

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	165,121,029	106,559,226	58,561,803
	Adjustments			
	Adjusted Net Operating Income (Loss)	165,121,029	106,559,226	58,561,803
E-APL	Electric Net Rate Base	2,707,707,413	1,824,655,645	883,051,768
	RATE OF RETURN	6.098%	5.840%	6.632%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	10-01-2020 thru 09-30-2021	401,108 100.000%	261,935 65.303%	139,173 34.697%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2020 thru 09-30-2021	29,174,020 100.000%	18,571,411 63.657%	10,602,609 36.343%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended September 30, 2021			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	09-01-2020 thru 09-30-2021	1,363,586,533	943,592,834	419,993,699	
		Percent		100.000%	69.199%	30.801%	
11		Book Depreciation	10-01-2020 thru 09-30-2021	137,887,276	92,024,573	45,862,703	
		Percent		100.000%	66.739%	33.261%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2020 thru 09-30-2021	3,294,743,920 100.000%	2,225,913,805 67.560%	1,068,830,115 32.440%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2020 thru 09-30-2021	285,679,299 100.000%	195,538,211 68.447%	90,141,088 31.553%
14		Net Allocated Schedule M's - AMA Percent	10-01-2020 thru 09-30-2021	-160,359,111 100.000%	-108,917,210 67.921%	-51,441,901 32.079%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 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	399,929,105	0	399,929,105	268,998,637	0	268,998,637	130,930,468	0
99	442200	Commercial - Firm & Int.	321,081,861	0	321,081,861	231,224,883	0	231,224,883	89,856,978	0
1	442300	Industrial	116,215,386	0	116,215,386	62,202,999	0	62,202,999	54,012,387	0
99	444000	Public Street & Highway Lighting	7,427,335	0	7,427,335	4,665,598	0	4,665,598	2,761,737	0
99	448000	Interdepartmental Revenue	1,443,278	0	1,443,278	1,173,020	0	1,173,020	270,258	0
99	499XXX	Unbilled Revenue	(2,053,253)	0	(2,053,253)	(1,468,901)	0	(1,468,901)	(584,352)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			844,043,712	0	844,043,712	566,796,236	0	566,796,236	277,247,476	0
1	447XXX	Sales for Resale	0	76,975,662	76,975,662	0	50,449,849	50,449,849	0	26,525,813
TOTAL SALES OF ELECTRICITY			844,043,712	76,975,662	921,019,374	566,796,236	50,449,849	617,246,085	277,247,476	26,525,813
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	92,114	0	92,114	31,594	0	31,594	60,520	0
1	453000	Sales of Water & Water Power	0	596,917	596,917	0	391,219	391,219	0	205,698
1	454000	Rent from Electric Property	3,033,060	210,310	3,243,370	1,668,135	137,837	1,805,972	1,364,925	72,473
1	454100	Rent from Trnsmission Joint Use	19,060	0	19,060	8,532	0	8,532	10,528	0
1	456XXX	Other Electric Revenues	(20,229,797)	85,385,009	65,155,212	(16,859,148)	55,961,335	39,102,187	(3,370,649)	29,423,674
TOTAL OTHER OPERATING REVENUE			(17,085,563)	86,192,236	69,106,673	(15,150,887)	56,490,391	41,339,504	(1,934,676)	29,701,845
TOTAL ELECTRIC REVENUE			826,958,149	163,167,898	990,126,047	551,645,349	106,940,240	658,585,589	275,312,800	56,227,658

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 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	361,858	361,858	0	237,162	237,162	0	124,696
1	501XXX	Fuel	0	31,652,245	31,652,245	0	20,744,881	20,744,881	0	10,907,364
1	502000	Steam Expense	0	3,222,675	3,222,675	0	2,112,141	2,112,141	0	1,110,534
1	505000	Electric Expense	0	796,063	796,063	0	521,740	521,740	0	274,323
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,613,686	5,613,686	0	3,679,210	3,679,210	0	1,934,476
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	838,779	838,779	0	549,736	549,736	0	289,043
1	511000	Structures	0	751,172	751,172	0	492,318	492,318	0	258,854
1	512000	Boiler Plant	0	9,355,870	9,355,870	0	6,131,837	6,131,837	0	3,224,033
1	513000	Electric Plant	0	3,197,524	3,197,524	0	2,095,657	2,095,657	0	1,101,867
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,411,573	1,411,573	0	925,145	925,145	0	486,428
TOTAL STEAM POWER GENERATION EXP			0	57,201,445	57,201,445	0	37,489,827	37,489,827	0	19,711,618
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,100,462	2,100,462	0	1,376,643	1,376,643	0	723,819
1	536000	Water for Power	0	1,333,343	1,333,343	0	873,873	873,873	0	459,470
1	537000	Hydraulic Expense	4,831,316	4,234,776	9,066,092	3,173,446	2,775,472	5,948,918	1,657,870	1,459,304
1	538000	Electric Expense	0	5,785,056	5,785,056	0	3,791,526	3,791,526	0	1,993,530
1	539000	Miscellaneous Hydraulic Power Generation Exp	887	1,206,141	1,207,028	0	790,505	790,505	887	415,636
1	540000	Rent	0	1,633,444	1,633,444	0	1,070,559	1,070,559	0	562,885
1	540100	MT Trust Funds Land Settlement Rents	5,151,250	0	5,151,250	3,377,404	0	3,377,404	1,773,846	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	608,924	608,924	0	399,089	399,089	0	209,835
1	542000	Structures	0	769,333	769,333	0	504,221	504,221	0	265,112
1	543000	Reservoirs, Dams, & Waterways	0	582,820	582,820	0	381,980	381,980	0	200,840
1	544000	Electric Plant	0	3,387,379	3,387,379	0	2,220,088	2,220,088	0	1,167,291
1	545000	Miscellaneous Hydraulic Plant	0	575,235	575,235	0	377,009	377,009	0	198,226
TOTAL HYDRO POWER GENERATION EXP			9,983,453	22,216,913	32,200,366	6,550,850	14,560,965	21,111,815	3,432,603	7,655,948
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	443,853	443,853	0	290,901	290,901	0	152,952
1	547XXX	Fuel	0	78,107,128	78,107,128	0	51,191,412	51,191,412	0	26,915,716
1	548000	Generation Expense	0	1,954,501	1,954,501	0	1,280,980	1,280,980	0	673,521
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	779,737	779,737	0	511,040	511,040	0	268,697
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
MAINTENANCE										
1	551000	Supervision & Engineering	0	739,413	739,413	0	484,611	484,611	0	254,802
1	552000	Structures	0	96,561	96,561	0	63,286	63,286	0	33,275
1	553000	Generating & Electric Equipment	0	5,017,583	5,017,583	0	3,288,524	3,288,524	0	1,729,059
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	526,479	526,479	0	345,054	345,054	0	181,425
TOTAL OTHER POWER GENERATION EXP			0	87,752,377	87,752,377	0	57,512,908	57,512,908	0	30,239,469

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ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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For Twelve Months Ended September 30, 2021	
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	15,862,951	28,236,463	44,099,414	11,525,910	18,506,178	30,032,088	4,337,041	9,730,285
E-DEPX		Depreciation Expense-Transmission	1,447,812	17,091,465	18,539,277	514,138	11,201,746	11,715,884	933,674	5,889,719
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,157,761	1,157,761	0	758,796	758,796	0	398,965
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	12,157	0	12,157	12,157	0	12,157	0	0
1	407324	Amortization of CDA CDR Fund	1,844	200,000	201,844	1,844	131,080	132,924	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,847,315	0	1,847,315	979,168	0	979,168	868,147	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	43,293	0	43,293	0	0	0	43,293	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	25,353	0	25,353	25,353	0	25,353	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	245,375	0	245,375	178,204	0	178,204	67,171	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(714,223)	0	(714,223)	(714,223)	0	(714,223)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,857,955)	0	(3,857,955)	(1,838,250)	0	(1,838,250)	(2,019,705)	0
99	407434	EIM Deferred O&M	(511,813)	0	(511,813)	0	0	0	(511,813)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,415,440)	0	(14,415,440)	(10,012,065)	0	(10,012,065)	(4,403,375)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,207,342)	0	(2,207,342)	0	0	0	(2,207,342)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	41,946	0	41,946	41,946	0	41,946	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,148,527	24,148,527	0	15,826,944	15,826,944	0	8,321,583
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,968,011)	71,742,606	66,774,595	(1,293,049)	47,020,103	45,727,054	(3,674,962)	24,722,503
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(14,053,197)	474,293,863	460,240,666	(13,800,531)	310,852,195	297,051,664	(252,666)	163,441,668

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended September 30, 2021		
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	1,028,454	2,971,967	4,000,421	672,505	1,891,865	2,564,370	355,949	1,080,102
3	582000	Station Expense	860,246	90,922	951,168	533,253	57,878	591,131	326,993	33,044
3	583000	Overhead Line Expense	1,727,282	1,343,893	3,071,175	1,163,715	855,482	2,019,197	563,567	488,411
3	584000	Underground Line Expense	1,783,099	0	1,783,099	977,644	0	977,644	805,455	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	3,840	0	3,840	3,028	0	3,028	812	0
3	586000	Meter Expense	1,849,624	56,013	1,905,637	1,578,776	35,656	1,614,432	270,848	20,357
3	587000	Customer Installations Expense	611,081	103,563	714,644	378,959	65,925	444,884	232,122	37,638
3	588000	Miscellaneous Distribution Expense	2,379,443	2,653,474	5,032,917	1,631,857	1,689,122	3,320,979	747,586	964,352
3	589000	Rent	0	322,531	322,531	0	205,314	205,314	0	117,217
		MAINTENANCE:								
3	590000	Supervision & Engineering	623,130	833,217	1,456,347	297,690	530,401	828,091	325,440	302,816
3	591000	Structures	662,141	8,794	670,935	314,159	5,598	319,757	347,982	3,196
3	592000	Station Equipment	544,568	87,348	631,916	362,053	55,603	417,656	182,515	31,745
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,525,369	680	15,526,049	9,530,907	433	9,531,340	5,994,462	247
3	594000	Underground Lines	702,652	0	702,652	456,493	0	456,493	246,159	0
3	595000	Line Transformers	381,421	0	381,421	292,963	0	292,963	88,458	0
3	596000	Street Light & Signal System Maintenance Exp	109,915	0	109,915	96,626	0	96,626	13,289	0
3	597000	Meters	41,757	0	41,757	37,715	0	37,715	4,042	0
3	598000	Miscellaneous Distribution Expense	339,996	1,031,781	1,371,777	243,066	656,801	899,867	96,930	374,980
		TOTAL DISTRIBUTION OPERATING EXP	29,174,018	9,504,183	38,678,201	18,571,409	6,050,078	24,621,487	10,602,609	3,454,105
E-DEPX		Depreciation Expense-Distribution	52,520,302	86,570	52,606,872	34,511,170	55,108	34,566,278	18,009,132	31,462
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	109,660	0	109,660	109,660	0	109,660	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,569,472	0	56,569,472	49,705,216	0	49,705,216	6,864,256	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	109,199,434	86,570	109,286,004	84,326,046	55,108	84,381,154	24,873,388	31,462
		TOTAL DISTRIBUTION EXPENSES	138,373,452	9,590,753	147,964,205	102,897,455	6,105,186	109,002,641	35,475,997	3,485,567

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended September 30, 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	177,597	177,597	0	115,976	115,976	0	61,621
2	902000	Meter Reading Expenses	649,113	123,835	772,948	468,985	80,868	549,853	180,128	42,967
2	903XXX	Customer Records & Collection Expenses	577,176	6,670,746	7,247,922	264,936	4,356,197	4,621,133	312,240	2,314,549
2	904000	Uncollectible Accounts	15,619,891	(5,592,948)	10,026,943	14,140,562	(3,652,363)	10,488,199	1,479,329	(1,940,585)
2	905000	Misc Customer Accounts	0	113,759	113,759	0	74,288	74,288	0	39,471
TOTAL CUSTOMER ACCOUNTS EXPENSES			16,846,180	1,492,989	18,339,169	14,874,483	974,966	15,849,449	1,971,697	518,023
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	35,175,723	71,190	35,246,913	24,390,505	46,489	24,436,994	10,785,218	24,701
2	909000	Advertising	174,976	713,060	888,036	162,560	465,650	628,210	12,416	247,410
2	910000	Misc Customer Service & Info Exp	0	275,456	275,456	0	179,881	179,881	0	95,575
TOTAL CUSTOMER SERVICE & INFO EXP			35,350,699	1,059,706	36,410,405	24,553,065	692,020	25,245,085	10,797,634	367,686
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	422,441	26,628,617	27,051,058	322,632	18,178,292	18,500,924	99,809	8,450,325
4	921000	Office Supplies & Expenses	5,961	4,260,452	4,266,413	5,904	2,908,440	2,914,344	57	1,352,012
4	922000	Admin Exp Transferred--Credit	0	(99,632)	(99,632)	0	(68,015)	(68,015)	0	(31,617)
4	923000	Outside Services Employed	374,215	11,412,130	11,786,345	327,940	7,790,605	8,118,545	46,275	3,621,525
4	924000	Property Insurance Premium	0	1,926,690	1,926,690	0	1,315,274	1,315,274	0	611,416
4	925XXX	Injuries and Damages	1,714,403	4,693,456	6,407,859	1,187,333	3,204,035	4,391,368	527,070	1,489,421
4	926XXX	Employee Pensions and Benefits	3,710,890	27,526,422	31,237,312	2,568,952	18,791,187	21,360,139	1,141,938	8,735,235
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,055,474	3,786,495	6,841,969	2,062,423	2,481,669	4,544,092	993,051	1,304,826
4	930000	Miscellaneous General Expenses	149,458	4,740,383	4,889,841	125,344	3,236,070	3,361,414	24,114	1,504,313
4	931000	Rents	6,300	760,680	766,980	0	519,286	519,286	6,300	241,394
4	935000	Maintenance of General Plant	1,684,335	11,311,784	12,996,119	1,247,552	7,722,102	8,969,654	436,783	3,589,682
TOTAL ADMIN & GEN OPERATING EXP			11,124,677	96,947,477	108,072,154	7,848,080	66,078,945	73,927,025	3,276,597	30,868,532

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For Twelve Months Ended September 30, 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-General	3,627,201	18,915,466	22,542,667	2,765,749	12,912,832	15,678,581	861,452	6,002,634
E-AMTX		Amortization Expense-General Plant - 303000	0	297,955	297,955	0	203,197	203,197	0	94,758
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,545,367	31,693,399	35,238,766	3,545,420	21,635,816	25,181,236	(53)	10,057,583
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	410,654	410,654	0	280,337	280,337	0	130,317
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	263,868	1,374,355	1,638,223	213,697	928,514	1,142,211	50,171	445,841
99	407314	Regulatory Debit - FISERVE Amortization	995,751	0	995,751	774,990	0	774,990	220,761	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	750,656	0	750,656	750,656	0	750,656	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	3,278,734	0	3,278,734	2,257,340	0	2,257,340	1,021,394	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(9,819,153)	0	(9,819,153)	(9,819,153)	0	(9,819,153)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(83,006)	0	(83,006)	0	0	0	(83,006)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(4,300,444)	0	(4,300,444)	(1,840,167)	0	(1,840,167)	(2,460,277)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(9,557,383)	0	(9,557,383)	(10,710,269)	0	(10,710,269)	1,152,886	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(388,702)	0	(388,702)	0	0	0	(388,702)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,612,495)	0	(2,612,495)	(2,612,495)	0	(2,612,495)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,022,452	4,310,023	5,332,475	688,633	2,942,280	3,630,913	333,819	1,367,743
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(13,277,154)	57,001,852	43,724,698	(13,985,599)	38,902,976	24,917,377	708,445	18,098,876
		TOTAL ADMIN & GENERAL EXPENSES	(2,152,477)	153,949,329	151,796,852	(6,137,519)	104,981,921	98,844,402	3,985,042	48,967,408
		TOTAL EXPENSES BEFORE FIT	174,364,657	640,386,640	814,751,297	122,386,953	423,606,288	545,993,241	51,977,704	216,780,352
		NET OPERATING INCOME (LOSS) BEFORE FIT			175,374,750			112,592,348		
E-FIT		FEDERAL INCOME TAX			(906,743)			(2,017,589)		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,645,252			8,368,441		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			165,121,029			106,559,226		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers - AMA	100.000%	65.303%	34.697%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.657%	36.343%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

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

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,067,326
E-DEPX		Depreciation Expense-Transmission	6,823,393
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	398,965
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	868,147
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	43,293
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	67,171
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,019,705)
99	407434	EIM Deferred O&M	(511,813)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,403,375)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,207,342)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,321,583
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	21,047,541
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	163,189,002

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2021		
Average of Monthly Averages Basis		*****

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	61,621
2	902000	Meter Reading Expenses	223,095
2	903XXX	Customer Records & Collection Expenses	2,626,789
2	904000	Uncollectible Accounts	(461,256)
2	905000	Misc Customer Accounts	39,471
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,489,720
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,809,919
2	909000	Advertising	259,826
2	910000	Misc Customer Service & Info Exp	95,575
		TOTAL CUSTOMER SERVICE & INFO EXP	11,165,320
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	8,550,134
4	921000	Office Supplies & Expenses	1,352,069
4	922000	Admin Exp Transferred--Credit	(31,617)
4	923000	Outside Services Employed	3,667,800
4	924000	Property Insurance Premium	611,416
4	925XXX	Injuries and Damages	2,016,491
4	926XXX	Employee Pensions and Benefits	9,877,173
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,297,877
4	930000	Miscellaneous General Expenses	1,528,427
4	931000	Rents	247,694
4	935000	Maintenance of General Plant	4,026,465
		TOTAL ADMIN & GEN OPERATING EXP	34,145,129

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended September 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,864,086
E-AMTX		Amortization Expense-General Plant - 303000	94,758
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	10,057,530
E-AMTX		Amortization Expense-General Plant - 390200, 3962	130,317
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	496,012
99	407314	Regulatory Debit - FISERVE Amortization	220,761
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,021,394
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(83,006)
99	407444	Regulatory Credit - Wild Fire Resiliency	(2,460,277)
99	407447	Regulatory Credit - COVID-19 Deferral	1,152,886
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(388,702)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,701,562
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	18,807,321
		TOTAL ADMIN & GENERAL EXPENSES	52,952,450
		TOTAL EXPENSES BEFORE FIT	268,758,056
		NET OPERATING INCOME (LOSS) BEFORE FIT	62,782,402
E-FIT		FEDERAL INCOME TAX	1,110,846
E-FIT		DEFERRED FEDERAL INCOME TAX	3,276,811
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	58,561,803

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(1,742)	786,137	784,395	(8,047)	515,234	507,187	6,305	270,903	277,208
1	456010	Other Electric Rev-Financial	0	(8,640,207)	(8,640,207)	0	(5,662,792)	(5,662,792)	0	(2,977,415)	(2,977,415)
1	456015	Other Electric Rev-CT Fuel Sales	0	33,425,081	33,425,081	0	21,906,798	21,906,798	0	11,518,283	11,518,283
1	456016	Other Electric Rev-Resource Opt	0	5,267,932	5,267,932	0	3,452,603	3,452,603	0	1,815,329	1,815,329
1	456017	Other Electric Rev-Non Resource	0	83,078	83,078	0	54,449	54,449	0	28,629	28,629
1	456018	Other Electric Rev-Extraction	0	424,336	424,336	0	278,110	278,110	0	146,226	146,226
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,629	57,629	0	37,770	37,770	0	19,859	19,859
1	456030	Other Electric Rev-Clearwater	(123,895)	1,222,709	1,098,814	0	801,363	801,363	(123,895)	421,346	297,451
1	456050	Other Electric Rev-Attachment Fees	1,504,411	240	1,504,651	1,164,954	157	1,165,111	339,457	83	339,540
1	456100	Transmission Revenue of Others	0	15,020,526	15,020,526	0	9,844,453	9,844,453	0	5,176,073	5,176,073
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,590	605,590	0	318,410	318,410
1	456130	Ancillary Services Revenue	0	1,893,844	1,893,844	0	1,241,225	1,241,225	0	652,619	652,619
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(11,702,560)	0	(11,702,560)	(8,207,756)	0	(8,207,756)	(3,494,804)	0	(3,494,804)
1	456329	Amortization Res Decoupling Deferral	(5,355,620)	0	(5,355,620)	(5,000,770)	0	(5,000,770)	(354,850)	0	(354,850)
1	456338	Non-res Decoupling Deferred Rev	3,547,899	0	3,547,899	3,545,232	0	3,545,232	2,667	0	2,667
1	456339	Amortization Non-res Decoupling	(8,583,061)	0	(8,583,061)	(8,467,036)	0	(8,467,036)	(116,025)	0	(116,025)
1	456380	Other Electric Revenue-Clearwater	307,706	0	307,706	0	0	0	307,706	0	307,706
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,766,870	1,766,870	0	1,158,007	1,158,007	0	608,863	608,863
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(811,581)	(811,581)	0	(531,910)	(531,910)	0	(279,671)	(279,671)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	811,581	811,581	0	531,910	531,910	0	279,671	279,671
1	456730	Other Elec Rev-Intraco Thermal	0	33,152,835	33,152,835	0	21,728,368	21,728,368	0	11,424,467	11,424,467
TOTAL ACCOUNT 456			(20,229,797)	85,385,010	65,155,213	(16,859,149)	55,961,335	39,102,186	(3,370,648)	29,423,675	26,053,027

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended September 30, 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	139,109,560	139,109,560	0	91,172,406	91,172,406	0	47,937,154	47,937,154
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,783,512	1,783,512	0	1,168,914	1,168,914	0	614,598	614,598
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,352,745	0	10,352,745	0	0	0	10,352,745	0	10,352,745
1	555550	Non Monetary - Exchange Power	0	(85,639)	(85,639)	0	(56,128)	(56,128)	0	(29,511)	(29,511)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,307,565	2,307,565	0	1,512,378	1,512,378	0	795,187	795,187
1	555710	Intercompany Purchase	0	1,893,844	1,893,844	0	1,241,225	1,241,225	0	652,619	652,619
TOTAL ACCOUNT 555			10,352,745	145,008,842	155,361,587	0	95,038,795	95,038,795	10,352,745	49,970,047	60,322,792

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended September 30, 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	100,010	5,275,329	5,375,339	100,010	3,457,451	3,557,461	0	1,817,878	1,817,878
1	557010	Other Power Supply Expense - Financial	0	(13,280,417)	(13,280,417)	0	(8,703,985)	(8,703,985)	0	(4,576,432)	(4,576,432)
1	557018	Merchandise Processing Fee	0	54,126	54,126	0	35,474	35,474	0	18,652	18,652
1	557150	Fuel - Economic Dispatch	0	11,849,599	11,849,599	0	7,766,227	7,766,227	0	4,083,372	4,083,372
1	557160	Power Supply Expense - Miscellaneous	0	342,817	342,817	0	224,682	224,682	0	118,135	118,135
99	557161	Unbilled Add-Ons	312,769	0	312,769	216,175	0	216,175	96,594	0	96,594
1	557165	Other Resource Costs-CAISO Charges	0	259,843	259,843	0	170,301	170,301	0	89,542	89,542
1	557170	Broker Fees - Power	0	317,183	317,183	0	207,882	207,882	0	109,301	109,301
1	557171	REC Broker Fees	0	79,402	79,402	0	52,040	52,040	0	27,362	27,362
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(573,480)	0	(573,480)	(573,480)	0	(573,480)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(20,421,854)	0	(20,421,854)	(20,421,854)	0	(20,421,854)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,698,233	0	2,698,233	2,698,233	0	2,698,233	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,557,191)	0	(1,557,191)	(1,557,191)	0	(1,557,191)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,259,788)	0	(11,259,788)	0	0	0	(11,259,788)	0	(11,259,788)
99	557390	Idaho PCA Amortization	363,653	0	363,653	0	0	0	363,653	0	363,653
1	557395	Optional Renewable Power Expense Offset	0	1,188	1,188	0	779	779	0	409	409
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,345,161	2,345,161	0	1,537,019	1,537,019	0	808,142	808,142
1	557711	Turbine Gas Bookout Offset	0	(2,345,161)	(2,345,161)	0	(1,537,019)	(1,537,019)	0	(808,142)	(808,142)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,590,908	54,590,908	0	35,778,881	35,778,881	0	18,812,027	18,812,027
TOTAL ACCOUNT 557			(29,576,542)	59,489,978	29,913,436	(19,098,181)	38,989,732	19,891,551	(10,478,361)	20,500,246	10,021,885

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended September 30, 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	203,744	71,190	274,934	113,682	46,489	160,171	90,062	24,701	114,763
99	908600	Public Purpose Tariff Rider Expense Offset	34,923,218	0	34,923,218	24,205,722	0	24,205,722	10,717,496	0	10,717,496
99	908610	Limited Income Tax Refund Program	235,433	0	235,433	235,433	0	235,433	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(186,672)	0	(186,672)	(164,332)	0	(164,332)	(22,340)	0	(22,340)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	35,175,723	71,190	35,246,913	24,390,505	46,489	24,436,994	10,785,218	24,701	10,809,919

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.303%	34.697%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended September 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.88%	53.88%
2	Cost of Debt		4.839%	4.843%
	Total Weighted Cost		2.607%	2.609%
E-APL	Net Rate Base	2,707,707,413	1,824,655,645	883,051,768
	Interest Deduction for FIT Calculation	70,607,594	47,568,773	23,038,821
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended September 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	990,126,047	658,585,589	331,540,458
E-OPS	Less: Operating & Maintenance Expense	594,966,000	390,967,656	203,998,344
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,734,823	85,862,512	47,872,311
E-OTX	Less: Taxes Other than FIT	86,050,474	69,163,073	16,887,401
	Net Operating Income Before FIT	175,374,750	112,592,348	62,782,402
E-INT	Less: Interest Expense	70,607,594	47,568,773	23,038,821
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(40,585)	0	(40,585)
E-SCM	Plus: Schedule M Adjustments	(109,044,394)	(74,631,140)	(34,413,254)
	Taxable Net Operating Income	(4,317,823)	(9,607,565)	5,289,742
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(906,743)	(2,017,589)	1,110,846
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(906,743)	(2,017,589)	1,110,846
E-DTE	Deferred FIT	11,645,252	8,368,441	3,276,811
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	10,253,721	6,033,122	4,220,599

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-12A
For Twelve Months Ended September 30, 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	77,113,295	97,889,731	175,003,026	52,972,048	65,554,009	118,526,057	24,141,247	32,335,722	56,476,969	
12	997001 Contributions In Aid of Construction	0	7,705,186	7,705,186	0	5,205,624	5,205,624	0	2,499,562	2,499,562	
12	997002 Injuries and Damages	0	150,000	150,000	0	101,340	101,340	0	48,660	48,660	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	1,867,407	1,867,407	0	1,261,620	1,261,620	0	605,787	605,787	
99	997007 Idaho PCA	(10,896,135)	0	(10,896,135)	0	0	0	(10,896,135)	0	(10,896,135)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	610,061	610,061	0	412,157	412,157	0	197,904	197,904	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	8,756,105	(6,772)	8,749,333	5,236,705	(4,575)	5,232,130	3,519,400	(2,197)	3,517,203	
12	997020 FAS87 Current Pension Accrual	0	(5,837,851)	(5,837,851)	0	(3,944,052)	(3,944,052)	0	(1,893,799)	(1,893,799)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	3,250,641	(1,907,381)	1,343,260	3,621,625	(1,288,627)	2,332,998	(370,984)	(618,754)	(989,738)	
99	997031 Decoupling Mechanism	22,093,340	0	22,093,340	18,130,329	0	18,130,329	3,963,011	0	3,963,011	
12	997032 Interest Rate Swaps	0	(9,023,475)	(9,023,475)	0	(6,096,260)	(6,096,260)	0	(2,927,215)	(2,927,215)	
99	997033 BPA Residential Exchange	58,797	0	58,797	(529,699)	0	(529,699)	588,496	0	588,496	
99	997034 Montana Hydro Settlement	5,151,250	0	5,151,250	3,377,404	0	3,377,404	1,773,846	0	1,773,846	
99	997035 Leases	0	114,214	114,214	0	77,969	77,969	0	36,245	36,245	
99	997043 Washington Deferred Power Costs	(21,092,888)	0	(21,092,888)	(21,092,888)	0	(21,092,888)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(85,640)	(85,640)	0	(57,858)	(57,858)	0	(27,782)	(27,782)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	(2,290,099)	(2,290,099)	0	(1,547,191)	(1,547,191)	0	(742,908)	(742,908)	
12	997049 Tax Depreciation	0	(157,844,663)	(157,844,663)	0	(106,639,854)	(106,639,854)	0	(51,204,809)	(51,204,809)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	12,157	0	12,157	12,157	0	12,157	0	0	0	
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0	
99	997059 Spokane River Relicensing PME	7,719	0	7,719	7,720	0	7,720	(1)	0	(1)	
12	997061 CDA Fund Settlement	0	(89,983)	(89,983)	0	(60,793)	(60,793)	0	(29,190)	(29,190)	
12	997063 CDA Lake Settlement	25,353	884,085	909,438	25,353	597,288	622,641	0	286,797	286,797	
99	997065 Amortization - Unbilled Revenue Add-Ins	473,622	0	473,622	365,049	0	365,049	108,573	0	108,573	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	3,226,234	3,226,234	0	2,179,644	2,179,644	0	1,046,590	1,046,590	
12	997081 Deferred Compensation	0	63,794	63,794	0	43,099	43,099	0	20,695	20,695	
4	997082 Meal Disallowances	0	126,389	126,389	0	86,281	86,281	0	40,108	40,108	
12	997083 Paid Time Off	0	881,528	881,528	0	595,560	595,560	0	285,968	285,968	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(2,164,049)	0	(2,164,049)	0	0	0	(2,164,049)	0	(2,164,049)	
99	997095 WA REC Deferral	1,181,024	0	1,181,024	1,181,024	0	1,181,024	0	0	0	
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,105	22,105	0	10,614	10,614	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	7,202	7,202	0	4,866	4,866	0	2,336	2,336	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(42,850,000)	(42,850,000)	0	(28,949,460)	(28,949,460)	0	(13,900,540)	(13,900,540)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(9,068,497)	0	(9,068,497)	(9,068,497)	0	(9,068,497)	0	0	0	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months Ended September 30, 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	995,751	0	995,751	774,990	0	774,990	220,761	0	220,761
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,071)	(82,071)	0	(39,407)	(39,407)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,110	332,110	0	159,468	159,468
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,490,228)	0	(6,490,228)	(4,011,318)	0	(4,011,318)	(2,478,910)	0	(2,478,910)
99	997119	AFUDC Tax CPI	0	1,598,967	1,598,967	0	1,080,262	1,080,262	0	518,705	518,705
99	997120	Transportation Tax Disallowance	0	122,425	122,425	0	82,710	82,710	0	39,715	39,715
99	997123	EIM Deferred O&M	(511,813)	0	(511,813)	0	0	0	(511,813)	0	(511,813)
99	997124	Colstrip Recovery Offset	(714,223)	0	(714,223)	(714,223)	0	(714,223)	0	0	0
99	997125	COVID-19	(6,572,346)	0	(6,572,346)	(8,746,626)	0	(8,746,626)	2,174,280	0	2,174,280
99	997126	Prepaid Expenses	0	(1,159,340)	(1,159,340)	0	(783,250)	(783,250)	0	(376,090)	(376,090)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,106,862	2,106,862	0	1,011,643	1,011,643
99	997128	Meters Expensed	0	(23,420,484)	(23,420,484)	0	(15,822,879)	(15,822,879)	0	(7,597,605)	(7,597,605)
99	997129	Mixed Service Costs (IDD#5)	0	(34,611,968)	(34,611,968)	0	(23,383,846)	(23,383,846)	0	(11,228,122)	(11,228,122)
99	997130	Wild Fire Resiliency Deferral	(4,772,152)	0	(4,772,152)	(1,840,167)	0	(1,840,167)	(2,931,985)	0	(2,931,985)
99	997132	Battery Storage Deferral	(3,892,908)	0	(3,892,908)	(3,892,908)	0	(3,892,908)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			51,314,715	(160,359,109)	(109,044,394)	34,286,070	(108,917,210)	(74,631,140)	17,028,645	(51,441,899)	(34,413,254)

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%	67.560%	32.440%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	15,630,249	15,630,249	0	10,559,796	10,559,796	0	5,070,453	5,070,453
99	410100	Deferred Federal Income Tax Expense - Washington	4,950,450	0	4,950,450	4,950,450	0	4,950,450	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,064,464	0	2,064,464	0	0	0	2,064,464	0	2,064,464
	410100	Total	7,014,914	15,630,249	22,645,163	4,950,450	10,559,796	15,510,246	2,064,464	5,070,453	7,134,917
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(8,927,148)	(8,927,148)	0	(6,031,182)	(6,031,182)	0	(2,895,966)	(2,895,966)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,525,459)	0	(1,525,459)	(1,525,459)	0	(1,525,459)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(644,528)	0	(644,528)	0	0	0	(644,528)	0	(644,528)
	411100	Total	(2,169,987)	(8,927,148)	(11,097,135)	(1,525,459)	(6,031,182)	(7,556,641)	(644,528)	(2,895,966)	(3,540,494)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	414,836	0	414,836	414,836	0	414,836	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(317,612)	0	(317,612)	0	0	0	(317,612)	0	(317,612)
	410193	Total	97,224	0	97,224	414,836	0	414,836	(317,612)	0	(317,612)
Total Deferred Federal Income Tax Expense			4,942,151	6,703,101	11,645,252	3,839,827	4,528,614	8,368,441	1,102,324	2,174,487	3,276,811

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.560%		32.440%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended September 30, 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	52,711	52,711	0	34,547	34,547	0	18,164	18,164
1	408140	State Kwh Generation Tax	0	1,359,016	1,359,016	0	890,699	890,699	0	468,317	468,317
1	408150	R&P Property Tax--Production	0	16,699,492	16,699,492	0	10,944,847	10,944,847	0	5,754,645	5,754,645
1	408180	R&P Property Tax--Transmission	0	6,242,341	6,242,341	0	4,091,230	4,091,230	0	2,151,111	2,151,111
1	409100	State Income Tax--Montana & Oregon	0	(205,033)	(205,033)	0	(134,379)	(134,379)	0	(70,654)	(70,654)
TOTAL PRODUCTION & TRANSMISSION			0	24,148,527	24,148,527	0	15,826,944	15,826,944	0	8,321,583	8,321,583
DISTRIBUTION											
99	408110	State Excise Tax	22,308,051	0	22,308,051	22,308,051	0	22,308,051	0	0	0
99	408120	Municipal Occupation & License Tax	23,212,830	0	23,212,830	19,529,875	0	19,529,875	3,682,955	0	3,682,955
99	408160	Miscellaneous State or Local Tax--WA & ID	206	0	206	0	0	0	206	0	206
99	408170	R&P Property Tax--Distribution	11,097,576	0	11,097,576	7,867,290	0	7,867,290	3,230,286	0	3,230,286
99	409100	State Income Tax--Idaho	(8,606)	0	(8,606)	0	0	0	(8,606)	0	(8,606)
99	411410	State Income Tax--Idaho ITC Deferred	(12,159)	0	(12,159)	0	0	0	(12,159)	0	(12,159)
99	411420	State Income Tax--Idaho ITC Amortization	(28,426)	0	(28,426)	0	0	0	(28,426)	0	(28,426)
TOTAL DISTRIBUTION			56,569,472	0	56,569,472	49,705,216	0	49,705,216	6,864,256	0	6,864,256
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,022,452	4,310,023	5,332,475	688,633	2,942,280	3,630,913	333,819	1,367,743	1,701,562
TOTAL A&G			1,022,452	4,310,023	5,332,475	688,633	2,942,280	3,630,913	333,819	1,367,743	1,701,562
TOTAL TAXES OTHER THAN FIT			57,591,924	28,458,550	86,050,474	50,393,849	18,769,224	69,163,073	7,198,075	9,689,326	16,887,401

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2021
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,700,000	7,700,000	0	5,046,580	5,046,580	0	2,653,420	2,653,420
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,800	1,310,800	0	689,200	689,200
1	182333	CDA Settlement Costs	0	1,072,925	1,072,925	0	703,195	703,195	0	369,730	369,730
1	182381	CDA Settlement Past Storage	0	28,990,641	28,990,641	0	19,000,466	19,000,466	0	9,990,175	9,990,175
1	302000	Franchises & Consents	2,364,370	44,049,219	46,413,589	2,364,370	28,869,858	31,234,228	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,643,145	15,962,861	319,716	10,371,254	10,690,970	0	5,271,891	5,271,891
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,668,681	119,377,807	121,046,488	1,669,017	81,494,454	83,163,471	(336)	37,883,353	37,883,017
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	662,087	662,087	0	451,980	451,980	0	210,107	210,107
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	474,166	474,166	0	323,694	323,694	0	150,472	150,472
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,346,142	70,346,142	0	48,022,497	48,022,497	0	22,323,645	22,323,645
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,354,726	20,354,726	0	13,895,357	13,895,357	0	6,459,369	6,459,369
4	303121	Misc Intangible Plant-AMI Software	15,555,655	999,295	16,554,950	15,555,655	682,179	16,237,834	0	317,116	317,116
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	932,291	932,291	0	636,438	636,438	0	295,853	295,853
TOTAL INTANGIBLE PLANT			19,908,422	312,602,444	332,510,866	19,908,758	210,808,752	230,717,510	(336)	101,793,692	101,793,356
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,859,740	3,859,740	0	2,529,674	2,529,674	0	1,330,066	1,330,066
1	311XXX	Structures & Improvements	111,935,682	28,738,969	140,674,651	73,152,554	18,835,520	91,988,074	38,783,128	9,903,449	48,686,577
1	312000	Boiler Plant	148,709,644	46,627,223	195,336,867	97,151,283	30,559,482	127,710,765	51,558,361	16,067,741	67,626,102
1	313000	Generators	372,226	0	372,226	243,928	0	243,928	128,298	0	128,298
1	314000	Turbogenerator Units	40,082,644	18,582,607	58,665,251	26,197,599	12,179,041	38,376,640	13,885,045	6,403,566	20,288,611
1	315000	Accessory Electric Equipment	18,490,116	12,351,776	30,841,892	12,085,972	8,095,354	20,181,326	6,404,144	4,256,422	10,660,566
1	316000	Miscellaneous Power Plant Equipment	14,455,806	2,475,772	16,931,578	9,447,545	1,622,621	11,070,166	5,008,261	853,151	5,861,412
TOTAL STEAM PRODUCTION PLANT			334,046,118	112,636,087	446,682,205	218,278,881	73,821,692	292,100,573	115,767,237	38,814,395	154,581,632
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,024,256	65,024,256	0	42,616,897	42,616,897	0	22,407,359	22,407,359
1	331XXX	Structures & Improvements	0	98,451,608	98,451,608	0	64,525,184	64,525,184	0	33,926,424	33,926,424
1	332XXX	Reservoirs, Dams, & Waterways	0	194,498,123	194,498,123	0	127,474,070	127,474,070	0	67,024,053	67,024,053
1	333000	Waterwheels, Turbines, & Generators	0	234,424,655	234,424,655	0	153,641,919	153,641,919	0	80,782,736	80,782,736
1	334000	Accessory Electric Equipment	0	77,485,398	77,485,398	0	50,783,930	50,783,930	0	26,701,468	26,701,468
1	335XXX	Miscellaneous Power Plant Equipment	0	13,048,450	13,048,450	0	8,551,954	8,551,954	0	4,496,496	4,496,496
1	336000	Roads, Railroads, & Bridges	0	3,649,759	3,649,759	0	2,392,052	2,392,052	0	1,257,707	1,257,707
TOTAL HYDRAULIC PRODUCTION PLANT			0	686,582,249	686,582,249	0	449,986,006	449,986,006	0	236,596,243	236,596,243
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	17,435,240	17,435,240	0	11,427,056	11,427,056	0	6,008,184	6,008,184
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,269	21,069,269	0	13,808,799	13,808,799	0	7,260,470	7,260,470
1	343000	Prime Movers	0	22,556,123	22,556,123	0	14,783,283	14,783,283	0	7,772,840	7,772,840
1	344000	Generators	0	226,708,664	226,708,664	0	148,584,858	148,584,858	0	78,123,806	78,123,806
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,762,504	23,762,504	0	15,573,945	15,573,945	0	8,188,559	8,188,559
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	1,639,759	1,639,759	0	1,074,698	1,074,698	0	565,061	565,061
TOTAL OTHER PRODUCTION PLANT			0	314,282,087	314,282,087	0	205,980,479	205,980,479	0	108,301,608	108,301,608
TOTAL PRODUCTION PLANT			334,046,118	1,113,500,423	1,447,546,541	218,278,881	729,788,177	948,067,058	115,767,237	383,712,246	499,479,483

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2021
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	30,005,651	30,634,009	410,632	19,665,704	20,076,336	217,726	10,339,947	10,557,673	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	43,553	28,804,214	28,847,767	25,872	18,878,282	18,904,154	17,681	9,925,932	9,943,613	
1	353XXX	Station Equipment	12,337,779	305,909,556	318,247,335	8,059,930	200,493,123	208,553,053	4,277,849	105,416,433	109,694,282	
1	354000	Towers & Fixtures	16,044,379	1,167,385	17,211,764	10,485,124	765,104	11,250,228	5,559,255	402,281	5,961,536	
1	355000	Poles & Fixtures	4,697	305,559,288	305,563,985	2,820	200,263,557	200,266,377	1,877	105,295,731	105,297,608	
1	356000	Overhead Conductors & Devices	12,572,574	155,292,872	167,865,446	8,215,773	101,778,948	109,994,721	4,356,801	53,513,924	57,870,725	
1	357000	Underground Conduit	0	3,360,044	3,360,044	0	2,202,173	2,202,173	0	1,157,871	1,157,871	
1	358000	Underground Conductors & Devices	0	4,506,659	4,506,659	0	2,953,664	2,953,664	0	1,552,995	1,552,995	
1	359000	Roads & Trails	78,834	2,110,207	2,189,041	51,518	1,383,030	1,434,548	27,316	727,177	754,493	
		TOTAL TRANSMISSION PLANT	41,710,174	836,715,876	878,426,050	27,251,669	548,383,585	575,635,254	14,458,505	288,332,291	302,790,796	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,843,280	0	8,843,280	7,372,726	0	7,372,726	1,470,554	0	1,470,554	
99	360400	Land Easements	3,776,614	0	3,776,614	1,293,008	0	1,293,008	2,483,606	0	2,483,606	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	33,346,741	0	33,346,741	26,229,591	0	26,229,591	7,117,150	0	7,117,150	
3	362000	Station Equipment	154,600,281	3,241,328	157,841,609	102,673,804	2,063,332	104,737,136	51,926,477	1,177,996	53,104,473	
99	363000	Energy Storage Equipment	1,725,635	0	1,725,635	1,725,635	0	1,725,635	0	0	0	
99	364000	Poles, Towers, & Fixtures	470,555,379	0	470,555,379	307,854,541	0	307,854,541	162,700,838	0	162,700,838	
99	365000	Overhead Conductors & Devices	303,108,344	0	303,108,344	192,542,732	0	192,542,732	110,565,612	0	110,565,612	
99	366000	Underground Conduit	135,511,359	0	135,511,359	89,254,067	0	89,254,067	46,257,292	0	46,257,292	
99	367000	Underground Conductors & Devices	234,753,598	0	234,753,598	155,651,882	0	155,651,882	79,101,716	0	79,101,716	
99	368000	Line Transformers	298,531,148	0	298,531,148	206,587,445	0	206,587,445	91,943,703	0	91,943,703	
99	369XXX	Services	192,713,519	0	192,713,519	126,743,075	0	126,743,075	65,970,444	0	65,970,444	
99	371XXX	Installations on Customers' Premises	2,924,068	0	2,924,068	2,924,068	0	2,924,068	0	0	0	
99	370XXX	Meters	82,919,625	0	82,919,625	58,609,385	0	58,609,385	24,310,240	0	24,310,240	
99	373XXX	Street Light & Signal Systems	71,128,060	0	71,128,060	46,256,803	0	46,256,803	24,871,257	0	24,871,257	
		TOTAL DISTRIBUTION PLANT	1,994,805,501	3,241,328	1,998,046,829	1,325,718,762	2,063,332	1,327,782,094	669,086,739	1,177,996	670,264,735	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,690	9,025,445	10,533,135	807,799	6,161,310	6,969,109	699,891	2,864,135	3,564,026	
4	390XXX	Structures & Improvements	20,678,212	104,784,023	125,462,235	12,017,202	71,531,861	83,549,063	8,661,010	33,252,162	41,913,172	
4	391XXX	Office Furniture & Equipment	4,566,108	56,320,575	60,886,683	4,544,533	38,447,804	42,992,337	21,575	17,872,771	17,894,346	
4	392XXX	Transportation Equipment	37,180,542	27,365,234	64,545,776	25,790,431	18,681,151	44,471,582	11,390,111	8,684,083	20,074,194	
4	393000	Stores Equipment	489,718	3,899,676	4,389,394	300,813	2,662,153	2,962,966	188,905	1,237,523	1,426,428	
4	394000	Tools, Shop & Garage Equipment	1,894,651	15,652,112	17,546,763	897,530	10,685,071	11,582,601	997,121	4,967,041	5,964,162	
4	394100	Electric Charging Stations	0	116,802	116,802	0	79,736	79,736	0	37,066	37,066	
4	395XXX	Laboratory Equipment	395,142	2,690,062	3,085,204	379,996	1,836,398	2,216,394	15,146	853,664	868,810	
4	396XXX	Power Operated Equipment	23,352,987	9,091,501	32,444,488	14,038,001	6,206,404	20,244,405	9,314,986	2,885,097	12,200,083	
4	397XXX	Communications Equipment	30,610,245	84,302,118	114,912,363	21,402,112	57,549,684	78,951,796	9,208,133	26,752,434	35,960,567	
4	398000	Miscellaneous Equipment	13,466	749,713	763,179	0	511,799	511,799	13,466	237,914	251,380	
		TOTAL GENERAL PLANT	120,688,761	313,997,261	434,686,022	80,178,417	214,353,371	294,531,788	40,510,344	99,643,890	140,154,234	
		TOTAL PLANT IN SERVICE	2,511,158,976	2,580,057,332	5,091,216,308	1,671,336,487	1,705,397,217	3,376,733,704	839,822,489	874,660,115	1,714,482,604	

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2021
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(260,692,698)	(73,232,954)	(333,925,652)	(170,191,136)	(47,996,878)	(218,188,014)	(90,501,562)	(25,236,076)	(115,737,638)	
E-ADEP		Hydro Production Plant	0	(162,084,539)	(162,084,539)	0	(106,230,207)	(106,230,207)	0	(55,854,332)	(55,854,332)	
E-ADEP		Other Production Plant	0	(151,542,339)	(151,542,339)	0	(99,320,849)	(99,320,849)	0	(52,221,490)	(52,221,490)	
E-ADEP		Transmission Plant	(25,683,709)	(218,055,174)	(243,738,883)	(15,848,124)	(142,913,361)	(158,761,485)	(9,835,585)	(75,141,813)	(84,977,398)	
E-ADEP		Distribution Plant	(634,114,138)	(346,158)	(634,460,296)	(383,968,906)	(220,354)	(384,189,260)	(250,145,232)	(125,804)	(250,271,036)	
E-ADEP		General Plant	(46,042,221)	(102,964,502)	(149,006,723)	(28,703,830)	(70,289,747)	(98,993,577)	(17,338,391)	(32,674,755)	(50,013,146)	
TOTAL ACCUMULATED DEPRECIATION			(966,532,766)	(708,225,666)	(1,674,758,432)	(598,711,996)	(466,971,396)	(1,065,683,392)	(367,820,770)	(241,254,270)	(609,075,040)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,408,106)	(16,408,106)	0	(10,753,873)	(10,753,873)	0	(5,654,233)	(5,654,233)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(301,175)	0	(301,175)	(301,175)	0	(301,175)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,117,455)	(3,117,455)	0	(2,125,459)	(2,125,459)	0	(991,996)	(991,996)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,571,317)	(93,890,327)	(101,461,644)	(7,570,305)	(64,095,171)	(71,665,476)	(1,012)	(29,795,156)	(29,796,168)	
E-AAAMT		General Plant - 390200, 396200	0	(425,573)	(425,573)	0	(290,522)	(290,522)	0	(135,051)	(135,051)	
TOTAL ACCUMULATED AMORTIZATION			(7,872,492)	(113,841,461)	(121,713,953)	(7,871,480)	(77,265,025)	(85,136,505)	(1,012)	(36,576,436)	(36,577,448)	
TOTAL ACCUMULATED DEPR/AMORT			(974,405,258)	(822,067,127)	(1,796,472,385)	(606,583,476)	(544,236,421)	(1,150,819,897)	(367,821,782)	(277,830,706)	(645,652,488)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,536,753,718	1,757,990,205	3,294,743,923	1,064,753,011	1,161,160,796	2,225,913,807	472,000,707	596,829,409	1,068,830,116	
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	60,478	60,478	0	39,637	39,637	0	20,841	20,841	
12		ADFIT - Electric Plant In Service (282900)	0	(565,995,829)	(565,995,829)	0	(382,386,782)	(382,386,782)	0	(183,609,047)	(183,609,047)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,045,638)	(59,045,638)	0	(40,308,095)	(40,308,095)	0	(18,737,543)	(18,737,543)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,278,573)	(2,278,573)	0	(1,555,491)	(1,555,491)	0	(723,082)	(723,082)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	111,411	111,411	0	76,056	76,056	0	35,355	35,355	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,088,035)	(6,088,035)	0	(3,990,098)	(3,990,098)	0	(2,097,937)	(2,097,937)	
1		ADFIT - CDA Settlement Costs (283333)	0	264,697	264,697	0	173,482	173,482	0	91,215	91,215	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,014,478)	(1,014,478)	0	(685,381)	(685,381)	0	(329,097)	(329,097)	
TOTAL ACCUMULATED DFIT			0	(633,985,967)	(633,985,967)	0	(428,636,672)	(428,636,672)	0	(205,349,295)	(205,349,295)	
NET ELECTRIC UTILITY PLANT			1,536,753,718	1,124,004,238	2,660,757,956	1,064,753,011	732,524,124	1,797,277,135	472,000,707	391,480,114	863,480,821	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.657%	36.343%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.560%	32.440%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,536,753,718	1,124,004,238	2,660,757,956	#####	732,524,124	1,797,277,135	472,000,707	391,480,114	863,480,821	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,039,873	34,057,386	41,097,259	5,497,439	23,249,615	28,747,054	1,542,434	10,807,771	12,350,205	
4	Accumulated Amortization - AFUDC (182318)	(1,162,909)	(5,055,681)	(6,218,590)	(908,315)	(3,451,311)	(4,359,626)	(254,594)	(1,604,370)	(1,858,964)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0	
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642	
99	Colstrip Disallowed AFUDC (111100)	(3,392,356)	0	(3,392,356)	(1,087,192)	0	(1,087,192)	(2,305,164)	0	(2,305,164)	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	2,019,885	0	2,019,885	0	0	0	2,019,885	0	2,019,885	
99	ADFIT - Boulder Park Disallowed (190040)	121,824	0	121,824	0	0	0	121,824	0	121,824	
99	Investment in WNP3 Exchange Power (124900, 124930)	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)	2,113	0	2,113	2,113	0	2,113	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,967,443)	0	(20,967,443)	(20,967,443)	0	(20,967,443)	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)	(444)	0	(444)	(444)	0	(444)	0	0	0	
99	CDA CDR Fund - Direct (182324)	154	0	154	154	0	154	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	1,013	0	1,013	1,013	0	1,013	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	(203)	0	(203)	(204)	0	(204)	1	0	1	
99	Spokane River PM&Es (182323)	643	0	643	643	0	643	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	(138)	0	(138)	(138)	0	(138)	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)	(2,573,801)	16	(2,573,785)	(819,093)	11	(819,082)	(1,754,708)	5	(1,754,703)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(40,632,913)	0	(40,632,913)	(26,429,940)	0	(26,429,940)	(14,202,973)	0	(14,202,973)	
99	ADFIT-Customer Tax Credit (190393)	8,532,911	0	8,532,911	5,550,287	0	5,550,287	2,982,624	0	2,982,624	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,660,397)	0	(14,660,397)	(9,685,128)	0	(9,685,128)	(4,975,269)	0	(4,975,269)	
99	Colstrip-Regulatory Asset (182327)	8,632,222	0	8,632,222	4,289,452	0	4,289,452	4,342,770	0	4,342,770	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,428,598	0	2,428,598	1,873,257	0	1,873,257	555,341	0	555,341	
99	Colstrip Reg Asset ADFIT (283376)	(1,219,384)	0	(1,219,384)	(796,867)	0	(796,867)	(422,517)	0	(422,517)	
99	Colstrip ARO (317000P)	14,869,700	0	14,869,700	9,717,350	0	9,717,350	5,152,350	0	5,152,350	
99	Colstrip ARO A/D (317000A)	(2,017,562)	0	(2,017,562)	(1,318,477)	0	(1,318,477)	(699,085)	0	(699,085)	
99	Colstrip ARO Liability (230027)	(15,055,077)	0	(15,055,077)	(9,838,493)	0	(9,838,493)	(5,216,584)	0	(5,216,584)	
99	Colstrip ARO ADFIT (190376)	3,161,567	0	3,161,567	2,066,084	0	2,066,084	1,095,483	0	1,095,483	
99	Colstrip ARO ADFIT (283377)	(2,685,794)	0	(2,685,794)	(1,755,166)	0	(1,755,166)	(930,628)	0	(930,628)	
99	Customer Deposits (235199)	(516,619)	0	(516,619)	(516,619)	0	(516,619)	0	0	0	
C-WKC	Working Capital	75,096,277	0	75,096,277	51,594,923	0	51,594,923	23,501,354	0	23,501,354	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	17,947,736	29,001,721	46,949,457	7,580,195	19,798,315	27,378,510	10,367,541	9,203,406	19,570,947	
	NET RATE BASE	1,554,701,454	1,153,005,959	2,707,707,413	#####	752,322,439	1,824,655,645	482,368,248	400,683,520	883,051,768	

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

Allocation Ratios:

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

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended September 30, 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)	(73,232,954)	(73,232,954)			(73,232,954)	(73,232,954)		(47,996,878)	(47,996,878)		(25,236,076)	(25,236,076)	
	Steam (ED-ID)	(90,501,562)	(90,501,562)		(90,501,562)	(90,501,562)	(90,501,562)				(90,501,562)	(90,501,562)	(90,501,562)	
	Steam (ED-WA)	(170,191,136)	(170,191,136)		(170,191,136)	(170,191,136)	(170,191,136)	(170,191,136)			(170,191,136)	(170,191,136)	(170,191,136)	
1	Hydro (ED-AN)	(162,084,539)	(162,084,539)			(162,084,539)	(162,084,539)		(106,230,207)	(106,230,207)		(55,854,332)	(55,854,332)	
1	Other (ED-AN)	(151,542,339)	(151,542,339)			(151,542,339)	(151,542,339)		(99,320,849)	(99,320,849)		(52,221,490)	(52,221,490)	
Total Electric Production		(647,552,530)	(647,552,530)		(260,692,698)	(386,859,832)	(647,552,530)		(170,191,136)	(253,547,934)	(423,739,070)	(90,501,562)	(133,311,898)	(223,813,460)
Electric Transmission														
1	ED-AN	(218,055,174)	(218,055,174)			(218,055,174)	(218,055,174)		(142,913,361)	(142,913,361)		(75,141,813)	(75,141,813)	
	ED-ID	(9,835,585)	(9,835,585)		(9,835,585)	(9,835,585)	(9,835,585)				(9,835,585)	(9,835,585)	(9,835,585)	
	ED-WA	(15,848,124)	(15,848,124)		(15,848,124)	(15,848,124)	(15,848,124)	(15,848,124)			(15,848,124)	(15,848,124)	(15,848,124)	
Total Electric Transmissic		(243,738,883)	(243,738,883)		(25,683,709)	(218,055,174)	(243,738,883)		(15,848,124)	(142,913,361)	(158,761,485)	(9,835,585)	(75,141,813)	(84,977,398)
Electric Distribution														
3	ED-AN	(346,158)	(346,158)			(346,158)	(346,158)		(220,354)	(220,354)		(125,804)	(125,804)	
	ED-ID	(250,145,232)	(250,145,232)		(250,145,232)	(250,145,232)	(250,145,232)				(250,145,232)	(250,145,232)	(250,145,232)	
	ED-WA	(383,968,906)	(383,968,906)		(383,968,906)	(383,968,906)	(383,968,906)	(383,968,906)			(383,968,906)	(383,968,906)	(383,968,906)	
Total Electric Distribution		(634,460,296)	(634,460,296)		(634,114,138)	(346,158)	(634,460,296)		(383,968,906)	(220,354)	(384,189,260)	(250,145,232)	(125,804)	(250,271,036)
Gas Underground Storage														
	GD-AN	(17,966,538)	(17,966,538)		(17,966,538)	(17,966,538)	(17,966,538)							
	GD-OR	(1,425,471)	(1,425,471)		(1,425,471)	(1,425,471)	(1,425,471)							
Total Gas Underground St		(19,392,009)	(19,392,009)		(17,966,538)	(1,425,471)	(19,392,009)							
Gas Distribution														
	GD-AN	(1,922,801)	(1,922,801)		(1,922,801)	(1,922,801)	(1,922,801)							
	GD-ID	(91,102,247)	(91,102,247)		(91,102,247)	(91,102,247)	(91,102,247)							
	GD-WA	(160,015,800)	(160,015,800)		(160,015,800)	(160,015,800)	(160,015,800)							
	GD-OR	(126,500,021)	(126,500,021)		(126,500,021)	(126,500,021)	(126,500,021)							
Total Gas Distribution		(379,540,869)	(379,540,869)		(253,040,848)	(126,500,021)	(379,540,869)							
General Plant														
4	ED-AN	(36,489,573)	(36,489,573)			(36,489,573)	(36,489,573)		(24,909,972)	(24,909,972)		(11,579,601)	(11,579,601)	
	ED-ID	(12,081,481)	(12,081,481)		(12,081,481)	(12,081,481)	(12,081,481)				(12,081,481)	(12,081,481)	(12,081,481)	
	ED-WA	(22,332,278)	(22,332,278)		(22,332,278)	(22,332,278)	(22,332,278)	(22,332,278)			(22,332,278)	(22,332,278)	(22,332,278)	
7,4	CD-AA	(86,259,509)	(60,379,931)	(17,851,405)	(8,028,173)	(60,379,931)	(60,379,931)		(41,218,964)	(41,218,964)		(19,160,967)	(19,160,967)	
9,4	CD-AN	(7,893,337)	(6,094,998)	(1,798,339)		(6,094,998)	(6,094,998)		(4,160,811)	(4,160,811)		(1,934,187)	(1,934,187)	
9	CD-ID	(6,807,970)	(5,256,910)	(1,551,060)		(5,256,910)	(5,256,910)				(5,256,910)	(5,256,910)	(5,256,910)	
9	CD-WA	(8,251,489)	(6,371,552)	(1,879,937)		(6,371,552)	(6,371,552)	(6,371,552)			(6,371,552)	(6,371,552)	(6,371,552)	
8	GD-AA	(2,078,808)	(2,078,808)		(1,430,906)	(1,430,906)	(1,430,906)				(647,902)	(647,902)	(647,902)	
	GD-AN	(3,675,325)	(3,675,325)		(3,675,325)	(3,675,325)	(3,675,325)							
	GD-ID	(2,356,541)	(2,356,541)		(2,356,541)	(2,356,541)	(2,356,541)							
	GD-WA	(11,034,330)	(11,034,330)		(11,034,330)	(11,034,330)	(11,034,330)							
	GD-OR	(5,290,272)	(5,290,272)		(5,290,272)	(5,290,272)	(5,290,272)							
Total General Plant		(204,550,913)	(149,006,723)	(41,577,843)	(13,966,347)	(46,042,221)	(102,964,502)	(149,006,723)	(28,703,830)	(70,289,747)	(98,993,577)	(17,338,391)	(32,674,755)	(50,013,146)
Total Accumulated Depr		(2,129,235,500)	(1,674,758,432)	(312,585,229)	(141,891,839)	(966,532,766)	(708,225,666)	(1,674,758,432)	(598,711,996)	(466,971,396)	(1,065,683,392)	(367,820,770)	(241,254,270)	(609,075,040)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended September 30, 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	(14,044,554)	(14,044,554)		(14,044,554)	(14,044,554)		(9,204,801)	(9,204,801)		(4,839,753)	(4,839,753)	
1	Misc Intangible Plt (3030)	ED-AN	(2,363,552)	(2,363,552)		(2,363,552)	(2,363,552)		(1,549,072)	(1,549,072)		(814,480)	(814,480)	
Total Production/Transmission			(16,408,106)	(16,408,106)		(16,408,106)	(16,408,106)		(10,753,873)	(10,753,873)		(5,654,233)	(5,654,233)	
Distribution														
	Franchises (302000)	ED-WA	(245,303)	(245,303)		(245,303)	(245,303)	(245,303)		(245,303)				
	Misc Intangible Plt (3030)	ED-WA	(55,872)	(55,872)		(55,872)	(55,872)	(55,872)		(55,872)				
Total Distribution			(301,175)	(301,175)		(301,175)	(301,175)	(301,175)		(301,175)				
General Plant - 303000														
7,4		CD-AA	(4,312,005)	(3,018,318)	(892,369)	(401,318)			(2,060,485)	(2,060,485)		(957,833)	(957,833)	
9,1		CD-AN	(128,388)	(99,137)	(29,251)		(99,137)		(64,974)	(64,974)		(34,163)	(34,163)	
		GD-ID	(133,669)		(133,669)									
		GD-WA	(271,969)		(271,969)									
		GD-OR	(111,109)			(111,109)								
Total General Plant - 303000			(4,957,140)	(3,117,455)	(1,327,258)	(512,427)			(2,125,459)	(2,125,459)		(991,996)	(991,996)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(121,301,929)	(84,908,924)	(25,103,435)	(11,289,570)		(84,908,924)		(57,963,926)	(57,963,926)	(26,944,998)	(26,944,998)	
9,4		CD-AN	(246,600)	(190,417)	(56,183)		(190,417)		(129,990)	(129,990)		(60,427)	(60,427)	
9		CD-ID	(1,558)	(1,203)	(355)		(1,203)		0		(1,203)		(1,203)	
9		CD-WA	(9,214,910)	(7,115,477)	(2,099,433)		(7,115,477)		(7,115,477)		0		0	
4		ED-AN	(8,790,986)	(8,790,986)			(8,790,986)		(6,001,255)	(6,001,255)		(2,789,731)	(2,789,731)	
		ED-ID	191	191			191				191		191	
		ED-WA	(454,828)	(454,828)			(454,828)		(454,828)					
8		GD-AA	(107,315)		(73,868)	(33,447)								
		GD-AN	0		0									
		GD-OR	0		0									
Total Misc IT Intangible Plant - 3031XX			(140,117,935)	(101,461,644)	(27,333,274)	(11,323,017)		(7,571,317)	(93,890,327)	(101,461,644)		(1,012)	(29,795,156)	(29,796,168)
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	
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	(425,573)	(425,573)			(425,573)	(425,573)	(290,522)	(290,522)		(135,051)	(135,051)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0				0					
		GD-OR	0		0									
Total General Plant - 390200, 396200			(425,573)	(425,573)	0	0		0	(290,522)	(290,522)		0	(135,051)	(135,051)
Total Accumulated Amortization			(162,209,929)	(121,713,953)	(28,660,532)	(11,835,444)		(7,872,492)	(113,841,461)	(121,713,953)		(1,012)	(36,576,436)	(36,577,448)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	649,251	122,301	362,279	164,671	649,251	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	845,182	0	0	0	0	0	0	0	845,182	0	845,182	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,566	0	0	8,346,958	8,346,958	0	0	2,467,789	2,467,789	0	1,109,819	1,109,819
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	18,482,783	807,799	699,891	9,025,446	10,533,136	3,275,642	99,613	2,619,391	5,994,646	845,182	1,109,819	1,955,001
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	12,018,390	2,637,528	2,730,361	6,650,501	12,018,390	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,936,125	0	0	0	0	25,936,125	0	0	25,936,125	0	0	0
99	GD-OR / AS	3,987,010	0	0	0	0	0	0	0	3,987,010	0	3,987,010	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,121,757	0	0	89,682,667	89,682,667	0	0	26,514,798	26,514,798	0	11,924,292	11,924,292
9	CD-WA / ID / AN	30,771,952	9,379,674	5,930,649	8,450,855	23,761,178	2,767,488	1,749,848	2,493,438	7,010,774	0	0	0
	TOTAL ACCOUNT	200,835,234	12,017,202	8,661,010	104,784,023	125,462,235	28,703,613	1,749,848	29,008,236	59,461,697	3,987,010	11,924,292	15,911,302
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,601,125	143,591	7,798	1,449,736	1,601,125	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,927	0	0	0	0	138,927	0	0	138,927	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,946	0	0	0	0	0	0	219,540	219,540	0	99,406	99,406
7	CD-AA	78,016,855	0	0	54,610,238	54,610,238	0	0	16,145,588	16,145,588	0	7,261,029	7,261,029
9	CD-WA / ID / AN	6,054,781	4,400,942	13,777	260,601	4,675,320	1,298,505	4,065	76,891	1,379,461	0	0	0
	TOTAL ACCOUNT	86,142,743	4,544,533	21,575	56,320,575	60,886,683	1,437,432	4,065	16,442,019	17,883,516	12,109	7,360,435	7,372,544
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	53,774,266	24,062,381	10,586,944	19,124,941	53,774,266	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,014,802	0	0	0	0	9,763,128	2,843,072	2,408,602	15,014,802	0	0	0
99	GD-OR / AS	4,457,833	0	0	0	0	0	0	0	4,457,833	0	4,457,833	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,495,521	0	0	5,246,715	5,246,715	0	0	1,551,198	1,551,198	0	697,608	697,608
9	CD-WA / ID / AN	7,154,896	1,728,049	803,168	2,993,579	5,524,796	509,864	236,976	883,260	1,630,100	0	0	0
	TOTAL ACCOUNT	87,994,505	25,790,430	11,390,112	27,365,235	64,545,777	10,272,992	3,080,048	4,909,957	18,262,997	4,457,833	727,898	5,185,731

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	409,591	12,264	0	397,327	409,591	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	123,678	0	0	0	0	123,678	0	0	123,678	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,696	0	0	3,287	3,287	0	0	972	972	0	437	437	
9		CD-WA / ID / AN	5,149,794	288,549	188,905	3,499,062	3,976,516	85,137	55,737	1,032,404	1,173,278	0	0	0	
		TOTAL ACCOUNT	5,708,551	300,813	188,905	3,899,676	4,389,394	208,815	55,737	1,033,376	1,297,928	20,792	437	21,229	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,753,393	885,101	247,588	5,620,704	6,753,393	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,111,963	0	0	0	0	2,283,224	326,750	501,989	3,111,963	0	0	0	
99		GD-OR / AS	916,381	0	0	0	0	0	0	0	0	916,381	0	916,381	
8		GD-AA	5,391,488	0	0	0	0	0	0	3,711,123	3,711,123	0	1,680,365	1,680,365	
7		CD-AA	13,734,662	0	0	9,613,989	9,613,989	0	0	2,842,388	2,842,388	0	1,278,285	1,278,285	
9		CD-WA / ID / AN	1,527,359	12,429	749,533	417,419	1,179,381	3,667	221,151	123,160	347,978	0	0	0	
		TOTAL ACCOUNT	31,435,246	897,530	997,121	15,652,112	17,546,763	2,286,891	547,901	7,178,660	10,013,452	916,381	2,958,650	3,875,031	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,802	0	0	116,802	116,802	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	116,802	0	0	116,802	116,802	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,014,939	379,996	15,146	1,619,797	2,014,939	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	191,895	0	0	0	0	96,978	0	94,917	191,895	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,528,993	0	0	1,070,265	1,070,265	0	0	316,425	316,425	0	142,303	142,303	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,959,584	379,996	15,146	2,690,062	3,085,204	96,978	0	552,567	649,545	18,586	206,249	224,835	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,958,943	13,787,753	8,924,867	8,246,323	30,958,943	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	1,444,785	250,248	390,119	475,253	1,115,620	73,836	115,105	140,224	329,165	0	0	0	
		TOTAL ACCOUNT	37,299,986	14,038,001	9,314,986	9,091,500	32,444,487	2,677,553	1,014,744	1,070,182	4,762,479	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	48,353,116	11,896,909	6,335,401	30,120,806	48,353,116	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,049,770	0	0	0	0	696,600	351,217	1,953	1,049,770	0	0	0
99	GD-OR / AS	923,933	0	0	0	0	0	0	0	0	923,933	0	923,933
8	GD-AA	340,142	0	0	0	0	0	0	234,130	234,130	0	106,012	106,012
7	CD-AA	75,343,312	0	0	52,738,812	52,738,812	0	0	15,592,298	15,592,298	0	7,012,202	7,012,202
9	CD-WA/ ID / AN	17,898,176	9,505,203	2,872,732	1,442,500	13,820,435	2,804,525	847,604	425,612	4,077,741	0	0	0
	TOTAL ACCOUNT	143,908,449	21,402,112	9,208,133	84,302,118	114,912,363	3,501,125	1,198,821	16,253,993	20,953,939	923,933	7,118,214	8,042,147
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	277,318	0	6,846	270,472	277,318	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	3,208	0	0	0	0	0	0	0	0	3,208	0	3,208
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	683,843	0	0	478,677	478,677	0	0	141,521	141,521	0	63,645	63,645
9	CD-WA/ ID / AN	9,303	0	6,620	564	7,184	0	1,953	166	2,119	0	0	0
	TOTAL ACCOUNT	973,672	0	13,466	749,713	763,179	0	1,953	141,687	143,640	3,208	63,645	66,853
	TOTAL GENERAL PLANT	616,857,555	80,178,416	40,510,345	313,997,262	434,686,023	52,461,041	7,752,730	79,210,068	139,423,839	11,228,868	31,518,825	42,747,693

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	11,457,306	319,716	0	11,137,590	11,457,306	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,999	772,116	0	1,794,115	0	0	
99		GD-OR / AS	408,630	0	0	0	0	0	0	0	0	408,630	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,619	0	0	4,355,709	4,355,709	0	0	1,287,771	1,287,771	0	579,139	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,076,728	319,716	0	15,643,145	15,962,861	1,021,999	772,116	1,331,983	3,126,098	408,630	579,139	987,769
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,509,964	1,669,017	(875)	18,841,822	20,509,964	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	398,587	0	0	0	0	0	0	274,359	274,359	0	124,228	
7		CD-AA	142,878,771	0	0	100,012,282	100,012,282	0	0	29,568,762	29,568,762	0	13,297,727	
9		CD-WA / ID / AN	678,920	0	539	523,703	524,242	0	159	154,519	154,678	0	0	
		TOTAL ACCOUNT	164,466,242	1,669,017	(336)	119,377,807	121,046,488	0	159	29,997,640	29,997,799	0	13,421,955	13,421,955
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	83,407	0	0	83,407	83,407	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	826,708	0	0	578,679	578,679	0	0	171,087	171,087	0	76,942	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	910,115	0	0	662,086	662,086	0	0	171,087	171,087	0	76,942	76,942
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	474,165	0	0	474,165	474,165	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	474,165	0	0	474,165	474,165	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,497,360	0	0	70,346,142	70,346,142	0	0	20,797,929	20,797,929	0	9,353,289	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,497,360	0	0	70,346,142	70,346,142	0	0	20,797,929	20,797,929	0	9,353,289	9,353,289

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended September 30, 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	29,079,009	0	0	20,354,725	20,354,725	0	0	6,017,901	6,017,901	0	2,706,383	2,706,383
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,079,009	0	0	20,354,725	20,354,725	0	0	6,017,901	6,017,901	0	2,706,383	2,706,383
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,255,812	1,255,812	0	0	1,255,812	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,427,605	0	0	999,295	999,295	0	0	295,443	295,443	0	132,867	132,867
9		CD-WA / ID / AN	18,519,035	14,299,843	0	0	14,299,843	4,219,192	0	0	4,219,192	0	0	0
		TOTAL ACCOUNT	21,202,452	15,555,655	0	999,295	16,554,950	4,219,192	0	295,443	4,514,635	0	132,867	132,867
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	3,277	0	0	3,277	3,277	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,327,201	0	0	929,014	929,014	0	0	274,664	274,664	0	123,523	123,523
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,330,478	0	0	932,291	932,291	0	0	274,664	274,664	0	123,523	123,523
	TOTAL		338,036,549	17,544,388	(336)	228,789,656	246,333,708	5,241,191	772,275	58,886,647	64,900,113	408,630	26,394,098	26,802,728

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 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	(83,429,648)	(58,399,085)	(17,265,766)	(7,764,797)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(837,318)	(646,552)	(190,766)	0
7	282919	CD-AA	(3,255,197)	(2,278,573)	(673,663)	(302,961)
7	283750	CD-AA	159,163	111,411	32,939	14,813
		Total	<u>(87,363,000)</u>	<u>(61,212,799)</u>	<u>(18,097,256)</u>	<u>(8,052,945)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,568,420	4,568,420	0	0	0	0	4,568,420
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	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	72	72	0	0	0	0	72
7/4	154560 Supply Chain Invoice Price Variance	0	0	142	142	0	0	0	0	142
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,243,462	24,320,231	0	78,563,693	51,594,923	23,501,354	2,648,539	818,877	0
TOTAL		54,243,462	24,320,231	4,569,671	83,133,364	51,594,923	23,501,354	2,648,539	818,877	4,569,671

ALLOCATION RATIOS:

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