

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,041,866	8,815,418	4,226,448
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,041,866	8,815,418	4,226,448
E-APL	Electric Net Rate Base	2,756,893,158	1,857,398,138	899,495,020
	RATE OF RETURN	0.473%	0.475%	0.470%

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 August 31, 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	8-01-2021 thru 08-31-2021	403,031 100.000%	262,982 65.251%	140,049 34.749%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2021 thru 08-31-2021	2,794,283 100.000%	1,330,021 47.598%	1,464,262 52.402%
	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 August 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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Average of Monthly Averages Basis

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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 August 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2021 thru 08-31-2021	1,381,071,215	951,472,281	429,598,934	
		Percent		100.000%	68.894%	31.106%	
11		Book Depreciation	8-01-2021 thru 08-31-2021	11,724,302	7,814,716	3,909,586	
		Percent		100.000%	66.654%	33.346%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2021 thru 08-31-2021	3,354,228,025 100.000%	2,262,768,084 67.460%	1,091,459,941 32.540%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2021 thru 08-31-2021	291,069,976 100.000%	200,792,750 68.984%	90,277,226 31.016%
14		Net Allocated Schedule M's - AMA Percent	8-01-2021 thru 08-31-2021	-11,240,738 100.000%	-7,627,723 67.858%	-3,613,015 32.142%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	35,274,960	0	35,274,960	24,102,523	0	24,102,523	11,172,437	0
99	442200	Commercial - Firm & Int.	30,766,409	0	30,766,409	22,393,161	0	22,393,161	8,373,248	0
1	442300	Industrial	10,684,597	0	10,684,597	6,028,684	0	6,028,684	4,655,913	0
99	444000	Public Street & Highway Lighting	624,893	0	624,893	393,324	0	393,324	231,569	0
99	448000	Interdepartmental Revenue	122,501	0	122,501	98,661	0	98,661	23,840	0
99	499XXX	Unbilled Revenue	(3,787,117)	0	(3,787,117)	(2,563,935)	0	(2,563,935)	(1,223,182)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			73,686,243	0	73,686,243	50,452,418	0	50,452,418	23,233,825	0
1	447XXX	Sales for Resale	0	7,598,011	7,598,011	0	4,979,736	4,979,736	0	2,618,275
TOTAL SALES OF ELECTRICITY			73,686,243	7,598,011	81,284,254	50,452,418	4,979,736	55,432,154	23,233,825	2,618,275
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	10,259	0	10,259	2,895	0	2,895	7,364	0
1	453000	Sales of Water & Water Power	0	147,098	147,098	0	96,408	96,408	0	50,690
1	454000	Rent from Electric Property	590,998	4,650	595,648	170,047	3,048	173,095	420,951	1,602
1	454100	Rent from Trnsmission Joint Use	241	0	241	134	0	134	107	0
1	456XXX	Other Electric Revenues	(3,096,287)	10,852,190	7,755,903	(2,315,728)	7,112,525	4,796,797	(780,559)	3,739,665
TOTAL OTHER OPERATING REVENUE			(2,494,789)	11,003,938	8,509,149	(2,142,652)	7,211,981	5,069,329	(352,137)	3,791,957
TOTAL ELECTRIC REVENUE			71,191,454	18,601,949	89,793,403	48,309,766	12,191,717	60,501,483	22,881,688	6,410,232

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	33,973	33,973	0	22,266	22,266	0	11,707
1	501XXX	Fuel	0	3,006,268	3,006,268	0	1,970,308	1,970,308	0	1,035,960
1	502000	Steam Expense	0	301,953	301,953	0	197,900	197,900	0	104,053
1	505000	Electric Expense	0	98,440	98,440	0	64,518	64,518	0	33,922
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	412,446	412,446	0	270,317	270,317	0	142,129
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	70,994	70,994	0	46,529	46,529	0	24,465
1	511000	Structures	0	58,952	58,952	0	38,637	38,637	0	20,315
1	512000	Boiler Plant	0	513,026	513,026	0	336,237	336,237	0	176,789
1	513000	Electric Plant	0	10,619	10,619	0	6,960	6,960	0	3,659
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	320,996	320,996	0	210,381	210,381	0	110,615
TOTAL STEAM POWER GENERATION EXP			0	4,827,667	4,827,667	0	3,164,053	3,164,053	0	1,663,614
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	203,076	203,076	0	133,096	133,096	0	69,980
1	536000	Water for Power	0	102,068	102,068	0	66,895	66,895	0	35,173
1	537000	Hydraulic Expense	539,785	215,160	754,945	354,261	141,016	495,277	185,524	74,144
1	538000	Electric Expense	0	518,065	518,065	0	339,540	339,540	0	178,525
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	87,806	87,806	0	57,548	57,548	0	30,258
1	540000	Rent	0	134,516	134,516	0	88,162	88,162	0	46,354
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	52,736	52,736	0	34,563	34,563	0	18,173
1	542000	Structures	0	5,919	5,919	0	3,879	3,879	0	2,040
1	543000	Reservoirs, Dams, & Waterways	0	92,649	92,649	0	60,722	60,722	0	31,927
1	544000	Electric Plant	0	306,180	306,180	0	200,670	200,670	0	105,510
1	545000	Miscellaneous Hydraulic Plant	0	45,580	45,580	0	29,873	29,873	0	15,707
TOTAL HYDRO POWER GENERATION EXP			970,535	1,763,755	2,734,290	636,575	1,155,964	1,792,539	333,960	607,791
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	29,971	29,971	0	19,643	19,643	0	10,328
1	547XXX	Fuel	0	10,102,330	10,102,330	0	6,621,067	6,621,067	0	3,481,263
1	548000	Generation Expense	0	86,285	86,285	0	56,551	56,551	0	29,734
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	132,877	132,877	0	87,088	87,088	0	45,789
1	550000	Rent	0	17,264	17,264	0	11,315	11,315	0	5,949
MAINTENANCE										
1	551000	Supervision & Engineering	0	51,497	51,497	0	33,751	33,751	0	17,746
1	552000	Structures	0	15,437	15,437	0	10,117	10,117	0	5,320
1	553000	Generating & Electric Equipment	0	367,869	367,869	0	241,101	241,101	0	126,768
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(58,677)	(58,677)	0	(38,457)	(38,457)	0	(20,220)
TOTAL OTHER POWER GENERATION EXP			0	10,744,853	10,744,853	0	7,042,176	7,042,176	0	3,702,677

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 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	987,816	14,907,568	15,895,384	0	9,770,421	9,770,421	987,816	5,137,147
1	556000	System Control & Load Dispatching	0	68,761	68,761	0	45,066	45,066	0	23,695
E-557	557XXX	Other Expense	(4,215,348)	6,632,653	2,417,305	(2,539,544)	4,347,041	1,807,497	(1,675,804)	2,285,612
TOTAL OTHER POWER SUPPLY EXPENSE			(3,227,532)	21,608,982	18,381,450	(2,539,544)	14,162,528	11,622,984	(687,988)	7,446,454
TOTAL PRODUCTION OPERATING EXP			(2,256,997)	38,945,257	36,688,260	(1,902,969)	25,524,721	23,621,752	(354,028)	13,420,536
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	135,761	135,761	0	88,978	88,978	0	46,783
1	561000	Load Dispatching	0	211,652	211,652	0	138,717	138,717	0	72,935
1	562000	Station Expense	0	19,147	19,147	0	12,549	12,549	0	6,598
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	29,423	29,423	0	19,284	19,284	0	10,139
1	565XXX	Transmission of Electricity by Others	0	1,792,737	1,792,737	0	1,174,960	1,174,960	0	617,777
1	566000	Miscellaneous Transmission Expense	0	303,862	303,862	0	199,151	199,151	0	104,711
1	567000	Rent	0	10,615	10,615	0	6,957	6,957	0	3,658
MAINTENANCE										
1	568000	Supervision & Engineering	0	40,950	40,950	0	26,839	26,839	0	14,111
1	569000	Structures	(224)	61,710	61,486	(208)	40,445	40,237	(16)	21,265
1	570000	Station Equipment	0	62,620	62,620	0	41,041	41,041	0	21,579
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	288	117,574	117,862	(14)	77,058	77,044	302	40,516
1	572000	Underground Lines	0	841	841	0	551	551	0	290
1	573000	Service Miscellaneous	(211)	2,769	2,558	0	1,815	1,815	(211)	954
TOTAL TRANSMISSION OPERATING EXP			(147)	2,789,661	2,789,514	(222)	1,828,345	1,828,123	75	961,316

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For Month Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,344,255	2,415,004	3,759,259	976,698	1,582,793	2,559,491	367,557	832,211
E-DEPX		Depreciation Expense-Transmission	125,616	1,485,397	1,611,013	42,827	973,529	1,016,356	82,789	511,868
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,100	98,100	0	64,295	64,295	0	33,805
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	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	23,900	0	23,900	18,327	0	18,327	5,573	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	(340,773)	0	(340,773)	(164,511)	0	(164,511)	(176,262)	0
99	407434	EIM Deferred O&M	(83,084)	0	(83,084)	0	0	0	(83,084)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,156,644)	0	(1,156,644)	(813,682)	0	(813,682)	(342,962)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(73,818)	0	(73,818)	0	0	0	(73,818)	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	52,746	0	52,746	52,746	0	52,746	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	1,920,161	1,920,161	0	1,258,474	1,258,474	0	661,687
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(176,644)	6,011,027	5,834,383	26,732	3,939,627	3,966,359	(203,376)	2,071,400
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(2,433,788)	47,745,945	45,312,157	(1,876,459)	31,292,693	29,416,234	(557,329)	16,453,252

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	50,905	245,523	296,428	36,516	116,864	153,380	14,389	128,659
3	582000	Station Expense	69,111	3,204	72,315	41,829	1,525	43,354	27,282	1,679
3	583000	Overhead Line Expense	155,732	130,670	286,402	87,237	62,196	149,433	68,495	68,474
3	584000	Underground Line Expense	276,600	0	276,600	133,955	0	133,955	142,645	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	43	0	43	0	0	0	43	0
3	586000	Meter Expense	146,209	6,185	152,394	117,661	2,944	120,605	28,548	3,241
3	587000	Customer Installations Expense	54,471	5,780	60,251	26,322	2,751	29,073	28,149	3,029
3	588000	Miscellaneous Distribution Expense	233,985	246,115	480,100	153,802	117,146	270,948	80,183	128,969
3	589000	Rent	1	19,225	19,226	1	9,151	9,152	0	10,074
		MAINTENANCE:								
3	590000	Supervision & Engineering	30,108	64,703	94,811	4,650	30,797	35,447	25,458	33,906
3	591000	Structures	22,392	(23)	22,369	5,281	(11)	5,270	17,111	(12)
3	592000	Station Equipment	58,668	10,013	68,681	36,579	4,766	41,345	22,089	5,247
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,559,155	(101)	1,559,054	586,102	(48)	586,054	973,053	(53)
3	594000	Underground Lines	70,531	0	70,531	51,622	0	51,622	18,909	0
3	595000	Line Transformers	33,069	0	33,069	27,184	0	27,184	5,885	0
3	596000	Street Light & Signal System Maintenance Exp	3,775	0	3,775	1,305	0	1,305	2,470	0
3	597000	Meters	1,237	0	1,237	947	0	947	290	0
3	598000	Miscellaneous Distribution Expense	28,295	35,699	63,994	19,031	16,992	36,023	9,264	18,707
		TOTAL DISTRIBUTION OPERATING EXP	2,794,287	766,993	3,561,280	1,330,024	365,073	1,695,097	1,464,263	401,920
E-DEPX		Depreciation Expense-Distribution	4,450,450	7,063	4,457,513	2,917,225	3,362	2,920,587	1,533,225	3,701
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	5,064,208	0	5,064,208	4,447,308	0	4,447,308	616,900	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,524,149	7,063	9,531,212	7,374,024	3,362	7,377,386	2,150,125	3,701
		TOTAL DISTRIBUTION EXPENSES	12,318,436	774,056	13,092,492	8,704,048	368,435	9,072,483	3,614,388	405,621

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	22,826	22,826	0	14,894	14,894	0	7,932
2	902000	Meter Reading Expenses	33,024	9,542	42,566	19,110	6,226	25,336	13,914	3,316
2	903XXX	Customer Records & Collection Expenses	57,889	475,901	533,790	16,514	310,530	327,044	41,375	165,371
2	904000	Uncollectible Accounts	314,910	0	314,910	208,664	0	208,664	106,246	0
2	905000	Misc Customer Accounts	0	18,996	18,996	0	12,395	12,395	0	6,601
TOTAL CUSTOMER ACCOUNTS EXPENSES			405,823	527,265	933,088	244,288	344,045	588,333	161,535	183,220
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,605,741	7,264	3,613,005	2,544,989	4,740	2,549,729	1,060,752	2,524
2	909000	Advertising	23,699	97,193	120,892	23,699	63,419	87,118	0	33,774
2	910000	Misc Customer Service & Info Exp	0	41,295	41,295	0	26,945	26,945	0	14,350
TOTAL CUSTOMER SERVICE & INFO EXP			3,629,440	145,752	3,775,192	2,568,688	95,104	2,663,792	1,060,752	50,648
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	38,891	2,290,478	2,329,369	31,159	1,563,618	1,594,777	7,732	726,860
4	921000	Office Supplies & Expenses	(3,491)	309,496	306,005	(3,548)	211,281	207,733	57	98,215
4	922000	Admin Exp Transferred--Credit	0	(7,872)	(7,872)	0	(5,374)	(5,374)	0	(2,498)
4	923000	Outside Services Employed	66,899	1,243,311	1,310,210	64,936	848,759	913,695	1,963	394,552
4	924000	Property Insurance Premium	0	153,725	153,725	0	104,942	104,942	0	48,783
4	925XXX	Injuries and Damages	188,682	380,101	568,783	130,573	259,480	390,053	58,109	120,621
4	926XXX	Employee Pensions and Benefits	301,666	1,627,470	1,929,136	184,946	1,111,009	1,295,955	116,720	516,461
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	195,370	404,280	599,650	97,229	264,965	362,194	98,141	139,315
4	930000	Miscellaneous General Expenses	11,146	178,061	189,207	11,233	121,555	132,788	(87)	56,506
4	931000	Rents	700	62,504	63,204	0	42,669	42,669	700	19,835
4	935000	Maintenance of General Plant	118,226	950,627	1,068,853	88,495	648,955	737,450	29,731	301,672
TOTAL ADMIN & GEN OPERATING EXP			918,189	7,592,181	8,510,370	605,023	5,171,859	5,776,882	313,166	2,420,322

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	311,719	1,576,547	1,888,266	239,392	1,076,246	1,315,638	72,327	500,301
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	300,636	2,968,617	3,269,253	300,636	2,026,556	2,327,192	0	942,061
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,430	35,430	0	24,187	24,187	0	11,243
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	25,550	129,487	155,037	20,834	87,352	108,186	4,716	42,135
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	64,078	0	64,078	64,078	0	64,078	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	(826,051)	0	(826,051)	(826,051)	0	(826,051)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(9,646)	0	(9,646)	0	0	0	(9,646)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,113,933)	0	(1,113,933)	0	0	0	(1,113,933)	0
99	407447	Regulatory Credit - COVID-19 Deferral	53,986	0	53,986	53,986	0	53,986	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	83,742	501,417	585,159	48,944	342,297	391,241	34,798	159,120
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,026,003)	5,236,322	4,210,319	(33,598)	3,573,567	3,539,969	(992,405)	1,662,755
		TOTAL ADMIN & GENERAL EXPENSES	(107,814)	12,828,503	12,720,689	571,425	8,745,426	9,316,851	(679,239)	4,083,077
		TOTAL EXPENSES BEFORE FIT	13,812,097	62,021,521	75,833,618	10,211,990	40,845,703	51,057,693	3,600,107	21,175,818
		NET OPERATING INCOME (LOSS) BEFORE FIT			13,959,785			9,443,790		
E-FIT		FEDERAL INCOME TAX			432,028			678,505		
E-FIT		DEFERRED FEDERAL INCOME TAX			526,291			(23,655)		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			13,041,866			8,815,418		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.251%	34.749%
E-ALL	3	Direct Distribution Operating Expense	100.000%	47.598%	52.402%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	11,172,437
99	442200	Commercial - Firm & Int.	8,373,248
1	442300	Industrial	4,655,913
99	444000	Public Street & Highway Lighting	231,569
99	448000	Interdepartmental Revenue	23,840
99	499XXX	Unbilled Revenue	(1,223,182)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>23,233,825</u>
1	447XXX	Sales for Resale	2,618,275
		TOTAL SALES OF ELECTRICITY	<u>25,852,100</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	7,364
1	453000	Sales of Water & Water Power	50,690
1	454000	Rent from Electric Property	422,553
1	454100	Rent from Trnsmission Joint Use	107
1	456XXX	Other Electric Revenues	2,959,106
		TOTAL OTHER OPERATING REVENUE	<u>3,439,820</u>
		TOTAL ELECTRIC REVENUE	<u>29,291,920</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,707
1	501XXX	Fuel	1,035,960
1	502000	Steam Expense	104,053
1	505000	Electric Expense	33,922
1	506XXX	Miscellaneous Steam Power Generation Op Exp	142,129
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	24,465
1	511000	Structures	20,315
1	512000	Boiler Plant	176,789
1	513000	Electric Plant	3,659
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	110,615
		TOTAL STEAM POWER GENERATION EXP	<u>1,663,614</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	69,980
1	536000	Water for Power	35,173
1	537000	Hydraulic Expense	259,668
1	538000	Electric Expense	178,525
1	539000	Miscellaneous Hydraulic Power Generation Exp	30,258
1	540000	Rent	46,354
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	18,173
1	542000	Structures	2,040
1	543000	Reservoirs, Dams, & Waterways	31,927
1	544000	Electric Plant	105,510
1	545000	Miscellaneous Hydraulic Plant	15,707
		TOTAL HYDRO POWER GENERATION EXP	<u>941,751</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,328
1	547XXX	Fuel	3,481,263
1	548000	Generation Expense	29,734
1	549XXX	Miscellaneous Other Power Generation Op Exp	45,789
1	550000	Rent	5,949
		MAINTENANCE	
1	551000	Supervision & Engineering	17,746
1	552000	Structures	5,320
1	553000	Generating & Electric Equipment	126,768
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(20,220)
		TOTAL OTHER POWER GENERATION EXP	<u>3,702,677</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	6,124,963
1	556000	System Control & Load Dispatching	23,695
E-557	557XXX	Other Expense	609,808
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,758,466</u>
		TOTAL PRODUCTION OPERATING EXP	<u>13,066,508</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	46,783
1	561000	Load Dispatching	72,935
1	562000	Station Expense	6,598
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	10,139
1	565XXX	Transmission of Electricity by Others	617,777
1	566000	Miscellaneous Transmission Expense	104,711
1	567000	Rent	3,658
		MAINTENANCE	
1	568000	Supervision & Engineering	14,111
1	569000	Structures	21,249
1	570000	Station Equipment	21,579
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	40,818
1	572000	Underground Lines	290
1	573000	Service Miscellaneous	743
		TOTAL TRANSMISSION OPERATING EXP	<u>961,391</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,199,768
E-DEPX		Depreciation Expense-Transmission	594,657
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,805
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	71,927
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	5,573
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	(176,262)
99	407434	EIM Deferred O&M	(83,084)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(342,962)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(73,818)
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	661,687
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,868,024
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	15,895,923

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	143,048
3	582000	Station Expense	28,961
3	583000	Overhead Line Expense	136,969
3	584000	Underground Line Expense	142,645
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	43
3	586000	Meter Expense	31,789
3	587000	Customer Installations Expense	31,178
3	588000	Miscellaneous Distribution Expense	209,152
3	589000	Rent	10,074
		MAINTENANCE:	
3	590000	Supervision & Engineering	59,364
3	591000	Structures	17,099
3	592000	Station Equipment	27,336
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	973,000
3	594000	Underground Lines	18,909
3	595000	Line Transformers	5,885
3	596000	Street Light & Signal System Maintenance Exp	2,470
3	597000	Meters	290
3	598000	Miscellaneous Distribution Expense	27,971
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,866,183</u>
E-DEPX		Depreciation Expense-Distribution	1,536,926
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	616,900
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,153,826</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,020,009</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	7,932
2	902000	Meter Reading Expenses	17,230
2	903XXX	Customer Records & Collection Expenses	206,746
2	904000	Uncollectible Accounts	106,246
2	905000	Misc Customer Accounts	6,601
		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>344,755</u>
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	1,063,276
2	909000	Advertising	33,774
2	910000	Misc Customer Service & Info Exp	14,350
		TOTAL CUSTOMER SERVICE & INFO EXP	<u>1,111,400</u>
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	<u>0</u>
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	734,592
4	921000	Office Supplies & Expenses	98,272
4	922000	Admin Exp Transferred--Credit	(2,498)
4	923000	Outside Services Employed	396,515
4	924000	Property Insurance Premium	48,783
4	925XXX	Injuries and Damages	178,730
4	926XXX	Employee Pensions and Benefits	633,181
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	237,456
4	930000	Miscellaneous General Expenses	56,419
4	931000	Rents	20,535
4	935000	Maintenance of General Plant	331,403
		TOTAL ADMIN & GEN OPERATING EXP	<u>2,733,488</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	572,628
E-AMTX		Amortization Expense-General Plant - 303000	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	942,061
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,243
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	46,851
99	407314	Regulatory Debit - FISERVE Amortization	19,333
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	(9,646)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,113,933)
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	193,918
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	670,350
		TOTAL ADMIN & GENERAL EXPENSES	3,403,838
		TOTAL EXPENSES BEFORE FIT	24,775,925
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,515,995
E-FIT		FEDERAL INCOME TAX	(246,477)
E-FIT		DEFERRED FEDERAL INCOME TAX	549,946
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	4,226,448

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(11,621)	56,967	45,346	(11,921)	37,336	25,415	300	19,631	19,931
1	456010	Other Electric Rev-Financial	0	(851,431)	(851,431)	0	(558,028)	(558,028)	0	(293,403)	(293,403)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,475,623	3,475,623	0	2,277,923	2,277,923	0	1,197,700	1,197,700
1	456016	Other Electric Rev-Resource Opt	0	850,626	850,626	0	557,500	557,500	0	293,126	293,126
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	47,600	47,600	0	31,197	31,197	0	16,403	16,403
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	200	200	0	131	131	0	69	69
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	180,286	0	180,286	142,129	0	142,129	38,157	0	38,157
1	456100	Transmission Revenue of Others	0	2,242,470	2,242,470	0	1,469,715	1,469,715	0	772,755	772,755
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	100,172	100,172	0	65,653	65,653	0	34,519	34,519
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,703,945)	0	(1,703,945)	(1,165,373)	0	(1,165,373)	(538,572)	0	(538,572)
1	456329	Amortization Res Decoupling Deferral	23,853	0	23,853	51,432	0	51,432	(27,579)	0	(27,579)
1	456338	Non-res Decoupling Deferred Rev	(383,821)	0	(383,821)	(114,653)	0	(114,653)	(269,168)	0	(269,168)
1	456339	Amortization Non-res Decoupling	(1,237,240)	0	(1,237,240)	(1,226,864)	0	(1,226,864)	(10,376)	0	(10,376)
1	456380	Other Electric Revenue-Clearwater	31,446	0	31,446	0	0	0	31,446	0	31,446
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	146,966	146,966	0	96,322	96,322	0	50,644	50,644
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(390,425)	(390,425)	0	(255,885)	(255,885)	0	(134,540)	(134,540)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	390,425	390,425	0	255,885	255,885	0	134,540	134,540
1	456730	Other Elec Rev-Intraco Thermal	0	4,594,944	4,594,944	0	3,011,526	3,011,526	0	1,583,418	1,583,418
TOTAL ACCOUNT 456			(3,096,286)	10,852,190	7,755,904	(2,315,727)	7,112,525	4,796,798	(780,559)	3,739,665	2,959,106

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	14,356,759	14,356,759	0	9,409,420	9,409,420	0	4,947,339	4,947,339
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	195,955	195,955	0	128,429	128,429	0	67,526	67,526
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	987,816	0	987,816	0	0	0	987,816	0	987,816
1	555550	Non Monetary - Exchange Power	0	35,682	35,682	0	23,386	23,386	0	12,296	12,296
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	219,000	219,000	0	143,533	143,533	0	75,467	75,467
1	555710	Intercompany Purchase	0	100,172	100,172	0	65,653	65,653	0	34,519	34,519
TOTAL ACCOUNT 555			987,816	14,907,568	15,895,384	0	9,770,421	9,770,421	987,816	5,137,147	6,124,963

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	33,514	486,680	520,194	33,514	318,970	352,484	0	167,710	167,710
1	557010	Other Power Supply Expense - Financial	0	(1,825,258)	(1,825,258)	0	(1,196,274)	(1,196,274)	0	(628,984)	(628,984)
1	557018	Merchandise Processing Fee	0	5,157	5,157	0	3,380	3,380	0	1,777	1,777
1	557150	Fuel - Economic Dispatch	0	1,408,254	1,408,254	0	922,970	922,970	0	485,284	485,284
1	557160	Power Supply Expense - Miscellaneous	0	15,177	15,177	0	9,947	9,947	0	5,230	5,230
99	557161	Unbilled Add-Ons	100,055	0	100,055	102,060	0	102,060	(2,005)	0	(2,005)
1	557165	Other Resource Costs-CAISO Charges	0	46,164	46,164	0	30,256	30,256	0	15,908	15,908
1	557170	Broker Fees - Power	0	27,965	27,965	0	18,328	18,328	0	9,637	9,637
1	557171	REC Broker Fees	0	16,007	16,007	0	10,491	10,491	0	5,516	5,516
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	(1,574,412)	0	(1,574,412)	(1,574,412)	0	(1,574,412)	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	(1,611,606)	0	(1,611,606)	(1,611,606)	0	(1,611,606)	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	548,594	0	548,594	548,594	0	548,594	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(79,152)	0	(79,152)	(79,152)	0	(79,152)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,740,821)	0	(1,740,821)	0	0	0	(1,740,821)	0	(1,740,821)
99	557390	Idaho PCA Amortization	40,257	0	40,257	0	0	0	40,257	0	40,257
1	557395	Optional Renewable Power Expense Offset	0	159	159	0	104	104	0	55	55
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,209,817	1,209,817	0	792,914	792,914	0	416,903	416,903
1	557711	Turbine Gas Bookout Offset	0	(1,209,817)	(1,209,817)	0	(792,914)	(792,914)	0	(416,903)	(416,903)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,452,348	6,452,348	0	4,228,869	4,228,869	0	2,223,479	2,223,479
TOTAL ACCOUNT 557			(4,215,348)	6,632,653	2,417,305	(2,539,544)	4,347,041	1,807,497	(1,675,804)	2,285,612	609,808

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,277	7,264	21,541	9,141	4,740	13,881	5,136	2,524	7,660
99	908600	Public Purpose Tariff Rider Expense Offset	3,863,973	0	3,863,973	2,749,554	0	2,749,554	1,114,419	0	1,114,419
99	908610	Limited Income Tax Refund Program	73,605	0	73,605	73,605	0	73,605	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(346,114)	0	(346,114)	(287,311)	0	(287,311)	(58,803)	0	(58,803)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,605,741	7,264	3,613,005	2,544,989	4,740	2,549,729	1,060,752	2,524	1,063,276

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.251%	34.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.90%	53.90%
2	Cost of Debt		4.856%	4.861%
	Total Weighted Cost		2.617%	2.620%
E-APL	Net Rate Base	2,756,893,158	1,857,398,138	899,495,020
	Interest Deduction for FIT Calculation	72,174,879	48,608,109	23,566,770
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	89,793,403	60,501,483	29,291,920
E-OPS	Less: Operating & Maintenance Expense	56,257,704	36,173,979	20,083,725
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	12,006,386	8,786,691	3,219,695
E-OTX	Less: Taxes Other than FIT	7,569,528	6,097,023	1,472,505
	Net Operating Income Before FIT	13,959,785	9,443,790	4,515,995
E-INT	Less: Monthly Interest Expense	6,014,574	4,050,676	1,963,898
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(5,885,571)	(2,162,138)	(3,723,433)
	Taxable Net Operating Income	2,057,275	3,230,976	(1,173,701)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	432,028	678,505	(246,477)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	432,028	678,505	(246,477)
E-DTE	Deferred FIT	526,291	(23,655)	549,946
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	917,919	628,372	289,547

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,542,166	8,610,979	15,153,145	4,486,269	5,767,895	10,254,164	2,055,897	2,843,084	4,898,981
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	343,333	343,333	0	165,610	165,610
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	251,816	251,816	0	169,875	169,875	0	81,941	81,941
99	997007 Idaho PCA	(1,700,564)	0	(1,700,564)	0	0	0	(1,700,564)	0	(1,700,564)
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	28,132	28,132	0	13,570	13,570
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	972,317	(3,114)	969,203	1,019,101	(2,101)	1,017,000	(46,784)	(1,013)	(47,797)
12	997020 FAS87 Current Pension Accrual	0	(928,814)	(928,814)	0	(626,578)	(626,578)	0	(302,236)	(302,236)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	1,407,282	(1,265,504)	141,778	1,247,086	(853,709)	393,377	160,196	(411,795)	(251,599)
99	997031 Decoupling Mechanism	3,301,152	0	3,301,152	2,455,458	0	2,455,458	845,694	0	845,694
12	997032 Interest Rate Swaps	0	254,081	254,081	0	171,403	171,403	0	82,678	82,678
99	997033 BPA Residential Exchange	(357,229)	0	(357,229)	(275,064)	0	(275,064)	(82,165)	0	(82,165)
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	(57,605)	(57,605)	0	(39,325)	(39,325)	0	(18,280)	(18,280)
99	997043 Washington Deferred Power Costs	(3,202,796)	0	(3,202,796)	(3,202,796)	0	(3,202,796)	0	0	0
12	997044 Non-Monetary Power Costs	0	35,682	35,682	0	24,071	24,071	0	11,611	11,611
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	(206,274)	(206,274)	0	(99,498)	(99,498)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(8,986,621)	(8,986,621)	0	(4,334,786)	(4,334,786)
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	(56,650)	(56,650)	0	(38,216)	(38,216)	0	(18,434)	(18,434)
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,700	49,700	0	23,973	23,973
99	997065 Amortization - Unbilled Revenue Add-Ins	(82,413)	0	(82,413)	(56,842)	0	(56,842)	(25,571)	0	(25,571)
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	(544,239)	(544,239)	0	(367,144)	(367,144)	0	(177,095)	(177,095)
12	997081 Deferred Compensation	0	(16,134)	(16,134)	0	(10,884)	(10,884)	0	(5,250)	(5,250)
4	997082 Meal Disallowances	0	1,822	1,822	0	1,244	1,244	0	578	578
12	997083 Paid Time Off	0	(100,725)	(100,725)	0	(67,949)	(67,949)	0	(32,776)	(32,776)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(63,743)	0	(63,743)	0	0	0	(63,743)	0	(63,743)
99	997095 WA REC Deferral	486,220	0	486,220	486,220	0	486,220	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,839	1,839	0	887	887
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(7,659)	(7,659)	0	(5,167)	(5,167)	0	(2,492)	(2,492)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,666)	(3,416,666)	0	(2,304,883)	(2,304,883)	0	(1,111,783)	(1,111,783)
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	(761,973)	0	(761,973)	(761,973)	0	(761,973)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 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	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
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	(609,456)	0	(609,456)	(377,562)	0	(377,562)	(231,894)	0	(231,894)
99	997119	AFUDC Tax CPI	0	419,152	419,152	0	282,760	282,760	0	136,392	136,392
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,459	5,459	0	2,633	2,633
99	997123	EIM Deferred O&M	(83,084)	0	(83,084)	0	0	0	(83,084)	0	(83,084)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	
99	997125	COVID-19	42,611	0	42,611	42,611	0	42,611	0	0	
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(134,997)	(134,997)	0	(65,117)	(65,117)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,666)	(1,391,666)	0	(938,818)	(938,818)	0	(452,848)	(452,848)
99	997130	Wild Fire Resiliency Deferral	(1,123,579)	0	(1,123,579)	0	0	0	(1,123,579)	0	(1,123,579)
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	
		TOTAL SCHEDULE M ADJUSTMENTS	5,355,164	(11,240,735)	(5,885,571)	5,465,584	(7,627,722)	(2,162,138)	(110,420)	(3,613,013)	(3,723,433)

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%	67.460%	32.540%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	796,207	796,207	0	537,121	537,121	0	259,086	259,086
99	410100	Deferred Federal Income Tax Expense - Washington	347,022	0	347,022	347,022	0	347,022	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	512,402	0	512,402	0	0	0	512,402	0	512,402
	410100	Total	859,424	796,207	1,655,631	347,022	537,121	884,143	512,402	259,086	771,488
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(737,286)	(737,286)	0	(497,373)	(497,373)	0	(239,913)	(239,913)
99	411100	Deferred Federal Income Tax Expense - Washington	(493,392)	0	(493,392)	(493,392)	0	(493,392)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(26,304)	0	(26,304)	0	0	0	(26,304)	0	(26,304)
	411100	Total	(519,696)	(737,286)	(1,256,982)	(493,392)	(497,373)	(990,765)	(26,304)	(239,913)	(266,217)
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	44,675	0	44,675	0	0	0	44,675	0	44,675
	410193	Total	127,642	0	127,642	82,967	0	82,967	44,675	0	44,675
Total Deferred Federal Income Tax Expense			467,370	58,921	526,291	(63,403)	39,748	(23,655)	530,773	19,173	549,946

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.460%		32.540%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,057	19,057	0	12,490	12,490	0	6,567	6,567
1	408140	State Kwh Generation Tax	0	93,241	93,241	0	61,110	61,110	0	32,131	32,131
1	408150	R&P Property Tax--Production	0	1,312,395	1,312,395	0	860,144	860,144	0	452,251	452,251
1	408180	R&P Property Tax--Transmission	0	495,468	495,468	0	324,730	324,730	0	170,738	170,738
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,920,161	1,920,161	0	1,258,474	1,258,474	0	661,687	661,687
DISTRIBUTION											
99	408110	State Excise Tax	2,015,957	0	2,015,957	2,015,957	0	2,015,957	0	0	0
99	408120	Municipal Occupation & License Tax	2,179,122	0	2,179,122	1,838,167	0	1,838,167	340,955	0	340,955
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	871,494	0	871,494	593,184	0	593,184	278,310	0	278,310
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
TOTAL DISTRIBUTION			5,064,208	0	5,064,208	4,447,308	0	4,447,308	616,900	0	616,900
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	83,742	501,417	585,159	48,944	342,297	391,241	34,798	159,120	193,918
TOTAL A&G			83,742	501,417	585,159	48,944	342,297	391,241	34,798	159,120	193,918
TOTAL TAXES OTHER THAN FIT			5,147,950	2,421,578	7,569,528	4,496,252	1,600,771	6,097,023	651,698	820,807	1,472,505

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 August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,625,000	7,625,000	0	4,997,425	4,997,425	0	2,627,575	2,627,575
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	1,060,655	1,060,655	0	695,153	695,153	0	365,502	365,502
1	182381	CDA Settlement Past Storage	0	28,659,109	28,659,109	0	18,783,180	18,783,180	0	9,875,929	9,875,929
1	302000	Franchises & Consents	2,671,352	44,049,219	46,720,571	2,671,352	28,869,858	31,541,210	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,138,182	16,457,898	319,716	10,695,700	11,015,416	0	5,442,482	5,442,482
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,229,387	123,312,237	125,541,624	2,230,352	84,180,332	86,410,684	(965)	39,131,905	39,130,940
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	2,275,440	2,275,440	0	1,553,352	1,553,352	0	722,088	722,088
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,628,642	1,628,642	0	1,111,809	1,111,809	0	516,833	516,833
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,645,091	69,645,091	0	47,543,918	47,543,918	0	22,101,173	22,101,173
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,388,889	20,388,889	0	13,918,679	13,918,679	0	6,470,210	6,470,210
4	303121	Misc Intangible Plant-AMI Software	15,688,594	977,504	16,666,098	15,688,594	667,303	16,355,897	0	310,201	310,201
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,215,088	3,215,088	0	2,194,812	2,194,812	0	1,020,276	1,020,276
TOTAL INTANGIBLE PLANT			20,909,049	320,975,056	341,884,105	20,910,014	216,522,321	237,432,335	(965)	104,452,735	104,451,770
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	112,444,836	28,879,978	141,324,814	73,486,200	18,927,938	92,414,138	38,958,636	9,952,040	48,910,676
1	312000	Boiler Plant	150,130,639	46,642,630	196,773,269	98,123,114	30,569,580	128,692,694	52,007,525	16,073,050	68,080,575
1	313000	Generators	629,764	0	629,764	412,406	0	412,406	217,358	0	217,358
1	314000	Turbogenerator Units	41,419,417	18,579,216	59,998,633	27,074,310	12,176,818	39,251,128	14,345,107	6,402,398	20,747,505
1	315000	Accessory Electric Equipment	19,006,367	12,487,014	31,493,381	12,424,469	8,183,989	20,608,458	6,581,898	4,303,025	10,884,923
1	316000	Miscellaneous Power Plant Equipment	14,712,811	2,476,282	17,189,093	9,615,677	1,622,955	11,238,632	5,097,134	853,327	5,950,461
TOTAL STEAM PRODUCTION PLANT			338,343,834	112,922,703	451,266,537	221,136,176	74,009,540	295,145,716	117,207,658	38,913,163	156,120,821
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,395,240	65,395,240	0	42,860,040	42,860,040	0	22,535,200	22,535,200
1	331XXX	Structures & Improvements	0	100,195,173	100,195,173	0	65,667,916	65,667,916	0	34,527,257	34,527,257
1	332XXX	Reservoirs, Dams, & Waterways	0	194,116,056	194,116,056	0	127,223,663	127,223,663	0	66,892,393	66,892,393
1	333000	Waterwheels, Turbines, & Generators	0	234,728,272	234,728,272	0	153,840,909	153,840,909	0	80,887,363	80,887,363
1	334000	Accessory Electric Equipment	0	80,414,048	80,414,048	0	52,703,367	52,703,367	0	27,710,681	27,710,681
1	335XXX	Miscellaneous Power Plant Equipment	0	13,057,145	13,057,145	0	8,557,653	8,557,653	0	4,499,492	4,499,492
1	336000	Roads, Railroads, & Bridges	0	3,649,267	3,649,267	0	2,391,730	2,391,730	0	1,257,537	1,257,537
TOTAL HYDRAULIC PRODUCTION PLANT			0	691,555,201	691,555,201	0	453,245,278	453,245,278	0	238,309,923	238,309,923
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	17,455,981	17,455,981	0	11,440,650	11,440,650	0	6,015,331	6,015,331
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,484	21,069,484	0	13,808,940	13,808,940	0	7,260,544	7,260,544
1	343000	Prime Movers	0	21,443,558	21,443,558	0	14,054,108	14,054,108	0	7,389,450	7,389,450
1	344000	Generators	0	240,282,706	240,282,706	0	157,481,286	157,481,286	0	82,801,420	82,801,420
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	25,609,985	25,609,985	0	16,784,784	16,784,784	0	8,825,201	8,825,201
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	1,641,898	1,641,898	0	1,076,100	1,076,100	0	565,798	565,798
TOTAL OTHER PRODUCTION PLANT			0	328,614,140	328,614,140	0	215,373,708	215,373,708	0	113,240,432	113,240,432
TOTAL PRODUCTION PLANT			338,343,834	1,133,092,044	1,471,435,878	221,136,176	742,628,526	963,764,702	117,207,658	390,463,518	507,671,176

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,381,057	30,009,415	410,632	19,256,345	19,666,977	217,726	10,124,712	10,342,438	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	58,223	29,058,479	29,116,702	36,617	19,044,927	19,081,544	21,606	10,013,552	10,035,158	
1	353XXX	Station Equipment	12,370,402	319,373,613	331,744,015	8,083,143	209,317,466	217,400,609	4,287,259	110,056,147	114,343,406	
1	354000	Towers & Fixtures	16,055,694	1,167,385	17,223,079	10,492,515	765,104	11,257,619	5,563,179	402,281	5,965,460	
1	355000	Poles & Fixtures	5,006	316,737,399	316,742,405	3,129	207,589,691	207,592,820	1,877	109,147,708	109,149,585	
1	356000	Overhead Conductors & Devices	12,584,765	159,014,364	171,599,129	8,223,963	104,218,014	112,441,977	4,360,802	54,796,350	59,157,152	
1	357000	Underground Conduit	0	3,320,146	3,320,146	0	2,176,024	2,176,024	0	1,144,122	1,144,122	
1	358000	Underground Conductors & Devices	0	7,358,883	7,358,883	0	4,823,012	4,823,012	0	2,535,871	2,535,871	
1	359000	Roads & Trails	78,834	2,238,283	2,317,117	51,518	1,466,971	1,518,489	27,316	771,312	798,628	
		TOTAL TRANSMISSION PLANT	41,781,282	867,649,609	909,430,891	27,301,517	568,657,554	595,959,071	14,479,765	298,992,055	313,471,820	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,328	0	8,945,328	7,474,774	0	7,474,774	1,470,554	0	1,470,554	
99	360400	Land Easements	3,781,496	0	3,781,496	1,297,959	0	1,297,959	2,483,537	0	2,483,537	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,590,368	0	27,590,368	20,477,678	0	20,477,678	7,112,690	0	7,112,690	
3	362000	Station Equipment	155,984,162	3,139,854	159,124,016	103,703,183	1,494,508	105,197,691	52,280,979	1,645,346	53,926,325	
99	363000	Energy Storage Equipment	(65,432)	0	(65,432)	(65,432)	0	(65,432)	0	0	0	
99	364000	Poles, Towers, & Fixtures	482,974,370	0	482,974,370	315,777,703	0	315,777,703	167,196,667	0	167,196,667	
99	365000	Overhead Conductors & Devices	310,260,555	0	310,260,555	196,509,476	0	196,509,476	113,751,079	0	113,751,079	
99	366000	Underground Conduit	138,598,734	0	138,598,734	91,376,661	0	91,376,661	47,222,073	0	47,222,073	
99	367000	Underground Conductors & Devices	239,657,366	0	239,657,366	158,770,075	0	158,770,075	80,887,291	0	80,887,291	
99	368000	Line Transformers	304,348,969	0	304,348,969	210,943,881	0	210,943,881	93,405,088	0	93,405,088	
99	369XXX	Services	196,677,060	0	196,677,060	129,261,843	0	129,261,843	67,415,217	0	67,415,217	
99	371XXX	Installations on Customers' Premises	2,875,074	0	2,875,074	2,875,074	0	2,875,074	0	0	0	
99	370XXX	Meters	84,001,420	0	84,001,420	59,342,102	0	59,342,102	24,659,318	0	24,659,318	
99	373XXX	Street Light & Signal Systems	73,014,765	0	73,014,765	47,605,534	0	47,605,534	25,409,231	0	25,409,231	
		TOTAL DISTRIBUTION PLANT	2,029,012,085	3,139,854	2,032,151,939	1,345,350,511	1,494,508	1,346,845,019	683,661,574	1,645,346	685,306,920	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,655	9,474,164	10,981,819	807,764	6,467,633	7,275,397	699,891	3,006,531	3,706,422	
4	390XXX	Structures & Improvements	26,324,943	103,933,737	130,258,680	17,648,895	70,951,405	88,600,300	8,676,048	32,982,332	41,658,380	
4	391XXX	Office Furniture & Equipment	4,715,011	55,463,670	60,178,681	4,699,812	37,862,829	42,562,641	15,199	17,600,841	17,616,040	
4	392XXX	Transportation Equipment	36,775,988	28,454,019	65,230,007	25,468,132	19,424,421	44,892,553	11,307,856	9,029,598	20,337,454	
4	393000	Stores Equipment	588,857	3,997,278	4,586,135	402,404	2,728,782	3,131,186	186,453	1,268,496	1,454,949	
4	394000	Tools, Shop & Garage Equipment	2,109,789	16,784,556	18,894,345	1,068,372	11,458,145	12,526,517	1,041,417	5,326,411	6,367,828	
4	394100	Electric Charging Stations	0	116,796	116,796	0	79,732	79,732	0	37,064	37,064	
4	395XXX	Laboratory Equipment	413,976	2,742,479	3,156,455	398,185	1,872,181	2,270,366	15,791	870,298	886,089	
4	396XXX	Power Operated Equipment	23,258,517	9,018,983	32,277,500	13,914,988	6,156,899	20,071,887	9,343,529	2,862,084	12,205,613	
4	397XXX	Communications Equipment	30,644,540	88,164,057	118,808,597	21,286,732	60,186,075	81,472,807	9,357,808	27,977,982	37,335,790	
4	398000	Miscellaneous Equipment	13,466	758,584	772,050	0	517,855	517,855	13,466	240,729	254,195	
		TOTAL GENERAL PLANT	126,352,742	318,908,323	445,261,065	85,695,284	217,705,957	303,401,241	40,657,458	101,202,366	141,859,824	
		TOTAL PLANT IN SERVICE	2,556,398,992	2,643,764,886	5,200,163,878	1,700,393,502	1,747,008,866	3,447,402,368	856,005,490	896,756,020	1,752,761,510	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(266,661,606)	(73,599,657)	(340,261,263)	(174,531,810)	(48,237,215)	(222,769,025)	(92,129,796)	(25,362,442)	(117,492,238)	
E-ADEP		Hydro Production Plant	0	(167,981,417)	(167,981,417)	0	(110,095,021)	(110,095,021)	0	(57,886,396)	(57,886,396)	
E-ADEP		Other Production Plant	0	(155,310,804)	(155,310,804)	0	(101,790,701)	(101,790,701)	0	(53,520,103)	(53,520,103)	
E-ADEP		Transmission Plant	(26,240,792)	(220,912,441)	(247,153,233)	(16,034,710)	(144,786,014)	(160,820,724)	(10,206,082)	(76,126,427)	(86,332,509)	
E-ADEP		Distribution Plant	(650,700,488)	(380,236)	(651,080,724)	(395,191,753)	(180,985)	(395,372,738)	(255,508,735)	(199,251)	(255,707,986)	
E-ADEP		General Plant	(47,706,570)	(106,484,519)	(154,191,089)	(29,915,769)	(72,692,722)	(102,608,491)	(17,790,801)	(33,791,797)	(51,582,598)	
TOTAL ACCUMULATED DEPRECIATION			(991,309,456)	(724,669,074)	(1,715,978,530)	(615,674,042)	(477,782,658)	(1,093,456,700)	(375,635,414)	(246,886,416)	(622,521,830)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,848,810)	(16,848,810)	0	(11,042,710)	(11,042,710)	0	(5,806,100)	(5,806,100)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(325,704)	0	(325,704)	(325,704)	0	(325,704)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,228,526)	(3,228,526)	0	(2,201,207)	(2,201,207)	0	(1,027,319)	(1,027,319)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,884,567)	(100,087,800)	(108,972,367)	(8,884,775)	(68,325,937)	(77,210,712)	208	(31,761,863)	(31,761,655)	
E-AAAMT		General Plant - 390200, 396200	0	(581,919)	(581,919)	0	(397,253)	(397,253)	0	(184,666)	(184,666)	
TOTAL ACCUMULATED AMORTIZATION			(9,210,271)	(120,747,055)	(129,957,326)	(9,210,479)	(81,967,107)	(91,177,586)	208	(38,779,948)	(38,779,740)	
TOTAL ACCUMULATED DEPR/AMORT			(1,000,519,727)	(845,416,129)	(1,845,935,856)	(624,884,521)	(559,749,765)	(1,184,634,286)	(375,635,206)	(285,666,364)	(661,301,570)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,555,879,265	1,798,348,757	3,354,228,022	1,075,508,981	1,187,259,101	2,262,768,082	480,370,284	611,089,656	1,091,459,940	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(531,111,494)	(531,111,494)	0	(358,287,814)	(358,287,814)	0	(172,823,680)	(172,823,680)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,122,257)	(58,122,257)	0	(39,677,740)	(39,677,740)	0	(18,444,517)	(18,444,517)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,492,836)	(2,492,836)	0	(1,701,759)	(1,701,759)	0	(791,077)	(791,077)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,018,413)	(6,018,413)	0	(3,944,468)	(3,944,468)	0	(2,073,945)	(2,073,945)	
1		ADFIT - CDA Settlement Costs (283333)	0	267,273	267,273	0	175,171	175,171	0	92,102	92,102	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(990,645)	(990,645)	0	(668,289)	(668,289)	0	(322,356)	(322,356)	
TOTAL ACCUMULATED DFIT			0	(598,336,239)	(598,336,239)	0	(404,014,697)	(404,014,697)	0	(194,321,542)	(194,321,542)	
NET ELECTRIC UTILITY PLANT			1,555,879,265	1,200,012,518	2,755,891,783	1,075,508,981	783,244,404	1,858,753,385	480,370,284	416,768,114	897,138,398	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	47.598%	52.402%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.460%	32.540%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,555,879,265	1,200,012,518	2,755,891,783	#####	783,244,404	1,858,753,385	480,370,284	416,768,114	897,138,398
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,955,149	34,262,683	41,217,832	5,283,648	23,389,763	28,673,411	1,671,501	10,872,920	12,544,421
4	Accumulated Amortization - AFUDC (182318)	(1,252,232)	(5,280,015)	(6,532,247)	(986,661)	(3,604,455)	(4,591,116)	(265,571)	(1,675,560)	(1,941,131)
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)	(3,429,498)	0	(3,429,498)	(1,099,095)	0	(1,099,095)	(2,330,403)	0	(2,330,403)
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)	2,061,991	0	2,061,991	0	0	0	2,061,991	0	2,061,991
99	ADFIT - Boulder Park Disallowed (190040)	112,982	0	112,982	0	0	0	112,982	0	112,982
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,883,283)	0	(2,883,283)	(814,099)	0	(814,099)	(2,069,184)	0	(2,069,184)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,914,174)	0	(88,914,174)	(57,794,213)	0	(57,794,213)	(31,119,961)	0	(31,119,961)
99	ADFIT-Customer Tax Credit (190393)	18,671,977	0	18,671,977	12,136,785	0	12,136,785	6,535,192	0	6,535,192
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,619,377)	0	(13,619,377)	(8,920,512)	0	(8,920,512)	(4,698,865)	0	(4,698,865)
99	Colstrip-Regulatory Asset (182327)	9,714,322	0	9,714,322	4,769,644	0	4,769,644	4,944,678	0	4,944,678
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,046,039	0	2,046,039	1,642,338	0	1,642,338	403,701	0	403,701
99	Colstrip Reg Asset ADFIT (283376)	(1,314,061)	0	(1,314,061)	(858,739)	0	(858,739)	(455,322)	0	(455,322)
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)	(2,254,991)	0	(2,254,991)	(1,473,637)	0	(1,473,637)	(781,354)	0	(781,354)
99	Colstrip ARO Liability (230027)	(14,066,726)	0	(14,066,726)	(9,192,606)	0	(9,192,606)	(4,874,120)	0	(4,874,120)
99	Colstrip ARO ADFIT (190376)	2,954,012	0	2,954,012	1,930,447	0	1,930,447	1,023,565	0	1,023,565
99	Colstrip ARO ADFIT (283377)	(2,547,782)	0	(2,547,782)	(1,664,975)	0	(1,664,975)	(882,807)	0	(882,807)
99	Customer Deposits (235199)	(4,780)	0	(4,780)	(4,780)	0	(4,780)	0	0	0
C-WKC	Working Capital	64,845,152	0	64,845,152	45,762,105	0	45,762,105	19,083,047	0	19,083,047
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(27,981,293)	28,982,668	1,001,375	(21,140,555)	19,785,308	(1,355,247)	(6,840,738)	9,197,360	2,356,622
	NET RATE BASE	1,527,897,972	1,228,995,186	2,756,893,158	#####	803,029,712	1,857,398,138	473,529,546	425,965,474	899,495,020

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 August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	268,194	268,194			268,194	268,194		175,774	175,774		92,420	92,420	
	Steam (ED-ID)	367,557	367,557		367,557		367,557				367,557		367,557	
	Steam (ED-WA)	976,698	976,698		976,698		976,698	976,698		976,698			976,698	
1	Hydro (ED-AN)	1,230,238	1,230,238			1,230,238	1,230,238		806,298	806,298		423,940	423,940	
1	Other (ED-AN)	916,572	916,572			916,572	916,572		600,721	600,721		315,851	315,851	
Total Electric Production		3,759,259	3,759,259			1,344,255	2,415,004	3,759,259	976,698	1,582,793	2,559,491	367,557	832,211	1,199,768
Electric Transmission														
1	ED-AN	1,485,397	1,485,397			1,485,397	1,485,397		973,529	973,529		511,868	511,868	
	ED-ID	82,789	82,789		82,789		82,789				82,789		82,789	
	ED-WA	42,827	42,827		42,827		42,827	42,827		42,827			42,827	
Total Electric Transmissic		1,611,013	1,611,013			125,616	1,485,397	1,611,013	42,827	973,529	1,016,356	82,789	511,868	594,657
Electric Distribution														
3	ED-AN	7,063	7,063				7,063	7,063		3,362	3,362		3,701	3,701
	ED-ID	1,533,225	1,533,225		1,533,225		1,533,225				1,533,225		1,533,225	
	ED-WA	2,917,225	2,917,225		2,917,225		2,917,225	2,917,225		2,917,225			2,917,225	
Total Electric Distribution		4,457,513	4,457,513			4,450,450	7,063	4,457,513	2,917,225	3,362	2,920,587	1,533,225	3,701	1,536,926
Gas Underground Storage														
	GD-AN	58,085		58,085										
	GD-OR	10,249			10,249									
Total Gas Underground St		68,334		58,085	10,249									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	545,799		545,799										
	GD-WA	1,225,305		1,225,305										
	GD-OR	815,573			815,573									
Total Gas Distribution		2,591,463		1,775,890	815,573									
General Plant														
4	ED-AN	239,009	239,009				239,009	239,009		163,162	163,162		75,847	75,847
	ED-ID	41,838	41,838		41,838		41,838				41,838		41,838	
	ED-WA	95,278	95,278		95,278		95,278	95,278		95,278			95,278	
7,4	CD-AA	1,851,327	1,295,892	383,132	172,303		1,295,892	1,295,892		884,654	884,654		411,238	411,238
9,4	CD-AN	53,933	41,646	12,287			41,646	41,646		28,430	28,430		13,216	13,216
9	CD-ID	39,485	30,489	8,996		30,489	30,489	30,489				30,489	30,489	
9	CD-WA	186,635	144,114	42,521		144,114	144,114	144,114		144,114	144,114			
8	GD-AA	31,007		21,343	9,664									
	GD-AN	2,629		2,629										
	GD-ID	3,385		3,385										
	GD-WA	93,045		93,045										
	GD-OR	16,692			16,692									
Total General Plant		2,654,263	1,888,266	567,338	198,659	311,719	1,576,547	1,888,266	239,392	1,076,246	1,315,638	72,327	500,301	572,628
Total Depreciation Expens		15,141,845	11,716,051	2,401,313	1,024,481	6,232,040	5,484,011	11,716,051	4,176,142	3,635,930	7,812,072	2,055,898	1,848,081	3,903,979

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%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expe	52.402%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****							
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total					
Production/Transmission																		
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,160	50,160		26,373	26,373					
1	Misc Intangible Plt (303000)	ED-AN	21,567	21,567		21,567	21,567		14,135	14,135		7,432	7,432					
Total Production/Transmission			98,100	98,100		98,100	98,100		64,295	64,295		33,805	33,805					
Distribution																		
	Franchises (302000)	ED-WA	9,002	9,002		9,002	9,002		9,002	9,002								
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489								
Total Distribution			9,491	9,491		9,491	9,491		9,491	9,491								
General Plant - 303000																		
7,4		CD-AA	34,569	24,198	7,154	3,217				16,519	16,519		7,679	7,679				
9,1		CD-AN	811	626	185		24,198	24,198		410	410		216	216				
		GD-ID	1,233		1,233													
		GD-WA	2,072		2,072													
		GD-OR	672			672												
Total General Plant - 303000			39,357	24,824	10,644	3,889		24,824	24,824		16,929	16,929		7,895	7,895			
Miscellaneous IT Intangible Plant - 3031XX																		
7,4		CD-AA	3,681,189	2,576,759	761,822	342,608		2,576,759	2,576,759		1,759,050	1,759,050		817,709	817,709			
9,4		CD-AN	11,876	9,170	2,706		9,170	9,170		6,260	6,260		2,910	2,910				
9,4		CD-ID	0	0	0		0	0				0	0					
9,4		CD-WA	306,651	236,787	69,864		236,787	236,787		236,787	236,787							
4		ED-AN	382,688	382,688			382,688	382,688		261,246	261,246		121,442	121,442				
		ED-ID	0	0			0	0				0	0					
		ED-WA	63,849	63,849			63,849	63,849		63,849	63,849							
8		GD-AA	7,392		5,088	2,304												
		GD-AN	0		0													
		GD-OR	0			0												
Total Miscellaneous IT Intangible Plt - 3031XX			4,453,645	3,269,253	839,480	344,912		300,636	2,968,617	3,269,253		300,636	2,026,556	2,327,192		0	942,061	942,061
Gas Underground Storage																		
		GD-AN	0		0													
Total Gas Underground Storage			0	0	0	0												
General Plant - 390200, 396200																		
7,4		CD-AA	0	0	0	0		0	0		0	0		0				
4		ED-AN	35,430	35,430			35,430	35,430		24,187	24,187		11,243	11,243				
		GD-OR	0			0												
Total General Plant - 390200, 396200			35,430	35,430	0	0		35,430	35,430		24,187	24,187		11,243	11,243			
Total Amortization Expense			4,636,023	3,437,098	850,124	348,801		310,127	3,126,971	3,437,098		310,127	2,131,967	2,442,094		0	995,004	995,004

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,599,657)	(73,599,657)			(73,599,657)	(73,599,657)		(48,237,215)	(48,237,215)		(25,362,442)	(25,362,442)	
	Steam (ED-ID)	(92,129,796)	(92,129,796)		(92,129,796)	(92,129,796)	(92,129,796)				(92,129,796)	(92,129,796)	(92,129,796)	
	Steam (ED-WA)	(174,531,810)	(174,531,810)		(174,531,810)	(174,531,810)	(174,531,810)	(174,531,810)			(174,531,810)	(174,531,810)	(174,531,810)	
1	Hydro (ED-AN)	(167,981,417)	(167,981,417)		(167,981,417)	(167,981,417)	(167,981,417)		(110,095,021)	(110,095,021)		(57,886,396)	(57,886,396)	
1	Other (ED-AN)	(155,310,804)	(155,310,804)		(155,310,804)	(155,310,804)	(155,310,804)		(101,790,701)	(101,790,701)		(53,520,103)	(53,520,103)	
Total Electric Production		(663,553,484)	(663,553,484)		(266,661,606)	(396,891,878)	(663,553,484)		(174,531,810)	(260,122,937)	(434,654,747)	(92,129,796)	(136,768,941)	(228,898,737)
Electric Transmission														
1	ED-AN	(220,912,441)	(220,912,441)			(220,912,441)	(220,912,441)		(144,786,014)	(144,786,014)		(76,126,427)	(76,126,427)	
	ED-ID	(10,206,082)	(10,206,082)		(10,206,082)	(10,206,082)	(10,206,082)				(10,206,082)	(10,206,082)	(10,206,082)	
	ED-WA	(16,034,710)	(16,034,710)		(16,034,710)	(16,034,710)	(16,034,710)	(16,034,710)			(16,034,710)	(16,034,710)	(16,034,710)	
Total Electric Transmissic		(247,153,233)	(247,153,233)		(26,240,792)	(220,912,441)	(247,153,233)		(16,034,710)	(144,786,014)	(160,820,724)	(10,206,082)	(76,126,427)	(86,332,509)
Electric Distribution														
3	ED-AN	(380,236)	(380,236)			(380,236)	(380,236)		(180,985)	(180,985)		(199,251)	(199,251)	
	ED-ID	(255,508,735)	(255,508,735)		(255,508,735)	(255,508,735)	(255,508,735)				(255,508,735)	(255,508,735)	(255,508,735)	
	ED-WA	(395,191,753)	(395,191,753)		(395,191,753)	(395,191,753)	(395,191,753)	(395,191,753)			(395,191,753)	(395,191,753)	(395,191,753)	
Total Electric Distribution		(651,080,724)	(651,080,724)		(650,700,488)	(380,236)	(651,080,724)		(395,191,753)	(180,985)	(395,372,738)	(255,508,735)	(199,251)	(255,707,986)
Gas Underground Storage														
	GD-AN	(18,220,536)	(18,220,536)											
	GD-OR	(1,471,046)		(1,471,046)		(1,471,046)								
Total Gas Underground St		(19,691,582)		(18,220,536)		(1,471,046)								
Gas Distribution														
	GD-AN	(1,944,415)	(1,944,415)											
	GD-ID	(93,277,783)	(93,277,783)											
	GD-WA	(163,807,919)	(163,807,919)											
	GD-OR	(128,630,152)		(128,630,152)										
Total Gas Distribution		(387,660,269)		(259,030,117)		(128,630,152)								
General Plant														
4	ED-AN	(37,052,915)	(37,052,915)			(37,052,915)	(37,052,915)		(25,294,543)	(25,294,543)		(11,758,372)	(11,758,372)	
	ED-ID	(12,415,153)	(12,415,153)		(12,415,153)	(12,415,153)	(12,415,153)				(12,415,153)	(12,415,153)	(12,415,153)	
	ED-WA	(22,907,547)	(22,907,547)		(22,907,547)	(22,907,547)	(22,907,547)	(22,907,547)			(22,907,547)	(22,907,547)	(22,907,547)	
7,4	CD-AA	(90,417,019)	(63,290,105)	(18,711,802)	(8,415,112)	(63,290,105)	(63,290,105)		(43,205,623)	(43,205,623)		(20,084,482)	(20,084,482)	
9,4	CD-AN	(7,953,558)	(6,141,499)	(1,812,059)		(6,141,499)	(6,141,499)		(4,192,556)	(4,192,556)		(1,948,943)	(1,948,943)	
9	CD-ID	(6,961,742)	(5,375,648)	(1,586,094)		(5,375,648)	(5,375,648)				(5,375,648)	(5,375,648)	(5,375,648)	
9	CD-WA	(9,076,009)	(7,008,222)	(2,067,787)		(7,008,222)	(7,008,222)	(7,008,222)			(7,008,222)	(7,008,222)	(7,008,222)	
8	GD-AA	(2,146,292)		(1,477,357)	(668,935)									
	GD-AN	(3,766,125)		(3,766,125)										
	GD-ID	(2,427,626)		(2,427,626)										
	GD-WA	(11,695,900)		(11,695,900)										
	GD-OR	(5,250,040)		(5,250,040)										
Total General Plant		(212,069,926)	(154,191,089)	(43,544,750)	(14,334,087)	(47,706,570)	(106,484,519)	(154,191,089)	(29,915,769)	(72,692,722)	(102,608,491)	(17,790,801)	(33,791,797)	(51,582,598)
Total Accumulated Depr		(2,181,209,218)	(1,715,978,530)	(320,795,403)	(144,435,285)	(991,309,456)	(724,669,074)	(1,715,978,530)	(615,674,042)	(477,782,658)	(1,093,456,700)	(375,635,414)	(246,886,416)	(622,521,830)

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	1	Washington	Idaho	
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	47.598%	52.402%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(14,388,955)	(14,388,955)		(14,388,955)	(14,388,955)		(9,430,521)	(9,430,521)		(4,958,434)	(4,958,434)	
1	Misc Intangible Plt (3030)	ED-AN	(2,459,855)	(2,459,855)		(2,459,855)	(2,459,855)		(1,612,189)	(1,612,189)		(847,666)	(847,666)	
Total Production/Transmission			(16,848,810)	(16,848,810)		(16,848,810)	(16,848,810)		(11,042,710)	(11,042,710)		(5,806,100)	(5,806,100)	
Distribution														
	Franchises (302000)	ED-WA	(267,632)	(267,632)		(267,632)	(267,632)	(267,632)		(267,632)				
	Misc Intangible Plt (3030)	ED-WA	(58,072)	(58,072)		(58,072)	(58,072)	(58,072)		(58,072)				
Total Distribution			(325,704)	(325,704)		(325,704)	(325,704)	(325,704)		(325,704)				
General Plant - 303000														
7,4	CD-AA		(4,466,659)	(3,126,572)	(924,375)	(415,712)		(3,126,572)	(3,126,572)		(2,134,386)	(2,134,386)	(992,186)	(992,186)
9,1	CD-AN		(132,036)	(101,954)	(30,082)		(101,954)		(101,954)		(66,821)	(66,821)	(35,133)	(35,133)
	GD-ID		(139,408)		(139,408)									
	GD-WA		(281,341)		(281,341)									
	GD-OR		(115,622)			(115,622)								
Total General Plant - 303000			(5,135,066)	(3,228,526)	(1,375,206)	(531,334)		(3,228,526)	(3,228,526)		(2,201,207)	(2,201,207)	(1,027,319)	(1,027,319)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(128,649,002)	(90,051,728)	(26,623,911)	(11,973,363)		(90,051,728)	(90,051,728)		(61,474,712)	(61,474,712)	(28,577,016)	(28,577,016)
9,4	CD-AN		(300,048)	(231,688)	(68,360)		(231,688)		(231,688)		(158,164)	(158,164)	(73,524)	(73,524)
9	CD-ID		118	91	27		91	91	0	0	91	91	91	91
9	CD-WA		(10,546,325)	(8,143,556)	(2,402,769)		(8,143,556)	(8,143,556)	(8,143,556)		(8,143,556)		0	0
4	ED-AN		(9,804,384)	(9,804,384)			(9,804,384)	(9,804,384)		(6,693,061)	(6,693,061)	(3,111,323)	(3,111,323)	
	ED-ID		117	117			117	117			117	117	117	117
	ED-WA		(741,219)	(741,219)			(741,219)	(741,219)		(741,219)				
8	GD-AA		(139,917)		(96,309)	(43,608)								
	GD-AN		0		0									
	GD-OR		0		0									
Total Misc IT Intangible Plant - 3031XX			(150,180,660)	(108,972,367)	(29,191,322)	(12,016,971)		(8,884,567)	(100,087,800)	(108,972,367)		(8,884,775)	(68,325,937)	(77,210,712)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID		0	0	0		0	0		0	0	0	0	
9	CD-WA		0	0	0		0	0	0	0	0	0	0	
4	ED-AN		(581,919)	(581,919)			(581,919)	(581,919)		(397,253)	(397,253)	(184,666)	(184,666)	
	ED-WA		0	0			0	0	0	0	0	0	0	
	GD-WA		0		0				0					
	GD-OR		0		0				0					
Total General Plant - 390200, 396200			(581,919)	(581,919)	0	0		0	(581,919)	(581,919)		0	(397,253)	(397,253)
Total Accumulated Amortization			(173,072,159)	(129,957,326)	(30,566,528)	(12,548,305)		(9,210,271)	(120,747,055)	(129,957,326)		(9,210,479)	(81,967,107)	(91,177,586)

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 August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,711	122,266	362,279	401,166	885,711	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	845,325	0	0	0	0	0	0	0	845,325	0	845,325	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	2,265,251	685,498	337,612	726,049	1,749,159	202,257	99,613	214,222	516,092	0	0	0
	TOTAL ACCOUNT	18,994,225	807,764	699,891	9,474,164	10,981,819	3,275,642	99,613	2,682,008	6,057,263	845,325	1,109,818	1,955,143
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	17,807,926	8,295,034	2,746,013	6,766,879	17,807,926	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,884,800	0	0	0	0	25,884,800	0	0	25,884,800	0	0	0
99	GD-OR / AS	4,070,315	0	0	0	0	0	0	0	4,070,315	0	4,070,315	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,146,508	0	0	89,000,013	89,000,013	0	0	26,312,970	26,312,970	0	11,833,525	11,833,525
9	CD-WA / ID / AN	30,369,920	9,353,861	5,930,035	8,166,845	23,450,741	2,759,872	1,749,666	2,409,641	6,919,179	0	0	0
	TOTAL ACCOUNT	205,279,469	17,648,895	8,676,048	103,933,737	130,258,680	28,644,672	1,749,666	28,722,611	59,116,949	4,070,315	11,833,525	15,903,840
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,749,681	279,659	7,798	1,462,224	1,749,681	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,754	0	0	0	0	139,754	0	0	139,754	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	320,021	0	0	0	0	0	0	220,280	220,280	0	99,741	99,741
7	CD-AA	76,774,457	0	0	53,740,584	53,740,584	0	0	15,888,474	15,888,474	0	7,145,399	7,145,399
9	CD-WA / ID / AN	6,071,739	4,420,152	7,401	260,861	4,688,414	1,304,173	2,184	76,968	1,383,325	0	0	0
	TOTAL ACCOUNT	85,067,761	4,699,811	15,199	55,463,669	60,178,679	1,443,927	2,184	16,185,722	17,631,833	12,109	7,245,140	7,257,249
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,421,628	23,790,345	10,522,901	20,108,382	54,421,628	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,434,664	0	0	0	0	10,059,888	2,860,011	2,514,765	15,434,664	0	0	0
99	GD-OR / AS	4,508,113	0	0	0	0	0	0	0	4,508,113	0	4,508,113	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	7,067,711	1,677,787	784,955	2,994,732	5,457,474	495,034	231,602	883,601	1,610,237	0	0	0
	TOTAL ACCOUNT	89,173,671	25,468,132	11,307,856	28,454,019	65,230,007	10,554,922	3,091,613	5,047,265	18,693,800	4,508,113	741,751	5,249,864

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,750	58,866	0	413,884	472,750	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,315,693	343,537	186,453	3,574,629	4,104,619	101,361	55,013	1,054,700	1,211,074	0	0	0	
		TOTAL ACCOUNT	6,044,112	402,403	186,453	3,997,279	4,586,135	323,714	55,013	1,057,292	1,436,019	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,069,684	1,048,027	292,201	5,729,456	7,069,684	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,293,318	0	0	0	3,293,318	2,453,513	338,151	501,654	3,293,318	0	0	0	
99		GD-OR / AS	900,507	0	0	0	0	0	0	0	0	900,507	0	900,507	
8		GD-AA	5,524,295	0	0	0	0	0	0	3,802,538	3,802,538	0	1,721,757	1,721,757	
7		CD-AA	14,685,025	0	0	10,279,224	10,279,224	0	0	3,039,066	3,039,066	0	1,366,735	1,366,735	
9		CD-WA / ID / AN	2,001,421	20,344	749,216	775,877	1,545,437	6,003	221,057	228,924	455,984	0	0	0	
		TOTAL ACCOUNT	33,474,250	1,068,371	1,041,417	16,784,557	18,894,345	2,459,516	559,208	7,572,182	10,590,906	900,507	3,088,492	3,988,999	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,795	0	0	116,795	116,795	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,795	0	0	116,795	116,795	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,101,032	398,185	15,791	1,687,056	2,101,032	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,959	0	0	0	200,959	106,042	0	94,917	200,959	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,033,539	398,185	15,791	2,742,480	3,156,456	106,042	0	548,179	654,221	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,778,887	13,664,741	8,953,410	8,160,736	30,778,887	0	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	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,136,855	13,914,989	9,343,529	9,018,982	32,277,500	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,521,184	12,031,171	6,492,106	29,997,907	48,521,184	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,057,798	0	0	0	0	701,246	354,599	1,953	1,057,798	0	0	0	0
99		GD-OR / AS	756,739	0	0	0	0	0	0	0	0	756,739	0	756,739	
8		GD-AA	268,347	0	0	0	0	0	0	184,711	184,711	0	83,636	83,636	
7		CD-AA	81,072,692	0	0	56,749,263	56,749,263	0	0	16,777,994	16,777,994	0	7,545,435	7,545,435	
9		CD-WA/ ID / AN	17,532,601	9,255,561	2,865,702	1,416,886	13,538,149	2,730,868	845,530	418,054	3,994,452	0	0	0	
		TOTAL ACCOUNT	149,209,361	21,286,732	9,357,808	88,164,056	118,808,596	3,432,114	1,200,129	17,382,712	22,014,955	756,739	7,629,071	8,385,810	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,593	0	6,846	271,747	278,593	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	5,730	0	0	0	0	0	0	0	0	5,730	0	5,730	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,632	0	0	484,129	484,129	0	0	143,133	143,133	0	64,370	64,370	
9		CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0	
		TOTAL ACCOUNT	988,035	0	13,466	758,584	772,050	0	1,953	143,932	145,885	5,730	64,370	70,100	
		TOTAL GENERAL PLANT	629,518,073	85,695,282	40,657,458	318,908,322	445,261,062	52,918,102	7,774,123	80,415,941	141,108,166	11,182,050	31,966,795	43,148,845	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,382	319,716	0	11,632,666	11,952,382	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,113	0	0	0	0	1,022,254	771,859	0	1,794,113	0	0	
99		GD-OR / AS	416,053	0	0	0	0	0	0	0	0	416,053	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,565	0	0	4,355,671	4,355,671	0	0	1,287,760	1,287,760	0	579,134	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,579,171	319,716	0	16,138,183	16,457,899	1,022,254	771,859	1,331,972	3,126,085	416,053	579,134	995,187
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,081,648	2,230,352	(500)	20,851,796	23,081,648	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	431,678	0	0	0	0	0	0	297,137	297,137	0	134,541	
7		CD-AA	145,627,624	0	0	101,936,424	101,936,424	0	0	30,137,637	30,137,637	0	13,553,563	
9		CD-WA / ID / AN	678,027	0	(465)	524,017	523,552	0	(137)	154,612	154,475	0	0	
		TOTAL ACCOUNT	169,818,977	2,230,352	(965)	123,312,237	125,541,624	0	(137)	30,589,386	30,589,249	0	13,688,104	13,688,104
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	362,760	0	0	362,760	362,760	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,732,478	0	0	1,912,680	1,912,680	0	0	565,486	565,486	0	254,312	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,095,238	0	0	2,275,440	2,275,440	0	0	565,486	565,486	0	254,312	254,312
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,628,642	0	0	1,628,642	1,628,642	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,628,642	0	0	1,628,642	1,628,642	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,495,830	0	0	69,645,091	69,645,091	0	0	20,590,662	20,590,662	0	9,260,077	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	99,495,830	0	0	69,645,091	69,645,091	0	0	20,590,662	20,590,662	0	9,260,077	9,260,077

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,127,817	0	0	20,388,889	20,388,889	0	0	6,028,002	6,028,002	0	2,710,926	2,710,926	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,127,817	0	0	20,388,889	20,388,889	0	0	6,028,002	6,028,002	0	2,710,926	2,710,926	0
	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,474	0	0	977,504	977,504	0	0	289,000	289,000	0	129,970	129,970	0
9		CD-WA / ID / AN	18,545,604	14,320,359	0	0	14,320,359	4,225,245	0	0	4,225,245	0	0	0	0
		TOTAL ACCOUNT	21,310,313	15,688,594	0	977,504	16,666,098	4,225,245	0	289,000	4,514,245	0	129,970	129,970	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,593,115	0	0	3,215,089	3,215,089	0	0	950,545	950,545	0	427,481	427,481	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,593,115	0	0	3,215,089	3,215,089	0	0	950,545	950,545	0	427,481	427,481	0
		TOTAL	349,649,103	18,238,662	(965)	237,581,075	255,818,772	5,247,499	771,722	60,345,053	66,364,274	416,053	27,050,004	27,466,057	0

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(82,097,277)	(57,466,452)	(16,990,031)	(7,640,794)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(849,301)	(655,805)	(193,496)	0
7	282919	CD-AA	(3,561,296)	(2,492,836)	(737,010)	(331,450)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(86,319,107)</u>	<u>(60,482,960)</u>	<u>(17,881,472)</u>	<u>(7,954,675)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,809,687	4,809,687	0	0	0	0	4,809,687
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	315	315	0	0	0	0	315
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	45,813,220	18,713,972	0	64,527,192	45,762,105	19,083,047	51,115	(369,075)	0
TOTAL		45,813,220	18,713,972	4,810,001	69,337,193	45,762,105	19,083,047	51,115	(369,075)	4,810,001

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%