

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,871,917	9,496,776	4,375,141
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,871,917	9,496,776	4,375,141
E-APL	Electric Net Rate Base	2,763,237,010	1,862,522,301	900,714,709
	RATE OF RETURN	0.502%	0.510%	0.486%

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 July 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	7-01-2021 thru 07-31-2021	402,467 100.000%	262,607 65.249%	139,860 34.751%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2021 thru 07-31-2021	2,070,202 100.000%	1,293,343 62.474%	776,859 37.526%
	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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-1A
For Month Ended July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		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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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended July 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		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 July 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
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	06-01-2021 thru 07-31-2021	1,379,771,711	952,281,527	427,490,184	
		Percent		100.000%	69.017%	30.983%	
11		Book Depreciation	7-01-2021 thru 07-31-2021	11,647,676	7,764,849	3,882,827	
		Percent		100.000%	66.664%	33.336%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended July 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	06-01-2021 thru 07-31-2021	3,341,873,062 100.000%	2,255,207,598 67.483%	1,086,665,464 32.517%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2021 thru 07-31-2021	287,597,327 100.000%	197,343,462 68.618%	90,253,865 31.382%
14		Net Allocated Schedule M's - AMA Percent	7-01-2021 thru 07-31-2021	-9,910,994 100.000%	-6,732,554 67.930%	-3,178,440 32.070%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended July 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	36,491,904	0	36,491,904	24,865,892	0	24,865,892	11,626,012	0
99	442200	Commercial - Firm & Int.	30,295,520	0	30,295,520	22,016,925	0	22,016,925	8,278,595	0
1	442300	Industrial	10,444,727	0	10,444,727	5,908,331	0	5,908,331	4,536,396	0
99	444000	Public Street & Highway Lighting	624,793	0	624,793	393,826	0	393,826	230,967	0
99	448000	Interdepartmental Revenue	111,413	0	111,413	89,530	0	89,530	21,883	0
99	499XXX	Unbilled Revenue	1,662,253	0	1,662,253	1,136,307	0	1,136,307	525,946	0
TOTAL SALES TO ULTIMATE CUSTOMERS			79,630,610	0	79,630,610	54,410,811	0	54,410,811	25,219,799	0
1	447XXX	Sales for Resale	0	2,567,755	2,567,755	0	1,682,907	1,682,907	0	884,848
TOTAL SALES OF ELECTRICITY			79,630,610	2,567,755	82,198,365	54,410,811	1,682,907	56,093,718	25,219,799	884,848
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	9,526	0	9,526	2,550	0	2,550	6,976	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	158,414	9,400	167,814	84,835	6,161	90,996	73,579	3,239
1	454100	Rent from Trnsmission Joint Use	241	0	241	134	0	134	107	0
1	456XXX	Other Electric Revenues	(8,658,219)	7,649,713	(1,008,506)	(6,534,001)	5,013,622	(1,520,379)	(2,124,218)	2,636,091
TOTAL OTHER OPERATING REVENUE			(8,490,038)	7,699,195	(790,843)	(6,446,482)	5,046,053	(1,400,429)	(2,043,556)	2,653,142
TOTAL ELECTRIC REVENUE			71,140,572	10,266,950	81,407,522	47,964,329	6,728,960	54,693,289	23,176,243	3,537,990

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended July 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	27,040	27,040	0	17,722	17,722	0	9,318
1	501XXX	Fuel	0	3,127,557	3,127,557	0	2,049,801	2,049,801	0	1,077,756
1	502000	Steam Expense	0	256,658	256,658	0	168,214	168,214	0	88,444
1	505000	Electric Expense	0	75,561	75,561	0	49,523	49,523	0	26,038
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	278,367	278,367	0	182,442	182,442	0	95,925
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	76,646	76,646	0	50,234	50,234	0	26,412
1	511000	Structures	0	69,604	69,604	0	45,618	45,618	0	23,986
1	512000	Boiler Plant	0	1,068,262	1,068,262	0	700,139	700,139	0	368,123
1	513000	Electric Plant	0	450,374	450,374	0	295,175	295,175	0	155,199
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(333,853)	(333,853)	0	(218,807)	(218,807)	0	(115,046)
TOTAL STEAM POWER GENERATION EXP			0	5,096,216	5,096,216	0	3,340,061	3,340,061	0	1,756,155
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	98,546	98,546	0	64,587	64,587	0	33,959
1	536000	Water for Power	0	92,745	92,745	0	60,785	60,785	0	31,960
1	537000	Hydraulic Expense	343,886	363,538	707,424	225,692	238,263	463,955	118,194	125,275
1	538000	Electric Expense	0	436,489	436,489	0	286,075	286,075	0	150,414
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	93,708	93,708	0	61,416	61,416	0	32,292
1	540000	Rent	0	134,525	134,525	0	88,168	88,168	0	46,357
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	40,062	40,062	0	26,257	26,257	0	13,805
1	542000	Structures	0	51,102	51,102	0	33,492	33,492	0	17,610
1	543000	Reservoirs, Dams, & Waterways	0	53,691	53,691	0	35,189	35,189	0	18,502
1	544000	Electric Plant	0	251,488	251,488	0	164,825	164,825	0	86,663
1	545000	Miscellaneous Hydraulic Plant	0	42,560	42,560	0	27,894	27,894	0	14,666
TOTAL HYDRO POWER GENERATION EXP			774,636	1,658,454	2,433,090	508,006	1,086,951	1,594,957	266,630	571,503
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	38,070	38,070	0	24,951	24,951	0	13,119
1	547XXX	Fuel	0	9,615,661	9,615,661	0	6,302,104	6,302,104	0	3,313,557
1	548000	Generation Expense	0	157,565	157,565	0	103,268	103,268	0	54,297
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(78,749)	(78,749)	0	(51,612)	(51,612)	0	(27,137)
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
MAINTENANCE										
1	551000	Supervision & Engineering	0	43,811	43,811	0	28,714	28,714	0	15,097
1	552000	Structures	0	4,429	4,429	0	2,903	2,903	0	1,526
1	553000	Generating & Electric Equipment	0	391,160	391,160	0	256,366	256,366	0	134,794
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(739,934)	(739,934)	0	(484,953)	(484,953)	0	(254,981)
TOTAL OTHER POWER GENERATION EXP			0	9,438,363	9,438,363	0	6,185,903	6,185,903	0	3,252,460

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	1,009,572	14,438,149	15,447,721	0	9,462,764	9,462,764	1,009,572	4,975,385
1	566000	System Control & Load Dispatching	0	54,195	54,195	0	35,519	35,519	0	18,676
E-557	557XXX	Other Expense	(10,021,894)	5,034,261	(4,987,633)	(6,547,726)	3,299,455	(3,248,271)	(3,474,168)	1,734,806
TOTAL OTHER POWER SUPPLY EXPENSE			(9,012,322)	19,526,605	10,514,283	(6,547,726)	12,797,738	6,250,012	(2,464,596)	6,728,867
TOTAL PRODUCTION OPERATING EXP			(8,237,686)	35,719,638	27,481,952	(6,039,720)	23,410,653	17,370,933	(2,197,966)	12,308,985
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	45,104	45,104	0	29,561	29,561	0	15,543
1	561000	Load Dispatching	0	194,469	194,469	0	127,455	127,455	0	67,014
1	562000	Station Expense	0	52,215	52,215	0	34,222	34,222	0	17,993
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	89,299	89,299	0	58,527	58,527	0	30,772
1	565XXX	Transmission of Electricity by Others	0	1,752,554	1,752,554	0	1,148,624	1,148,624	0	603,930
1	566000	Miscellaneous Transmission Expense	0	313,274	313,274	0	205,320	205,320	0	107,954
1	567000	Rent	0	13,566	13,566	0	8,891	8,891	0	4,675
MAINTENANCE										
1	568000	Supervision & Engineering	2,298	31,590	33,888	2,298	20,704	23,002	0	10,886
1	569000	Structures	2,919	38,717	41,636	1,175	25,375	26,550	1,744	13,342
1	570000	Station Equipment	0	84,753	84,753	0	55,547	55,547	0	29,206
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	461	76,829	77,290	12	50,354	50,366	449	26,475
1	572000	Underground Lines	0	17,190	17,190	0	11,266	11,266	0	5,924
1	573000	Service Miscellaneous	211	4,173	4,384	0	2,735	2,735	211	1,438
TOTAL TRANSMISSION OPERATING EXP			5,889	2,713,733	2,719,622	3,485	1,778,581	1,782,066	2,404	935,152

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For Month Ended July 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	1,339,888	2,376,944	3,716,832	973,507	1,557,849	2,531,356	366,381	819,095
E-DEPX		Depreciation Expense-Transmission	126,163	1,473,662	1,599,825	43,045	965,838	1,008,883	83,118	507,824
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,190	97,190	0	63,699	63,699	0	33,491
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	24,147	0	24,147	18,511	0	18,511	5,636	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	(337,336)	0	(337,336)	(162,475)	0	(162,475)	(174,861)	0
99	407434	EIM Deferred O&M	(51,540)	0	(51,540)	0	0	0	(51,540)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,379,289)	0	(1,379,289)	(965,649)	0	(965,649)	(413,640)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	183,941	0	183,941	0	0	0	183,941	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	(4,223)	0	(4,223)	(4,223)	0	(4,223)	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	2,016,449	2,016,449	0	1,321,581	1,321,581	0	694,868
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(167,091)	6,056,610	5,889,519	(182,957)	3,969,503	3,786,546	15,866	2,087,107
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(8,398,888)	44,489,981	36,091,093	(6,219,192)	29,158,737	22,939,545	(2,179,696)	15,331,244

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 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	55,908	218,979	274,887	41,451	136,805	178,256	14,457	82,174
3	582000	Station Expense	80,018	1,991	82,009	45,544	1,244	46,788	34,474	747
3	583000	Overhead Line Expense	133,295	105,394	238,689	95,463	65,844	161,307	37,832	39,550
3	584000	Underground Line Expense	260,237	0	260,237	139,708	0	139,708	120,529	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	156,282	695	156,977	134,465	434	134,899	21,817	261
3	587000	Customer Installations Expense	60,310	3,779	64,089	39,801	2,361	42,162	20,509	1,418
3	588000	Miscellaneous Distribution Expense	149,279	185,109	334,388	95,499	115,645	211,144	53,780	69,464
3	589000	Rent	(1)	20,124	20,123	(1)	12,572	12,571	0	7,552
		MAINTENANCE:								
3	590000	Supervision & Engineering	64,891	71,642	136,533	30,029	44,758	74,787	34,862	26,884
3	591000	Structures	26,091	21	26,112	17,755	13	17,768	8,336	8
3	592000	Station Equipment	109,265	17,431	126,696	92,562	10,890	103,452	16,703	6,541
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	807,676	26	807,702	444,364	16	444,380	363,312	10
3	594000	Underground Lines	69,799	0	69,799	44,964	0	44,964	24,835	0
3	595000	Line Transformers	48,234	0	48,234	38,651	0	38,651	9,583	0
3	596000	Street Light & Signal System Maintenance Exp	2,819	0	2,819	2,475	0	2,475	344	0
3	597000	Meters	4,288	0	4,288	3,831	0	3,831	457	0
3	598000	Miscellaneous Distribution Expense	41,811	90,209	132,020	26,782	56,357	83,139	15,029	33,852
		TOTAL DISTRIBUTION OPERATING EXP	2,070,202	715,400	2,785,602	1,293,343	446,939	1,740,282	776,859	268,461
E-DEPX		Depreciation Expense-Distribution	4,433,656	6,928	4,440,584	2,907,439	4,328	2,911,767	1,526,217	2,600
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,229	0	10,229	10,229	0	10,229	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,266,392	0	5,266,392	4,630,646	0	4,630,646	635,746	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,710,277	6,928	9,717,205	7,548,314	4,328	7,552,642	2,161,963	2,600
		TOTAL DISTRIBUTION EXPENSES	11,780,479	722,328	12,502,807	8,841,657	451,267	9,292,924	2,938,822	271,061

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended July 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	9,228	9,228	0	6,021	6,021	0	3,207
2	902000	Meter Reading Expenses	46,732	7,626	54,358	27,595	4,976	32,571	19,137	2,650
2	903XXX	Customer Records & Collection Expenses	34,210	519,162	553,372	13,150	338,748	351,898	21,060	180,414
2	904000	Uncollectible Accounts	1,068,406	0	1,068,406	940,840	0	940,840	127,566	0
2	905000	Misc Customer Accounts	0	5,462	5,462	0	3,564	3,564	0	1,898
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,149,348	541,478	1,690,826	981,585	353,309	1,334,894	167,763	188,169
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,588,605	8,751	2,597,356	1,773,533	5,710	1,779,243	815,072	3,041
2	909000	Advertising	6,076	28,732	34,808	6,076	18,747	24,823	0	9,985
2	910000	Misc Customer Service & Info Exp	0	3,815	3,815	0	2,489	2,489	0	1,326
TOTAL CUSTOMER SERVICE & INFO EXP			2,594,681	41,298	2,635,979	1,779,609	26,946	1,806,555	815,072	14,352
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	39,242	2,008,974	2,048,216	30,910	1,371,446	1,402,356	8,332	637,528
4	921000	Office Supplies & Expenses	8,058	462,343	470,401	8,058	315,623	323,681	0	146,720
4	922000	Admin Exp Transferred--Credit	0	(7,965)	(7,965)	0	(5,437)	(5,437)	0	(2,528)
4	923000	Outside Services Employed	49,229	932,013	981,242	44,860	636,248	681,108	4,369	295,765
4	924000	Property Insurance Premium	0	190,427	190,427	0	129,997	129,997	0	60,430
4	925XXX	Injuries and Damages	189,595	368,901	558,496	131,543	251,834	383,377	58,052	117,067
4	926XXX	Employee Pensions and Benefits	272,608	2,800,954	3,073,562	206,877	1,912,099	2,118,976	65,731	888,855
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	249,769	405,860	655,629	181,608	266,001	447,609	68,161	139,859
4	930000	Miscellaneous General Expenses	4,722	127,939	132,661	1,880	87,339	89,219	2,842	40,600
4	931000	Rents	700	72,988	73,688	0	49,826	49,826	700	23,162
4	935000	Maintenance of General Plant	130,430	972,783	1,103,213	100,984	664,080	765,064	29,446	308,703
TOTAL ADMIN & GEN OPERATING EXP			944,453	8,335,217	9,279,670	706,720	5,679,056	6,385,776	237,733	2,656,161

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended July 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	308,894	1,573,290	1,882,184	236,177	1,074,022	1,310,199	72,717	499,268
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	303,506	2,913,743	3,217,249	303,511	1,989,095	2,292,606	(5)	924,648
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,419	35,419	0	24,179	24,179	0	11,240
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	22,400	124,168	146,568	17,964	83,792	101,756	4,436	40,376
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	64,126	0	64,126	64,126	0	64,126	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	(824,417)	0	(824,417)	(824,417)	0	(824,417)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(7,410)	0	(7,410)	0	0	0	(7,410)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(99,710)	0	(99,710)	0	0	0	(99,710)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(637,160)	0	(637,160)	(637,160)	0	(637,160)	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	90,382	227,426	317,808	64,590	155,255	219,845	25,792	72,171
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(695,473)	4,898,876	4,203,403	(710,626)	3,343,276	2,632,650	15,153	1,555,600
		TOTAL ADMIN & GENERAL EXPENSES	248,980	13,234,093	13,483,073	(3,906)	9,022,332	9,018,426	252,886	4,211,761
		TOTAL EXPENSES BEFORE FIT	7,374,600	59,029,178	66,403,778	5,379,753	39,012,591	44,392,344	1,994,847	20,016,587
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,003,744			10,300,945		
E-FIT		FEDERAL INCOME TAX			699,676			531,253		
E-FIT		DEFERRED FEDERAL INCOME TAX			472,551			299,394		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			13,871,917			9,496,776		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.249%	34.751%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.474%	37.526%
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 July 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	11,626,012
99	442200	Commercial - Firm & Int.	8,278,595
1	442300	Industrial	4,536,396
99	444000	Public Street & Highway Lighting	230,967
99	448000	Interdepartmental Revenue	21,883
99	499XXX	Unbilled Revenue	525,946
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>25,219,799</u>
1	447XXX	Sales for Resale	884,848
		TOTAL SALES OF ELECTRICITY	<u>26,104,647</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	6,976
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	76,818
1	454100	Rent from Trnsmission Joint Use	107
1	456XXX	Other Electric Revenues	511,873
		TOTAL OTHER OPERATING REVENUE	<u>609,586</u>
		TOTAL ELECTRIC REVENUE	<u>26,714,233</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	9,318
1	501XXX	Fuel	1,077,756
1	502000	Steam Expense	88,444
1	505000	Electric Expense	26,038
1	506XXX	Miscellaneous Steam Power Generation Op Exp	95,925
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	26,412
1	511000	Structures	23,986
1	512000	Boiler Plant	368,123
1	513000	Electric Plant	155,199
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(115,046)
		TOTAL STEAM POWER GENERATION EXP	<u>1,756,155</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	33,959
1	536000	Water for Power	31,960
1	537000	Hydraulic Expense	243,469
1	538000	Electric Expense	150,414
1	539000	Miscellaneous Hydraulic Power Generation Exp	32,292
1	540000	Rent	46,357
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	13,805
1	542000	Structures	17,610
1	543000	Reservoirs, Dams, & Waterways	18,502
1	544000	Electric Plant	86,663
1	545000	Miscellaneous Hydraulic Plant	14,666
		TOTAL HYDRO POWER GENERATION EXP	<u>838,133</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	13,119
1	547XXX	Fuel	3,313,557
1	548000	Generation Expense	54,297
1	549XXX	Miscellaneous Other Power Generation Op Exp	(27,137)
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	15,097
1	552000	Structures	1,526
1	553000	Generating & Electric Equipment	134,794
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(254,981)
		TOTAL OTHER POWER GENERATION EXP	<u>3,252,460</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,984,957
1	556000	System Control & Load Dispatching	18,676
E-557	557XXX	Other Expense	(1,739,362)
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>4,264,271</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,111,019</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	15,543
1	561000	Load Dispatching	67,014
1	562000	Station Expense	17,993
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	30,772
1	565XXX	Transmission of Electricity by Others	603,930
1	566000	Miscellaneous Transmission Expense	107,954
1	567000	Rent	4,675
		MAINTENANCE	
1	568000	Supervision & Engineering	10,886
1	569000	Structures	15,086
1	570000	Station Equipment	29,206
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	26,924
1	572000	Underground Lines	5,924
1	573000	Service Miscellaneous	1,649
		TOTAL TRANSMISSION OPERATING EXP	<u>937,556</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,185,476
E-DEPX		Depreciation Expense-Transmission	590,942
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,491
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	5,636
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	(174,861)
99	407434	EIM Deferred O&M	(51,540)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(413,640)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	183,941
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	694,868
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,102,973
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	13,151,548

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	96,631
3	582000	Station Expense	35,221
3	583000	Overhead Line Expense	77,382
3	584000	Underground Line Expense	120,529
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	22,078
3	587000	Customer Installations Expense	21,927
3	588000	Miscellaneous Distribution Expense	123,244
3	589000	Rent	7,552
		MAINTENANCE:	
3	590000	Supervision & Engineering	61,746
3	591000	Structures	8,344
3	592000	Station Equipment	23,244
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	363,322
3	594000	Underground Lines	24,835
3	595000	Line Transformers	9,583
3	596000	Street Light & Signal System Maintenance Exp	344
3	597000	Meters	457
3	598000	Miscellaneous Distribution Expense	48,881
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,045,320</u>
E-DEPX		Depreciation Expense-Distribution	1,528,817
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	635,746
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,164,563</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,209,883</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	3,207
2	902000	Meter Reading Expenses	21,787
2	903XXX	Customer Records & Collection Expenses	201,474
2	904000	Uncollectible Accounts	127,566
2	905000	Misc Customer Accounts	1,898
		TOTAL CUSTOMER ACCOUNTS EXPENSES	355,932
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	818,113
2	909000	Advertising	9,985
2	910000	Misc Customer Service & Info Exp	1,326
		TOTAL CUSTOMER SERVICE & INFO EXP	829,424
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	645,860
4	921000	Office Supplies & Expenses	146,720
4	922000	Admin Exp Transferred--Credit	(2,528)
4	923000	Outside Services Employed	300,134
4	924000	Property Insurance Premium	60,430
4	925XXX	Injuries and Damages	175,119
4	926XXX	Employee Pensions and Benefits	954,586
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	208,020
4	930000	Miscellaneous General Expenses	43,442
4	931000	Rents	23,862
4	935000	Maintenance of General Plant	338,149
		TOTAL ADMIN & GEN OPERATING EXP	2,893,894

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	571,985
E-AMTX		Amortization Expense-General Plant - 303000	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	924,643
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,240
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	44,812
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	(7,410)
99	407444	Regulatory Credit - Wild Fire Resiliency	(99,710)
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	97,963
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,570,753</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,464,647</u>
		TOTAL EXPENSES BEFORE FIT	<u>22,011,434</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,702,799
E-FIT		FEDERAL INCOME TAX	168,423
E-FIT		DEFERRED FEDERAL INCOME TAX	173,157
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,375,141</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended July 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	(5,072)	65,697	60,625	(6,377)	43,058	36,681	1,305	22,639	23,944
1	456010	Other Electric Rev-Financial	0	(958,706)	(958,706)	0	(628,336)	(628,336)	0	(330,370)	(330,370)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,994,715	2,994,715	0	1,962,736	1,962,736	0	1,031,979	1,031,979
1	456016	Other Electric Rev-Resource Opt	0	604,207	604,207	0	395,997	395,997	0	208,210	208,210
1	456017	Other Electric Rev-Non Resource	0	8,972	8,972	0	5,880	5,880	0	3,092	3,092
1	456018	Other Electric Rev-Extraction	0	29,844	29,844	0	19,560	19,560	0	10,284	10,284
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,540	65,540	(10,000)	34,460	24,460
1	456050	Other Electric Rev-Attachment Fees	107,472	0	107,472	107,472	0	107,472	0	0	0
1	456100	Transmission Revenue of Others	0	2,310,503	2,310,503	0	1,514,304	1,514,304	0	796,199	796,199
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	104,069	104,069	0	68,207	68,207	0	35,862	35,862
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	(7,351,927)	0	(7,351,927)	(5,370,048)	0	(5,370,048)	(1,981,879)	0	(1,981,879)
1	456329	Amortization Res Decoupling Deferral	(621,998)	0	(621,998)	(588,663)	0	(588,663)	(33,335)	0	(33,335)
1	456338	Non-res Decoupling Deferred Rev	(99,066)	0	(99,066)	26,165	0	26,165	(125,231)	0	(125,231)
1	456339	Amortization Non-res Decoupling	(722,885)	0	(722,885)	(712,074)	0	(712,074)	(10,811)	0	(10,811)
1	456380	Other Electric Revenue-Clearwater	30,500	0	30,500	0	0	0	30,500	0	30,500
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,164,455	2,164,455	0	1,418,584	1,418,584	0	745,871	745,871
TOTAL ACCOUNT 456			(8,658,220)	7,649,714	(1,008,506)	(6,534,002)	5,013,623	(1,520,379)	(2,124,218)	2,636,091	511,873

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 July 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	13,651,112	13,651,112	0	8,946,939	8,946,939	0	4,704,173	4,704,173
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	245,937	245,937	0	161,187	161,187	0	84,750	84,750
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	1,009,572	0	1,009,572	0	0	0	1,009,572	0	1,009,572
1	555550	Non Monetary - Exchange Power	0	73,411	73,411	0	48,114	48,114	0	25,297	25,297
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	363,620	363,620	0	238,317	238,317	0	125,303	125,303
1	555710	Intercompany Purchase	0	104,069	104,069	0	68,207	68,207	0	35,862	35,862
TOTAL ACCOUNT 555			1,009,572	14,438,149	15,447,721	0	9,462,764	9,462,764	1,009,572	4,975,385	5,984,957

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 July 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	17,996	377,240	395,236	17,996	247,243	265,239	0	129,997	129,997
1	557010	Other Power Supply Expense - Financial	0	(891,210)	(891,210)	0	(584,099)	(584,099)	0	(307,111)	(307,111)
1	557018	Merchandise Processing Fee	0	4,741	4,741	0	3,107	3,107	0	1,634	1,634
1	557150	Fuel - Economic Dispatch	0	636,385	636,385	0	417,087	417,087	0	219,298	219,298
1	557160	Power Supply Expense - Miscellaneous	0	290,137	290,137	0	190,156	190,156	0	99,981	99,981
99	557161	Unbilled Add-Ons	(36,215)	0	(36,215)	(36,787)	0	(36,787)	572	0	572
1	557165	Other Resource Costs-CAISO Charges	0	106,600	106,600	0	69,866	69,866	0	36,734	36,734
1	557170	Broker Fees - Power	0	32,278	32,278	0	21,155	21,155	0	11,123	11,123
1	557171	REC Broker Fees	0	1,482	1,482	0	971	971	0	511	511
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	(4,515,115)	0	(4,515,115)	(4,515,115)	0	(4,515,115)	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	(1,611,574)	0	(1,611,574)	(1,611,574)	0	(1,611,574)	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	(316,016)	0	(316,016)	(316,016)	0	(316,016)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(127,688)	0	(127,688)	(127,688)	0	(127,688)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,542,347)	0	(3,542,347)	0	0	0	(3,542,347)	0	(3,542,347)
99	557390	Idaho PCA Amortization	40,842	0	40,842	0	0	0	40,842	0	40,842
1	557395	Optional Renewable Power Expense Offset	0	326	326	0	214	214	0	112	112
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	103,484	103,484	0	67,823	67,823	0	35,661	35,661
1	557711	Turbine Gas Bookout Offset	0	(103,484)	(103,484)	0	(67,823)	(67,823)	0	(35,661)	(35,661)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,476,282	4,476,282	0	2,933,755	2,933,755	0	1,542,527	1,542,527
TOTAL ACCOUNT 557			(10,021,894)	5,034,261	(4,987,633)	(6,547,726)	3,299,455	(3,248,271)	(3,474,168)	1,734,806	(1,739,362)

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 July 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	10,474	8,751	19,225	5,648	5,710	11,358	4,826	3,041	7,867
99	908600	Public Purpose Tariff Rider Expense Offset	2,507,049	0	2,507,049	1,712,883	0	1,712,883	794,166	0	794,166
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	71,082	0	71,082	55,002	0	55,002	16,080	0	16,080
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,588,605	8,751	2,597,356	1,773,533	5,710	1,779,243	815,072	3,041	818,113

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.249%	34.751%
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 July 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.92%	53.92%
2	Cost of Debt		4.863%	4.868%
	Total Weighted Cost		2.622%	2.625%
E-APL	Net Rate Base	2,763,237,010	1,862,522,301	900,714,709
	Interest Deduction for FIT Calculation	72,479,096	48,835,335	23,643,761
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 July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	81,407,522	54,693,289	26,714,233
E-OPS	Less: Operating & Maintenance Expense	46,593,651	30,420,506	16,173,145
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	12,209,478	7,799,766	4,409,712
E-OTX	Less: Taxes Other than FIT	7,600,649	6,172,072	1,428,577
	Net Operating Income Before FIT	15,003,744	10,300,945	4,702,799
E-INT	Less: Monthly Interest Expense	6,039,924	4,069,611	1,970,313
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	(5,629,665)	(3,701,559)	(1,928,106)
	Taxable Net Operating Income	3,331,790	2,529,775	802,015
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	699,676	531,253	168,423
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	699,676	531,253	168,423
E-DTE	Deferred FIT	472,551	299,394	173,157
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	1,131,827	804,169	327,658

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 July 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	6,522,334	8,502,006	15,024,340	4,473,907	5,695,944	10,169,851	2,048,427	2,806,062	4,854,489
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	343,450	343,450	0	165,493	165,493
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	85,062	85,062	0	57,402	57,402	0	27,660	27,660
99	997007 Idaho PCA	(3,501,505)	0	(3,501,505)	0	0	0	(3,501,505)	0	(3,501,505)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,141	28,141	0	13,560	13,560
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	262,746	(1,040)	261,706	(239,938)	(702)	(240,640)	502,684	(338)	502,346
12	997020 FAS87 Current Pension Accrual	0	(928,813)	(928,813)	0	(626,791)	(626,791)	0	(302,022)	(302,022)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	599,500	(96,700)	502,800	451,317	(65,256)	386,061	148,183	(31,444)	116,739
99	997031 Decoupling Mechanism	8,795,874	0	8,795,874	6,644,619	0	6,644,619	2,151,255	0	2,151,255
12	997032 Interest Rate Swaps	0	254,080	254,080	0	171,461	171,461	0	82,619	82,619
99	997033 BPA Residential Exchange	(325,738)	0	(325,738)	(247,943)	0	(247,943)	(77,795)	0	(77,795)
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	47,319	47,319	0	32,303	32,303	0	15,016	15,016
99	997043 Washington Deferred Power Costs	(6,133,826)	0	(6,133,826)	(6,133,826)	0	(6,133,826)	0	0	0
12	997044 Non-Monetary Power Costs	0	73,411	73,411	0	49,540	49,540	0	23,871	23,871
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	(206,344)	(206,344)	0	(99,428)	(99,428)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(8,989,685)	(8,989,685)	0	(4,331,722)	(4,331,722)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,494	22,494	0	10,839	10,839
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,717	49,717	0	23,957	23,957
99	997065 Amortization - Unbilled Revenue Add-Ins	(49,050)	0	(49,050)	(46,555)	0	(46,555)	(2,495)	0	(2,495)
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	(415,434)	(415,434)	0	(280,347)	(280,347)	0	(135,087)	(135,087)
12	997081 Deferred Compensation	0	(16,135)	(16,135)	0	(10,888)	(10,888)	0	(5,247)	(5,247)
4	997082 Meal Disallowances	0	1,822	1,822	0	1,244	1,244	0	578	578
12	997083 Paid Time Off	0	(102,119)	(102,119)	0	(68,913)	(68,913)	0	(33,206)	(33,206)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	194,016	0	194,016	0	0	0	194,016	0	194,016
99	997095 WA REC Deferral	(436,567)	0	(436,567)	(436,567)	0	(436,567)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,840	1,840	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	66,885	66,885	0	45,136	45,136	0	21,749	21,749
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,305,669)	(2,305,669)	0	(1,110,998)	(1,110,998)
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	(760,291)	0	(760,291)	(760,291)	0	(760,291)	0	0	0

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
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	(630,433)	0	(630,433)	(391,480)	0	(391,480)	(238,953)	0	(238,953)
99	997119	AFUDC Tax CPI	0	419,153	419,153	0	282,857	282,857	0	136,296	136,296
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,461	5,461	0	2,631	2,631
99	997123	EIM Deferred O&M	(51,540)	0	(51,540)	0	0	0	(51,540)	0	(51,540)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	
99	997125	COVID-19	(685,325)	0	(685,325)	(685,325)	0	(685,325)	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	(135,043)	(135,043)	0	(65,071)	(65,071)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,666)	(1,391,666)	0	(939,138)	(939,138)	0	(452,528)	(452,528)
99	997130	Wild Fire Resiliency Deferral	(107,120)	0	(107,120)	0	0	0	(107,120)	0	(107,120)
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	
		TOTAL SCHEDULE M ADJUSTMENTS	4,281,328	(9,910,993)	(5,629,665)	3,030,994	(6,732,553)	(3,701,559)	1,250,334	(3,178,440)	(1,928,106)

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%	67.483%	32.517%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-1A
For Month Ended July 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	796,962	796,962	0	537,814	537,814	0	259,148	259,148
99	410100	Deferred Federal Income Tax Expense - Washington	426,341	0	426,341	426,341	0	426,341	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	342,786	0	342,786	0	0	0	342,786	0	342,786
	410100	Total	769,127	796,962	1,566,089	426,341	537,814	964,155	342,786	259,148	601,934
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,013,122)	(1,013,122)	0	(683,685)	(683,685)	0	(329,437)	(329,437)
99	411100	Deferred Federal Income Tax Expense - Washington	(64,043)	0	(64,043)	(64,043)	0	(64,043)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(144,015)	0	(144,015)	0	0	0	(144,015)	0	(144,015)
	411100	Total	(208,058)	(1,013,122)	(1,221,180)	(64,043)	(683,685)	(747,728)	(144,015)	(329,437)	(473,452)
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			688,711	(216,160)	472,551	445,265	(145,871)	299,394	243,446	(70,289)	173,157

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.483%	32.517%
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 July 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	12,219	12,219	0	8,008	8,008	0	4,211	4,211
1	408140	State Kwh Generation Tax	0	95,488	95,488	0	62,583	62,583	0	32,905	32,905
1	408150	R&P Property Tax--Production	0	1,361,454	1,361,454	0	892,297	892,297	0	469,157	469,157
1	408180	R&P Property Tax--Transmission	0	547,288	547,288	0	358,693	358,693	0	188,595	188,595
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,016,449	2,016,449	0	1,321,581	1,321,581	0	694,868	694,868
DISTRIBUTION											
99	408110	State Excise Tax	2,111,005	0	2,111,005	2,111,005	0	2,111,005	0	0	0
99	408120	Municipal Occupation & License Tax	2,162,090	0	2,162,090	1,825,272	0	1,825,272	336,818	0	336,818
99	408160	Miscellaneous State or Local Tax--WA & ID	(10)	0	(10)	0	0	0	(10)	0	(10)
99	408170	R&P Property Tax--Distribution	995,672	0	995,672	694,369	0	694,369	301,303	0	301,303
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			5,266,392	0	5,266,392	4,630,646	0	4,630,646	635,746	0	635,746
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	90,382	227,426	317,808	64,590	155,255	219,845	25,792	72,171	97,963
TOTAL A&G			90,382	227,426	317,808	64,590	155,255	219,845	25,792	72,171	97,963
TOTAL TAXES OTHER THAN FIT			5,356,774	2,243,875	7,600,649	4,695,236	1,476,836	6,172,072	661,538	767,039	1,428,577

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 July 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	7,641,666	7,641,666	0	5,008,348	5,008,348	0	2,633,318	2,633,318
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	1,063,381	1,063,381	0	696,940	696,940	0	366,441	366,441
1	182381	CDA Settlement Past Storage	0	28,732,783	28,732,783	0	18,831,466	18,831,466	0	9,901,317	9,901,317
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,137,998	16,457,714	319,716	10,695,581	11,015,297	0	5,442,417	5,442,417
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,008,271	122,712,876	124,721,147	2,010,201	83,771,172	85,781,373	(1,930)	38,941,704	38,939,774
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	1,886,421	1,886,421	0	1,287,784	1,287,784	0	598,637	598,637
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,619,679	1,619,679	0	1,105,690	1,105,690	0	513,989	513,989
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,592,940	977,501	16,570,441	15,592,940	667,301	16,260,241	0	310,200	310,200
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,025,467	3,025,467	0	2,065,365	2,065,365	0	960,102	960,102
TOTAL INTANGIBLE PLANT			20,563,795	320,770,155	341,333,950	20,565,725	216,379,912	236,945,637	(1,930)	104,390,243	104,388,313
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	112,291,318	28,825,461	141,116,779	73,385,578	18,892,207	92,277,785	38,905,740	9,933,254	48,838,994
1	312000	Boiler Plant	150,011,619	46,661,312	196,672,931	98,044,644	30,581,824	128,626,468	51,966,975	16,079,488	68,046,463
1	313000	Generators	473,309	0	473,309	309,865	0	309,865	163,444	0	163,444
1	314000	Turbogenerator Units	41,274,287	18,569,182	59,843,469	26,977,270	12,170,242	39,147,512	14,297,017	6,398,940	20,695,957
1	315000	Accessory Electric Equipment	18,855,831	12,478,570	31,334,401	12,325,545	8,178,455	20,504,000	6,530,286	4,300,115	10,830,401
1	316000	Miscellaneous Power Plant Equipment	14,557,061	2,475,603	17,032,664	9,513,597	1,622,510	11,136,107	5,043,464	853,093	5,896,557
TOTAL STEAM PRODUCTION PLANT			337,463,425	112,867,711	450,331,136	220,556,499	73,973,498	294,529,997	116,906,926	38,894,213	155,801,139
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,871,502	64,871,502	0	42,516,782	42,516,782	0	22,354,720	22,354,720
1	331XXX	Structures & Improvements	0	99,900,732	99,900,732	0	65,474,940	65,474,940	0	34,425,792	34,425,792
1	332XXX	Reservoirs, Dams, & Waterways	0	193,956,012	193,956,012	0	127,118,770	127,118,770	0	66,837,242	66,837,242
1	333000	Waterwheels, Turbines, & Generators	0	234,895,450	234,895,450	0	153,950,478	153,950,478	0	80,944,972	80,944,972
1	334000	Accessory Electric Equipment	0	80,240,651	80,240,651	0	52,589,723	52,589,723	0	27,650,928	27,650,928
1	335XXX	Miscellaneous Power Plant Equipment	0	13,075,264	13,075,264	0	8,569,528	8,569,528	0	4,505,736	4,505,736
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	690,589,535	690,589,535	0	452,612,381	452,612,381	0	237,977,154	237,977,154
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	17,589,132	17,589,132	0	11,527,917	11,527,917	0	6,061,215	6,061,215
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,585	21,069,585	0	13,809,006	13,809,006	0	7,260,579	7,260,579
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	232,630,485	232,630,485	0	152,466,020	152,466,020	0	80,164,465	80,164,465
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	25,216,376	25,216,376	0	16,526,813	16,526,813	0	8,689,563	8,689,563
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	1,641,816	1,641,816	0	1,076,046	1,076,046	0	565,770	565,770
TOTAL OTHER PRODUCTION PLANT			0	320,701,136	320,701,136	0	210,187,524	210,187,524	0	110,513,612	110,513,612
TOTAL PRODUCTION PLANT			337,463,425	1,124,158,382	1,461,621,807	220,556,499	736,773,403	957,329,902	116,906,926	387,384,979	504,291,905

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended July 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	29,378,592	30,006,950	410,632	19,254,729	19,665,361	217,726	10,123,863	10,341,589	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	47,965	29,179,294	29,227,259	28,353	19,124,109	19,152,462	19,612	10,055,185	10,074,797	
1	353XXX	Station Equipment	12,474,779	319,930,654	332,405,433	8,149,231	209,682,551	217,831,782	4,325,548	110,248,103	114,573,651	
1	354000	Towers & Fixtures	16,049,910	1,167,385	17,217,295	10,488,724	765,104	11,253,828	5,561,186	402,281	5,963,467	
1	355000	Poles & Fixtures	4,595	313,209,791	313,214,386	2,718	205,277,697	205,280,415	1,877	107,932,094	107,933,971	
1	356000	Overhead Conductors & Devices	12,578,109	158,063,950	170,642,059	8,219,301	103,595,113	111,814,414	4,358,808	54,468,837	58,827,645	
1	357000	Underground Conduit	0	3,229,213	3,229,213	0	2,116,426	2,116,426	0	1,112,787	1,112,787	
1	358000	Underground Conductors & Devices	0	7,516,140	7,516,140	0	4,926,078	4,926,078	0	2,590,062	2,590,062	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		TOTAL TRANSMISSION PLANT	41,862,550	863,750,216	905,612,766	27,350,477	566,101,891	593,452,368	14,512,073	297,648,325	312,160,398	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,784,814	0	3,784,814	1,301,185	0	1,301,185	2,483,629	0	2,483,629	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	31,268,172	0	31,268,172	24,153,161	0	24,153,161	7,115,011	0	7,115,011	
3	362000	Station Equipment	155,555,081	3,117,385	158,672,466	103,313,048	1,947,555	105,260,603	52,242,033	1,169,830	53,411,863	
99	363000	Energy Storage Equipment	(130,863)	0	(130,863)	(130,863)	0	(130,863)	0	0	0	
99	364000	Poles, Towers, & Fixtures	480,714,426	0	480,714,426	314,437,625	0	314,437,625	166,276,801	0	166,276,801	
99	365000	Overhead Conductors & Devices	308,413,108	0	308,413,108	195,239,302	0	195,239,302	113,173,806	0	113,173,806	
99	366000	Underground Conduit	137,985,700	0	137,985,700	90,977,085	0	90,977,085	47,008,615	0	47,008,615	
99	367000	Underground Conductors & Devices	238,323,821	0	238,323,821	157,853,618	0	157,853,618	80,470,203	0	80,470,203	
99	368000	Line Transformers	303,417,261	0	303,417,261	210,390,771	0	210,390,771	93,026,490	0	93,026,490	
99	369XXX	Services	195,751,195	0	195,751,195	128,666,327	0	128,666,327	67,084,868	0	67,084,868	
99	371XXX	Installations on Customers' Premises	2,771,116	0	2,771,116	2,771,116	0	2,771,116	0	0	0	
99	370XXX	Meters	83,900,005	0	83,900,005	59,241,672	0	59,241,672	24,658,333	0	24,658,333	
99	373XXX	Street Light & Signal Systems	72,608,238	0	72,608,238	47,341,920	0	47,341,920	25,266,318	0	25,266,318	
		TOTAL DISTRIBUTION PLANT	2,023,675,280	3,117,385	2,026,792,665	1,343,030,769	1,947,555	1,344,978,324	680,644,511	1,169,830	681,814,341	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	9,261,931	10,769,633	807,811	6,322,750	7,130,561	699,891	2,939,181	3,639,072	
4	390XXX	Structures & Improvements	22,760,003	103,826,630	126,586,633	14,082,548	70,878,287	84,960,835	8,677,455	32,948,343	41,625,798	
4	391XXX	Office Furniture & Equipment	4,521,545	54,684,426	59,205,971	4,506,575	37,330,870	41,837,445	14,970	17,353,556	17,368,526	
4	392XXX	Transportation Equipment	36,895,427	28,477,016	65,372,443	25,587,570	19,440,120	45,027,690	11,307,857	9,036,896	20,344,753	
4	393000	Stores Equipment	522,990	3,992,141	4,515,131	337,511	2,725,275	3,062,786	185,479	1,266,866	1,452,345	
4	394000	Tools, Shop & Garage Equipment	2,049,681	16,741,753	18,791,434	1,013,604	11,428,925	12,442,529	1,036,077	5,312,828	6,348,905	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	414,148	2,735,822	3,149,970	398,357	1,867,636	2,265,993	15,791	868,186	883,977	
4	396XXX	Power Operated Equipment	23,336,239	9,072,052	32,408,291	13,992,710	6,193,127	20,185,837	9,343,529	2,878,925	12,222,454	
4	397XXX	Communications Equipment	31,003,728	87,402,361	118,406,089	21,658,356	59,666,096	81,324,452	9,345,372	27,736,265	37,081,637	
4	398000	Miscellaneous Equipment	13,466	750,932	764,398	0	512,631	512,631	13,466	238,301	251,767	
		TOTAL GENERAL PLANT	123,024,929	317,061,868	440,086,797	82,385,042	216,445,454	298,830,496	40,639,887	100,616,414	141,256,301	
		TOTAL PLANT IN SERVICE	2,546,589,979	2,628,858,006	5,175,447,985	1,693,888,512	1,737,648,215	3,431,536,727	852,701,467	891,209,791	1,743,911,258	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended July 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	(265,325,776)	(73,598,003)	(338,923,779)	(173,560,618)	(48,236,131)	(221,796,749)	(91,765,158)	(25,361,872)	(117,127,030)	
E-ADEP		Hydro Production Plant	0	(166,230,876)	(166,230,876)	0	(108,947,716)	(108,947,716)	0	(57,283,160)	(57,283,160)	
E-ADEP		Other Production Plant	0	(154,502,002)	(154,502,002)	0	(101,260,612)	(101,260,612)	0	(53,241,390)	(53,241,390)	
E-ADEP		Transmission Plant	(26,124,370)	(220,057,124)	(246,181,494)	(15,996,683)	(144,225,439)	(160,222,122)	(10,127,687)	(75,831,685)	(85,959,372)	
E-ADEP		Distribution Plant	(646,652,867)	(368,087)	(647,020,954)	(392,466,838)	(229,959)	(392,696,797)	(254,186,029)	(138,128)	(254,324,157)	
E-ADEP		General Plant	(47,351,084)	(105,138,386)	(152,489,470)	(29,713,264)	(71,773,770)	(101,487,034)	(17,637,820)	(33,364,616)	(51,002,436)	
TOTAL ACCUMULATED DEPRECIATION			(985,454,097)	(719,894,478)	(1,705,348,575)	(611,737,403)	(474,673,627)	(1,086,411,030)	(373,716,694)	(245,220,851)	(618,937,545)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,747,876)	(16,747,876)	0	(10,976,558)	(10,976,558)	0	(5,771,318)	(5,771,318)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(339,152)	0	(339,152)	(339,152)	0	(339,152)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,204,584)	(3,204,584)	0	(2,184,879)	(2,184,879)	0	(1,019,705)	(1,019,705)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,616,530)	(98,768,530)	(107,385,060)	(8,616,943)	(67,425,324)	(76,042,267)	413	(31,343,206)	(31,342,793)	
E-AAAMT		General Plant - 390200, 396200	0	(549,678)	(549,678)	0	(375,243)	(375,243)	0	(174,435)	(174,435)	
TOTAL ACCUMULATED AMORTIZATION			(8,955,682)	(119,270,668)	(128,226,350)	(8,956,095)	(80,962,004)	(89,918,099)	413	(38,308,664)	(38,308,251)	
TOTAL ACCUMULATED DEPR/AMORT			(994,409,779)	(839,165,146)	(1,833,574,925)	(620,693,498)	(555,635,631)	(1,176,329,129)	(373,716,281)	(283,529,515)	(657,245,796)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,552,180,200	1,789,692,860	3,341,873,060	1,073,195,014	1,182,012,584	2,255,207,598	478,985,186	607,680,276	1,086,665,462	
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	(531,092,236)	(531,092,236)	0	(358,396,974)	(358,396,974)	0	(172,695,262)	(172,695,262)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,334,758)	(58,334,758)	0	(39,822,806)	(39,822,806)	0	(18,511,952)	(18,511,952)	
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	(6,033,885)	(6,033,885)	0	(3,954,608)	(3,954,608)	0	(2,079,277)	(2,079,277)	
1		ADFIT - CDA Settlement Costs (283333)	0	266,701	266,701	0	174,796	174,796	0	91,905	91,905	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(995,304)	(995,304)	0	(671,661)	(671,661)	0	(323,643)	(323,643)	
TOTAL ACCUMULATED DFIT			0	(598,550,185)	(598,550,185)	0	(404,282,810)	(404,282,810)	0	(194,267,375)	(194,267,375)	
NET ELECTRIC UTILITY PLANT			1,552,180,200	1,191,142,675	2,743,322,875	1,073,195,014	777,729,774	1,850,924,788	478,985,186	413,412,901	892,398,087	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.474%	37.526%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.483%	32.517%
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 July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,552,180,200	1,191,142,675	2,743,322,875	#####	777,729,774	1,850,924,788	478,985,186	413,412,901	892,398,087
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,332,846	35,900,425	43,233,271	5,729,757	24,507,784	30,237,541	1,603,089	11,392,641	12,995,730
4	Accumulated Amortization - AFUDC (182318)	(1,242,783)	(5,555,594)	(6,798,377)	(970,694)	(3,792,582)	(4,763,276)	(272,089)	(1,763,012)	(2,035,101)
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)	(3,421,244)	0	(3,421,244)	(1,096,450)	0	(1,096,450)	(2,324,794)	0	(2,324,794)
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)	2,052,634	0	2,052,634	0	0	0	2,052,634	0	2,052,634
99	ADFIT - Boulder Park Disallowed (190040)	114,947	0	114,947	0	0	0	114,947	0	114,947
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)	(2,708,176)	0	(2,708,176)	(845,016)	0	(845,016)	(1,863,160)	0	(1,863,160)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(88,752,603)	0	(88,752,603)	(57,689,192)	0	(57,689,192)	(31,063,411)	0	(31,063,411)
99	ADFIT-Customer Tax Credit (190393)	18,638,046	0	18,638,046	12,114,730	0	12,114,730	6,523,316	0	6,523,316
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,850,715)	0	(13,850,715)	(9,090,427)	0	(9,090,427)	(4,760,288)	0	(4,760,288)
99	Colstrip-Regulatory Asset (182327)	9,471,931	0	9,471,931	4,664,678	0	4,664,678	4,807,253	0	4,807,253
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,133,807	0	2,133,807	1,695,444	0	1,695,444	438,363	0	438,363
99	Colstrip Reg Asset ADFIT (283376)	(1,293,582)	0	(1,293,582)	(845,356)	0	(845,356)	(448,226)	0	(448,226)
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)	(2,202,809)	0	(2,202,809)	(1,439,536)	0	(1,439,536)	(763,273)	0	(763,273)
99	Colstrip ARO Liability (230027)	(14,224,464)	0	(14,224,464)	(9,295,688)	0	(9,295,688)	(4,928,776)	0	(4,928,776)
99	Colstrip ARO ADFIT (190376)	2,987,138	0	2,987,138	1,952,095	0	1,952,095	1,035,043	0	1,035,043
99	Colstrip ARO ADFIT (283377)	(2,558,741)	0	(2,558,741)	(1,672,137)	0	(1,672,137)	(886,604)	0	(886,604)
99	Customer Deposits (235199)	(6,989)	0	(6,989)	(6,989)	0	(6,989)	0	0	0
C-WKC	Working Capital	82,156,074	0	82,156,074	57,533,297	0	57,533,297	24,622,777	0	24,622,777
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(10,430,696)	30,344,831	19,914,135	(9,117,689)	20,715,202	11,597,513	(1,313,007)	9,629,629	8,316,622
	NET RATE BASE	1,541,749,504	1,221,487,506	2,763,237,010	#####	798,444,976	1,862,522,301	477,672,179	423,042,530	900,714,709

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 July 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)	267,921	267,921			267,921	267,921		175,595	175,595		92,326	92,326	
	Steam (ED-ID)	366,381	366,381		366,381		366,381				366,381		366,381	
	Steam (ED-WA)	973,507	973,507		973,507		973,507	973,507		973,507			973,507	
1	Hydro (ED-AN)	1,215,845	1,215,845			1,215,845	1,215,845		796,865	796,865		418,980	418,980	
1	Other (ED-AN)	893,178	893,178			893,178	893,178		585,389	585,389		307,789	307,789	
Total Electric Production		3,716,832	3,716,832			1,339,888	2,376,944	3,716,832	973,507	1,557,849	2,531,356	366,381	819,095	1,185,476
Electric Transmission														
1	ED-AN	1,473,662	1,473,662			1,473,662	1,473,662		965,838	965,838		507,824	507,824	
	ED-ID	83,118	83,118		83,118		83,118				83,118		83,118	
	ED-WA	43,045	43,045		43,045		43,045	43,045		43,045			43,045	
Total Electric Transmissic		1,599,825	1,599,825			126,163	1,473,662	1,599,825	43,045	965,838	1,008,883	83,118	507,824	590,942
Electric Distribution														
3	ED-AN	6,928	6,928			6,928	6,928		4,328	4,328		2,600	2,600	
	ED-ID	1,526,217	1,526,217		1,526,217		1,526,217				1,526,217		1,526,217	
	ED-WA	2,907,439	2,907,439		2,907,439		2,907,439	2,907,439		2,907,439			2,907,439	
Total Electric Distribution		4,440,584	4,440,584			4,433,656	6,928	4,440,584	2,907,439	4,328	2,911,767	1,526,217	2,600	1,528,817
Gas Underground Storage														
	GD-AN	57,505		57,505										
	GD-OR	10,190			10,190									
Total Gas Underground St		67,695		57,505	10,190									
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	543,293		543,293										
	GD-WA	1,213,968		1,213,968										
	GD-OR	811,714			811,714									
Total Gas Distribution		2,573,758		1,762,044	811,714									
General Plant														
4	ED-AN	238,252	238,252			238,252	238,252		162,645	162,645		75,607	75,607	
	ED-ID	42,239	42,239		42,239		42,239				42,239		42,239	
	ED-WA	89,368	89,368		89,368		89,368	89,368		89,368			89,368	
7,4	CD-AA	1,848,341	1,293,802	382,514	172,025	1,293,802	1,293,802		883,227	883,227		410,575	410,575	
9,4	CD-AN	53,402	41,236	12,166		41,236	41,236		28,150	28,150		13,086	13,086	
9	CD-ID	39,470	30,478	8,992		30,478	30,478				30,478		30,478	
9	CD-WA	190,125	146,809	43,316		146,809	146,809	146,809		146,809			146,809	
8	GD-AA	31,125		21,424	9,701									
	GD-AN	2,629		2,629										
	GD-ID	3,394		3,394										
	GD-WA	92,773		92,773										
	GD-OR	16,662			16,662									
Total General Plant		2,647,780	1,882,184	567,208	198,388	308,894	1,573,290	1,882,184	236,177	1,074,022	1,310,199	72,717	499,268	571,985
Total Depreciation Expens		15,046,474	11,639,425	2,386,757	1,020,292	6,208,601	5,430,824	11,639,425	4,160,168	3,602,037	7,762,205	2,048,433	1,828,787	3,877,220

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	62.474%	37.526%
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 AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended July 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	75,773	75,773		75,773	75,773		49,662	49,662		26,111	26,111				
1	Misc Intangible Plt (303000)	ED-AN	21,417	21,417		21,417	21,417		14,037	14,037		7,380	7,380				
Total Production/Transmission			97,190	97,190		97,190	97,190		63,699	63,699		33,491	33,491				
Distribution																	
	Franchises (302000)	ED-WA	9,740	9,740	9,740		9,740	9,740	9,740	9,740							
	Misc Intangible Plt (303000)	ED-WA	489	489	489		489	489	489	489							
Total Distribution			10,229	10,229	10,229		10,229	10,229	10,229	10,229							
General Plant - 303000																	
7,4		CD-AA	34,578	24,204	7,156	3,218		24,204	24,204		16,523	16,523	7,681	7,681			
9,1		CD-AN	811	626	185			626	626		410	410	216	216			
		GD-ID	1,225		1,225												
		GD-WA	2,070		2,070												
		GD-OR	617			617											
Total General Plant - 303000			39,301	24,830	10,636	3,835		24,830	24,830		16,933	16,933	7,897	7,897			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	3,608,453	2,525,845	746,769	335,839		2,525,845	2,525,845		1,724,293	1,724,293	801,552	801,552			
9,4		CD-AN	11,878	9,172	2,706			9,172	9,172		6,261	6,261	2,911	2,911			
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)				(2)	(2)			
9,4		CD-WA	313,507	242,081	71,426			242,081	242,081	242,081		242,081	0	0			
4		ED-AN	378,726	378,726				378,726	378,726		258,541	258,541	120,185	120,185			
		ED-ID	(3)	(3)				(3)	(3)				(3)	(3)			
		ED-WA	61,430	61,430				61,430	61,430	61,430		61,430					
8		GD-AA	7,350		5,059	2,291											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			4,381,338	3,217,249	825,959	338,130		303,506	2,913,743	3,217,249		303,511	1,989,095	2,292,606	(5)	924,648	924,643
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0	0	0	0											
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0			
4		ED-AN	35,419	35,419				35,419	35,419		24,179	24,179	11,240	11,240			
		GD-OR	0			0											
Total General Plant - 390200, 396200			35,419	35,419	0	0		35,419	35,419		24,179	24,179	11,240	11,240			
Total Amortization Expense			4,563,477	3,384,917	836,595	341,965		313,735	3,071,182	3,384,917		313,740	2,093,906	2,407,646	(5)	977,276	977,271

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 July 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)	(73,598,003)	(73,598,003)			(73,598,003)	(73,598,003)		(48,236,131)	(48,236,131)		(25,361,872)	(25,361,872)	
	Steam (ED-ID)	(91,765,158)	(91,765,158)		(91,765,158)	(91,765,158)	(91,765,158)				(91,765,158)		(91,765,158)	
	Steam (ED-WA)	(173,560,618)	(173,560,618)		(173,560,618)	(173,560,618)	(173,560,618)	(173,560,618)		(173,560,618)				
1	Hydro (ED-AN)	(166,230,876)	(166,230,876)			(166,230,876)	(166,230,876)		(108,947,716)	(108,947,716)		(57,283,160)	(57,283,160)	
1	Other (ED-AN)	(154,502,002)	(154,502,002)			(154,502,002)	(154,502,002)		(101,260,612)	(101,260,612)		(53,241,390)	(53,241,390)	
Total Electric Production		(659,656,657)	(659,656,657)			(659,656,657)	(659,656,657)		(173,560,618)	(258,444,459)	(432,005,077)	(91,765,158)	(135,886,422)	(227,651,580)
Electric Transmission														
1	ED-AN	(220,057,124)	(220,057,124)			(220,057,124)	(220,057,124)		(144,225,439)	(144,225,439)		(75,831,685)	(75,831,685)	
	ED-ID	(10,127,687)	(10,127,687)		(10,127,687)	(10,127,687)	(10,127,687)				(10,127,687)		(10,127,687)	
	ED-WA	(15,996,683)	(15,996,683)		(15,996,683)	(15,996,683)	(15,996,683)	(15,996,683)		(15,996,683)			(15,996,683)	
Total Electric Transmissic		(246,181,494)	(246,181,494)			(246,181,494)	(246,181,494)		(15,996,683)	(144,225,439)	(160,222,122)	(10,127,687)	(75,831,685)	(85,959,372)
Electric Distribution														
3	ED-AN	(368,087)	(368,087)			(368,087)	(368,087)		(229,959)	(229,959)		(138,128)	(138,128)	
	ED-ID	(254,186,029)	(254,186,029)		(254,186,029)	(254,186,029)	(254,186,029)				(254,186,029)		(254,186,029)	
	ED-WA	(392,466,838)	(392,466,838)		(392,466,838)	(392,466,838)	(392,466,838)	(392,466,838)		(392,466,838)			(392,466,838)	
Total Electric Distribution		(647,020,954)	(647,020,954)			(647,020,954)	(647,020,954)		(392,466,838)	(229,959)	(392,696,797)	(254,186,029)	(138,128)	(254,324,157)
Gas Underground Storage														
	GD-AN	(18,165,227)	(18,165,227)											
	GD-OR	(1,460,826)		(1,460,826)										
Total Gas Underground St		(19,626,053)		(1,460,826)										
Gas Distribution														
	GD-AN	(1,939,511)	(1,939,511)											
	GD-ID	(92,757,473)	(92,757,473)											
	GD-WA	(162,786,119)	(162,786,119)											
	GD-OR	(127,998,812)		(127,998,812)										
Total Gas Distribution		(385,481,915)		(257,483,103)										
General Plant														
4	ED-AN	(36,885,828)	(36,885,828)			(36,885,828)	(36,885,828)		(25,180,479)	(25,180,479)		(11,705,349)	(11,705,349)	
	ED-ID	(12,295,285)	(12,295,285)		(12,295,285)	(12,295,285)	(12,295,285)				(12,295,285)		(12,295,285)	
	ED-WA	(22,852,344)	(22,852,344)		(22,852,344)	(22,852,344)	(22,852,344)	(22,852,344)		(22,852,344)				
7,4	CD-AA	(88,781,038)	(62,144,951)	(18,373,236)	(8,262,851)	(62,144,951)	(62,144,951)		(42,423,872)	(42,423,872)		(19,721,079)	(19,721,079)	
9,4	CD-AN	(7,909,666)	(6,107,607)	(1,802,059)		(6,107,607)	(6,107,607)		(4,169,419)	(4,169,419)		(1,938,188)	(1,938,188)	
9	CD-ID	(6,918,858)	(5,342,535)	(1,576,323)		(5,342,535)	(5,342,535)				(5,342,535)		(5,342,535)	
9	CD-WA	(8,885,246)	(6,860,920)	(2,024,326)		(6,860,920)	(6,860,920)	(6,860,920)		(6,860,920)			(6,860,920)	
8	GD-AA	(2,117,362)		(1,457,444)	(659,918)									
	GD-AN	(3,740,405)		(3,740,405)										
	GD-ID	(2,407,290)		(2,407,290)										
	GD-WA	(11,548,661)		(11,548,661)										
	GD-OR	(5,210,422)		(5,210,422)										
Total General Plant		(209,552,405)	(152,489,470)	(42,929,744)	(14,133,191)	(47,351,084)	(105,138,386)	(152,489,470)	(29,713,264)	(71,773,770)	(101,487,034)	(17,637,820)	(33,364,616)	(51,002,436)
Total Accumulated Depr		(2,167,519,478)	(1,705,348,575)	(318,578,074)	(143,592,829)	(985,454,097)	(719,894,478)	(1,705,348,575)	(611,737,403)	(474,673,627)	(1,086,411,030)	(373,716,694)	(245,220,851)	(618,937,545)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio			65.540%					34.460%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense			62.474%					37.526%
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 July 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	(14,312,421)	(14,312,421)		(14,312,421)	(14,312,421)		(9,380,361)	(9,380,361)		(4,932,060)	(4,932,060)			
1	Misc Intangible Plt (3030)	ED-AN	(2,435,455)	(2,435,455)		(2,435,455)	(2,435,455)		(1,596,197)	(1,596,197)		(839,258)	(839,258)			
Total Production/Transmission			(16,747,876)	(16,747,876)		(16,747,876)	(16,747,876)		(10,976,558)	(10,976,558)		(5,771,318)	(5,771,318)			
Distribution																
	Franchises (302000)	ED-WA	(281,569)	(281,569)		(281,569)	(281,569)	(281,569)		(281,569)						
	Misc Intangible Plt (3030)	ED-WA	(57,583)	(57,583)		(57,583)	(57,583)	(57,583)		(57,583)						
Total Distribution			(339,152)	(339,152)		(339,152)	(339,152)	(339,152)		(339,152)						
General Plant - 303000																
7,4		CD-AA	(4,433,350)	(3,103,256)	(917,482)	(412,612)			(2,118,469)	(2,118,469)		(984,787)	(984,787)			
9,1		CD-AN	(131,225)	(101,328)	(29,897)		(101,328)		(66,410)	(66,410)		(34,918)	(34,918)			
		GD-ID	(137,881)		(137,881)											
		GD-WA	(279,195)		(279,195)											
		GD-OR	(112,688)			(112,688)										
Total General Plant - 303000			(5,094,339)	(3,204,584)	(1,364,455)	(525,300)		(3,204,584)	(3,204,584)	(2,184,879)	(2,184,879)		(1,019,705)	(1,019,705)		
Miscellaneous IT Intangible Plant -3031XX																
7,4		CD-AA	(127,344,675)	(89,138,726)	(26,353,980)	(11,851,969)		(89,138,726)		(60,851,442)	(60,851,442)	(28,287,284)	(28,287,284)			
9,4		CD-AN	(288,178)	(222,522)	(65,656)		(222,522)		(151,907)	(151,907)		(70,615)	(70,615)			
9		CD-ID	234	181	53		181		0		181		181			
9		CD-WA	(10,339,218)	(7,983,634)	(2,355,584)		(7,983,634)		(7,983,634)	(7,983,634)	0		0			
4		ED-AN	(9,407,282)	(9,407,282)			(9,407,282)		(6,421,975)	(6,421,975)		(2,985,307)	(2,985,307)			
		ED-ID	232	232			232				232		232			
		ED-WA	(633,309)	(633,309)			(633,309)		(633,309)	(633,309)						
8		GD-AA	(130,722)		(89,980)	(40,742)										
		GD-AN	0		0											
		GD-OR	0		0											
Total Misc IT Intangible Plant - 3031XX			(148,142,918)	(107,385,060)	(28,865,147)	(11,892,711)		(8,616,530)	(98,768,530)	(107,385,060)	(8,616,943)	(67,425,324)	(76,042,267)	413	(31,343,206)	(31,342,793)
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0		0											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0		0		0	0			
9		CD-ID	0	0	0		0				0		0			
9		CD-WA	0	0	0		0		0		0		0			
4		ED-AN	(549,678)	(549,678)			(549,678)		(375,243)	(375,243)		(174,435)	(174,435)			
		ED-WA	0	0			0		0							
		GD-WA	0		0											
		GD-OR	0		0											
Total General Plant - 390200, 396200			(549,678)	(549,678)	0	0		0	(549,678)	(549,678)	0	(375,243)	(375,243)	0	(174,435)	(174,435)
Total Accumulated Amortization			(170,873,963)	(128,226,350)	(30,229,602)	(12,418,011)		(8,955,682)	(119,270,668)	(128,226,350)	(8,956,095)	(80,962,004)	(89,918,099)	413	(38,308,664)	(38,308,251)

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 July 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	885,758	122,313	362,279	401,166	885,758	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	845,134	0	0	0	0	0	0	0	845,134	0	845,134	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	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,719,229	807,811	699,891	9,261,932	10,769,634	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	14,230,836	4,719,280	2,746,115	6,765,441	14,230,836	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,029,776	0	0	88,918,303	88,918,303	0	0	26,288,812	26,288,812	0	11,822,661	11,822,661
9	CD-WA / ID / AN	30,352,766	9,363,268	5,931,341	8,142,886	23,437,495	2,762,647	1,750,052	2,402,572	6,915,271	0	0	0
	TOTAL ACCOUNT	201,524,529	14,082,548	8,677,456	103,826,630	126,586,634	28,600,086	1,750,052	28,691,384	59,041,522	4,073,712	11,822,661	15,896,373
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,508,284	112,037	7,798	1,388,449	1,508,284	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	75,767,111	0	0	53,035,462	53,035,462	0	0	15,680,004	15,680,004	0	7,051,645	7,051,645
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	83,782,477	4,506,575	14,970	54,684,425	59,205,970	1,435,267	2,116	15,976,103	17,413,486	12,109	7,150,912	7,163,021
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,538,604	23,909,783	10,522,901	20,105,920	54,538,604	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,440,608	0	0	0	0	10,068,530	2,857,305	2,514,773	15,440,608	0	0	0
99	GD-OR / AS	4,508,352	0	0	0	0	0	0	0	4,508,352	0	4,508,352	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,644,233	0	0	5,350,810	5,350,810	0	0	1,581,974	1,581,974	0	711,449	711,449
9	CD-WA / ID / AN	7,100,808	1,677,787	784,957	3,020,287	5,483,031	495,034	231,603	891,140	1,617,777	0	0	0
	TOTAL ACCOUNT	89,329,792	25,587,570	11,307,858	28,477,017	65,372,445	10,563,564	3,088,908	5,054,784	18,707,256	4,508,352	741,739	5,250,091

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	443,284	29,433	0	413,851	443,284	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	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	
9		CD-WA / ID / AN	5,261,900	308,078	185,479	3,569,524	4,063,081	90,899	54,726	1,053,194	1,198,819	0	0	
		TOTAL ACCOUNT	5,960,853	337,511	185,479	3,992,141	4,515,131	313,252	54,726	1,055,786	1,423,764	20,792	1,166	21,958
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,005,031	998,486	286,461	5,720,084	7,005,031	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,285,978	0	0	0	3,285,978	2,446,173	338,151	501,654	3,285,978	0	0	
99		GD-OR / AS	896,830	0	0	0	896,830	0	0	0	896,830	0	896,830	
8		GD-AA	5,510,266	0	0	0	5,510,266	0	0	3,792,881	3,792,881	0	1,717,385	
7		CD-AA	14,637,264	0	0	10,245,792	10,245,792	0	0	3,029,182	3,029,182	0	1,362,290	
9		CD-WA / ID / AN	1,995,171	15,118	749,616	775,877	1,540,611	4,461	221,175	228,924	454,560	0	0	
		TOTAL ACCOUNT	33,330,540	1,013,604	1,036,077	16,741,753	18,791,434	2,450,634	559,326	7,552,641	10,562,601	896,830	3,079,675	3,976,505
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	116,804	0	0	116,804	116,804	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	2,094,546	398,357	15,791	1,680,398	2,094,546	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	200,749	105,832	0	94,917	200,749	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,225	141,225	0	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,507,791	0	0	312,037	312,037	0	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,026,843	398,357	15,791	2,735,822	3,149,970	105,832	0	548,179	654,011	18,586	204,276	222,862
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,909,678	13,742,462	8,953,410	8,213,806	30,909,678	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	4,323,945	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	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	
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	
		TOTAL ACCOUNT	37,267,646	13,992,710	9,343,529	9,072,052	32,408,291	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 July 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	48,391,562	12,014,282	6,479,640	29,897,640	48,391,562	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	0
99		GD-OR / AS	756,558	0	0	0	0	0	0	0	0	756,558	0	756,558	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	80,201,826	0	0	56,139,674	56,139,674	0	0	16,597,768	16,597,768	0	7,464,384	7,464,384	
9		CD-WA/ ID / AN	17,968,651	9,644,073	2,865,732	1,365,048	13,874,853	2,845,499	845,539	402,760	4,093,798	0	0	0	
		TOTAL ACCOUNT	148,643,409	21,658,355	9,345,372	87,402,362	118,406,089	3,545,839	1,199,243	17,187,514	21,932,596	756,558	7,548,166	8,304,724	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	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	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	686,509	0	0	480,543	480,543	0	0	142,073	142,073	0	63,893	63,893	
9		CD-WA/ ID / AN	10,326	0	6,620	1,354	7,974	0	1,953	399	2,352	0	0	0	
		TOTAL ACCOUNT	975,083	0	13,466	750,932	764,398	0	1,953	142,472	144,425	2,367	63,893	66,260	
		TOTAL GENERAL PLANT	623,677,205	82,385,041	40,639,889	317,061,870	440,086,800	52,967,669	7,770,681	79,902,289	140,640,639	11,178,274	31,771,492	42,949,766	

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 July 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	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,569,114	319,716	0	16,137,999	16,457,715	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,677,433	2,010,201	(1,000)	20,668,232	22,677,433	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	421,997	0	0	0	0	0	0	290,473	290,473	0	131,524	
7		CD-AA	145,034,211	0	0	101,521,047	101,521,047	0	0	30,014,830	30,014,830	0	13,498,334	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	168,810,523	2,010,201	(1,930)	122,712,877	124,721,148	0	(274)	30,459,791	30,459,517	0	13,629,858	13,629,858
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	181,380	0	0	181,380	181,380	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	2,435,843	0	0	1,705,041	1,705,041	0	0	504,098	504,098	0	226,704	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,617,223	0	0	1,886,421	1,886,421	0	0	504,098	504,098	0	226,704	226,704
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,619,679	0	0	1,619,679	1,619,679	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	1,619,679	0	0	1,619,679	1,619,679	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,301,790	1,301,790	0	0	1,301,790	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	21,206,036	15,592,940	0	977,501	16,570,441	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS 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	4,322,219	0	0	3,025,467	3,025,467	0	0	894,483	894,483	0	402,269	402,269
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,322,219	0	0	3,025,467	3,025,467	0	0	894,483	894,483	0	402,269	402,269
	TOTAL		349,038,739	17,922,857	(1,930)	237,283,108	255,204,035	5,238,541	771,927	60,360,910	66,371,378	406,156	27,057,170	27,463,326

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 July 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	(82,403,796)	(57,681,009)	(17,053,466)	(7,669,321)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(846,639)	(653,749)	(192,890)	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>(86,622,964)</u>	<u>(60,695,461)</u>	<u>(17,944,301)</u>	<u>(7,983,202)</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 July 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	4,791,036	4,791,036	0	0	0	0	4,791,036
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	194	194	0	0	0	0	194
7/4	154560 Supply Chain Invoice Price Variance	0	0	14	14	0	0	0	0	14
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,896,978	23,986,248	0	80,883,226	57,533,297	24,622,777	(636,319)	(636,529)	0
TOTAL		56,896,978	23,986,248	4,791,244	85,674,470	57,533,297	24,622,777	(636,319)	(636,529)	4,791,244

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%