

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Month 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)	9,962,068	7,246,014	2,716,054
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,962,068	7,246,014	2,716,054
E-APL	Electric Net Rate Base	2,768,696,184	1,865,390,567	903,305,617
	<b>RATE OF RETURN</b>	<b>0.360%</b>	<b>0.388%</b>	<b>0.301%</b>

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

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	9-01-2021 thru 09-30-2021	403,494 100.000%	263,324 65.261%	140,170 34.739%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2021 thru 09-30-2021	2,101,215 100.000%	1,327,091 63.158%	774,124 36.842%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

7

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
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	08-01-2021 thru 09-30-2021	1,387,586,680	955,851,716	431,734,964	
		Percent		100.000%	68.886%	31.114%	
11		Book Depreciation	9-01-2021 thru 09-30-2021	11,711,354	7,844,711	3,866,643	
		Percent		100.000%	66.984%	33.016%	

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2021 thru 09-30-2021	3,369,157,745 100.000%	2,272,266,672 67.443%	1,096,891,073 32.557%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2021 thru 09-30-2021	290,747,530 100.000%	200,688,073 69.025%	90,059,457 30.975%
14		Net Allocated Schedule M's - AMA Percent	9-01-2021 thru 09-30-2021	-22,608,419 100.000%	-15,289,313 67.627%	-7,319,106 32.373%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month 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	26,947,028	0	26,947,028	18,364,474	0	18,364,474	8,582,554	0
99	442200	Commercial - Firm & Int.	28,111,179	0	28,111,179	20,592,153	0	20,592,153	7,519,026	0
1	442300	Industrial	10,564,559	0	10,564,559	5,887,819	0	5,887,819	4,676,740	0
99	444000	Public Street & Highway Lighting	627,664	0	627,664	396,121	0	396,121	231,543	0
99	448000	Interdepartmental Revenue	114,081	0	114,081	100,765	0	100,765	13,316	0
99	499XXX	Unbilled Revenue	(4,731,785)	0	(4,731,785)	(3,123,916)	0	(3,123,916)	(1,607,869)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			61,632,726	0	61,632,726	42,217,416	0	42,217,416	19,415,310	0
1	447XXX	Sales for Resale	0	13,409,904	13,409,904	0	8,788,851	8,788,851	0	4,621,053
TOTAL SALES OF ELECTRICITY			61,632,726	13,409,904	75,042,630	42,217,416	8,788,851	51,006,267	19,415,310	4,621,053
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	10,755	0	10,755	2,715	0	2,715	8,040	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,114	32,114	0	16,885
1	454000	Rent from Electric Property	183,459	18,529	201,988	109,880	12,144	122,024	73,579	6,385
1	454100	Rent from Trnsmission Joint Use	241	0	241	134	0	134	107	0
1	456XXX	Other Electric Revenues	(1,029,022)	8,464,596	7,435,574	(1,146,115)	5,547,696	4,401,581	117,093	2,916,900
TOTAL OTHER OPERATING REVENUE			(834,567)	8,532,124	7,697,557	(1,033,386)	5,591,954	4,558,568	198,819	2,940,170
TOTAL ELECTRIC REVENUE			60,798,159	21,942,028	82,740,187	41,184,030	14,380,805	55,564,835	19,614,129	7,561,223

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month 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	46,716	46,716	0	30,618	30,618	0	16,098
1	501XXX	Fuel	0	3,885,200	3,885,200	0	2,546,360	2,546,360	0	1,338,840
1	502000	Steam Expense	0	313,915	313,915	0	205,740	205,740	0	108,175
1	505000	Electric Expense	0	78,023	78,023	0	51,136	51,136	0	26,887
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	400,748	400,748	0	262,650	262,650	0	138,098
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	57,676	57,676	0	37,801	37,801	0	19,875
1	511000	Structures	0	53,473	53,473	0	35,046	35,046	0	18,427
1	512000	Boiler Plant	0	440,887	440,887	0	288,957	288,957	0	151,930
1	513000	Electric Plant	0	49,336	49,336	0	32,335	32,335	0	17,001
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	198,221	198,221	0	129,914	129,914	0	68,307
		TOTAL STEAM POWER GENERATION EXP	0	5,524,195	5,524,195	0	3,620,557	3,620,557	0	1,903,638
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	211,617	211,617	0	138,694	138,694	0	72,923
1	536000	Water for Power	0	90,713	90,713	0	59,453	59,453	0	31,260
1	537000	Hydraulic Expense	276,114	307,289	583,403	181,214	201,397	382,611	94,900	105,892
1	538000	Electric Expense	0	459,721	459,721	0	301,301	301,301	0	158,420
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	74,252	74,252	0	48,665	48,665	0	25,587
1	540000	Rent	0	134,523	134,523	0	88,166	88,166	0	46,357
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	80,150	80,150	0	52,530	52,530	0	27,620
1	542000	Structures	0	36,625	36,625	0	24,004	24,004	0	12,621
1	543000	Reservoirs, Dams, & Waterways	0	258,134	258,134	0	169,181	169,181	0	88,953
1	544000	Electric Plant	0	282,847	282,847	0	185,378	185,378	0	97,469
1	545000	Miscellaneous Hydraulic Plant	0	37,115	37,115	0	24,325	24,325	0	12,790
		TOTAL HYDRO POWER GENERATION EXP	706,864	1,972,986	2,679,850	463,528	1,293,094	1,756,622	243,336	679,892
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	35,989	35,989	0	23,587	23,587	0	12,402
1	547XXX	Fuel	0	10,315,655	10,315,655	0	6,760,880	6,760,880	0	3,554,775
1	548000	Generation Expense	0	189,765	189,765	0	124,372	124,372	0	65,393
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	94,553	94,553	0	61,970	61,970	0	32,583
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
		MAINTENANCE								
1	551000	Supervision & Engineering	0	79,593	79,593	0	52,165	52,165	0	27,428
1	552000	Structures	0	6,430	6,430	0	4,214	4,214	0	2,216
1	553000	Generating & Electric Equipment	0	275,516	275,516	0	180,573	180,573	0	94,943
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(104,379)	(104,379)	0	(68,410)	(68,410)	0	(35,969)
		TOTAL OTHER POWER GENERATION EXP	0	10,899,472	10,899,472	0	7,143,513	7,143,513	0	3,755,959



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month 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	853,237	9,847,115	10,700,352	0	6,453,799	6,453,799	853,237	3,393,316
1	556000	System Control & Load Dispatching	0	54,403	54,403	0	35,656	35,656	0	18,747
E-557	557XXX	Other Expense	2,269,893	5,057,643	7,327,536	963,135	3,314,779	4,277,914	1,306,758	1,742,864
TOTAL OTHER POWER SUPPLY EXPENSE			3,123,130	14,959,161	18,082,291	963,135	9,804,234	10,767,369	2,159,995	5,154,927
TOTAL PRODUCTION OPERATING EXP			3,829,994	33,355,814	37,185,808	1,426,663	21,861,398	23,288,061	2,403,331	11,494,416
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	74,690	74,690	0	48,952	48,952	0	25,738
1	561000	Load Dispatching	0	206,866	206,866	0	135,580	135,580	0	71,286
1	562000	Station Expense	0	19,968	19,968	0	13,087	13,087	0	6,881
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	29,519	29,519	0	19,347	19,347	0	10,172
1	565XXX	Transmission of Electricity by Others	0	1,620,392	1,620,392	0	1,062,005	1,062,005	0	558,387
1	566000	Miscellaneous Transmission Expense	0	604,475	604,475	0	396,173	396,173	0	208,302
1	567000	Rent	0	10,574	10,574	0	6,930	6,930	0	3,644
MAINTENANCE										
1	568000	Supervision & Engineering	0	42,859	42,859	0	28,090	28,090	0	14,769
1	569000	Structures	0	36,263	36,263	0	23,767	23,767	0	12,496
1	570000	Station Equipment	0	35,067	35,067	0	22,983	22,983	0	12,084
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	226	139,838	140,064	(1)	91,650	91,649	227	48,188
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	3,741	5,893	9,634	3,741	3,862	7,603	0	2,031
TOTAL TRANSMISSION OPERATING EXP			3,967	2,826,404	2,830,371	3,740	1,852,426	1,856,166	227	973,978

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month 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	1,341,802	2,414,495	3,756,297	973,184	1,582,460	2,555,644	368,618	832,035
E-DEPX		Depreciation Expense-Transmission	65,607	1,506,235	1,571,842	42,877	987,186	1,030,063	22,730	519,049
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,111	98,111	0	64,302	64,302	0	33,809
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	24,040	0	24,040	18,432	0	18,432	5,608	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(282,000)	0	(282,000)	(158,472)	0	(158,472)	(123,528)	0
99	407434	EIM Deferred O&M	(82,828)	0	(82,828)	0	0	0	(82,828)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(843,228)	0	(843,228)	(594,671)	0	(594,671)	(248,557)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(8,014)	0	(8,014)	0	0	0	(8,014)	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	5,469	0	5,469	5,469	0	5,469	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,988,374	1,988,374	0	1,303,181	1,303,181	0	685,193
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	157,030	6,099,580	6,256,610	201,146	3,997,665	4,198,811	(44,116)	2,101,915
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	3,990,991	42,281,798	46,272,789	1,631,549	27,711,489	29,343,038	2,359,442	14,570,309

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month 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	64,774	253,910	318,684	37,551	160,364	197,915	27,223	93,546
3	582000	Station Expense	50,941	534	51,475	39,452	337	39,789	11,489	197
3	583000	Overhead Line Expense	149,570	115,927	265,497	105,749	73,217	178,966	43,821	42,710
3	584000	Underground Line Expense	(38,565)	0	(38,565)	(14,827)	0	(14,827)	(23,738)	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,419	0	2,419	2,406	0	2,406	13	0
3	586000	Meter Expense	146,303	508	146,811	123,861	321	124,182	22,442	187
3	587000	Customer Installations Expense	50,341	949	51,290	37,459	599	38,058	12,882	350
3	588000	Miscellaneous Distribution Expense	158,810	215,015	373,825	121,386	135,799	257,185	37,424	79,216
3	589000	Rent	0	21,961	21,961	0	13,870	13,870	0	8,091
		MAINTENANCE:								
3	590000	Supervision & Engineering	12,318	66,473	78,791	13,739	41,983	55,722	(1,421)	24,490
3	591000	Structures	51,196	59	51,255	30,423	37	30,460	20,773	22
3	592000	Station Equipment	35,057	11,675	46,732	26,429	7,374	33,803	8,628	4,301
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,262,253	(3)	1,262,250	686,043	(2)	686,041	576,210	(1)
3	594000	Underground Lines	67,366	0	67,366	46,709	0	46,709	20,657	0
3	595000	Line Transformers	43,143	0	43,143	34,164	0	34,164	8,979	0
3	596000	Street Light & Signal System Maintenance Exp	2,158	0	2,158	1,577	0	1,577	581	0
3	597000	Meters	6,339	0	6,339	6,355	0	6,355	(16)	0
3	598000	Miscellaneous Distribution Expense	36,791	12,979	49,770	28,615	8,197	36,812	8,176	4,782
		TOTAL DISTRIBUTION OPERATING EXP	2,101,214	699,987	2,801,201	1,327,091	442,096	1,769,187	774,123	257,891
E-DEPX		Depreciation Expense-Distribution	4,472,117	7,063	4,479,180	2,930,803	4,461	2,935,264	1,541,314	2,602
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,491	0	9,491	9,491	0	9,491	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,731,906	0	4,731,906	4,147,852	0	4,147,852	584,054	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,213,514	7,063	9,220,577	7,088,146	4,461	7,092,607	2,125,368	2,602
		TOTAL DISTRIBUTION EXPENSES	11,314,728	707,050	12,021,778	8,415,237	446,557	8,861,794	2,899,491	260,493

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month 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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	12,269	12,269	0	8,007	8,007	0	4,262
2	902000	Meter Reading Expenses	42,418	8,588	51,006	30,914	5,605	36,519	11,504	2,983
2	903XXX	Customer Records & Collection Expenses	35,976	641,529	677,505	12,505	418,668	431,173	23,471	222,861
2	904000	Uncollectible Accounts	611,072	0	611,072	519,521	0	519,521	91,551	0
2	905000	Misc Customer Accounts	0	20,479	20,479	0	13,365	13,365	0	7,114
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>689,466</b>	<b>682,865</b>	<b>1,372,331</b>	<b>562,940</b>	<b>445,645</b>	<b>1,008,585</b>	<b>126,526</b>	<b>237,220</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,313,482	2,681	2,316,163	1,574,312	1,750	1,576,062	739,170	931
2	909000	Advertising	43,690	(12,328)	31,362	31,274	(8,045)	23,229	12,416	(4,283)
2	910000	Misc Customer Service & Info Exp	0	359	359	0	234	234	0	125
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,357,172</b>	<b>(9,288)</b>	<b>2,347,884</b>	<b>1,605,586</b>	<b>(6,061)</b>	<b>1,599,525</b>	<b>751,586</b>	<b>(3,227)</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	50,852	1,630,249	1,681,101	38,837	1,112,906	1,151,743	12,015	517,343
4	921000	Office Supplies & Expenses	186	275,289	275,475	186	187,929	188,115	0	87,360
4	922000	Admin Exp Transferred--Credit	0	(9,023)	(9,023)	0	(6,160)	(6,160)	0	(2,863)
4	923000	Outside Services Employed	19,917	1,028,730	1,048,647	19,917	702,273	722,190	0	326,457
4	924000	Property Insurance Premium	0	174,930	174,930	0	119,418	119,418	0	55,512
4	925XXX	Injuries and Damages	190,564	385,063	575,627	132,220	262,867	395,087	58,344	122,196
4	926XXX	Employee Pensions and Benefits	249,981	3,204,122	3,454,103	188,845	2,187,326	2,376,171	61,136	1,016,796
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	116,568	412,373	528,941	95,220	270,269	365,489	21,348	142,104
4	930000	Miscellaneous General Expenses	32,689	276,426	309,115	31,740	188,705	220,445	949	87,721
4	931000	Rents	700	65,333	66,033	0	44,600	44,600	700	20,733
4	935000	Maintenance of General Plant	120,916	894,946	1,015,862	94,433	610,944	705,377	26,483	284,002
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>782,473</b>	<b>8,338,438</b>	<b>9,120,911</b>	<b>601,398</b>	<b>5,681,077</b>	<b>6,282,475</b>	<b>181,075</b>	<b>2,657,361</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month 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	313,304	1,582,480	1,895,784	240,800	1,080,296	1,321,096	72,504	502,184
E-AMTX		Amortization Expense-General Plant - 303000	0	24,824	24,824	0	16,929	16,929	0	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	300,697	3,014,054	3,314,751	300,697	2,057,574	2,358,271	0	956,480
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,316	35,316	0	24,109	24,109	0	11,207
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	25,437	131,010	156,447	20,937	88,357	109,294	4,500	42,653
99	407314	Regulatory Debit - FISERVE Amortization	72,677	0	72,677	64,583	0	64,583	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	63,916	0	63,916	63,916	0	63,916	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(829,996)	0	(829,996)	(829,996)	0	(829,996)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(16,585)	0	(16,585)	0	0	0	(16,585)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,840,167)	0	(1,840,167)	(1,840,167)	0	(1,840,167)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(350,900)	0	(350,900)	(350,900)	0	(350,900)	0	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	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	68,817	22,631	91,448	48,913	15,449	64,362	19,904	7,182
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,581,502)	4,810,315	2,228,813	(2,281,217)	3,282,714	1,001,497	(300,285)	1,527,601
		TOTAL ADMIN & GENERAL EXPENSES	(1,799,029)	13,148,753	11,349,724	(1,679,819)	8,963,791	7,283,972	(119,210)	4,184,962
		TOTAL EXPENSES BEFORE FIT	16,553,328	56,811,178	73,364,506	10,535,493	37,561,421	48,096,914	6,017,835	19,249,757
		NET OPERATING INCOME (LOSS) BEFORE FIT			9,375,681			7,467,921		
E-FIT		FEDERAL INCOME TAX			(2,408,363)			(1,546,182)		
E-FIT		DEFERRED FEDERAL INCOME TAX			1,862,376			1,794,567		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			9,962,068			7,246,014		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.261%	34.739%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.158%	36.842%
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:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,582,554
99	442200	Commercial - Firm & Int.	7,519,026
1	442300	Industrial	4,676,740
99	444000	Public Street & Highway Lighting	231,543
99	448000	Interdepartmental Revenue	13,316
99	499XXX	Unbilled Revenue	(1,607,869)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>19,415,310</u>
1	447XXX	Sales for Resale	4,621,053
		TOTAL SALES OF ELECTRICITY	<u>24,036,363</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	8,040
1	453000	Sales of Water & Water Power	16,885
1	454000	Rent from Electric Property	79,964
1	454100	Rent from Trnsmission Joint Use	107
1	456XXX	Other Electric Revenues	3,033,993
		TOTAL OTHER OPERATING REVENUE	<u>3,138,989</u>
		TOTAL ELECTRIC REVENUE	<u>27,175,352</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	16,098
1	501XXX	Fuel	1,338,840
1	502000	Steam Expense	108,175
1	505000	Electric Expense	26,887
1	506XXX	Miscellaneous Steam Power Generation Op Exp	138,098
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	19,875
1	511000	Structures	18,427
1	512000	Boiler Plant	151,930
1	513000	Electric Plant	17,001
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	68,307
		TOTAL STEAM POWER GENERATION EXP	<u>1,903,638</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	72,923
1	536000	Water for Power	31,260
1	537000	Hydraulic Expense	200,792
1	538000	Electric Expense	158,420
1	539000	Miscellaneous Hydraulic Power Generation Exp	25,587
1	540000	Rent	46,357
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	27,620
1	542000	Structures	12,621
1	543000	Reservoirs, Dams, & Waterways	88,953
1	544000	Electric Plant	97,469
1	545000	Miscellaneous Hydraulic Plant	12,790
		TOTAL HYDRO POWER GENERATION EXP	<u>923,228</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	12,402
1	547XXX	Fuel	3,554,775
1	548000	Generation Expense	65,393
1	549XXX	Miscellaneous Other Power Generation Op Exp	32,583
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	27,428
1	552000	Structures	2,216
1	553000	Generating & Electric Equipment	94,943
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(35,969)
		TOTAL OTHER POWER GENERATION EXP	<u>3,755,959</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,246,553
1	56000	System Control & Load Dispatching	18,747
E-557	557XXX	Other Expense	3,049,622
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>7,314,922</u>
		TOTAL PRODUCTION OPERATING EXP	<u>13,897,747</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	25,738
1	561000	Load Dispatching	71,286
1	562000	Station Expense	6,881
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	10,172
1	565XXX	Transmission of Electricity by Others	558,387
1	566000	Miscellaneous Transmission Expense	208,302
1	567000	Rent	3,644
		MAINTENANCE	
1	568000	Supervision & Engineering	14,769
1	569000	Structures	12,496
1	570000	Station Equipment	12,084
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	48,415
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,031
		TOTAL TRANSMISSION OPERATING EXP	<u>974,205</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

\*\*\*\*\*

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,200,653
E-DEPX		Depreciation Expense-Transmission	541,779
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,809
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,608
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(123,528)
99	407434	EIM Deferred O&M	(82,828)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(248,557)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(8,014)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	685,193
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,057,799
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	16,929,751

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	120,769
3	582000	Station Expense	11,686
3	583000	Overhead Line Expense	86,531
3	584000	Underground Line Expense	(23,738)
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	13
3	586000	Meter Expense	22,629
3	587000	Customer Installations Expense	13,232
3	588000	Miscellaneous Distribution Expense	116,640
3	589000	Rent	8,091
		MAINTENANCE:	
3	590000	Supervision & Engineering	23,069
3	591000	Structures	20,795
3	592000	Station Equipment	12,929
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	576,209
3	594000	Underground Lines	20,657
3	595000	Line Transformers	8,979
3	596000	Street Light & Signal System Maintenance Exp	581
3	597000	Meters	(16)
3	598000	Miscellaneous Distribution Expense	12,958
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,032,014</u>
E-DEPX		Depreciation Expense-Distribution	1,543,916
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	584,054
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,127,970</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,159,984</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	4,262
2	902000	Meter Reading Expenses	14,487
2	903XXX	Customer Records & Collection Expenses	246,332
2	904000	Uncollectible Accounts	91,551
2	905000	Misc Customer Accounts	7,114
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>363,746</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	740,101
2	909000	Advertising	8,133
2	910000	Misc Customer Service & Info Exp	125
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>748,359</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	529,358
4	921000	Office Supplies & Expenses	87,360
4	922000	Admin Exp Transferred--Credit	(2,863)
4	923000	Outside Services Employed	326,457
4	924000	Property Insurance Premium	55,512
4	925XXX	Injuries and Damages	180,540
4	926XXX	Employee Pensions and Benefits	1,077,932
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	163,452
4	930000	Miscellaneous General Expenses	88,670
4	931000	Rents	21,433
4	935000	Maintenance of General Plant	310,485
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,838,436</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

\*\*\*\*\*

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	574,688
E-AMTX		Amortization Expense-General Plant - 303000	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	956,480
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,207
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	47,153
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(16,585)
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(388,702)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	27,086
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,227,316</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,065,752</u>
		TOTAL EXPENSES BEFORE FIT	<u>25,267,592</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	1,907,760
E-FIT		FEDERAL INCOME TAX	(862,181)
E-FIT		DEFERRED FEDERAL INCOME TAX	67,809
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>2,716,054</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(3,821)	25,042	21,221	(4,221)	16,413	12,192	400	8,629	9,029
1	456010	Other Electric Rev-Financial	0	(244,905)	(244,905)	0	(160,511)	(160,511)	0	(84,394)	(84,394)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,388,125	3,388,125	0	2,220,577	2,220,577	0	1,167,548	1,167,548
1	456016	Other Electric Rev-Resource Opt	0	367,708	367,708	0	240,996	240,996	0	126,712	126,712
1	456017	Other Electric Rev-Non Resource	0	11,053	11,053	0	7,244	7,244	0	3,809	3,809
1	456018	Other Electric Rev-Extraction	0	62,258	62,258	0	40,804	40,804	0	21,454	21,454
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,540	65,540	(10,000)	34,460	24,460
1	456050	Other Electric Rev-Attachment Fees	27,810	0	27,810	9,387	0	9,387	18,423	0	18,423
1	456100	Transmission Revenue of Others	0	1,820,198	1,820,198	0	1,192,958	1,192,958	0	627,240	627,240
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	74,767	74,767	0	49,002	49,002	0	25,765	25,765
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	360,092	0	360,092	159,886	0	159,886	200,206	0	200,206
1	456329	Amortization Res Decoupling Deferral	45,566	0	45,566	65,426	0	65,426	(19,860)	0	(19,860)
1	456338	Non-res Decoupling Deferred Rev	(329,071)	0	(329,071)	(240,485)	0	(240,485)	(88,586)	0	(88,586)
1	456339	Amortization Non-res Decoupling	(1,154,872)	0	(1,154,872)	(1,145,630)	0	(1,145,630)	(9,242)	0	(9,242)
1	456380	Other Electric Revenue-Clearwater	20,521	0	20,521	0	0	0	20,521	0	20,521
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,192	97,192	0	51,102	51,102
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,635,055	2,635,055	0	1,727,015	1,727,015	0	908,040	908,040
TOTAL ACCOUNT 456			(1,029,019)	8,464,595	7,435,576	(1,146,114)	5,547,696	4,401,582	117,095	2,916,899	3,033,994

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month 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	9,496,659	9,496,659	0	6,224,110	6,224,110	0	3,272,549	3,272,549
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	161,394	161,394	0	105,778	105,778	0	55,616	55,616
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	853,237	0	853,237	0	0	0	853,237	0	853,237
1	555550	Non Monetary - Exchange Power	0	29,895	29,895	0	19,593	19,593	0	10,302	10,302
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	84,400	84,400	0	55,316	55,316	0	29,084	29,084
1	555710	Intercompany Purchase	0	74,767	74,767	0	49,002	49,002	0	25,765	25,765
TOTAL ACCOUNT 555			853,237	9,847,115	10,700,352	0	6,453,799	6,453,799	853,237	3,393,316	4,246,553

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month 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	13,120	505,940	519,060	13,120	331,593	344,713	0	174,347	174,347
1	557010	Other Power Supply Expense - Financial	0	(241,215)	(241,215)	0	(158,092)	(158,092)	0	(83,123)	(83,123)
1	557018	Merchandise Processing Fee	0	4,989	4,989	0	3,270	3,270	0	1,719	1,719
1	557150	Fuel - Economic Dispatch	0	(645,735)	(645,735)	0	(423,215)	(423,215)	0	(222,520)	(222,520)
1	557160	Power Supply Expense - Miscellaneous	0	35,566	35,566	0	23,310	23,310	0	12,256	12,256
99	557161	Unbilled Add-Ons	97,918	0	97,918	100,603	0	100,603	(2,685)	0	(2,685)
1	557165	Other Resource Costs-CAISO Charges	0	26,584	26,584	0	17,423	17,423	0	9,161	9,161
1	557170	Broker Fees - Power	0	24,951	24,951	0	16,353	16,353	0	8,598	8,598
1	557171	REC Broker Fees	0	12,380	12,380	0	8,114	8,114	0	4,266	4,266
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	2,023,328	0	2,023,328	2,023,328	0	2,023,328	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,381,157)	0	(1,381,157)	(1,381,157)	0	(1,381,157)	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	233,557	0	233,557	233,557	0	233,557	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(67,774)	0	(67,774)	(67,774)	0	(67,774)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,247,657	0	1,247,657	0	0	0	1,247,657	0	1,247,657
99	557390	Idaho PCA Amortization	35,021	0	35,021	0	0	0	35,021	0	35,021
1	557395	Optional Renewable Power Expense Offset	0	150	150	0	98	98	0	52	52
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	722,071	722,071	0	473,245	473,245	0	248,826	248,826
1	557711	Turbine Gas Bookout Offset	0	(722,071)	(722,071)	0	(473,245)	(473,245)	0	(248,826)	(248,826)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,334,033	5,334,033	0	3,495,925	3,495,925	0	1,838,108	1,838,108
<b>TOTAL ACCOUNT 557</b>			<b>2,269,893</b>	<b>5,057,643</b>	<b>7,327,536</b>	<b>963,135</b>	<b>3,314,779</b>	<b>4,277,914</b>	<b>1,306,758</b>	<b>1,742,864</b>	<b>3,049,622</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month 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	12,395	2,681	15,076	7,321	1,750	9,071	5,074	931	6,005
99	908600	Public Purpose Tariff Rider Expense Offset	2,488,028	0	2,488,028	1,686,438	0	1,686,438	801,590	0	801,590
99	908610	Limited Income Tax Refund Program	21,656	0	21,656	21,656	0	21,656	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(208,597)	0	(208,597)	(141,103)	0	(141,103)	(67,494)	0	(67,494)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,313,482</b>	<b>2,681</b>	<b>2,316,163</b>	<b>1,574,312</b>	<b>1,750</b>	<b>1,576,062</b>	<b>739,170</b>	<b>931</b>	<b>740,101</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month 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	2,768,696,184	1,865,390,567	903,305,617
	Interest Deduction for FIT Calculation	72,197,976	48,630,732	23,567,244
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month 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	82,740,187	55,564,835	27,175,352
E-OPS	Less: Operating & Maintenance Expense	55,658,506	35,803,999	19,854,507
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,894,272	6,777,520	4,116,752
E-OTX	Less: Taxes Other than FIT	6,811,728	5,515,395	1,296,333
	Net Operating Income Before FIT	9,375,681	7,467,921	1,907,760
E-INT	Less: Monthly Interest Expense	6,016,498	4,052,561	1,963,937
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,322)	0	(2,322)
E-SCM	Plus: Schedule M Adjustments	(14,825,259)	(10,778,133)	(4,047,126)
	Taxable Net Operating Income	(11,468,398)	(7,362,773)	(4,105,625)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,408,363)	(1,546,182)	(862,181)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(2,408,363)	(1,546,182)	(862,181)
E-DTE	Deferred FIT	1,862,376	1,794,567	67,809
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	(586,387)	221,907	(808,294)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month 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	6,503,016	8,682,576	15,185,592	4,497,851	5,817,316	10,315,167	2,005,165	2,865,260	4,870,425
12	997001 Contributions In Aid of Construction	0	508,942	508,942	0	343,246	343,246	0	165,696	165,696
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(218,119)	(218,119)	0	(147,106)	(147,106)	0	(71,013)	(71,013)
99	997007 Idaho PCA	1,282,678	0	1,282,678	0	0	0	1,282,678	0	1,282,678
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,702	41,702	0	28,125	28,125	0	13,577	13,577
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	592,150	(2,617)	589,533	207,060	(1,765)	205,295	385,090	(852)	384,238
12	997020 FAS87 Current Pension Accrual	0	(928,814)	(928,814)	0	(626,420)	(626,420)	0	(302,394)	(302,394)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	755,003	(358,795)	396,208	643,226	(241,982)	401,244	111,777	(116,813)	(5,036)
99	997031 Decoupling Mechanism	1,078,287	0	1,078,287	1,160,804	0	1,160,804	(82,517)	0	(82,517)
12	997032 Interest Rate Swaps	0	(11,816,445)	(11,816,445)	0	(7,969,365)	(7,969,365)	0	(3,847,080)	(3,847,080)
99	997033 BPA Residential Exchange	49,569	0	49,569	4,368	0	4,368	45,201	0	45,201
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	7,673	7,673	0	5,238	5,238	0	2,435	2,435
99	997043 Washington Deferred Power Costs	626,104	0	626,104	626,104	0	626,104	0	0	0
12	997044 Non-Monetary Power Costs	0	29,895	29,895	0	20,162	20,162	0	9,733	9,733
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,772)	(305,772)	0	(206,222)	(206,222)	0	(99,550)	(99,550)
12	997049 Tax Depreciation	0	(13,321,408)	(13,321,408)	0	(8,984,357)	(8,984,357)	0	(4,337,051)	(4,337,051)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,481	22,481	0	10,852	10,852
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,688	49,688	0	23,986	23,986
99	997065 Amortization - Unbilled Revenue Add-Ins	22,134	0	22,134	54,321	0	54,321	(32,187)	0	(32,187)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	(576,687)	(576,687)	0	(388,935)	(388,935)	0	(187,752)	(187,752)
12	997081 Deferred Compensation	0	(13,500)	(13,500)	0	(9,105)	(9,105)	0	(4,395)	(4,395)
4	997082 Meal Disallowances	0	7,909	7,909	0	5,399	5,399	0	2,510	2,510
12	997083 Paid Time Off	0	(23,147)	(23,147)	0	(15,611)	(15,611)	0	(7,536)	(7,536)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	2,061	0	2,061	0	0	0	2,061	0	2,061
99	997095 WA REC Deferral	181,850	0	181,850	181,850	0	181,850	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,839	1,839	0	888	888
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(9,670)	(9,670)	0	(6,522)	(6,522)	0	(3,148)	(3,148)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,304,303)	(2,304,303)	0	(1,112,364)	(1,112,364)
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	(766,081)	0	(766,081)	(766,081)	0	(766,081)	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	72,677	0	72,677	64,583	0	64,583	8,094	0	8,094
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(421,489)	0	(421,489)	(290,378)	0	(290,378)	(131,111)	0	(131,111)
99	997119	AFUDC Tax CPI	0	419,152	419,152	0	282,689	282,689	0	136,463	136,463
99	997120	Transportation Tax Disallowance	0	752	752	0	507	507	0	245	245
99	997123	EIM Deferred O&M	(82,828)	0	(82,828)	0	0	0	(82,828)	0	(82,828)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(370,852)	0	(370,852)	(370,852)	0	(370,852)	0	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(134,963)	(134,963)	0	(65,151)	(65,151)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(938,582)	(938,582)	0	(453,085)	(453,085)
99	997130	Wild Fire Resiliency Deferral	(2,245,454)	0	(2,245,454)	(1,840,167)	0	(1,840,167)	(405,287)	0	(405,287)
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>7,783,162</b>	<b>(22,608,421)</b>	<b>(14,825,259)</b>	<b>4,511,182</b>	<b>(15,289,315)</b>	<b>(10,778,133)</b>	<b>3,271,980</b>	<b>(7,319,106)</b>	<b>(4,047,126)</b>

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%	67.443%	32.557%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-DTE-1A**

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	3,355,069	3,355,069	0	2,262,759	2,262,759	0	1,092,310	1,092,310
99	410100	Deferred Federal Income Tax Expense - Washington	275,883	0	275,883	275,883	0	275,883	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(131,780)	0	(131,780)	0	0	0	(131,780)	0	(131,780)
	410100	Total	144,103	3,355,069	3,499,172	275,883	2,262,759	2,538,642	(131,780)	1,092,310	960,530
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(900,976)	(900,976)	0	(607,645)	(607,645)	0	(293,331)	(293,331)
99	411100	Deferred Federal Income Tax Expense - Washington	(219,397)	0	(219,397)	(219,397)	0	(219,397)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(103,079)	0	(103,079)	0	0	0	(103,079)	0	(103,079)
	411100	Total	(322,476)	(900,976)	(1,223,452)	(219,397)	(607,645)	(827,042)	(103,079)	(293,331)	(396,410)
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	82,967	0	82,967	82,967	0	82,967	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(496,311)	0	(496,311)	0	0	0	(496,311)	0	(496,311)
	410193	Total	(413,344)	0	(413,344)	82,967	0	82,967	(496,311)	0	(496,311)
Total Deferred Federal Income Tax Expense			(591,717)	2,454,093	1,862,376	139,453	1,655,114	1,794,567	(731,170)	798,979	67,809

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.443%		32.557%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	(5,928)	(5,928)	0	(3,885)	(3,885)	0	(2,043)	(2,043)
1	408140	State Kwh Generation Tax	0	90,859	90,859	0	59,549	59,549	0	31,310	31,310
1	408150	R&P Property Tax--Production	0	1,362,232	1,362,232	0	892,807	892,807	0	469,425	469,425
1	408180	R&P Property Tax--Transmission	0	540,824	540,824	0	354,456	354,456	0	186,368	186,368
1	409100	State Income Tax--Montana & Oregon	0	387	387	0	254	254	0	133	133
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,988,374</b>	<b>1,988,374</b>	<b>0</b>	<b>1,303,181</b>	<b>1,303,181</b>	<b>0</b>	<b>685,193</b>	<b>685,193</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,847,369	0	1,847,369	1,847,369	0	1,847,369	0	0	0
99	408120	Municipal Occupation & License Tax	1,906,603	0	1,906,603	1,618,762	0	1,618,762	287,841	0	287,841
99	408160	Miscellaneous State or Local Tax--WA & ID	21	0	21	0	0	0	21	0	21
99	408170	R&P Property Tax--Distribution	980,150	0	980,150	681,721	0	681,721	298,429	0	298,429
99	409100	State Income Tax--Idaho	85	0	85	0	0	0	85	0	85
99	411410	State Income Tax--Idaho ITC Deferred	43	0	43	0	0	0	43	0	43
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
<b>TOTAL DISTRIBUTION</b>			<b>4,731,906</b>	<b>0</b>	<b>4,731,906</b>	<b>4,147,852</b>	<b>0</b>	<b>4,147,852</b>	<b>584,054</b>	<b>0</b>	<b>584,054</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	68,817	22,631	91,448	48,913	15,449	64,362	19,904	7,182	27,086
<b>TOTAL A&amp;G</b>			<b>68,817</b>	<b>22,631</b>	<b>91,448</b>	<b>48,913</b>	<b>15,449</b>	<b>64,362</b>	<b>19,904</b>	<b>7,182</b>	<b>27,086</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,800,723</b>	<b>2,011,005</b>	<b>6,811,728</b>	<b>4,196,765</b>	<b>1,318,630</b>	<b>5,515,395</b>	<b>603,958</b>	<b>692,375</b>	<b>1,296,333</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,608,333	7,608,333	0	4,986,501	4,986,501	0	2,621,832	2,621,832
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	1,057,928	1,057,928	0	693,366	693,366	0	364,562	364,562
1	182381	CDA Settlement Past Storage	0	28,585,436	28,585,436	0	18,734,895	18,734,895	0	9,850,541	9,850,541
1	302000	Franchises & Consents	2,699,836	44,049,219	46,749,055	2,699,836	28,869,858	31,569,694	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,144,487	16,464,203	319,716	10,699,831	11,019,547	0	5,444,656	5,444,656
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,444,666	124,165,434	126,610,100	2,444,666	84,762,775	87,207,441	0	39,402,659	39,402,659
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	2,769,099	2,769,099	0	1,890,353	1,890,353	0	878,746	878,746
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,634,331	1,634,331	0	1,115,692	1,115,692	0	518,639	518,639
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,710,356	68,710,356	0	46,905,812	46,905,812	0	21,804,544	21,804,544
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,434,440	20,434,440	0	13,949,775	13,949,775	0	6,484,665	6,484,665
4	303121	Misc Intangible Plant-AMI Software	15,717,803	1,239,463	16,957,266	15,717,803	846,132	16,563,935	0	393,331	393,331
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,421,914	3,421,914	0	2,336,004	2,336,004	0	1,085,910	1,085,910
		TOTAL INTANGIBLE PLANT	21,182,021	321,820,440	343,002,461	21,182,021	217,101,794	238,283,815	0	104,718,646	104,718,646
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	112,560,887	28,893,778	141,454,665	73,562,266	18,936,982	92,499,248	38,998,621	9,956,796	48,955,417
1	312000	Boiler Plant	148,844,079	46,623,590	195,467,669	96,808,914	30,557,101	127,366,015	52,035,165	16,066,489	68,101,654
1	313000	Generators	748,753	0	748,753	490,391	0	490,391	258,362	0	258,362
1	314000	Turbogenerator Units	41,527,081	18,589,251	60,116,332	27,146,794	12,183,395	39,330,189	14,380,287	6,405,856	20,786,143
1	315000	Accessory Electric Equipment	19,119,435	12,491,240	31,610,675	12,498,837	8,186,759	20,685,596	6,620,598	4,304,481	10,925,079
1	316000	Miscellaneous Power Plant Equipment	14,831,095	2,476,959	17,308,054	9,693,202	1,623,399	11,316,601	5,137,893	853,560	5,991,453
		TOTAL STEAM PRODUCTION PLANT	337,631,330	112,932,401	450,563,731	220,200,404	74,015,896	294,216,300	117,430,926	38,916,505	156,347,431
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,918,978	65,918,978	0	43,203,298	43,203,298	0	22,715,680	22,715,680
1	331XXX	Structures & Improvements	0	100,525,868	100,525,868	0	65,884,654	65,884,654	0	34,641,214	34,641,214
1	332XXX	Reservoirs, Dams, & Waterways	0	194,868,718	194,868,718	0	127,716,958	127,716,958	0	67,151,760	67,151,760
1	333000	Waterwheels, Turbines, & Generators	0	234,555,426	234,555,426	0	153,727,626	153,727,626	0	80,827,800	80,827,800
1	334000	Accessory Electric Equipment	0	80,651,187	80,651,187	0	52,858,788	52,858,788	0	27,792,399	27,792,399
1	335XXX	Miscellaneous Power Plant Equipment	0	13,041,004	13,041,004	0	8,547,074	8,547,074	0	4,493,930	4,493,930
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,391,299	2,391,299	0	1,257,311	1,257,311
		TOTAL HYDRAULIC PRODUCTION PLANT	0	693,209,791	693,209,791	0	454,329,697	454,329,697	0	238,880,094	238,880,094
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,455,764	17,455,764	0	11,440,508	11,440,508	0	6,015,256	6,015,256
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,382	21,069,382	0	13,808,873	13,808,873	0	7,260,509	7,260,509
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,054,334	14,054,334	0	7,389,569	7,389,569
1	344000	Generators	0	239,743,492	239,743,492	0	157,127,885	157,127,885	0	82,615,607	82,615,607
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	25,611,076	25,611,076	0	16,785,499	16,785,499	0	8,825,577	8,825,577
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,977	1,641,977	0	1,076,152	1,076,152	0	565,825	565,825
		TOTAL OTHER PRODUCTION PLANT	0	328,076,122	328,076,122	0	215,021,091	215,021,091	0	113,055,031	113,055,031
		TOTAL PRODUCTION PLANT	337,631,330	1,134,218,314	1,471,849,644	220,200,404	743,366,684	963,567,088	117,430,926	390,851,630	508,282,556

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,383,558	30,011,916	410,632	19,257,984	19,668,616	217,726	10,125,574	10,343,300	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	74,993	29,497,685	29,572,678	49,150	19,332,783	19,381,933	25,843	10,164,902	10,190,745	
1	353XXX	Station Equipment	12,272,538	325,147,348	337,419,886	8,021,324	213,101,572	221,122,896	4,251,214	112,045,776	116,296,990	
1	354000	Towers & Fixtures	16,067,991	1,167,385	17,235,376	10,500,574	765,104	11,265,678	5,567,417	402,281	5,969,698	
1	355000	Poles & Fixtures	5,418	321,307,473	321,312,891	3,541	210,584,918	210,588,459	1,877	110,722,555	110,724,432	
1	356000	Overhead Conductors & Devices	12,597,933	159,818,747	172,416,680	8,232,894	104,745,207	112,978,101	4,365,039	55,073,540	59,438,579	
1	357000	Underground Conduit	0	3,407,629	3,407,629	0	2,233,360	2,233,360	0	1,174,269	1,174,269	
1	358000	Underground Conductors & Devices	0	7,295,993	7,295,993	0	4,781,794	4,781,794	0	2,514,199	2,514,199	
1	359000	Roads & Trails	78,834	2,401,370	2,480,204	51,518	1,573,858	1,625,376	27,316	827,512	854,828	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,726,065</b>	<b>879,427,188</b>	<b>921,153,253</b>	<b>27,269,633</b>	<b>576,376,580</b>	<b>603,646,213</b>	<b>14,456,432</b>	<b>303,050,608</b>	<b>317,507,040</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,945,301	0	8,945,301	7,474,747	0	7,474,747	1,470,554	0	1,470,554	
99	360400	Land Easements	3,777,981	0	3,777,981	1,294,536	0	1,294,536	2,483,445	0	2,483,445	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,524,647	0	27,524,647	20,414,268	0	20,414,268	7,110,379	0	7,110,379	
3	362000	Station Equipment	156,335,633	3,162,322	159,497,955	103,978,640	1,997,259	105,975,899	52,356,993	1,165,063	53,522,056	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	485,680,406	0	485,680,406	317,285,427	0	317,285,427	168,394,979	0	168,394,979	
99	365000	Overhead Conductors & Devices	312,448,522	0	312,448,522	197,895,554	0	197,895,554	114,552,968	0	114,552,968	
99	366000	Underground Conduit	139,501,512	0	139,501,512	91,985,441	0	91,985,441	47,516,071	0	47,516,071	
99	367000	Underground Conductors & Devices	241,012,644	0	241,012,644	159,596,458	0	159,596,458	81,416,186	0	81,416,186	
99	368000	Line Transformers	305,727,685	0	305,727,685	211,864,807	0	211,864,807	93,862,878	0	93,862,878	
99	369XXX	Services	197,649,623	0	197,649,623	129,840,174	0	129,840,174	67,809,449	0	67,809,449	
99	371XXX	Installations on Customers' Premises	2,940,999	0	2,940,999	2,940,999	0	2,940,999	0	0	0	
99	370XXX	Meters	84,204,006	0	84,204,006	59,547,446	0	59,547,446	24,656,560	0	24,656,560	
99	373XXX	Street Light & Signal Systems	73,433,801	0	73,433,801	47,852,292	0	47,852,292	25,581,509	0	25,581,509	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,039,550,610</b>	<b>3,162,322</b>	<b>2,042,712,932</b>	<b>1,351,970,789</b>	<b>1,997,259</b>	<b>1,353,968,048</b>	<b>687,579,821</b>	<b>1,165,063</b>	<b>688,744,884</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,609	9,260,550	10,768,159	807,718	6,321,807	7,129,525	699,891	2,938,743	3,638,634	
4	390XXX	Structures & Improvements	26,377,879	104,054,979	130,432,858	17,667,336	71,034,172	88,701,508	8,710,543	33,020,807	41,731,350	
4	391XXX	Office Furniture & Equipment	4,895,855	56,299,600	61,195,455	4,880,428	38,433,485	43,313,913	15,427	17,866,115	17,881,542	
4	392XXX	Transportation Equipment	36,874,459	28,478,666	65,353,125	25,564,044	19,441,246	45,005,290	11,310,415	9,037,420	20,347,835	
4	393000	Stores Equipment	589,832	3,997,286	4,587,118	402,404	2,728,787	3,131,191	187,428	1,268,499	1,455,927	
4	394000	Tools, Shop & Garage Equipment	2,149,473	16,840,894	18,990,367	1,102,864	11,496,605	12,599,469	1,046,609	5,344,289	6,390,898	
4	394100	Electric Charging Stations	0	116,787	116,787	0	79,726	79,726	0	37,061	37,061	
4	395XXX	Laboratory Equipment	413,805	2,755,046	3,168,851	398,014	1,880,760	2,278,774	15,791	874,286	890,077	
4	396XXX	Power Operated Equipment	23,258,462	9,018,979	32,277,441	13,914,933	6,156,896	20,071,829	9,343,529	2,862,083	12,205,612	
4	397XXX	Communications Equipment	30,893,616	88,365,330	119,258,946	21,520,593	60,323,476	81,844,069	9,373,023	28,041,854	37,414,877	
4	398000	Miscellaneous Equipment	13,466	761,401	774,867	0	519,778	519,778	13,466	241,623	255,089	
		<b>TOTAL GENERAL PLANT</b>	<b>126,974,456</b>	<b>319,949,518</b>	<b>446,923,974</b>	<b>86,258,334</b>	<b>218,416,738</b>	<b>304,675,072</b>	<b>40,716,122</b>	<b>101,532,780</b>	<b>142,248,902</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,567,064,482</b>	<b>2,658,577,782</b>	<b>5,225,642,264</b>	<b>1,706,881,181</b>	<b>1,757,259,055</b>	<b>3,464,140,236</b>	<b>860,183,301</b>	<b>901,318,727</b>	<b>1,761,502,028</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(267,882,976)	(73,825,795)	(341,708,771)	(175,387,424)	(48,385,426)	(223,772,850)	(92,495,552)	(25,440,369)	(117,935,921)	
E-ADEP		Hydro Production Plant	0	(169,490,931)	(169,490,931)	0	(111,084,356)	(111,084,356)	0	(58,406,575)	(58,406,575)	
E-ADEP		Other Production Plant	0	(156,129,236)	(156,129,236)	0	(102,327,101)	(102,327,101)	0	(53,802,135)	(53,802,135)	
E-ADEP		Transmission Plant	(26,326,936)	(220,019,141)	(246,346,077)	(16,072,653)	(144,200,545)	(160,273,198)	(10,254,283)	(75,818,596)	(86,072,879)	
E-ADEP		Distribution Plant	(654,733,800)	(392,452)	(655,126,252)	(397,868,467)	(247,865)	(398,116,332)	(256,865,333)	(144,587)	(257,009,920)	
E-ADEP		General Plant	(48,261,392)	(107,915,052)	(156,176,444)	(30,317,710)	(73,669,289)	(103,986,999)	(17,943,682)	(34,245,763)	(52,189,445)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(997,205,104)</b>	<b>(727,772,607)</b>	<b>(1,724,977,711)</b>	<b>(619,646,254)</b>	<b>(479,914,582)</b>	<b>(1,099,560,836)</b>	<b>(377,558,850)</b>	<b>(247,858,025)</b>	<b>(625,416,875)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,949,823)	(16,949,823)	0	(11,108,914)	(11,108,914)	0	(5,840,909)	(5,840,909)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(312,267)	0	(312,267)	(312,267)	0	(312,267)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,252,464)	(3,252,464)	0	(2,217,531)	(2,217,531)	0	(1,034,933)	(1,034,933)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,151,199)	(101,226,951)	(110,378,150)	(9,151,199)	(69,103,591)	(78,254,790)	0	(32,123,360)	(32,123,360)	
E-AAAMT		General Plant - 390200, 396200	0	(614,108)	(614,108)	0	(419,227)	(419,227)	0	(194,881)	(194,881)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(9,463,466)</b>	<b>(122,043,346)</b>	<b>(131,506,812)</b>	<b>(9,463,466)</b>	<b>(82,849,263)</b>	<b>(92,312,729)</b>	<b>0</b>	<b>(39,194,083)</b>	<b>(39,194,083)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,006,668,570)</b>	<b>(849,815,953)</b>	<b>(1,856,484,523)</b>	<b>(629,109,720)</b>	<b>(562,763,845)</b>	<b>(1,191,873,565)</b>	<b>(377,558,850)</b>	<b>(287,052,108)</b>	<b>(664,610,958)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,560,395,912</b>	<b>1,808,761,829</b>	<b>3,369,157,741</b>	<b>1,077,771,461</b>	<b>1,194,495,210</b>	<b>2,272,266,671</b>	<b>482,624,451</b>	<b>614,266,619</b>	<b>1,096,891,070</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(532,525,276)	(532,525,276)	0	(359,151,022)	(359,151,022)	0	(173,374,254)	(173,374,254)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,903,999)	(57,903,999)	0	(39,528,744)	(39,528,744)	0	(18,375,255)	(18,375,255)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,595,799)	(2,595,799)	0	(1,772,048)	(1,772,048)	0	(823,751)	(823,751)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	164,764	164,764	0	112,478	112,478	0	52,286	52,286	
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	(6,002,942)	(6,002,942)	0	(3,934,328)	(3,934,328)	0	(2,068,614)	(2,068,614)	
1		ADFIT - CDA Settlement Costs (283333)	0	267,846	267,846	0	175,546	175,546	0	92,300	92,300	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(985,985)	(985,985)	0	(664,978)	(664,978)	0	(321,007)	(321,007)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(599,581,391)</b>	<b>(599,581,391)</b>	<b>0</b>	<b>(404,763,096)</b>	<b>(404,763,096)</b>	<b>0</b>	<b>(194,818,295)</b>	<b>(194,818,295)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,560,395,912</b>	<b>1,209,180,438</b>	<b>2,769,576,350</b>	<b>1,077,771,461</b>	<b>789,732,114</b>	<b>1,867,503,575</b>	<b>482,624,451</b>	<b>419,448,324</b>	<b>902,072,775</b>	
<b>ALLOCATION RATIOS:</b>												
E-ALL	1	Production/Transmission Ratio			100.000%			65.540%			34.460%	
E-ALL	3	Direct Distribution Operating Expense			100.000%			63.158%			36.842%	
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			68.266%			31.734%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			67.443%			32.557%	
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended September 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,560,395,912	1,209,180,438	2,769,576,350	#####	789,732,114	1,867,503,575	482,624,451	419,448,324	902,072,775
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,589,166	32,985,375	39,574,541	4,849,408	22,517,796	27,367,204	1,739,758	10,467,579	12,207,337
4	Accumulated Amortization - AFUDC (182318)	(1,263,198)	(4,987,260)	(6,250,458)	(1,004,113)	(3,404,603)	(4,408,716)	(259,085)	(1,582,657)	(1,841,742)
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)	(3,437,752)	0	(3,437,752)	(1,101,740)	0	(1,101,740)	(2,336,012)	0	(2,336,012)
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)	2,071,347	0	2,071,347	0	0	0	2,071,347	0	2,071,347
99	ADFIT - Boulder Park Disallowed (190040)	111,017	0	111,017	0	0	0	111,017	0	111,017
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	(22)	0	(22)	(22)	0	(22)	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,965,631)	201	(2,965,430)	(801,040)	137	(800,903)	(2,164,591)	64	(2,164,527)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,733,350)	0	(88,733,350)	(57,899,235)	0	(57,899,235)	(30,834,115)	0	(30,834,115)
99	ADFIT-Customer Tax Credit (190393)	18,634,003	0	18,634,003	12,158,839	0	12,158,839	6,475,164	0	6,475,164
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,388,040)	0	(13,388,040)	(8,750,598)	0	(8,750,598)	(4,637,442)	0	(4,637,442)
99	Colstrip-Regulatory Asset (182327)	9,927,948	0	9,927,948	4,874,227	0	4,874,227	5,053,721	0	5,053,721
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,964,586	0	1,964,586	1,589,629	0	1,589,629	374,957	0	374,957
99	Colstrip Reg Asset ADFIT (283376)	(1,334,416)	0	(1,334,416)	(872,041)	0	(872,041)	(462,375)	0	(462,375)
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195
99	Colstrip ARO A/D (317000A)	(2,307,172)	0	(2,307,172)	(1,507,737)	0	(1,507,737)	(799,435)	0	(799,435)
99	Colstrip ARO Liability (230027)	(13,982,691)	0	(13,982,691)	(9,137,689)	0	(9,137,689)	(4,845,002)	0	(4,845,002)
99	Colstrip ARO ADFIT (190376)	2,936,365	0	2,936,365	1,918,915	0	1,918,915	1,017,450	0	1,017,450
99	Colstrip ARO ADFIT (283377)	(2,536,824)	0	(2,536,824)	(1,657,814)	0	(1,657,814)	(879,010)	0	(879,010)
99	Customer Deposits (235199)	(2,175)	0	(2,175)	(2,175)	0	(2,175)	0	0	0
C-WKC	Working Capital	63,894,370	0	63,894,370	45,973,053	0	45,973,053	17,921,317	0	17,921,317
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(28,878,482)	27,998,316	(880,166)	(21,226,338)	19,113,330	(2,113,008)	(7,652,144)	8,884,986	1,232,842
	NET RATE BASE	1,531,517,430	1,237,178,754	2,768,696,184	#####	808,845,444	1,865,390,567	474,972,307	428,333,310	903,305,617

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	268,102	268,102			268,102	268,102		175,714	175,714		92,388	92,388	
	Steam (ED-ID)	368,618	368,618		368,618		368,618				368,618		368,618	
	Steam (ED-WA)	973,184	973,184		973,184		973,184	973,184		973,184			973,184	
1	Hydro (ED-AN)	1,231,315	1,231,315			1,231,315	1,231,315		807,004	807,004		424,311	424,311	
1	Other (ED-AN)	915,078	915,078			915,078	915,078		599,742	599,742		315,336	315,336	
<b>Total Electric Production</b>		<b>3,756,297</b>	<b>3,756,297</b>		<b>1,341,802</b>	<b>2,414,495</b>	<b>3,756,297</b>	<b>973,184</b>	<b>1,582,460</b>	<b>2,555,644</b>	<b>368,618</b>	<b>832,035</b>	<b>1,200,653</b>	
<b>Electric Transmission</b>														
1	ED-AN	1,506,235	1,506,235			1,506,235	1,506,235		987,186	987,186		519,049	519,049	
	ED-ID	22,730	22,730		22,730		22,730				22,730		22,730	
	ED-WA	42,877	42,877		42,877		42,877	42,877		42,877			42,877	
<b>Total Electric Transmissic</b>		<b>1,571,842</b>	<b>1,571,842</b>		<b>65,607</b>	<b>1,506,235</b>	<b>1,571,842</b>	<b>42,877</b>	<b>987,186</b>	<b>1,030,063</b>	<b>22,730</b>	<b>519,049</b>	<b>541,779</b>	
<b>Electric Distribution</b>														
3	ED-AN	7,063	7,063			7,063	7,063		4,461	4,461		2,602	2,602	
	ED-ID	1,541,314	1,541,314		1,541,314		1,541,314				1,541,314		1,541,314	
	ED-WA	2,930,803	2,930,803		2,930,803		2,930,803	2,930,803		2,930,803			2,930,803	
<b>Total Electric Distribution</b>		<b>4,479,180</b>	<b>4,479,180</b>		<b>4,472,117</b>	<b>7,063</b>	<b>4,479,180</b>	<b>2,930,803</b>	<b>4,461</b>	<b>2,935,264</b>	<b>1,541,314</b>	<b>2,602</b>	<b>1,543,916</b>	
<b>Gas Underground Storage</b>														
	GD-AN	58,330		58,330										
	GD-OR	10,272				10,272								
<b>Total Gas Underground St</b>		<b>68,602</b>		<b>58,330</b>		<b>10,272</b>								
<b>Gas Distribution</b>														
	GD-AN	4,786		4,786										
	GD-ID	548,631		548,631										
	GD-WA	1,239,333		1,239,333										
	GD-OR	819,587				819,587								
<b>Total Gas Distribution</b>		<b>2,612,337</b>		<b>1,792,750</b>		<b>819,587</b>								
<b>General Plant</b>														
4	ED-AN	238,378	238,378			238,378	238,378		162,731	162,731		75,647	75,647	
	ED-ID	41,947	41,947		41,947		41,947				41,947		41,947	
	ED-WA	96,410	96,410		96,410		96,410	96,410		96,410			96,410	
7,4	CD-AA	1,860,690	1,302,446	385,070	173,174	1,302,446	1,302,446		889,128	889,128		413,318	413,318	
9,4	CD-AN	53,947	41,656	12,291		41,656	41,656		28,437	28,437		13,219	13,219	
9	CD-ID	39,573	30,557	9,016		30,557	30,557				30,557		30,557	
9	CD-WA	186,992	144,390	42,602		144,390	144,390	144,390		144,390			144,390	
8	GD-AA	31,180		21,462	9,718									
	GD-AN	2,629		2,629										
	GD-ID	3,221		3,221										
	GD-WA	92,905		92,905										
	GD-OR	16,775			16,775									
<b>Total General Plant</b>		<b>2,664,647</b>	<b>1,895,784</b>	<b>569,196</b>	<b>199,667</b>	<b>313,304</b>	<b>1,582,480</b>	<b>1,895,784</b>	<b>240,800</b>	<b>1,080,296</b>	<b>1,321,096</b>	<b>72,504</b>	<b>502,184</b>	<b>574,688</b>
<b>Total Depreciation Expens</b>		<b>15,152,905</b>	<b>11,703,103</b>	<b>2,420,276</b>	<b>1,029,526</b>	<b>6,192,830</b>	<b>5,510,273</b>	<b>11,703,103</b>	<b>4,187,664</b>	<b>3,654,403</b>	<b>7,842,067</b>	<b>2,005,166</b>	<b>1,855,870</b>	<b>3,861,036</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	34.460%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expe	36.842%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	31.734%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month 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				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,160	50,160		26,373	26,373				
1	Misc Intangible Plt (303000)	ED-AN	21,578	21,578		21,578	21,578		14,142	14,142		7,436	7,436				
<b>Total Production/Transmission</b>			<b>98,111</b>	<b>98,111</b>		<b>98,111</b>	<b>98,111</b>		<b>64,302</b>	<b>64,302</b>		<b>33,809</b>	<b>33,809</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	9,002	9,002		9,002	9,002		9,002	9,002							
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489							
<b>Total Distribution</b>			<b>9,491</b>	<b>9,491</b>		<b>9,491</b>	<b>9,491</b>		<b>9,491</b>	<b>9,491</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	34,569	24,198	7,154	3,217				16,519	16,519		7,679	7,679			
9,1		CD-AN	811	626	185			24,198	626	410	410		216	216			
		GD-ID	1,233		1,233												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
<b>Total General Plant - 303000</b>			<b>39,357</b>	<b>24,824</b>	<b>10,644</b>	<b>3,889</b>		<b>24,824</b>	<b>24,824</b>		<b>16,929</b>	<b>16,929</b>		<b>7,895</b>	<b>7,895</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	3,740,700	2,618,415	774,138	348,147				1,787,487	1,787,487		830,928	830,928			
9,4		CD-AN	11,876	9,170	2,706				9,170	6,260	6,260		2,910	2,910			
9,4		CD-ID	0	0	0			0	0	0	0		0	0			
9,4		CD-WA	306,651	236,787	69,864			236,787	236,787	236,787	236,787		0	0			
4		ED-AN	386,469	386,469				386,469	386,469	263,827	263,827		122,642	122,642			
		ED-ID	0	0				0	0	0	0		0	0			
		ED-WA	63,910	63,910				63,910	63,910	63,910	63,910		0	0			
8		GD-AA	7,422		5,109	2,313											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>4,517,028</b>	<b>3,314,751</b>	<b>851,817</b>	<b>350,460</b>		<b>300,697</b>	<b>3,014,054</b>	<b>3,314,751</b>		<b>300,697</b>	<b>2,057,574</b>	<b>2,358,271</b>	<b>0</b>	<b>956,480</b>	<b>956,480</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0				0	0		0	0			
4		ED-AN	35,316	35,316					35,316	35,316	24,109	24,109		11,207	11,207		
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>35,316</b>	<b>35,316</b>	<b>0</b>	<b>0</b>		<b>35,316</b>	<b>35,316</b>		<b>24,109</b>	<b>24,109</b>		<b>11,207</b>	<b>11,207</b>		
<b>Total Amortization Expense</b>			<b>4,699,303</b>	<b>3,482,493</b>	<b>862,461</b>	<b>354,349</b>		<b>310,188</b>	<b>3,172,305</b>	<b>3,482,493</b>		<b>310,188</b>	<b>2,162,914</b>	<b>2,473,102</b>	<b>0</b>	<b>1,009,391</b>	<b>1,009,391</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,825,795)	(73,825,795)			(73,825,795)	(73,825,795)		(48,385,426)	(48,385,426)		(25,440,369)	(25,440,369)	
	Steam (ED-ID)	(92,495,552)	(92,495,552)		(92,495,552)	(92,495,552)	(92,495,552)				(92,495,552)		(92,495,552)	
	Steam (ED-WA)	(175,387,424)	(175,387,424)		(175,387,424)	(175,387,424)	(175,387,424)	(175,387,424)			(175,387,424)		(175,387,424)	
1	Hydro (ED-AN)	(169,490,931)	(169,490,931)		(169,490,931)	(169,490,931)	(169,490,931)		(111,084,356)	(111,084,356)		(58,406,575)	(58,406,575)	
1	Other (ED-AN)	(156,129,236)	(156,129,236)		(156,129,236)	(156,129,236)	(156,129,236)		(102,327,101)	(102,327,101)		(53,802,135)	(53,802,135)	
<b>Total Electric Production</b>		<b>(667,328,938)</b>	<b>(667,328,938)</b>		<b>(267,882,976)</b>	<b>(399,445,962)</b>	<b>(667,328,938)</b>		<b>(175,387,424)</b>	<b>(261,796,883)</b>	<b>(437,184,307)</b>	<b>(92,495,552)</b>	<b>(137,649,079)</b>	<b>(230,144,631)</b>
<b>Electric Transmission</b>														
1	ED-AN	(220,019,141)	(220,019,141)			(220,019,141)	(220,019,141)		(144,200,545)	(144,200,545)		(75,818,596)	(75,818,596)	
	ED-ID	(10,254,283)	(10,254,283)		(10,254,283)	(10,254,283)	(10,254,283)				(10,254,283)		(10,254,283)	
	ED-WA	(16,072,653)	(16,072,653)		(16,072,653)	(16,072,653)	(16,072,653)	(16,072,653)			(16,072,653)		(16,072,653)	
<b>Total Electric Transmissic</b>		<b>(246,346,077)</b>	<b>(246,346,077)</b>		<b>(26,326,936)</b>	<b>(220,019,141)</b>	<b>(246,346,077)</b>		<b>(16,072,653)</b>	<b>(144,200,545)</b>	<b>(160,273,198)</b>	<b>(10,254,283)</b>	<b>(75,818,596)</b>	<b>(86,072,879)</b>
<b>Electric Distribution</b>														
3	ED-AN	(392,452)	(392,452)			(392,452)	(392,452)		(247,865)	(247,865)		(144,587)	(144,587)	
	ED-ID	(256,865,333)	(256,865,333)		(256,865,333)	(256,865,333)	(256,865,333)				(256,865,333)		(256,865,333)	
	ED-WA	(397,868,467)	(397,868,467)		(397,868,467)	(397,868,467)	(397,868,467)	(397,868,467)			(397,868,467)		(397,868,467)	
<b>Total Electric Distribution</b>		<b>(655,126,252)</b>	<b>(655,126,252)</b>		<b>(654,733,800)</b>	<b>(392,452)</b>	<b>(655,126,252)</b>		<b>(397,868,467)</b>	<b>(247,865)</b>	<b>(398,116,332)</b>	<b>(256,865,333)</b>	<b>(144,587)</b>	<b>(257,009,920)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,276,259)	(18,276,259)											
	GD-OR	(1,481,306)		(1,481,306)		(1,481,306)								
<b>Total Gas Underground St</b>		<b>(19,757,565)</b>		<b>(18,276,259)</b>		<b>(1,481,306)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,949,320)	(1,949,320)											
	GD-ID	(93,795,922)	(93,795,922)		(93,795,922)	(93,795,922)	(93,795,922)							
	GD-WA	(164,969,845)	(164,969,845)		(164,969,845)	(164,969,845)	(164,969,845)							
	GD-OR	(129,313,973)		(129,313,973)		(129,313,973)								
<b>Total Gas Distribution</b>		<b>(390,029,060)</b>		<b>(260,715,087)</b>		<b>(129,313,973)</b>								
<b>General Plant</b>														
4	ED-AN	(37,275,329)	(37,275,329)			(37,275,329)	(37,275,329)		(25,446,376)	(25,446,376)		(11,828,953)	(11,828,953)	
	ED-ID	(12,534,881)	(12,534,881)		(12,534,881)	(12,534,881)	(12,534,881)				(12,534,881)		(12,534,881)	
	ED-WA	(23,168,630)	(23,168,630)		(23,168,630)	(23,168,630)	(23,168,630)	(23,168,630)			(23,168,630)		(23,168,630)	
7,4	CD-AA	(92,041,627)	(64,427,298)	(19,048,015)	(8,566,314)	(64,427,298)	(64,427,298)		(43,981,939)	(43,981,939)		(20,445,359)	(20,445,359)	
9,4	CD-AN	(8,045,411)	(6,212,425)	(1,832,986)		(6,212,425)	(6,212,425)		(4,240,974)	(4,240,974)		(1,971,451)	(1,971,451)	
9	CD-ID	(7,004,676)	(5,408,801)	(1,595,875)		(5,408,801)	(5,408,801)				(5,408,801)		(5,408,801)	
9	CD-WA	(9,258,427)	(7,149,080)	(2,109,347)		(7,149,080)	(7,149,080)	(7,149,080)			(7,149,080)		(7,149,080)	
8	GD-AA	(2,175,250)		(1,497,290)	(677,960)									
	GD-AN	(3,778,943)		(3,778,943)										
	GD-ID	(2,415,367)		(2,415,367)										
	GD-WA	(11,801,779)		(11,801,779)										
	GD-OR	(5,289,889)		(5,289,889)										
<b>Total General Plant</b>		<b>(214,790,209)</b>	<b>(156,176,444)</b>	<b>(44,079,602)</b>	<b>(14,534,163)</b>	<b>(48,261,392)</b>	<b>(107,915,052)</b>	<b>(156,176,444)</b>	<b>(30,317,710)</b>	<b>(73,669,289)</b>	<b>(103,986,999)</b>	<b>(17,943,682)</b>	<b>(34,245,763)</b>	<b>(52,189,445)</b>
<b>Total Accumulated Depr</b>		<b>(2,193,378,101)</b>	<b>(1,724,977,711)</b>	<b>(323,070,948)</b>	<b>(145,329,442)</b>	<b>(997,205,104)</b>	<b>(727,772,607)</b>	<b>(1,724,977,711)</b>	<b>(619,646,254)</b>	<b>(479,914,582)</b>	<b>(1,099,560,836)</b>	<b>(377,558,850)</b>	<b>(247,858,025)</b>	<b>(625,416,875)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	36.842%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month 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
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	(14,465,487)	(14,465,487)		(14,465,487)	(14,465,487)		(9,480,680)	(9,480,680)		(4,984,807)	(4,984,807)
1	Misc Intangible Plt (3030)	ED-AN	(2,484,336)	(2,484,336)		(2,484,336)	(2,484,336)		(1,628,234)	(1,628,234)		(856,102)	(856,102)
<b>Total Production/Transmission</b>			<b>(16,949,823)</b>	<b>(16,949,823)</b>		<b>(16,949,823)</b>	<b>(16,949,823)</b>		<b>(11,108,914)</b>	<b>(11,108,914)</b>		<b>(5,840,909)</b>	<b>(5,840,909)</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	(253,706)	(253,706)		(253,706)	(253,706)	(253,706)		(253,706)			
	Misc Intangible Plt (3030)	ED-WA	(58,561)	(58,561)		(58,561)	(58,561)	(58,561)		(58,561)			
<b>Total Distribution</b>			<b>(312,267)</b>	<b>(312,267)</b>		<b>(312,267)</b>	<b>(312,267)</b>	<b>(312,267)</b>		<b>(312,267)</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	(4,499,964)	(3,149,884)	(931,268)	(418,812)			(2,150,300)	(2,150,300)		(999,584)	(999,584)
9,1		CD-AN	(132,847)	(102,580)	(30,267)			(102,580)				(35,349)	(35,349)
		GD-ID	(140,939)		(140,939)								
		GD-WA	(283,487)		(283,487)								
		GD-OR	(118,583)			(118,583)							
<b>Total General Plant - 303000</b>			<b>(5,175,820)</b>	<b>(3,252,464)</b>	<b>(1,385,961)</b>	<b>(537,395)</b>		<b>(3,252,464)</b>	<b>(3,252,464)</b>	<b>(2,217,531)</b>	<b>(2,217,531)</b>	<b>(1,034,933)</b>	<b>(1,034,933)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4		CD-AA	(129,690,477)	(90,780,741)	(26,839,443)	(12,070,293)		(90,780,741)		(61,972,381)	(61,972,381)	(28,808,360)	(28,808,360)
9,4		CD-AN	(311,916)	(240,852)	(71,064)			(240,852)		(164,420)	(164,420)	(76,432)	(76,432)
9		CD-ID	0	0	0			0	0	0	0	0	0
9		CD-WA	(10,750,005)	(8,300,831)	(2,449,174)		(8,300,831)		(8,300,831)		(8,300,831)	0	0
4		ED-AN	(10,205,358)	(10,205,358)			(10,205,358)		(6,966,790)	(6,966,790)		(3,238,568)	(3,238,568)
		ED-ID	0	0			0				0	0	0
		ED-WA	(850,368)	(850,368)			(850,368)		(850,368)		(850,368)		
8		GD-AA	(149,146)		(102,662)	(46,484)							
		GD-AN	0		0						0		
		GD-OR	0			0							
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(151,957,270)</b>	<b>(110,378,150)</b>	<b>(29,462,343)</b>	<b>(12,116,777)</b>		<b>(9,151,199)</b>	<b>(101,226,951)</b>	<b>(110,378,150)</b>	<b>(9,151,199)</b>	<b>(69,103,591)</b>	<b>(78,254,790)</b>
<b>Gas Underground Storage</b>													
		GD-AN	0		0								
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-ID	0	0	0			0			0	0	0
9		CD-WA	0	0	0			0	0	0	0	0	0
4		ED-AN	(614,108)	(614,108)			(614,108)		(419,227)	(419,227)		(194,881)	(194,881)
		ED-WA	0	0			0		0	0			
		GD-WA	0		0								
		GD-OR	0			0							
<b>Total General Plant - 390200, 396200</b>			<b>(614,108)</b>	<b>(614,108)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(614,108)</b>	<b>(614,108)</b>	<b>0</b>	<b>(419,227)</b>	<b>(419,227)</b>
<b>Total Accumulated Amortization</b>			<b>(175,009,288)</b>	<b>(131,506,812)</b>	<b>(30,848,304)</b>	<b>(12,654,172)</b>		<b>(9,463,466)</b>	<b>(122,043,346)</b>	<b>(131,506,812)</b>	<b>(9,463,466)</b>	<b>(82,849,263)</b>	<b>(92,312,729)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,922,581	0	0	8,345,568	8,345,568	0	0	2,467,378	2,467,378	0	1,109,635	1,109,635
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	18,717,547	807,718	699,891	9,260,551	10,768,160	3,275,642	99,613	2,618,980	5,994,235	845,517	1,109,635	1,955,152
390XXX Structures & Improvements													
99	ED-WA / ID / AN	17,808,462	8,294,951	2,745,911	6,767,600	17,808,462	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	25,932,161	0	0	0
99	GD-OR / AS	4,066,919	0	0	0	0	0	0	0	4,066,919	0	4,066,919	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,284,706	0	0	89,096,748	89,096,748	0	0	26,341,570	26,341,570	0	11,846,388	11,846,388
9	CD-WA / ID / AN	30,469,519	9,372,385	5,964,632	8,190,632	23,527,649	2,765,337	1,759,874	2,416,659	6,941,870	0	0	0
	TOTAL ACCOUNT	205,561,767	17,667,336	8,710,543	104,054,980	130,432,859	28,697,498	1,759,874	28,758,229	59,215,601	4,066,919	11,846,388	15,913,307
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	1,984,120	434,661	7,798	1,541,661	1,984,120	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215
7	CD-AA	77,854,698	0	0	54,496,731	54,496,731	0	0	16,112,030	16,112,030	0	7,245,937	7,245,937
9	CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0
	TOTAL ACCOUNT	86,418,979	4,880,427	15,428	56,299,600	61,195,455	1,452,586	2,251	16,410,426	17,865,263	12,109	7,346,152	7,358,261
392XXX Transportation Equipment													
99	ED-WA / ID / AN	54,544,794	23,886,257	10,525,462	20,133,075	54,544,794	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,494,853	0	0	0	0	10,059,790	2,862,562	2,572,501	15,494,853	0	0	0
99	GD-OR / AS	4,562,127	0	0	0	0	0	0	0	4,562,127	0	4,562,127	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,644,368	0	0	5,350,905	5,350,905	0	0	1,582,002	1,582,002	0	711,461	711,461
9	CD-WA / ID / AN	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0
	TOTAL ACCOUNT	89,410,978	25,564,044	11,310,415	28,478,666	65,353,125	10,554,824	3,094,164	5,104,987	18,753,975	4,562,127	741,751	5,303,878

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month 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	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	222,353	0	0	0	
99		GD-OR / AS	20,792	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	
7		CD-AA	12,524	0	0	8,766	8,766	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,045,374</b>	<b>402,403</b>	<b>187,428</b>	<b>3,997,286</b>	<b>4,587,117</b>	<b>323,714</b>	<b>55,301</b>	<b>1,057,284</b>	<b>1,436,299</b>	<b>20,792</b>	<b>1,166</b>	<b>21,958</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,125,124	1,082,520	297,794	5,744,810	7,125,124	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,331,173	0	0	0	3,331,173	2,487,229	342,290	501,654	3,331,173	0	0	
99		GD-OR / AS	915,355	0	0	0	915,355	0	0	0	0	915,355	0	
8		GD-AA	5,565,807	0	0	0	5,565,807	0	0	3,831,112	3,831,112	0	1,734,695	
7		CD-AA	14,743,575	0	0	10,320,207	10,320,207	0	0	3,051,183	3,051,183	0	1,372,185	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,681,936</b>	<b>1,102,864</b>	<b>1,046,609</b>	<b>16,840,894</b>	<b>18,990,367</b>	<b>2,493,232</b>	<b>563,229</b>	<b>7,612,873</b>	<b>10,669,334</b>	<b>915,355</b>	<b>3,106,880</b>	<b>4,022,235</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	2,113,428	398,014	15,791	1,699,623	2,113,428	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	0	18,586	0	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,225	141,225	0	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,507,791	0	0	312,037	312,037	0	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,046,146</b>	<b>398,014</b>	<b>15,791</b>	<b>2,755,047</b>	<b>3,168,852</b>	<b>106,253</b>	<b>0</b>	<b>548,179</b>	<b>654,432</b>	<b>18,586</b>	<b>204,276</b>	<b>222,862</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	4,323,945	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	528,479	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,136,796</b>	<b>13,914,933</b>	<b>9,343,529</b>	<b>9,018,979</b>	<b>32,277,441</b>	<b>2,677,553</b>	<b>1,014,744</b>	<b>1,074,038</b>	<b>4,766,335</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month 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	48,642,714	12,197,136	6,507,350	29,938,228	48,642,714	0	0	0	0	0	0	0
99	GD-WA / ID / AN	977,132	0	0	0	0	652,210	322,969	1,953	977,132	0	0	0
99	GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	756,920
8	GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	83,490
7	CD-AA	81,356,022	0	0	56,947,588	56,947,588	0	0	16,836,629	16,836,629	0	7,571,805	7,571,805
9	CD-WA/ ID / AN	17,701,599	9,323,457	2,865,673	1,479,514	13,668,644	2,750,901	845,521	436,533	4,032,955	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>149,702,266</b>	<b>21,520,593</b>	<b>9,373,023</b>	<b>88,365,330</b>	<b>119,258,946</b>	<b>3,403,111</b>	<b>1,168,490</b>	<b>17,459,504</b>	<b>22,031,105</b>	<b>756,920</b>	<b>7,655,295</b>	<b>8,412,215</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	64,384
9	CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>994,260</b>	<b>0</b>	<b>13,466</b>	<b>761,401</b>	<b>774,867</b>	<b>0</b>	<b>1,953</b>	<b>143,964</b>	<b>145,917</b>	<b>9,092</b>	<b>64,384</b>	<b>73,476</b>
	<b>TOTAL GENERAL PLANT</b>	<b>631,832,836</b>	<b>86,258,332</b>	<b>40,716,123</b>	<b>319,949,521</b>	<b>446,923,976</b>	<b>52,984,413</b>	<b>7,759,619</b>	<b>80,788,464</b>	<b>141,532,496</b>	<b>11,251,251</b>	<b>32,125,113</b>	<b>43,376,364</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,958,736	319,716	0	11,639,020	11,958,736	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,595,349</b>	<b>319,716</b>	<b>0</b>	<b>16,144,487</b>	<b>16,464,203</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,331,957</b>	<b>3,126,068</b>	<b>425,951</b>	<b>579,127</b>	<b>1,005,078</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,510,775	2,444,666	0	21,066,109	23,510,775	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	443,075	0	0	0	0	0	0	304,982	304,982	0	138,093	
7		CD-AA	146,539,743	0	0	102,574,889	102,574,889	0	0	30,326,400	30,326,400	0	13,638,454	
9		CD-WA / ID / AN	679,172	0	0	524,436	524,436	0	0	154,736	154,736	0	0	
		<b>TOTAL ACCOUNT</b>	<b>171,172,765</b>	<b>2,444,666</b>	<b>0</b>	<b>124,165,434</b>	<b>126,610,100</b>	<b>0</b>	<b>0</b>	<b>30,786,118</b>	<b>30,786,118</b>	<b>0</b>	<b>13,776,547</b>	<b>13,776,547</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	456,748	0	0	456,748	456,748	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,303,454	0	0	2,312,352	2,312,352	0	0	683,650	683,650	0	307,452	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,760,202</b>	<b>0</b>	<b>0</b>	<b>2,769,100</b>	<b>2,769,100</b>	<b>0</b>	<b>0</b>	<b>683,650</b>	<b>683,650</b>	<b>0</b>	<b>307,452</b>	<b>307,452</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,634,331	0	0	1,634,331	1,634,331	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,634,331</b>	<b>0</b>	<b>0</b>	<b>1,634,331</b>	<b>1,634,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,710,356</b>	<b>68,710,356</b>	<b>0</b>	<b>0</b>	<b>20,314,306</b>	<b>20,314,306</b>	<b>0</b>	<b>9,135,794</b>	<b>9,135,794</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month 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	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,434,440</b>	<b>20,434,440</b>	<b>0</b>	<b>0</b>	<b>6,041,469</b>	<b>6,041,469</b>	<b>0</b>	<b>2,716,982</b>	<b>2,716,982</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,368,235	1,368,235	0	0	1,368,235	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,770,713	0	0	1,239,464	1,239,464	0	0	366,449	366,449	0	164,800	164,800
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,722,378</b>	<b>15,717,802</b>	<b>0</b>	<b>1,239,464</b>	<b>16,957,266</b>	<b>4,233,863</b>	<b>0</b>	<b>366,449</b>	<b>4,600,312</b>	<b>0</b>	<b>164,800</b>	<b>164,800</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	39,327	0	0	39,327	39,327	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,832,405	0	0	3,382,587	3,382,587	0	0	1,000,066	1,000,066	0	449,752	449,752
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,871,732</b>	<b>0</b>	<b>0</b>	<b>3,421,914</b>	<b>3,421,914</b>	<b>0</b>	<b>0</b>	<b>1,000,066</b>	<b>1,000,066</b>	<b>0</b>	<b>449,752</b>	<b>449,752</b>
	<b>TOTAL</b>		<b>351,110,104</b>	<b>18,482,184</b>	<b>0</b>	<b>238,519,526</b>	<b>257,001,710</b>	<b>5,256,457</b>	<b>771,517</b>	<b>60,524,015</b>	<b>66,551,989</b>	<b>425,951</b>	<b>27,130,454</b>	<b>27,556,405</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month 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	(81,782,533)	(57,246,138)	(16,924,895)	(7,611,500)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(851,964)	(657,861)	(194,103)	0
7	282919	CD-AA	(3,708,389)	(2,595,798)	(767,451)	(345,140)
7	283750	CD-AA	235,385	164,765	48,713	21,907
		Total	<u>(86,107,501)</u>	<u>(60,335,032)</u>	<u>(17,837,736)</u>	<u>(7,934,733)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended September 30, 2021
Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,768,356	4,768,356	0	0	0	0	4,768,356
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	121	121	0	0	0	0	121
7/4	154560 Supply Chain Invoice Price Variance	0	0	(17)	(17)	0	0	0	0	(17)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,108,381	17,694,410	0	64,802,791	45,973,053	17,921,317	1,135,328	(226,907)	0
<b>TOTAL</b>		47,108,381	17,694,410	4,768,460	69,571,251	45,973,053	17,921,317	1,135,328	(226,907)	4,768,460

ALLOCATION RATIOS:

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

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

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