

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	163,286,295	105,251,253	58,035,042
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,286,295	105,251,253	58,035,042
E-APL	Electric Net Rate Base	2,684,627,205	1,808,631,287	875,995,918
	RATE OF RETURN	6.082%	5.819%	6.625%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended July 31, 2021						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	08-01-2020 thru 07-31-2021	400,024 100.000%	261,302 65.322%	138,722 34.678%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2020 thru 07-31-2021	28,713,677 100.000%	18,803,708 65.487%	9,909,969 34.513%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
Input		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 Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
		Total Percentages		400.000%	308.867%	91.133%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2020 thru 07-31-2021	1,352,598,101	936,947,478	415,650,623	
		Percent		100.000%	69.270%	30.730%	
11		Book Depreciation	08-01-2020 thru 07-31-2021	137,093,959	91,469,551	45,624,408	
		Percent		100.000%	66.720%	33.280%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended July 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2020 thru 07-31-2021	3,269,633,956 100.000%	2,209,642,060 67.581%	1,059,991,896 32.419%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2020 thru 07-31-2021	284,003,348 100.000%	194,009,887 68.313%	89,993,461 31.687%
14		Net Allocated Schedule M's - AMA Percent	08-01-2020 thru 07-31-2021	-156,353,859 100.000%	-106,260,541 67.962%	-50,093,318 32.038%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended 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	397,580,109	0	397,580,109	267,524,008	0	267,524,008	130,056,101	0
99	442200	Commercial - Firm & Int.	317,058,105	0	317,058,105	227,538,737	0	227,538,737	89,519,368	0
1	442300	Industrial	115,790,598	0	115,790,598	61,502,895	0	61,502,895	54,287,703	0
99	444000	Public Street & Highway Lighting	7,403,584	0	7,403,584	4,648,524	0	4,648,524	2,755,060	0
99	448000	Interdepartmental Revenue	1,419,880	0	1,419,880	1,151,518	0	1,151,518	268,362	0
99	499XXX	Unbilled Revenue	393,616	0	393,616	570,332	0	570,332	(176,716)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			839,645,892	0	839,645,892	562,936,014	0	562,936,014	276,709,878	0
1	447XXX	Sales for Resale	0	68,897,573	68,897,573	0	45,155,469	45,155,469	0	23,742,104
TOTAL SALES OF ELECTRICITY			839,645,892	68,897,573	908,543,465	562,936,014	45,155,469	608,091,483	276,709,878	23,742,104
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	79,515	0	79,515	31,023	0	31,023	48,492	0
1	453000	Sales of Water & Water Power	0	577,239	577,239	0	378,322	378,322	0	198,917
1	454000	Rent from Electric Property	2,371,430	211,157	2,582,587	1,439,504	138,392	1,577,896	931,926	72,765
1	454100	Rent from Trnsmission Joint Use	18,781	0	18,781	8,337	0	8,337	10,444	0
1	456XXX	Other Electric Revenues	(19,661,865)	76,428,674	56,766,809	(15,618,190)	50,091,353	34,473,163	(4,043,675)	26,337,321
TOTAL OTHER OPERATING REVENUE			(17,192,139)	77,217,070	60,024,931	(14,139,326)	50,608,067	36,468,741	(3,052,813)	26,609,003
TOTAL ELECTRIC REVENUE			822,453,753	146,114,643	968,568,396	548,796,688	95,763,536	644,560,224	273,657,065	50,351,107

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	341,619	341,619	0	223,897	223,897	0	117,722
1	501XXX	Fuel	0	30,388,520	30,388,520	0	19,916,636	19,916,636	0	10,471,884
1	502000	Steam Expense	0	3,187,461	3,187,461	0	2,089,062	2,089,062	0	1,098,399
1	505000	Electric Expense	0	768,221	768,221	0	503,492	503,492	0	264,729
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,504,230	5,504,230	0	3,607,472	3,607,472	0	1,896,758
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	797,925	797,925	0	522,960	522,960	0	274,965
1	511000	Structures	0	773,981	773,981	0	507,267	507,267	0	266,714
1	512000	Boiler Plant	0	9,450,365	9,450,365	0	6,193,769	6,193,769	0	3,256,596
1	513000	Electric Plant	0	3,314,200	3,314,200	0	2,172,127	2,172,127	0	1,142,073
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,386,962	1,386,962	0	909,015	909,015	0	477,947
TOTAL STEAM POWER GENERATION EXP			0	55,913,484	55,913,484	0	36,645,697	36,645,697	0	19,267,787
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,011,350	2,011,350	0	1,318,239	1,318,239	0	693,111
1	536000	Water for Power	0	1,503,781	1,503,781	0	985,578	985,578	0	518,203
1	537000	Hydraulic Expense	4,926,392	4,438,953	9,365,345	3,235,545	2,909,290	6,144,835	1,690,847	1,529,663
1	538000	Electric Expense	0	5,830,777	5,830,777	0	3,821,491	3,821,491	0	2,009,286
1	539000	Miscellaneous Hydraulic Power Generation Exp	887	1,242,722	1,243,609	0	814,480	814,480	887	428,242
1	540000	Rent	0	1,603,641	1,603,641	0	1,051,026	1,051,026	0	552,615
1	540100	MT Trust Funds Land Settlement Rents	5,139,417	0	5,139,417	3,370,498	0	3,370,498	1,768,919	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	569,114	569,114	0	372,997	372,997	0	196,117
1	542000	Structures	0	2,136,800	2,136,800	0	1,400,459	1,400,459	0	736,341
1	543000	Reservoirs, Dams, & Waterways	0	289,068	289,068	0	189,455	189,455	0	99,613
1	544000	Electric Plant	0	3,485,531	3,485,531	0	2,284,417	2,284,417	0	1,201,114
1	545000	Miscellaneous Hydraulic Plant	0	609,530	609,530	0	399,486	399,486	0	210,044
TOTAL HYDRO POWER GENERATION EXP			10,066,696	23,721,267	33,787,963	6,606,043	15,546,918	22,152,961	3,460,653	8,174,349
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	446,041	446,041	0	292,335	292,335	0	153,706
1	547XXX	Fuel	0	68,843,569	68,843,569	0	45,120,075	45,120,075	0	23,723,494
1	548000	Generation Expense	0	1,976,195	1,976,195	0	1,295,198	1,295,198	0	680,997
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	585,928	585,928	0	384,017	384,017	0	201,911
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
MAINTENANCE										
1	551000	Supervision & Engineering	0	730,092	730,092	0	478,502	478,502	0	251,590
1	552000	Structures	0	108,531	108,531	0	71,131	71,131	0	37,400
1	553000	Generating & Electric Equipment	0	4,815,401	4,815,401	0	3,156,014	3,156,014	0	1,659,387
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	704,860	704,860	0	461,965	461,965	0	242,895
TOTAL OTHER POWER GENERATION EXP			0	78,297,739	78,297,739	0	51,316,337	51,316,337	0	26,981,402

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,509,741	141,153,646	151,663,387	0	92,512,100	92,512,100	10,509,741	48,641,546
1	556000	System Control & Load Dispatching	0	711,543	711,543	0	466,345	466,345	0	245,198
E-557	557XXX	Other Expense	(29,844,531)	54,531,885	24,687,354	(18,660,518)	35,740,197	17,079,679	(11,184,013)	18,791,688
TOTAL OTHER POWER SUPPLY EXPENSE			(19,334,790)	196,397,074	177,062,284	(18,660,518)	128,718,642	110,058,124	(674,272)	67,678,432
TOTAL PRODUCTION OPERATING EXP			(9,268,094)	354,329,564	345,061,470	(12,054,475)	232,227,594	220,173,119	2,786,381	122,101,970
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,161,045	2,161,045	0	1,416,349	1,416,349	0	744,696
1	561000	Load Dispatching	0	2,797,730	2,797,730	0	1,833,632	1,833,632	0	964,098
1	562000	Station Expense	0	438,245	438,245	0	287,226	287,226	0	151,019
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	643,027	643,027	0	421,440	421,440	0	221,587
1	565XXX	Transmission of Electricity by Others	0	17,092,015	17,092,015	0	11,202,107	11,202,107	0	5,889,908
1	566000	Miscellaneous Transmission Expense	0	2,867,031	2,867,031	0	1,879,052	1,879,052	0	987,979
1	567000	Rent	0	184,825	184,825	0	121,134	121,134	0	63,691
MAINTENANCE										
1	568000	Supervision & Engineering	7,133	413,930	421,063	2,384	271,290	273,674	4,749	142,640
1	569000	Structures	63,417	542,858	606,275	7,661	355,789	363,450	55,756	187,069
1	570000	Station Equipment	18,039	806,733	824,772	0	528,733	528,733	18,039	278,000
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	71,258	1,241,045	1,312,303	33,861	813,381	847,242	37,397	427,664
1	572000	Underground Lines	3,957	17,261	21,218	3,647	11,313	14,960	310	5,948
1	573000	Service Miscellaneous	13,520	50,578	64,098	185	33,149	33,334	13,335	17,429
TOTAL TRANSMISSION OPERATING EXP			177,324	29,256,323	29,433,647	47,738	19,174,595	19,222,333	129,586	10,081,728

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For Twelve Months 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	15,773,579	28,102,268	43,875,847	11,463,435	18,418,226	29,881,661	4,310,144	9,684,042
E-DEPX		Depreciation Expense-Transmission	1,507,003	16,775,394	18,282,397	513,648	10,994,593	11,508,241	993,355	5,780,801
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,151,790	1,151,790	0	754,883	754,883	0	396,907
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	25,279	0	25,279	24,313	0	24,313	966	0
1	407324	Amortization of CDA CDR Fund	3,688	200,000	203,688	3,688	131,080	134,768	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,842,291	0	1,842,291	979,168	0	979,168	863,123	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(8,445)	0	(8,445)	0	0	0	(8,445)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	55,869	0	55,869	50,706	0	50,706	5,163	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	233,720	0	233,720	167,021	0	167,021	66,699	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(952,297)	0	(952,297)	(952,297)	0	(952,297)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,852,627)	0	(3,852,627)	(1,798,623)	0	(1,798,623)	(2,054,004)	0
99	407434	EIM Deferred O&M	(299,600)	0	(299,600)	0	0	0	(299,600)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,623,775)	0	(14,623,775)	(10,139,732)	0	(10,139,732)	(4,484,043)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,139,128)	0	(2,139,128)	0	0	0	(2,139,128)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(3,591)	0	(3,591)	(3,591)	0	(3,591)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,299,314	24,299,314	0	15,925,770	15,925,770	0	8,373,544
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,227,318)	71,437,156	66,209,838	(1,699,495)	46,819,911	45,120,416	(3,527,823)	24,617,245
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(14,318,088)	455,023,043	440,704,955	(13,706,232)	298,222,100	284,515,868	(611,856)	156,800,943

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months 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	1,008,595	2,988,098	3,996,693	666,913	1,956,816	2,623,729	341,682	1,031,282
3	582000	Station Expense	806,781	90,598	897,379	487,909	59,330	547,239	318,872	31,268
3	583000	Overhead Line Expense	1,651,281	1,272,675	2,923,956	1,125,973	833,437	1,959,410	525,308	439,238
3	584000	Underground Line Expense	1,833,305	0	1,833,305	991,342	0	991,342	841,963	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,117	0	1,117	(298)	0	(298)	1,415	0
3	586000	Meter Expense	1,876,763	62,959	1,939,722	1,620,211	41,230	1,661,441	256,552	21,729
3	587000	Customer Installations Expense	619,564	117,782	737,346	384,730	77,132	461,862	234,834	40,650
3	588000	Miscellaneous Distribution Expense	2,230,963	2,525,666	4,756,629	1,521,017	1,653,983	3,175,000	709,946	871,683
3	589000	Rent	0	331,235	331,235	0	216,916	216,916	0	114,319
		MAINTENANCE:								
3	590000	Supervision & Engineering	728,339	808,362	1,536,701	372,819	529,372	902,191	355,520	278,990
3	591000	Structures	677,443	9,991	687,434	337,943	6,543	344,486	339,500	3,448
3	592000	Station Equipment	507,610	88,999	596,609	343,778	58,283	402,061	163,832	30,716
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,160,899	780	15,161,679	9,826,348	511	9,826,859	5,334,551	269
3	594000	Underground Lines	733,963	0	733,963	447,388	0	447,388	286,575	0
3	595000	Line Transformers	396,348	0	396,348	304,114	0	304,114	92,234	0
3	596000	Street Light & Signal System Maintenance Exp	126,449	0	126,449	113,196	0	113,196	13,253	0
3	597000	Meters	41,613	0	41,613	36,916	0	36,916	4,697	0
3	598000	Miscellaneous Distribution Expense	312,645	1,101,634	1,414,279	223,409	721,427	944,836	89,236	380,207
		TOTAL DISTRIBUTION OPERATING EXP	28,713,678	9,398,779	38,112,457	18,803,708	6,154,980	24,958,688	9,909,970	3,243,799
E-DEPX		Depreciation Expense-Distribution	52,049,692	86,496	52,136,188	34,216,344	56,644	34,272,988	17,833,348	29,852
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	95,682	0	95,682	95,682	0	95,682	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,915,057	0	55,915,057	49,085,399	0	49,085,399	6,829,658	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	108,060,431	86,496	108,146,927	83,397,425	56,644	83,454,069	24,663,006	29,852
		TOTAL DISTRIBUTION EXPENSES	136,774,109	9,485,275	146,259,384	102,201,133	6,211,624	108,412,757	34,572,976	3,273,651

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For Twelve Months 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	174,053	174,053	0	113,695	113,695	0	60,358
2	902000	Meter Reading Expenses	641,880	126,992	768,872	461,774	82,954	544,728	180,106	44,038
2	903XXX	Customer Records & Collection Expenses	552,902	6,718,839	7,271,741	283,317	4,388,880	4,672,197	269,585	2,329,959
2	904000	Uncollectible Accounts	14,693,909	(3,108,124)	11,585,785	13,412,377	(2,030,289)	11,382,088	1,281,532	(1,077,835)
2	905000	Misc Customer Accounts	0	112,248	112,248	0	73,323	73,323	0	38,925
TOTAL CUSTOMER ACCOUNTS EXPENSES			15,888,691	4,024,008	19,912,699	14,157,468	2,628,563	16,786,031	1,731,223	1,395,445
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,662,574	78,269	34,740,843	24,066,712	51,127	24,117,839	10,595,862	27,142
2	909000	Advertising	137,341	730,483	867,824	137,341	477,166	614,507	0	253,317
2	910000	Misc Customer Service & Info Exp	0	251,373	251,373	0	164,202	164,202	0	87,171
TOTAL CUSTOMER SERVICE & INFO EXP			34,799,915	1,060,125	35,860,040	24,204,053	692,495	24,896,548	10,595,862	367,630
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	413,865	26,292,074	26,705,939	317,217	17,948,547	18,265,764	96,648	8,343,527
4	921000	Office Supplies & Expenses	5,425	4,341,511	4,346,936	5,425	2,963,776	2,969,201	0	1,377,735
4	922000	Admin Exp Transferred--Credit	0	(100,170)	(100,170)	0	(68,382)	(68,382)	0	(31,788)
4	923000	Outside Services Employed	383,071	11,015,437	11,398,508	330,494	7,519,798	7,850,292	52,577	3,495,639
4	924000	Property Insurance Premium	0	1,906,825	1,906,825	0	1,301,713	1,301,713	0	605,112
4	925XXX	Injuries and Damages	1,340,241	4,555,572	5,895,813	928,314	3,109,907	4,038,221	411,927	1,445,665
4	926XXX	Employee Pensions and Benefits	3,630,441	27,723,073	31,353,514	2,514,829	18,925,433	21,440,262	1,115,612	8,797,640
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,203,274	3,515,700	6,718,974	2,186,911	2,304,190	4,491,101	1,016,363	1,211,510
4	930000	Miscellaneous General Expenses	134,955	5,062,529	5,197,484	111,406	3,455,986	3,567,392	23,549	1,606,543
4	931000	Rents	5,600	748,230	753,830	0	510,787	510,787	5,600	237,443
4	935000	Maintenance of General Plant	1,702,481	11,142,226	12,844,707	1,262,727	7,606,352	8,869,079	439,754	3,535,874
TOTAL ADMIN & GEN OPERATING EXP			10,820,553	96,203,007	107,023,560	7,657,323	65,578,107	73,235,430	3,163,230	30,624,900

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Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,582,413	19,118,069	22,700,482	2,723,778	13,051,140	15,774,918	858,635	6,066,929
E-AMTX		Amortization Expense-General Plant - 303000	0	297,968	297,968	0	203,206	203,206	0	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,484,610	30,520,172	34,004,782	3,484,167	20,834,900	24,319,067	443	9,685,272
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	347,800	347,800	0	237,429	237,429	0	110,371
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	249,168	1,299,845	1,549,013	200,900	878,448	1,079,348	48,268	421,397
99	407314	Regulatory Debit - FISERVE Amortization	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	739,365	0	739,365	739,365	0	739,365	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	3,278,734	0	3,278,734	2,257,340	0	2,257,340	1,021,394	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(9,758,749)	0	(9,758,749)	(9,758,749)	0	(9,758,749)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,776)	0	(56,776)	0	0	0	(56,776)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,346,343)	0	(1,346,343)	0	0	0	(1,346,343)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(10,128,311)	0	(10,128,311)	(10,413,355)	0	(10,413,355)	285,044	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,402,346)	0	(3,402,346)	(3,402,346)	0	(3,402,346)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,012,650	4,307,779	5,320,429	688,046	2,940,748	3,628,794	324,604	1,367,031
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,338,595)	55,891,633	44,553,038	(12,705,864)	38,145,871	25,440,007	1,367,269	17,745,762
		TOTAL ADMIN & GENERAL EXPENSES	(518,042)	152,094,640	151,576,598	(5,048,541)	103,723,978	98,675,437	4,530,499	48,370,662
		TOTAL EXPENSES BEFORE FIT	172,626,585	621,687,091	794,313,676	121,807,881	411,478,760	533,286,641	50,818,704	210,208,331
		NET OPERATING INCOME (LOSS) BEFORE FIT			174,254,720			111,273,583		
E-FIT		FEDERAL INCOME TAX			(273,595)			(1,690,088)		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,726,808			8,030,148		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			163,286,295			105,251,253		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.540%	34.460%
E-ALL	2	Number of Customers - AMA	100.000%		65.322%	34.678%
E-ALL	3	Direct Distribution Operating Expense	100.000%		65.487%	34.513%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		68.266%	31.734%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	130,056,101
99	442200	Commercial - Firm & Int.	89,519,368
1	442300	Industrial	54,287,703
99	444000	Public Street & Highway Lighting	2,755,060
99	448000	Interdepartmental Revenue	268,362
99	499XXX	Unbilled Revenue	(176,716)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>276,709,878</u>
1	447XXX	Sales for Resale	23,742,104
		TOTAL SALES OF ELECTRICITY	<u>300,451,982</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	48,492
1	453000	Sales of Water & Water Power	198,917
1	454000	Rent from Electric Property	1,004,691
1	454100	Rent from Trnsmission Joint Use	10,444
1	456XXX	Other Electric Revenues	22,293,646
		TOTAL OTHER OPERATING REVENUE	<u>23,556,190</u>
		TOTAL ELECTRIC REVENUE	<u>324,008,172</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	117,722
1	501XXX	Fuel	10,471,884
1	502000	Steam Expense	1,098,399
1	505000	Electric Expense	264,729
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,896,758
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	274,965
1	511000	Structures	266,714
1	512000	Boiler Plant	3,256,596
1	513000	Electric Plant	1,142,073
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	477,947
		TOTAL STEAM POWER GENERATION EXP	<u>19,267,787</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	693,111
1	536000	Water for Power	518,203
1	537000	Hydraulic Expense	3,220,510
1	538000	Electric Expense	2,009,286
1	539000	Miscellaneous Hydraulic Power Generation Exp	429,129
1	540000	Rent	552,615
1	540100	MT Trust Funds Land Settlement Rents	1,768,919
		MAINTENANCE	
1	541000	Supervision & Engineering	196,117
1	542000	Structures	736,341
1	543000	Reservoirs, Dams, & Waterways	99,613
1	544000	Electric Plant	1,201,114
1	545000	Miscellaneous Hydraulic Plant	210,044
		TOTAL HYDRO POWER GENERATION EXP	<u>11,635,002</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	153,706
1	547XXX	Fuel	23,723,494
1	548000	Generation Expense	680,997
1	549XXX	Miscellaneous Other Power Generation Op Exp	201,911
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	251,590
1	552000	Structures	37,400
1	553000	Generating & Electric Equipment	1,659,387
1	554XXX	Miscellaneous Other Power Generation Maint Exp	242,895
		TOTAL OTHER POWER GENERATION EXP	<u>26,981,402</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	59,151,287
1	556000	System Control & Load Dispatching	245,198
E-557	557XXX	Other Expense	7,607,675
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>67,004,160</u>
		TOTAL PRODUCTION OPERATING EXP	<u>124,888,351</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	744,696
1	561000	Load Dispatching	964,098
1	562000	Station Expense	151,019
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	221,587
1	565XXX	Transmission of Electricity by Others	5,889,908
1	566000	Miscellaneous Transmission Expense	987,979
1	567000	Rent	63,691
		MAINTENANCE	
1	568000	Supervision & Engineering	147,389
1	569000	Structures	242,825
1	570000	Station Equipment	296,039
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	465,061
1	572000	Underground Lines	6,258
1	573000	Service Miscellaneous	30,764
		TOTAL TRANSMISSION OPERATING EXP	<u>10,211,314</u>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,994,186
E-DEPX		Depreciation Expense-Transmission	6,774,156
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	396,907
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	966
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	863,123
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(8,445)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	5,163
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	66,699
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,054,004)
99	407434	EIM Deferred O&M	(299,600)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,484,043)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,139,128)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,373,544
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>21,089,422</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>156,189,087</u>

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ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,372,964
3	582000	Station Expense	350,140
3	583000	Overhead Line Expense	964,546
3	584000	Underground Line Expense	841,963
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,415
3	586000	Meter Expense	278,281
3	587000	Customer Installations Expense	275,484
3	588000	Miscellaneous Distribution Expense	1,581,629
3	589000	Rent	114,319
		MAINTENANCE:	
3	590000	Supervision & Engineering	634,510
3	591000	Structures	342,948
3	592000	Station Equipment	194,548
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,334,820
3	594000	Underground Lines	286,575
3	595000	Line Transformers	92,234
3	596000	Street Light & Signal System Maintenance Exp	13,253
3	597000	Meters	4,697
3	598000	Miscellaneous Distribution Expense	469,443
		TOTAL DISTRIBUTION OPERATING EXP	<u>13,153,769</u>
E-DEPX		Depreciation Expense-Distribution	17,863,200
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,829,658
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,692,858</u>
		TOTAL DISTRIBUTION EXPENSES	<u>37,846,627</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	60,358
2	902000	Meter Reading Expenses	224,144
2	903XXX	Customer Records & Collection Expenses	2,599,544
2	904000	Uncollectible Accounts	203,697
2	905000	Misc Customer Accounts	38,925
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,126,668
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,623,004
2	909000	Advertising	253,317
2	910000	Misc Customer Service & Info Exp	87,171
		TOTAL CUSTOMER SERVICE & INFO EXP	10,963,492
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	8,440,175
4	921000	Office Supplies & Expenses	1,377,735
4	922000	Admin Exp Transferred--Credit	(31,788)
4	923000	Outside Services Employed	3,548,216
4	924000	Property Insurance Premium	605,112
4	925XXX	Injuries and Damages	1,857,592
4	926XXX	Employee Pensions and Benefits	9,913,252
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,227,873
4	930000	Miscellaneous General Expenses	1,630,092
4	931000	Rents	243,043
4	935000	Maintenance of General Plant	3,975,628
		TOTAL ADMIN & GEN OPERATING EXP	33,788,130

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,925,564
E-AMTX		Amortization Expense-General Plant - 303000	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,685,715
E-AMTX		Amortization Expense-General Plant - 390200, 3962	110,371
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	469,665
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,021,394
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,776)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,346,343)
99	407447	Regulatory Credit - COVID-19 Deferral	285,044
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,691,635
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>19,113,031</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>52,901,161</u>
		TOTAL EXPENSES BEFORE FIT	<u>261,027,035</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	62,981,137
E-FIT		FEDERAL INCOME TAX	1,416,493
E-FIT		DEFERRED FEDERAL INCOME TAX	3,696,660
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,035,042</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months 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	23,818	785,143	808,961	17,913	514,583	532,496	5,905	270,560	276,465
1	456010	Other Electric Rev-Financial	0	(9,304,548)	(9,304,548)	0	(6,098,201)	(6,098,201)	0	(3,206,347)	(3,206,347)
1	456015	Other Electric Rev-CT Fuel Sales	0	26,561,333	26,561,333	0	17,408,298	17,408,298	0	9,153,035	9,153,035
1	456016	Other Electric Rev-Resource Opt	0	4,415,299	4,415,299	0	2,893,787	2,893,787	0	1,521,512	1,521,512
1	456017	Other Electric Rev-Non Resource	0	72,528	72,528	0	47,535	47,535	0	24,993	24,993
1	456018	Other Electric Rev-Extraction	0	339,436	339,436	0	222,466	222,466	0	116,970	116,970
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,792	57,792	0	37,877	37,877	0	19,915	19,915
1	456030	Other Electric Rev-Clearwater	(124,634)	1,246,338	1,121,704	0	816,850	816,850	(124,634)	429,488	304,854
1	456050	Other Electric Rev-Attachment Fees	1,698,864	240	1,699,104	1,390,323	157	1,390,480	308,541	83	308,624
1	456100	Transmission Revenue of Others	0	14,062,568	14,062,568	0	9,216,607	9,216,607	0	4,845,961	4,845,961
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,590	605,590	0	318,410	318,410
1	456130	Ancillary Services Revenue	0	2,148,935	2,148,935	0	1,408,412	1,408,412	0	740,523	740,523
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	(12,496,865)	0	(12,496,865)	(8,704,798)	0	(8,704,798)	(3,792,067)	0	(3,792,067)
1	456329	Amortization Res Decoupling Deferral	(6,565,673)	0	(6,565,673)	(5,993,646)	0	(5,993,646)	(572,027)	0	(572,027)
1	456338	Non-res Decoupling Deferred Rev	5,008,896	0	5,008,896	4,888,060	0	4,888,060	120,836	0	120,836
1	456339	Amortization Non-res Decoupling	(7,684,736)	0	(7,684,736)	(7,330,316)	0	(7,330,316)	(354,420)	0	(354,420)
1	456380	Other Electric Revenue-Clearwater	301,399	0	301,399	0	0	0	301,399	0	301,399
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,751,556	1,751,556	0	1,147,970	1,147,970	0	603,586	603,586
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(421,156)	(421,156)	0	(276,026)	(276,026)	0	(145,130)	(145,130)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	421,156	421,156	0	276,026	276,026	0	145,130	145,130
1	456730	Other Elec Rev-Intraco Thermal	0	33,368,055	33,368,055	0	21,869,423	21,869,423	0	11,498,632	11,498,632
TOTAL ACCOUNT 456			(19,661,866)	76,428,675	56,766,809	(15,618,190)	50,091,354	34,473,164	(4,043,676)	26,337,321	22,293,645

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended 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	555000/555100	Purchased Power	0	134,857,482	134,857,482	0	88,385,594	88,385,594	0	46,471,888	46,471,888
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,810,781	1,810,781	0	1,186,786	1,186,786	0	623,995	623,995
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,509,741	0	10,509,741	0	0	0	10,509,741	0	10,509,741
1	555550	Non Monetary - Exchange Power	0	(35,017)	(35,017)	0	(22,950)	(22,950)	0	(12,067)	(12,067)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,371,465	2,371,465	0	1,554,258	1,554,258	0	817,207	817,207
1	555710	Intercompany Purchase	0	2,148,935	2,148,935	0	1,408,412	1,408,412	0	740,523	740,523
TOTAL ACCOUNT 555			10,509,741	141,153,646	151,663,387	0	92,512,100	92,512,100	10,509,741	48,641,546	59,151,287

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended 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	56,914	5,003,821	5,060,735	56,914	3,279,504	3,336,418	0	1,724,317	1,724,317
1	557010	Other Power Supply Expense - Financial	0	(13,519,970)	(13,519,970)	0	(8,860,988)	(8,860,988)	0	(4,658,982)	(4,658,982)
1	557018	Merchandise Processing Fee	0	54,739	54,739	0	35,876	35,876	0	18,863	18,863
1	557150	Fuel - Economic Dispatch	0	9,191,798	9,191,798	0	6,024,304	6,024,304	0	3,167,494	3,167,494
1	557160	Power Supply Expense - Miscellaneous	0	293,239	293,239	0	192,189	192,189	0	101,050	101,050
99	557161	Unbilled Add-Ons	330,946	0	330,946	202,723	0	202,723	128,223	0	128,223
1	557165	Other Resource Costs-CAISO Charges	0	224,399	224,399	0	147,071	147,071	0	77,328	77,328
1	557170	Broker Fees - Power	0	308,290	308,290	0	202,053	202,053	0	106,237	106,237
1	557171	REC Broker Fees	0	59,280	59,280	0	38,852	38,852	0	20,428	20,428
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	1,388,751	0	1,388,751	1,388,751	0	1,388,751	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	(21,200,701)	0	(21,200,701)	(21,200,701)	0	(21,200,701)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,151,024	0	2,151,024	2,151,024	0	2,151,024	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,699,155)	0	(1,699,155)	(1,699,155)	0	(1,699,155)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,628,341)	0	(11,628,341)	0	0	0	(11,628,341)	0	(11,628,341)
99	557390	Idaho PCA Amortization	(5,075)	0	(5,075)	0	0	0	(5,075)	0	(5,075)
1	557395	Optional Renewable Power Expense Offset	0	1,050	1,050	0	688	688	0	362	362
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	559,678	559,678	0	366,813	366,813	0	192,865	192,865
1	557711	Turbine Gas Bookout Offset	0	(559,678)	(559,678)	0	(366,813)	(366,813)	0	(192,865)	(192,865)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,915,239	52,915,239	0	34,680,648	34,680,648	0	18,234,591	18,234,591
TOTAL ACCOUNT 557			(29,844,531)	54,531,885	24,687,354	(18,660,518)	35,740,197	17,079,679	(11,184,013)	18,791,688	7,607,675

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended 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	207,169	78,269	285,438	114,024	51,127	165,151	93,145	27,142	120,287
99	908600	Public Purpose Tariff Rider Expense Offset	34,263,616	0	34,263,616	23,724,862	0	23,724,862	10,538,754	0	10,538,754
99	908610	Limited Income Tax Refund Program	162,668	0	162,668	162,668	0	162,668	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	29,121	0	29,121	65,158	0	65,158	(36,037)	0	(36,037)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,662,574	78,269	34,740,843	24,066,712	51,127	24,117,839	10,595,862	27,142	10,623,004

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.322%	34.678%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	2,684,627,205	1,808,631,287	875,995,918
	Interest Deduction for FIT Calculation	70,417,205	47,422,312	22,994,893
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended 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	968,568,396	644,560,224	324,008,172
E-OPS	Less: Operating & Maintenance Expense	575,403,873	379,272,149	196,131,724
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,375,003	85,374,529	48,000,474
E-OTX	Less: Taxes Other than FIT	85,534,800	68,639,963	16,894,837
	Net Operating Income Before FIT	174,254,720	111,273,583	62,981,137
E-INT	Less: Interest Expense	70,417,205	47,422,312	22,994,893
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(41,064)	0	(41,064)
E-SCM	Plus: Schedule M Adjustments	(105,099,285)	(71,899,308)	(33,199,977)
	Taxable Net Operating Income	(1,302,834)	(8,048,037)	6,745,203
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(273,595)	(1,690,088)	1,416,493
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(273,595)	(1,690,088)	1,416,493
E-DTE	Deferred FIT	11,726,808	8,030,148	3,696,660
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	10,968,425	6,022,330	4,946,095

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended 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
	997000 Book Depreciation & Amortization		76,492,978	96,399,954	172,892,932	52,497,054	64,551,021	117,048,075	23,995,924	31,848,933	55,844,857
12	997001 Contributions In Aid of Construction		0	7,566,138	7,566,138	0	5,113,272	5,113,272	0	2,452,866	2,452,866
12	997002 Injuries and Damages		0	150,001	150,001	0	101,372	101,372	0	48,629	48,629
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,584,095	2,584,095	0	1,746,357	1,746,357	0	837,738	837,738
99	997007 Idaho PCA		(11,633,416)	0	(11,633,416)	0	0	0	(11,633,416)	0	(11,633,416)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	683,158	683,158	0	461,685	461,685	0	221,473	221,473
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		9,521,883	(1,040)	9,520,843	5,670,110	(703)	5,669,407	3,851,773	(337)	3,851,436
12	997020 FAS87 Current Pension Accrual		0	(21,592,499)	(21,592,499)	0	(14,592,427)	(14,592,427)	0	(7,000,072)	(7,000,072)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		1,088,355	2,980,515	4,068,870	1,731,312	2,014,262	3,745,574	(642,957)	966,253	323,296
99	997031 Decoupling Mechanism		21,738,378	0	21,738,378	17,140,701	0	17,140,701	4,597,677	0	4,597,677
12	997032 Interest Rate Swaps		0	2,915,833	2,915,833	0	1,970,549	1,970,549	0	945,284	945,284
99	997033 BPA Residential Exchange		(69,398)	0	(69,398)	36,845	0	36,845	(106,243)	0	(106,243)
99	997034 Montana Hydro Settlement		5,139,417	0	5,139,417	3,370,498	0	3,370,498	1,768,919	0	1,768,919
99	997035 Leases		0	130,115	130,115	0	88,824	88,824	0	41,291	41,291
99	997043 Washington Deferred Power Costs		(19,876,659)	0	(19,876,659)	(19,876,659)	0	(19,876,659)	0	0	0
12	997044 Non-Monetary Power Costs		0	(35,016)	(35,016)	0	(23,664)	(23,664)	0	(11,352)	(11,352)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(2,388,087)	(2,388,087)	0	(1,613,893)	(1,613,893)	0	(774,194)	(774,194)
12	997049 Tax Depreciation		0	(160,433,481)	(160,433,481)	0	(108,422,551)	(108,422,551)	0	(52,010,930)	(52,010,930)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		25,279	0	25,279	24,313	0	24,313	966	0	966
99	997058 Colstrip Community Fund		(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME		19,938	0	19,938	15,439	0	15,439	4,499	0	4,499
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		55,869	884,086	939,955	50,706	597,474	648,180	5,163	286,612	291,775
99	997065 Amortization - Unbilled Revenue Add-Ins		620,773	0	620,773	507,982	0	507,982	112,791	0	112,791
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	3,354,426	3,354,426	0	2,266,955	2,266,955	0	1,087,471	1,087,471
12	997081 Deferred Compensation		0	845,378	845,378	0	571,315	571,315	0	274,063	274,063
4	997082 Meal Disallowances		0	160,714	160,714	0	109,713	109,713	0	51,001	51,001
12	997083 Paid Time Off		0	1,272,801	1,272,801	0	860,172	860,172	0	412,629	412,629
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(2,147,573)	0	(2,147,573)	0	0	0	(2,147,573)	0	(2,147,573)
99	997095 WA REC Deferral		459,006	0	459,006	459,006	0	459,006	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,112	22,112	0	10,607	10,607
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	2,823	2,823	0	1,908	1,908	0	915	915
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(41,416,667)	(41,416,667)	0	(27,989,798)	(27,989,798)	0	(13,426,869)	(13,426,869)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(9,019,384)	0	(9,019,384)	(9,019,384)	0	(9,019,384)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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	
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	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0	232,000
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,096)	(82,096)	0	(39,382)	(39,382)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,213	332,213	0	159,365	159,365
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,849,452)	0	(6,849,452)	(4,206,642)	0	(4,206,642)	(2,642,810)	0	(2,642,810)
99	997119	AFUDC Tax CPI	0	1,947,352	1,947,352	0	1,316,040	1,316,040	0	631,312	631,312
99	997120	Transportation Tax Disallowance	0	122,453	122,453	0	82,755	82,755	0	39,698	39,698
99	997123	EIM Deferred O&M	(299,600)	0	(299,600)	0	0	0	(299,600)	0	(299,600)
99	997124	Colstrip Recovery Offset	(952,297)	0	(952,297)	(952,297)	0	(952,297)	0	0	0
99	997125	COVID-19	(7,111,947)	0	(7,111,947)	(8,418,385)	0	(8,418,385)	1,306,438	0	1,306,438
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(783,494)	(783,494)	0	(375,847)	(375,847)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,107,517	2,107,517	0	1,010,988	1,010,988
99	997128	Meters Expensed	0	(23,020,256)	(23,020,256)	0	(15,557,319)	(15,557,319)	0	(7,462,937)	(7,462,937)
99	997129	Mixed Service Costs (IDD#5)	0	(31,828,635)	(31,828,635)	0	(21,510,110)	(21,510,110)	0	(10,318,525)	(10,318,525)
99	997130	Wild Fire Resiliency Deferral	(1,403,119)	0	(1,403,119)	0	0	0	(1,403,119)	0	(1,403,119)
99	997132	Battery Storage Deferral	(3,922,350)	0	(3,922,350)	(3,922,350)	0	(3,922,350)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	51,254,571	(156,353,856)	(105,099,285)	34,361,231	(106,260,539)	(71,899,308)	16,893,340	(50,093,317)	(33,199,977)

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%	67.581%	32.419%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended July 31, 2021
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	14,130,362	14,130,362	0	9,549,440	9,549,440	0	4,580,922	4,580,922
99	410100	Deferred Federal Income Tax Expense - Washington	3,881,880	0	3,881,880	3,881,880	0	3,881,880	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,920,699	0	1,920,699	0	0	0	1,920,699	0	1,920,699
	410100	Total	5,802,579	14,130,362	19,932,941	3,881,880	9,549,440	13,431,320	1,920,699	4,580,922	6,501,621
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(7,511,286)	(7,511,286)	0	(5,076,203)	(5,076,203)	0	(2,435,083)	(2,435,083)
99	411100	Deferred Federal Income Tax Expense - Washington	(573,871)	0	(573,871)	(573,871)	0	(573,871)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(503,902)	0	(503,902)	0	0	0	(503,902)	0	(503,902)
	411100	Total	(1,077,773)	(7,511,286)	(8,589,059)	(573,871)	(5,076,203)	(5,650,074)	(503,902)	(2,435,083)	(2,938,985)
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	248,902	0	248,902	248,902	0	248,902	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	134,024	0	134,024	0	0	0	134,024	0	134,024
	410193	Total	382,926	0	382,926	248,902	0	248,902	134,024	0	134,024
Total Deferred Federal Income Tax Expense			5,107,732	6,619,076	11,726,808	3,556,911	4,473,237	8,030,148	1,550,821	2,145,839	3,696,660

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.581%		32.419%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	46,746	46,746	0	30,637	30,637	0	16,109	16,109
1	408140	State Kwh Generation Tax	0	1,334,493	1,334,493	0	874,627	874,627	0	459,866	459,866
1	408150	R&P Property Tax--Production	0	16,990,200	16,990,200	0	11,135,377	11,135,377	0	5,854,823	5,854,823
1	408180	R&P Property Tax--Transmission	0	6,209,489	6,209,489	0	4,069,699	4,069,699	0	2,139,790	2,139,790
1	409100	State Income Tax--Montana & Oregon	0	(281,614)	(281,614)	0	(184,570)	(184,570)	0	(97,044)	(97,044)
TOTAL PRODUCTION & TRANSMISSION			0	24,299,314	24,299,314	0	15,925,770	15,925,770	0	8,373,544	8,373,544
DISTRIBUTION											
99	408110	State Excise Tax	22,111,692	0	22,111,692	22,111,692	0	22,111,692	0	0	0
99	408120	Municipal Occupation & License Tax	22,942,889	0	22,942,889	19,280,797	0	19,280,797	3,662,092	0	3,662,092
99	408160	Miscellaneous State or Local Tax--WA & ID	216	0	216	0	0	0	216	0	216
99	408170	R&P Property Tax--Distribution	10,910,015	0	10,910,015	7,692,910	0	7,692,910	3,217,105	0	3,217,105
99	409100	State Income Tax--Idaho	(8,691)	0	(8,691)	0	0	0	(8,691)	0	(8,691)
99	411410	State Income Tax--Idaho ITC Deferred	(12,202)	0	(12,202)	0	0	0	(12,202)	0	(12,202)
99	411420	State Income Tax--Idaho ITC Amortization	(28,862)	0	(28,862)	0	0	0	(28,862)	0	(28,862)
TOTAL DISTRIBUTION			55,915,057	0	55,915,057	49,085,399	0	49,085,399	6,829,658	0	6,829,658
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,012,650	4,307,779	5,320,429	688,046	2,940,748	3,628,794	324,604	1,367,031	1,691,635
TOTAL A&G			1,012,650	4,307,779	5,320,429	688,046	2,940,748	3,628,794	324,604	1,367,031	1,691,635
TOTAL TAXES OTHER THAN FIT			56,927,707	28,607,093	85,534,800	49,773,445	18,866,518	68,639,963	7,154,262	9,740,575	16,894,837

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-12A
For Twelve Months 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,733,333	7,733,333	0	5,068,426	5,068,426	0	2,664,907	2,664,907
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	1,078,378	1,078,378	0	706,769	706,769	0	371,609	371,609
1	182381	CDA Settlement Past Storage	0	29,137,989	29,137,989	0	19,097,038	19,097,038	0	10,040,951	10,040,951
1	302000	Franchises & Consents	1,970,877	44,049,219	46,020,096	1,970,877	28,869,858	30,840,735	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,440,343	15,760,059	319,716	10,238,338	10,558,054	0	5,202,005	5,202,005
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,269,760	117,253,946	118,523,706	1,264,927	80,044,579	81,309,506	4,833	37,209,367	37,214,200
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	241,709	241,709	0	165,005	165,005	0	76,704	76,704
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	202,251	202,251	0	138,069	138,069	0	64,182	64,182
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	15,554,507	977,341	16,531,848	15,554,507	667,192	16,221,699	0	310,149	310,149
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	379,208	379,208	0	258,870	258,870	0	120,338	120,338
		TOTAL INTANGIBLE PLANT	19,114,860	309,416,881	328,531,741	19,110,027	208,634,551	227,744,578	4,833	100,782,330	100,787,163
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,860,699	3,860,699	0	2,530,302	2,530,302	0	1,330,397	1,330,397
1	311XXX	Structures & Improvements	111,732,599	28,699,510	140,432,109	73,019,427	18,809,659	91,829,086	38,713,172	9,889,851	48,603,023
1	312000	Boiler Plant	148,158,508	46,653,026	194,811,534	96,828,682	30,576,393	127,405,075	51,329,826	16,076,633	67,406,459
1	313000	Generators	313,450	0	313,450	205,526	0	205,526	107,924	0	107,924
1	314000	Turbogenerator Units	39,649,719	18,622,971	58,272,690	25,913,557	12,205,495	38,119,052	13,736,162	6,417,476	20,153,638
1	315000	Accessory Electric Equipment	18,282,445	12,357,282	30,639,727	11,949,769	8,098,963	20,048,732	6,332,676	4,258,319	10,590,995
1	316000	Miscellaneous Power Plant Equipment	14,397,207	2,479,238	16,876,445	9,409,258	1,624,893	11,034,151	4,987,949	854,345	5,842,294
		TOTAL STEAM PRODUCTION PLANT	332,533,928	112,672,726	445,206,654	217,326,219	73,845,705	291,171,924	115,207,709	38,827,021	154,034,730
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,809,944	64,809,944	0	42,476,437	42,476,437	0	22,333,507	22,333,507
1	331XXX	Structures & Improvements	0	97,532,406	97,532,406	0	63,922,739	63,922,739	0	33,609,667	33,609,667
1	332XXX	Reservoirs, Dams, & Waterways	0	194,966,062	194,966,062	0	127,780,757	127,780,757	0	67,185,305	67,185,305
1	333000	Waterwheels, Turbines, & Generators	0	234,451,575	234,451,575	0	153,659,562	153,659,562	0	80,792,013	80,792,013
1	334000	Accessory Electric Equipment	0	76,426,541	76,426,541	0	50,089,955	50,089,955	0	26,336,586	26,336,586
1	335XXX	Miscellaneous Power Plant Equipment	0	13,043,286	13,043,286	0	8,548,570	8,548,570	0	4,494,716	4,494,716
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	684,879,738	684,879,738	0	448,870,180	448,870,180	0	236,009,558	236,009,558
		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	17,387,307	17,387,307	0	11,395,641	11,395,641	0	5,991,666	5,991,666
1	342000	Fuel Holders, Producers, & Accessories	0	21,110,558	21,110,558	0	13,835,860	13,835,860	0	7,274,698	7,274,698
1	343000	Prime Movers	0	22,900,063	22,900,063	0	15,008,701	15,008,701	0	7,891,362	7,891,362
1	344000	Generators	0	223,762,592	223,762,592	0	146,654,003	146,654,003	0	77,108,589	77,108,589
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,225,986	23,225,986	0	15,222,311	15,222,311	0	8,003,675	8,003,675
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,639,311	1,639,311	0	1,074,404	1,074,404	0	564,907	564,907
		TOTAL OTHER PRODUCTION PLANT	0	311,136,345	311,136,345	0	203,918,760	203,918,760	0	107,217,585	107,217,585
		TOTAL PRODUCTION PLANT	332,533,928	1,108,688,809	1,441,222,737	217,326,219	726,634,645	943,960,864	115,207,709	382,054,164	497,261,873

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	30,137,737	30,766,095	410,632	19,752,273	20,162,905	217,726	10,385,464	10,603,190
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	41,468	28,625,887	28,667,355	24,130	18,761,406	18,785,536	17,338	9,864,481	9,881,819
1	353XXX	Station Equipment	12,305,950	298,940,163	311,246,113	8,038,432	195,925,383	203,963,815	4,267,518	103,014,780	107,282,298
1	354000	Towers & Fixtures	16,043,414	1,167,385	17,210,799	10,484,502	765,104	11,249,606	5,558,912	402,281	5,961,193
1	355000	Poles & Fixtures	4,595	300,927,309	300,931,904	2,718	197,227,758	197,230,476	1,877	103,699,551	103,701,428
1	356000	Overhead Conductors & Devices	12,571,262	153,886,748	166,458,010	8,214,848	100,857,375	109,072,223	4,356,414	53,029,373	57,385,787
1	357000	Underground Conduit	0	3,340,790	3,340,790	0	2,189,554	2,189,554	0	1,151,236	1,151,236
1	358000	Underground Conductors & Devices	0	3,718,256	3,718,256	0	2,436,945	2,436,945	0	1,281,311	1,281,311
1	359000	Roads & Trails	78,834	2,061,698	2,140,532	51,518	1,351,237	1,402,755	27,316	710,461	737,777
		TOTAL TRANSMISSION PLANT	41,673,881	822,805,973	864,479,854	27,226,780	539,267,035	566,493,815	14,447,101	283,538,938	297,986,039
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	8,725,716	0	8,725,716	7,255,162	0	7,255,162	1,470,554	0	1,470,554
99	360400	Land Easements	3,774,115	0	3,774,115	1,290,486	0	1,290,486	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	34,584,939	0	34,584,939	27,470,917	0	27,470,917	7,114,022	0	7,114,022
3	362000	Station Equipment	153,870,306	3,243,016	157,113,322	102,165,892	2,123,754	104,289,646	51,704,414	1,119,262	52,823,676
99	363000	Energy Storage Equipment	2,142,252	0	2,142,252	2,142,252	0	2,142,252	0	0	0
99	364000	Poles, Towers, & Fixtures	465,096,348	0	465,096,348	304,313,906	0	304,313,906	160,782,442	0	160,782,442
99	365000	Overhead Conductors & Devices	299,763,859	0	299,763,859	190,753,894	0	190,753,894	109,009,965	0	109,009,965
99	366000	Underground Conduit	133,648,031	0	133,648,031	87,832,236	0	87,832,236	45,815,795	0	45,815,795
99	367000	Underground Conductors & Devices	232,533,000	0	232,533,000	154,269,812	0	154,269,812	78,263,188	0	78,263,188
99	368000	Line Transformers	295,963,753	0	295,963,753	204,696,102	0	204,696,102	91,267,651	0	91,267,651
99	369XXX	Services	190,934,026	0	190,934,026	125,622,397	0	125,622,397	65,311,629	0	65,311,629
99	371XXX	Installations on Customers' Premises	2,791,990	0	2,791,990	2,791,990	0	2,791,990	0	0	0
99	370XXX	Meters	82,346,917	0	82,346,917	58,162,893	0	58,162,893	24,184,024	0	24,184,024
99	373XXX	Street Light & Signal Systems	70,263,651	0	70,263,651	45,636,046	0	45,636,046	24,627,605	0	24,627,605
		TOTAL DISTRIBUTION PLANT	1,976,806,753	3,243,016	1,980,049,769	1,314,403,985	2,123,754	1,316,527,739	662,402,768	1,119,262	663,522,030
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,507,702	8,962,469	10,470,171	807,811	6,118,319	6,926,130	699,891	2,844,150	3,544,041
4	390XXX	Structures & Improvements	19,489,782	104,597,183	124,086,965	10,826,640	71,404,313	82,230,953	8,663,142	33,192,870	41,856,012
4	391XXX	Office Furniture & Equipment	4,520,508	57,595,733	62,116,241	4,495,237	39,318,303	43,813,540	25,271	18,277,430	18,302,701
4	392XXX	Transportation Equipment	37,275,192	26,799,002	64,074,194	25,868,760	18,294,607	44,163,367	11,406,432	8,504,395	19,910,827
4	393000	Stores Equipment	470,080	3,855,528	4,325,608	279,729	2,632,015	2,911,744	190,351	1,223,513	1,413,864
4	394000	Tools, Shop & Garage Equipment	1,817,021	15,293,553	17,110,574	835,840	10,440,297	11,276,137	981,181	4,853,256	5,834,437
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	384,321	2,661,650	3,045,971	369,544	1,817,002	2,186,546	14,777	844,648	859,425
4	396XXX	Power Operated Equipment	23,470,438	9,129,297	32,599,735	14,088,222	6,232,206	20,320,428	9,382,216	2,897,091	12,279,307
4	397XXX	Communications Equipment	30,324,490	83,019,361	113,343,851	21,173,813	56,673,997	77,847,810	9,150,677	26,345,364	35,496,041
4	398000	Miscellaneous Equipment	13,466	748,170	761,636	0	510,746	510,746	13,466	237,424	250,890
		TOTAL GENERAL PLANT	119,273,000	312,778,750	432,051,750	78,745,596	213,521,542	292,267,138	40,527,404	99,257,208	139,784,612
		TOTAL PLANT IN SERVICE	2,489,402,422	2,556,933,429	5,046,335,851	1,656,812,607	1,690,181,527	3,346,994,134	832,589,815	866,751,902	1,699,341,717

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	(258,067,342)	(73,114,504)	(331,181,846)	(168,285,767)	(47,919,246)	(216,205,013)	(89,781,575)	(25,195,258)	(114,976,833)	
E-ADEP		Hydro Production Plant	0	(159,559,799)	(159,559,799)	0	(104,575,492)	(104,575,492)	0	(54,984,307)	(54,984,307)	
E-ADEP		Other Production Plant	0	(149,871,169)	(149,871,169)	0	(98,225,564)	(98,225,564)	0	(51,645,605)	(51,645,605)	
E-ADEP		Transmission Plant	(25,440,783)	(216,917,574)	(242,358,357)	(15,765,957)	(142,167,778)	(157,933,735)	(9,674,826)	(74,749,796)	(84,424,622)	
E-ADEP		Distribution Plant	(627,120,181)	(331,487)	(627,451,668)	(379,363,180)	(217,081)	(379,580,261)	(247,757,001)	(114,406)	(247,871,407)	
E-ADEP		General Plant	(45,400,118)	(102,648,284)	(148,048,402)	(28,183,374)	(70,073,877)	(98,257,251)	(17,216,744)	(32,574,407)	(49,791,151)	
		TOTAL ACCUMULATED DEPRECIATION	(956,028,424)	(702,442,817)	(1,658,471,241)	(591,598,278)	(463,179,038)	(1,054,777,316)	(364,430,146)	(239,263,779)	(603,693,925)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,213,526)	(16,213,526)	0	(10,626,345)	(10,626,345)	0	(5,587,181)	(5,587,181)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(291,188)	0	(291,188)	(291,188)	0	(291,188)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,068,016)	(3,068,016)	0	(2,091,744)	(2,091,744)	0	(976,272)	(976,272)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,002,014)	(91,292,744)	(98,294,758)	(6,995,656)	(62,321,905)	(69,317,561)	(6,358)	(28,970,839)	(28,977,197)	
E-AAAMT		General Plant - 390200, 396200	0	(363,160)	(363,160)	0	(247,915)	(247,915)	0	(115,245)	(115,245)	
		TOTAL ACCUMULATED AMORTIZATION	(7,293,202)	(110,937,446)	(118,230,648)	(7,286,844)	(75,287,909)	(82,574,753)	(6,358)	(35,649,537)	(35,655,895)	
		TOTAL ACCUMULATED DEPR/AMORT	(963,321,626)	(813,380,263)	(1,776,701,889)	(598,885,122)	(538,466,947)	(1,137,352,069)	(364,436,504)	(274,913,316)	(639,349,820)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,526,080,796	1,743,553,166	3,269,633,962	1,057,927,485	1,151,714,580	2,209,642,065	468,153,311	591,838,586	1,059,991,897	
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	85,121	85,121	0	55,788	55,788	0	29,333	29,333	
12		ADFIT - Electric Plant In Service (282900)	0	(570,236,555)	(570,236,555)	0	(385,371,566)	(385,371,566)	0	(184,864,989)	(184,864,989)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,353,996)	(59,353,996)	0	(40,518,599)	(40,518,599)	0	(18,835,397)	(18,835,397)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,184,043)	(2,184,043)	0	(1,490,959)	(1,490,959)	0	(693,084)	(693,084)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	85,164	85,164	0	58,138	58,138	0	27,026	27,026	
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	(6,118,978)	(6,118,978)	0	(4,010,378)	(4,010,378)	0	(2,108,600)	(2,108,600)	
1		ADFIT - CDA Settlement Costs (283333)	0	263,552	263,552	0	172,732	172,732	0	90,820	90,820	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,028,888)	(1,028,888)	0	(695,333)	(695,333)	0	(333,555)	(333,555)	
		TOTAL ACCUMULATED DFIT	0	(638,488,623)	(638,488,623)	0	(431,800,177)	(431,800,177)	0	(206,688,446)	(206,688,446)	
		NET ELECTRIC UTILITY PLANT	1,526,080,796	1,105,064,543	2,631,145,339	1,057,927,485	719,914,403	1,777,841,888	468,153,311	385,150,140	853,303,451	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.487%	34.513%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.581%	32.419%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months 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	1,526,080,796	1,105,064,543	2,631,145,339	#####	719,914,403	1,777,841,888	468,153,311	385,150,140	853,303,451
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,981,357	33,694,727	40,676,084	5,494,590	23,002,042	28,496,632	1,486,767	10,692,685	12,179,452
4	Accumulated Amortization - AFUDC (182318)	(1,123,778)	(4,936,548)	(6,060,326)	(874,624)	(3,369,984)	(4,244,608)	(249,154)	(1,566,564)	(1,815,718)
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)	(3,375,848)	0	(3,375,848)	(1,081,901)	0	(1,081,901)	(2,293,947)	0	(2,293,947)
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)	2,001,172	0	2,001,172	0	0	0	2,001,172	0	2,001,172
99	ADFIT - Boulder Park Disallowed (190040)	125,754	0	125,754	0	0	0	125,754	0	125,754
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)	8,451	0	8,451	8,451	0	8,451	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,162,658)	0	(21,162,658)	(21,162,658)	0	(21,162,658)	0	0	0
99	CDA Lake Settlement - ID (186382)	430	0	430	0	0	0	430	0	430
99	ADFIT - CDA Lake Settlement - Direct (283382)	(1,865)	0	(1,865)	(1,775)	0	(1,775)	(90)	0	(90)
99	CDA CDR Fund - Direct (182324)	615	0	615	615	0	615	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	4,133	0	4,133	4,052	0	4,052	81	0	81
99	ADFIT - Spokane River Relicensing (283322)	(854)	0	(854)	(838)	0	(838)	(16)	0	(16)
99	Spokane River PM&Es (182323)	2,948	0	2,948	2,573	0	2,573	375	0	375
99	ADFIT - Spokane River PM&Es (283323)	(625)	0	(625)	(546)	0	(546)	(79)	0	(79)
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)	(2,477,303)	0	(2,477,303)	(832,605)	0	(832,605)	(1,644,698)	0	(1,644,698)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(25,828,952)	0	(25,828,952)	(16,788,819)	0	(16,788,819)	(9,040,133)	0	(9,040,133)
99	ADFIT-Customer Tax Credit (190393)	5,424,080	0	5,424,080	3,525,652	0	3,525,652	1,898,428	0	1,898,428
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,123,072)	0	(15,123,072)	(10,024,957)	0	(10,024,957)	(5,098,115)	0	(5,098,115)
99	Colstrip-Regulatory Asset (182327)	8,141,532	0	8,141,532	4,069,350	0	4,069,350	4,072,182	0	4,072,182
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,596,965	0	2,596,965	1,974,327	0	1,974,327	622,638	0	622,638
99	Colstrip Reg Asset ADFIT (283376)	(1,175,158)	0	(1,175,158)	(767,966)	0	(767,966)	(407,192)	0	(407,192)
99	Colstrip ARO (317000P)	15,255,630	0	15,255,630	9,969,555	0	9,969,555	5,286,075	0	5,286,075
99	Colstrip ARO A/D (317000A)	(1,907,581)	0	(1,907,581)	(1,246,604)	0	(1,246,604)	(660,977)	0	(660,977)
99	Colstrip ARO Liability (230027)	(15,671,428)	0	(15,671,428)	(10,241,279)	0	(10,241,279)	(5,430,149)	0	(5,430,149)
99	Colstrip ARO ADFIT (190376)	3,291,000	0	3,291,000	2,150,669	0	2,150,669	1,140,331	0	1,140,331
99	Colstrip ARO ADFIT (283377)	(2,735,584)	0	(2,735,584)	(1,787,704)	0	(1,787,704)	(947,880)	0	(947,880)
99	Customer Deposits (235199)	(802,858)	0	(802,858)	(802,858)	0	(802,858)	0	0	0
C-WKC	Working Capital	71,351,188	0	71,351,188	48,461,642	0	48,461,642	22,889,546	0	22,889,546
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	24,723,687	28,758,179	53,481,866	11,157,341	19,632,058	30,789,399	13,566,346	9,126,121	22,692,467
	NET RATE BASE	1,550,804,483	1,133,822,722	2,684,627,205	#####	739,546,461	1,808,631,287	481,719,657	394,276,261	875,995,918

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	3,207,617	3,207,617			3,207,617	3,207,617		2,102,272	2,102,272		1,105,345	1,105,345	
	Steam (ED-ID)	4,310,144	4,310,144		4,310,144		4,310,144				4,310,144		4,310,144	
	Steam (ED-WA)	11,463,435	11,463,435		11,463,435		11,463,435	11,463,435						
1	Hydro (ED-AN)	14,476,485	14,476,485			14,476,485	14,476,485		9,487,888	9,487,888		4,988,597	4,988,597	
1	Other (ED-AN)	10,418,166	10,418,166			10,418,166	10,418,166		6,828,066	6,828,066		3,590,100	3,590,100	
Total Electric Production		43,875,847	43,875,847			15,773,579	28,102,268	43,875,847	11,463,435	18,418,226	29,881,661	4,310,144	9,684,042	13,994,186
Electric Transmission														
1	ED-AN	16,775,394	16,775,394				16,775,394	16,775,394		10,994,593	10,994,593		5,780,801	5,780,801
	ED-ID	993,355	993,355			993,355		993,355				993,355		993,355
	ED-WA	513,648	513,648						513,648		513,648			
Total Electric Transmissic		18,282,397	18,282,397			1,507,003	16,775,394	18,282,397	513,648	10,994,593	11,508,241	993,355	5,780,801	6,774,156
Electric Distribution														
3	ED-AN	86,496	86,496				86,496	86,496		56,644	56,644		29,852	29,852
	ED-ID	17,833,348	17,833,348			17,833,348		17,833,348				17,833,348		17,833,348
	ED-WA	34,216,344	34,216,344			34,216,344		34,216,344	34,216,344		34,216,344			
Total Electric Distribution		52,136,188	52,136,188			52,049,692	86,496	52,136,188	34,216,344	56,644	34,272,988	17,833,348	29,852	17,863,200
Gas Underground Storage														
	GD-AN	670,164		670,164										
	GD-OR	120,099					120,099							
Total Gas Underground St		790,263		670,164			120,099							
Gas Distribution														
	GD-AN	57,395		57,395										
	GD-ID	6,356,736		6,356,736										
	GD-WA	14,186,556		14,186,556										
	GD-OR	9,533,105					9,533,105							
Total Gas Distribution		30,133,792		20,600,687			9,533,105							
General Plant														
4	ED-AN	2,876,195	2,876,195				2,876,195	2,876,195		1,963,463	1,963,463		912,732	912,732
	ED-ID	489,985	489,985			489,985		489,985				489,985		489,985
	ED-WA	987,707	987,707			987,707		987,707	987,707		987,707			
7,4	CD-AA	22,515,268	15,760,237	4,659,535	2,095,496		15,760,237	15,760,237		10,758,883	10,758,883		5,001,354	5,001,354
9,4	CD-AN	623,745	481,637	142,108			481,637	481,637		328,794	328,794		152,843	152,843
9	CD-ID	477,421	368,650	108,771			368,650	368,650				368,650		368,650
9	CD-WA	2,248,301	1,736,071	512,230			1,736,071	1,736,071	1,736,071		1,736,071			
8	GD-AA	372,272		256,246	116,026									
	GD-AN	31,571		31,571										
	GD-ID	39,722		39,722										
	GD-WA	1,099,084		1,099,084										
	GD-OR	212,210			212,210									
Total General Plant		31,973,481	22,700,482	6,849,267	2,423,732	3,582,413	19,118,069	22,700,482	2,723,778	13,051,140	15,774,918	858,635	6,066,929	6,925,564
Total Depreciation Expens		177,191,968	136,994,914	28,120,118	12,076,936	72,912,687	64,082,227	136,994,914	48,917,205	42,520,603	91,437,808	23,995,482	21,561,624	45,557,106

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	65.487%	34.513%
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-12A
For Twelve Months 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	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338
1	Misc Intangible Plt (303000)	ED-AN	242,510	242,510		242,510	242,510		158,941	158,941		83,569	83,569
Total Production/Transmission			1,151,790	1,151,790		1,151,790	1,151,790		754,883	754,883		396,907	396,907
Distribution													
	Franchises (302000)	ED-WA	89,816	89,816		89,816	89,816		89,816	89,816			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866			
Total Distribution			95,682	95,682		95,682	95,682		95,682	95,682			
General Plant - 303000													
7,4		CD-AA	414,948	290,455	85,874	38,619		290,455		290,455		198,282	198,282
9,1		CD-AN	9,729	7,513	2,216			7,513		7,513		4,924	4,924
		GD-ID	14,702		14,702								
		GD-WA	24,838		24,838								
		GD-OR	7,408			7,408							
Total General Plant - 303000			471,625	297,968	127,630	46,027		297,968		297,968		203,206	203,206
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	38,203,500	26,741,686	7,906,214	3,555,600		26,741,686		26,741,686		18,255,479	18,255,479
9,4		CD-AN	136,010	105,023	30,987			105,023		105,023		71,695	71,695
9,4		CD-ID	620	479	141			479		479		479	479
9,4		CD-WA	3,763,329	2,905,930	857,399			2,905,930		2,905,930		2,905,930	2,905,930
4		ED-AN	3,673,463	3,673,463				3,673,463		3,673,463		2,507,726	2,507,726
		ED-ID	(36)	(36)				(36)		(36)		(36)	(36)
		ED-WA	578,237	578,237				578,237		578,237		578,237	578,237
8		GD-AA	81,865		56,350	25,515							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031XX			46,436,988	34,004,782	8,851,091	3,581,115		34,844,610		34,844,610		20,834,900	24,319,067
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
4		ED-AN	347,800	347,800				347,800		347,800		237,429	237,429
		GD-OR	0			0							
Total General Plant - 390200, 396200			347,800	347,800	0	0		347,800		347,800		237,429	237,429
Total Amortization Expense			48,503,885	35,898,022	8,978,721	3,627,142		35,800,292		35,898,022		3,579,849	22,030,418
												25,610,267	443
												10,287,312	10,287,755

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended 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)	(73,114,504)	(73,114,504)			(73,114,504)	(73,114,504)		(47,919,246)	(47,919,246)		(25,195,258)	(25,195,258)	
	Steam (ED-ID)	(89,781,575)	(89,781,575)		(89,781,575)	(89,781,575)	(89,781,575)				(89,781,575)	(89,781,575)	(89,781,575)	
	Steam (ED-WA)	(168,285,767)	(168,285,767)		(168,285,767)	(168,285,767)	(168,285,767)	(168,285,767)		(168,285,767)			(168,285,767)	
1	Hydro (ED-AN)	(159,559,799)	(159,559,799)		(159,559,799)	(159,559,799)	(159,559,799)		(104,575,492)	(104,575,492)		(54,984,307)	(54,984,307)	
1	Other (ED-AN)	(149,871,169)	(149,871,169)		(149,871,169)	(149,871,169)	(149,871,169)		(98,225,564)	(98,225,564)		(51,645,605)	(51,645,605)	
Total Electric Production		(640,612,814)	(640,612,814)		(258,067,342)	(382,545,472)	(640,612,814)		(168,285,767)	(250,720,302)	(419,006,069)	(89,781,575)	(131,825,170)	(221,606,745)
Electric Transmission														
1	ED-AN	(216,917,574)	(216,917,574)			(216,917,574)	(216,917,574)		(142,167,778)	(142,167,778)		(74,749,796)	(74,749,796)	
	ED-ID	(9,674,826)	(9,674,826)		(9,674,826)	(9,674,826)	(9,674,826)				(9,674,826)	(9,674,826)	(9,674,826)	
	ED-WA	(15,765,957)	(15,765,957)		(15,765,957)	(15,765,957)	(15,765,957)	(15,765,957)		(15,765,957)			(15,765,957)	
Total Electric Transmissic		(242,358,357)	(242,358,357)		(25,440,783)	(216,917,574)	(242,358,357)		(15,765,957)	(142,167,778)	(157,933,735)	(9,674,826)	(74,749,796)	(84,424,622)
Electric Distribution														
3	ED-AN	(331,487)	(331,487)			(331,487)	(331,487)		(217,081)	(217,081)		(114,406)	(114,406)	
	ED-ID	(247,757,001)	(247,757,001)		(247,757,001)	(247,757,001)	(247,757,001)				(247,757,001)	(247,757,001)	(247,757,001)	
	ED-WA	(379,363,180)	(379,363,180)		(379,363,180)	(379,363,180)	(379,363,180)	(379,363,180)		(379,363,180)			(379,363,180)	
Total Electric Distribution		(627,451,668)	(627,451,668)		(627,120,181)	(331,487)	(627,451,668)		(379,363,180)	(217,081)	(379,580,261)	(247,757,001)	(114,406)	(247,871,407)
Gas Underground Storage														
	GD-AN	(17,854,773)	(17,854,773)											
	GD-OR	(1,405,367)		(1,405,367)		(1,405,367)								
Total Gas Underground St		(19,260,140)		(17,854,773)		(1,405,367)								
Gas Distribution														
	GD-AN	(1,913,204)	(1,913,204)											
	GD-ID	(90,167,451)	(90,167,451)		(90,167,451)	(90,167,451)	(90,167,451)							
	GD-WA	(158,199,772)	(158,199,772)		(158,199,772)	(158,199,772)	(158,199,772)							
	GD-OR	(125,473,504)		(125,473,504)		(125,473,504)								
Total Gas Distribution		(375,753,931)		(250,280,427)		(125,473,504)								
General Plant														
4	ED-AN	(36,459,476)	(36,459,476)			(36,459,476)	(36,459,476)		(24,889,426)	(24,889,426)		(11,570,050)	(11,570,050)	
	ED-ID	(11,990,462)	(11,990,462)		(11,990,462)	(11,990,462)	(11,990,462)				(11,990,462)	(11,990,462)	(11,990,462)	
	ED-WA	(22,083,505)	(22,083,505)		(22,083,505)	(22,083,505)	(22,083,505)	(22,083,505)		(22,083,505)			(22,083,505)	
7,4	CD-AA	(85,862,988)	(60,102,375)	(17,769,345)	(7,991,268)	(60,102,375)	(60,102,375)		(41,029,487)	(41,029,487)		(19,072,888)	(19,072,888)	
9,4	CD-AN	(7,882,245)	(6,086,433)	(1,795,812)		(6,086,433)	(6,086,433)		(4,154,964)	(4,154,964)		(1,931,469)	(1,931,469)	
9	CD-ID	(6,768,305)	(5,226,282)	(1,542,023)		(5,226,282)	(5,226,282)				(5,226,282)	(5,226,282)	(5,226,282)	
9	CD-WA	(7,899,645)	(6,099,869)	(1,799,776)		(6,099,869)	(6,099,869)	(6,099,869)		(6,099,869)			(6,099,869)	
8	GD-AA	(2,057,285)		(1,416,091)	(641,194)									
	GD-AN	(3,634,714)		(3,634,714)										
	GD-ID	(2,328,559)		(2,328,559)										
	GD-WA	(10,750,908)		(10,750,908)										
	GD-OR	(5,286,443)		(5,286,443)										
Total General Plant		(203,004,535)	(148,048,402)	(41,037,228)	(13,918,905)	(45,400,118)	(102,648,284)	(148,048,402)	(28,183,374)	(70,073,877)	(98,257,251)	(17,216,744)	(32,574,407)	(49,791,151)
Total Accumulated Depr		(2,108,441,445)	(1,658,471,241)	(309,172,428)	(140,797,776)	(956,028,424)	(702,442,817)	(1,658,471,241)	(591,598,278)	(463,179,038)	(1,054,777,316)	(364,430,146)	(239,263,779)	(603,693,925)

Allocation Ratios:		Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expense	34.513%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months 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	(13,891,488)	(13,891,488)			(13,891,488)	(13,891,488)		(9,104,481)	(9,104,481)		(4,787,007)	(4,787,007)	
1	Misc Intangible Plt (3030 ED-AN	(2,322,038)	(2,322,038)			(2,322,038)	(2,322,038)		(1,521,864)	(1,521,864)		(800,174)	(800,174)	
Total Production/Transmission		(16,213,526)	(16,213,526)			(16,213,526)	(16,213,526)		(10,626,345)	(10,626,345)		(5,587,181)	(5,587,181)	
Distribution														
	Franchises (302000) ED-WA	(236,294)	(236,294)			(236,294)	(236,294)	(236,294)		(236,294)				
	Misc Intangible Plt (3030 ED-WA	(54,894)	(54,894)			(54,894)	(54,894)	(54,894)		(54,894)				
Total Distribution		(291,188)	(291,188)			(291,188)	(291,188)	(291,188)		(291,188)				
General Plant - 303000														
7,4	CD-AA	(4,243,165)	(2,970,131)	(878,123)	(394,911)	(2,970,131)	(2,970,131)		(2,027,590)	(2,027,590)		(942,541)	(942,541)	
9,1	CD-AN	(126,766)	(97,885)	(28,881)		(97,885)	(97,885)		(64,154)	(64,154)		(33,731)	(33,731)	
	GD-ID	(131,143)		(131,143)										
	GD-WA	(267,811)		(267,811)										
	GD-OR	(109,293)			(109,293)									
Total General Plant - 303000		(4,878,178)	(3,068,016)	(1,305,958)	(504,204)	(3,068,016)	(3,068,016)		(2,091,744)	(2,091,744)		(976,272)	(976,272)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(118,176,172)	(82,720,956)	(24,456,559)	(10,998,657)	(82,720,956)	(82,720,956)		(56,470,288)	(56,470,288)		(26,250,668)	(26,250,668)	
9,4	CD-AN	(223,299)	(172,425)	(50,874)		(172,425)	(172,425)		(117,708)	(117,708)		(54,717)	(54,717)	
9	CD-ID	(8,512)	(6,573)	(1,939)		(6,573)	(6,573)	0			(6,573)		(6,573)	
9	CD-WA	(8,614,606)	(6,651,940)	(1,962,666)		(6,651,940)	(6,651,940)	(6,651,940)			0		0	
4	ED-AN	(8,399,363)	(8,399,363)			(8,399,363)	(8,399,363)		(5,733,909)	(5,733,909)		(2,665,454)	(2,665,454)	
	ED-ID	215	215			215	215				215		215	
	ED-WA	(343,716)	(343,716)			(343,716)	(343,716)	(343,716)		(343,716)				
8	GD-AA	(93,109)		(64,090)	(29,019)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(135,858,562)	(98,294,758)	(26,536,128)	(11,027,676)	(7,002,014)	(91,292,744)	(98,294,758)	(6,995,656)	(62,321,905)	(69,317,561)	(6,358)	(28,970,839)	(28,977,197)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0	0	0			0	
4	ED-AN	(363,160)	(363,160)			(363,160)	(363,160)		(247,915)	(247,915)		(115,245)	(115,245)	
	ED-WA	0	0			0	0	0	0	0			0	
	GD-WA	0		0										
	GD-OR	0			0								0	
Total General Plant - 390200, 396200		(363,160)	(363,160)	0	0	0	(363,160)	(363,160)	0	(247,915)	(247,915)	0	(115,245)	(115,245)
Total Accumulated Amortization		(157,604,614)	(118,230,648)	(27,842,086)	(11,531,880)	(7,293,202)	(110,937,446)	(118,230,648)	(7,286,844)	(75,287,909)	(82,574,753)	(6,358)	(35,649,537)	(35,655,895)

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-12A
For Twelve Months 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	586,198	122,313	362,279	101,606	586,198	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	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,692	0	0	8,347,046	8,347,046	0	0	2,467,815	2,467,815	0	1,109,831	1,109,831
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	18,419,808	807,811	699,891	8,962,469	10,470,171	3,275,642	99,613	2,619,417	5,994,672	845,134	1,109,831	1,954,965
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,468,758	1,448,676	2,724,731	6,295,351	10,468,758	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,939,336	0	0	0	0	25,939,336	0	0	25,939,336	0	0	0
99	GD-OR / AS	3,954,016	0	0	0	0	0	0	0	0	3,954,016	0	3,954,016
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,319,240	0	0	89,820,901	89,820,901	0	0	26,555,667	26,555,667	0	11,942,672	11,942,672
9	CD-WA / ID / AN	30,818,739	9,377,964	5,938,411	8,480,931	23,797,306	2,766,983	1,752,138	2,502,312	7,021,433	0	0	0
	TOTAL ACCOUNT	199,500,089	10,826,640	8,663,142	104,597,183	124,086,965	28,706,319	1,752,138	29,057,979	59,516,436	3,954,016	11,942,672	15,896,688
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,492,121	100,698	7,798	1,383,625	1,492,121	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	0	12,109	0	12,109
8	GD-AA	318,615	0	0	0	0	0	0	219,312	219,312	0	99,303	99,303
7	CD-AA	79,943,799	0	0	55,959,061	55,959,061	0	0	16,544,369	16,544,369	0	7,440,369	7,440,369
9	CD-WA / ID / AN	6,041,492	4,394,538	17,473	253,047	4,665,058	1,296,616	5,156	74,662	1,376,434	0	0	0
	TOTAL ACCOUNT	87,946,787	4,495,236	25,271	57,595,733	62,116,240	1,435,267	5,156	16,838,343	18,278,766	12,109	7,539,672	7,551,781
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	53,299,843	24,111,207	10,588,695	18,599,941	53,299,843	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,798,483	0	0	0	0	9,611,799	2,820,405	2,366,279	14,798,483	0	0	0
99	GD-OR / AS	4,404,356	0	0	0	0	0	0	0	0	4,404,356	0	4,404,356
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,453,409	0	0	5,217,237	5,217,237	0	0	1,542,483	1,542,483	0	693,689	693,689
9	CD-WA / ID / AN	7,196,750	1,757,553	817,737	2,981,824	5,557,114	518,569	241,275	879,792	1,639,636	0	0	0
	TOTAL ACCOUNT	87,250,028	25,868,760	11,406,432	26,799,002	64,074,194	10,130,368	3,061,680	4,855,451	18,047,499	4,404,356	723,979	5,128,335

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	395,363	2,453	0	392,910	395,363	0	0	0	0	0	0	
99		GD-WA / ID / AN	97,364	0	0	0	97,364	0	0	0	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,609	0	0	1,826	1,826	0	540	540	0	243	243	
9		CD-WA / ID / AN	5,087,506	277,277	190,351	3,460,791	3,928,419	81,811	56,164	1,021,112	1,159,087	0	0	0
		TOTAL ACCOUNT	5,603,634	279,730	190,351	3,855,527	4,325,608	179,175	56,164	1,021,652	1,256,991	20,792	243	21,035
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,573,119	824,948	231,538	5,516,633	6,573,119	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,026,990	0	0	0	3,026,990	2,206,699	318,111	502,180	3,026,990	0	0	0
99		GD-OR / AS	920,632	0	0	0	920,632	0	0	0	920,632	0	920,632	
8		GD-AA	5,335,761	0	0	0	5,335,761	0	0	3,672,764	3,672,764	0	1,662,997	1,662,997
7		CD-AA	13,490,547	0	0	9,443,113	9,443,113	0	0	2,791,869	2,791,869	0	1,255,565	1,255,565
9		CD-WA / ID / AN	1,417,231	10,892	749,643	333,808	1,094,343	3,214	221,183	98,491	322,888	0	0	0
		TOTAL ACCOUNT	30,764,280	835,840	981,181	15,293,554	17,110,575	2,209,913	539,294	7,065,304	9,814,511	920,632	2,918,562	3,839,194
	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	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,968,621	369,544	14,777	1,584,300	1,968,621	0	0	0	0	0	0	
99		GD-WA / ID / AN	186,537	0	0	0	186,537	91,620	0	94,917	186,537	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	1,539,115	0	0	1,077,350	1,077,350	0	0	318,520	318,520	0	143,245	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,918,030	369,544	14,777	2,661,650	3,045,971	91,620	0	554,662	646,282	18,586	207,191	225,777
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,111,312	13,837,974	8,989,481	8,283,857	31,111,312	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,317,450	0	0	0	4,317,450	2,603,717	893,144	820,589	4,317,450	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	1,448,514	250,248	392,735	475,516	1,118,499	73,836	115,877	140,302	330,015	0	0	
		TOTAL ACCOUNT	37,449,589	14,088,222	9,382,216	9,129,297	32,599,735	2,677,553	1,009,021	1,070,260	4,756,834	43,834	49,186	93,020

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	48,639,668	11,897,258	6,274,823	30,467,587	48,639,668	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,057,073	0	0	0	0	701,416	353,704	1,953	1,057,073	0	0	0	0
99		GD-OR / AS	966,633	0	0	0	0	0	0	0	0	966,633	0	966,633	
8		GD-AA	380,960	0	0	0	0	0	0	262,226	262,226	0	118,734	118,734	
7		CD-AA	72,966,849	0	0	51,075,335	51,075,335	0	0	15,100,489	15,100,489	0	6,791,025	6,791,025	
9		CD-WA/ ID / AN	17,650,063	9,276,556	2,875,853	1,476,440	13,628,849	2,737,063	848,525	435,626	4,021,214	0	0	0	
		TOTAL ACCOUNT	141,661,246	21,173,814	9,150,676	83,019,362	113,343,852	3,438,479	1,202,229	15,800,294	20,441,002	966,633	6,909,759	7,876,392	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	277,074	0	6,846	270,228	277,074	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	682,633	0	0	477,829	477,829	0	0	141,271	141,271	0	63,533	63,533	
9		CD-WA/ ID / AN	8,719	0	6,620	113	6,733	0	1,953	33	1,986	0	0	0	
		TOTAL ACCOUNT	970,793	0	13,466	748,170	761,636	0	1,953	141,304	143,257	2,367	63,533	65,900	
		TOTAL GENERAL PLANT	613,601,088	78,745,597	40,527,403	312,778,751	432,051,751	52,144,336	7,727,248	79,024,666	138,896,250	11,188,459	31,464,628	42,653,087	

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-12A
For Twelve Months 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	11,254,492	319,716	0	10,934,776	11,254,492	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	19,871,458	319,716	0	15,440,343	15,760,059	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	19,407,924	1,264,927	(1,000)	18,143,997	19,407,924	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	390,048	0	0	0	0	0	0	268,482	268,482	0	121,566	
7		CD-AA	140,877,694	0	0	98,611,568	98,611,568	0	0	29,154,639	29,154,639	0	13,111,487	
9		CD-WA / ID / AN	652,984	0	5,833	498,382	504,215	0	1,721	147,048	148,769	0	0	
		TOTAL ACCOUNT	161,328,650	1,264,927	4,833	117,253,947	118,523,707	0	1,721	29,570,169	29,571,890	0	13,233,053	13,233,053
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	15,115	0	0	15,115	15,115	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	323,714	0	0	226,593	226,593	0	0	66,993	66,993	0	30,128	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	338,829	0	0	241,708	241,708	0	0	66,993	66,993	0	30,128	30,128
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	202,251	0	0	202,251	202,251	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	202,251	0	0	202,251	202,251	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-12A
For Twelve Months 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	1,261,508	1,261,508	0	0	1,261,508	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,241	0	0	977,341	977,341	0	0	288,952	288,952	0	129,948	129,948
9		CD-WA / ID / AN	18,510,170	14,292,998	0	0	14,292,998	4,217,172	0	0	4,217,172	0	0	0
		TOTAL ACCOUNT	21,167,919	15,554,506	0	977,341	16,531,847	4,217,172	0	288,952	4,506,124	0	129,948	129,948
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	541,741	0	0	379,208	379,208	0	0	112,113	112,113	0	50,420	50,420
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	541,741	0	0	379,208	379,208	0	0	112,113	112,113	0	50,420	50,420
	TOTAL		333,344,793	17,139,149	4,833	225,417,962	242,561,944	5,239,086	773,922	58,251,766	64,264,774	406,156	26,111,919	26,518,075

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-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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(83,876,048)	(58,711,556)	(17,358,148)	(7,806,344)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(831,992)	(642,439)	(189,553)	0
7	282919	CD-AA	(3,120,151)	(2,184,044)	(645,715)	(290,392)
7	283750	CD-AA	121,666	85,164	25,179	11,323
		Total	<u>(87,706,525)</u>	<u>(61,452,875)</u>	<u>(18,168,237)</u>	<u>(8,085,413)</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 Twelve Months Ended July 31, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	4,448,068	4,448,068	0	0	0	0	4,448,068
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	31	31	0	0	0	0	31
7/4	154560 Supply Chain Invoice Price Variance	0	0	144	144	0	0	0	0	144
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,111,990	23,483,546	0	73,595,536	48,461,642	22,889,546	1,650,348	594,000	0
TOTAL		50,111,990	23,483,546	4,449,280	78,044,816	48,461,642	22,889,546	1,650,348	594,000	4,449,280

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%