326	0	1,378,545	1,378,545	
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	
		TOTAL ACCOUNT	33,867,094	1,116,664	1,048,884	16,906,768	19,072,316	2,526,768	567,369	7,648,088	10,742,225	929,772	3,122,781	4,052,553	
	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	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,121,077	398,014	15,791	1,707,272	2,121,077	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	218,847	0	0	0	0	0	0	150,639	150,639	0	68,208	68,208	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,067,471	398,014	15,791	2,762,696	3,176,501	106,253	0	557,593	663,846	18,586	208,538	227,124	
	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	
		TOTAL ACCOUNT	37,136,796	13,914,933	9,343,529	9,018,979	32,277,441	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,733,552	12,346,326	6,518,238	29,868,988	48,733,552	0	0	0	0	0	0	0
99	GD-WA / ID / AN	893,882	0	0	0	0	601,484	290,445	1,953	893,882	0	0	0
99	GD-OR / AS	756,920	0	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	184,389	0	83,490	83,490
7	CD-AA	82,135,548	0	0	57,493,241	57,493,241	0	0	16,997,952	16,997,952	0	7,644,355	7,644,355
9	CD-WA/ ID / AN	17,743,026	9,355,446	2,865,673	1,479,514	13,700,633	2,760,339	845,521	436,533	4,042,393	0	0	0
	TOTAL ACCOUNT	150,530,807	21,701,772	9,383,911	88,841,743	119,927,426	3,361,823	1,135,966	17,620,827	22,118,616	756,920	7,727,845	8,484,765
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	9,092	0	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	0
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	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	0
	TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476
	TOTAL GENERAL PLANT	634,382,892	86,544,699	40,783,678	321,639,305	448,967,682	52,975,290	7,741,828	81,143,346	141,860,464	11,321,652	32,233,094	43,554,746

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	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	
		TOTAL ACCOUNT	20,601,470	319,716	0	16,150,608	16,470,324	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,562,222	2,444,666	0	21,117,556	23,562,222	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	444,115	0	0	0	0	0	0	305,698	305,698	0	138,417	
7		CD-AA	147,170,226	0	0	103,016,215	103,016,215	0	0	30,456,878	30,456,878	0	13,697,133	
9		CD-WA / ID / AN	756,443	59,666	0	524,436	584,102	17,605	0	154,736	172,341	0	0	
		TOTAL ACCOUNT	171,933,006	2,504,332	0	124,658,207	127,162,539	17,605	0	30,917,312	30,934,917	0	13,835,550	13,835,550
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	568,879	0	0	568,879	568,879	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	3,711,032	0	0	2,597,648	2,597,648	0	0	767,998	767,998	0	345,386	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,279,911	0	0	3,166,527	3,166,527	0	0	767,998	767,998	0	345,386	345,386
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,634,866	0	0	1,634,866	1,634,866	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,634,866	0	0	1,634,866	1,634,866	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	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	
		TOTAL ACCOUNT	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
	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,154,220	0	0	1,507,911	1,507,911	0	0	445,816	445,816	0	200,493	200,493
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
		TOTAL ACCOUNT	22,105,885	15,717,802	0	1,507,911	17,225,713	4,233,863	0	445,816	4,679,679	0	200,493	200,493
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	79,618	0	0	79,618	79,618	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	4,867,109	0	0	3,406,879	3,406,879	0	0	1,007,248	1,007,248	0	452,982	452,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,946,727	0	0	3,486,497	3,486,497	0	0	1,007,248	1,007,248	0	452,982	452,982
	TOTAL		352,855,212	18,541,850	0	239,749,412	258,291,262	5,274,062	771,517	60,826,106	66,871,685	425,951	27,266,314	27,692,265

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(81,467,790)	(57,025,824)	(16,859,759)	(7,582,207)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(854,628)	(659,918)	(194,710)	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>(85,895,896)</u>	<u>(60,187,105)</u>	<u>(17,794,000)</u>	<u>(7,914,791)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended October 31, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	4,847,099	4,847,099	0	0	0	0	4,847,099
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	(306)	(306)	0	0	0	0	(306)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(24)	(24)	0	0	0	0	(24)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,715,523	18,106,621	0	68,822,144	50,397,915	18,839,750	317,608	(733,129)	0
TOTAL		50,715,523	18,106,621	4,846,769	73,668,913	50,397,915	18,839,750	317,608	(733,129)	4,846,769

ALLOCATION RATIOS:

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

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

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