

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Month Ended June 30, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	6,136,083	2,067,408	4,068,675
	Adjustments			
	Adjusted Net Operating Income (Loss)	6,136,083	2,067,408	4,068,675
E-APL	Electric Net Rate Base	2,744,189,157	1,850,778,282	893,410,875
	<b>RATE OF RETURN</b>	<b>0.224%</b>	<b>0.112%</b>	<b>0.455%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	6-01-2021 thru 06-30-2021	402,383 100.000%	262,497 65.236%	139,886 34.764%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2021 thru 06-30-2021	2,329,960 100.000%	1,648,137 70.737%	681,823 29.263%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		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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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%

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended June 30, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2021 thru 06-30-2021	1,379,454,841	953,747,193	425,707,648	
		Percent		100.000%	69.139%	30.861%	
11		Book Depreciation	6-01-2021 thru 06-30-2021	11,569,257	7,716,210	3,853,047	
		Percent		100.000%	66.696%	33.304%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2021 thru 06-30-2021	3,320,866,559 100.000%	2,242,065,420 67.514%	1,078,801,139 32.486%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2021 thru 06-30-2021	284,796,735 100.000%	194,460,659 68.281%	90,336,076 31.719%
14		Net Allocated Schedule M's - AMA Percent	6-01-2021 thru 06-30-2021	-11,930,352 100.000%	-8,063,195 67.586%	-3,867,157 32.414%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	26,900,797	0	26,900,797	18,123,353	0	18,123,353	8,777,444	0
99	442200	Commercial - Firm & Int.	26,654,798	0	26,654,798	19,368,070	0	19,368,070	7,286,728	0
1	442300	Industrial	10,296,694	0	10,296,694	5,520,353	0	5,520,353	4,776,341	0
99	444000	Public Street & Highway Lighting	624,345	0	624,345	393,491	0	393,491	230,854	0
99	448000	Interdepartmental Revenue	112,081	0	112,081	90,116	0	90,116	21,965	0
99	499XXX	Unbilled Revenue	7,247,062	0	7,247,062	5,026,768	0	5,026,768	2,220,294	0
TOTAL SALES TO ULTIMATE CUSTOMERS			71,835,777	0	71,835,777	48,522,151	0	48,522,151	23,313,626	0
1	447XXX	Sales for Resale	0	(520,978)	(520,978)	0	(341,449)	(341,449)	0	(179,529)
TOTAL SALES OF ELECTRICITY			71,835,777	(520,978)	71,314,799	48,522,151	(341,449)	48,180,702	23,313,626	(179,529)
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	8,741	0	8,741	2,325	0	2,325	6,416	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	224,808	9,867	234,675	134,947	6,467	141,414	89,861	3,400
1	454100	Rent from Trnsmission Joint Use	1,620	0	1,620	734	0	734	886	0
1	456XXX	Other Electric Revenues	(6,944,180)	10,204,419	3,260,239	(4,698,830)	6,687,976	1,989,146	(2,245,350)	3,516,443
TOTAL OTHER OPERATING REVENUE			(6,709,011)	10,254,368	3,545,357	(4,560,824)	6,720,713	2,159,889	(2,148,187)	3,533,655
TOTAL ELECTRIC REVENUE			65,126,766	9,733,390	74,860,156	43,961,327	6,379,264	50,340,591	21,165,439	3,354,126

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For Month Ended June 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	28,300	28,300	0	18,548	18,548	0	9,752
1	501XXX	Fuel	0	2,061,457	2,061,457	0	1,351,079	1,351,079	0	710,378
1	502000	Steam Expense	0	235,906	235,906	0	154,613	154,613	0	81,293
1	505000	Electric Expense	0	60,558	60,558	0	39,690	39,690	0	20,868
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	477,931	477,931	0	313,236	313,236	0	164,695
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	134,615	134,615	0	88,227	88,227	0	46,388
1	511000	Structures	0	55,278	55,278	0	36,229	36,229	0	19,049
1	512000	Boiler Plant	0	1,197,072	1,197,072	0	784,561	784,561	0	412,511
1	513000	Electric Plant	0	535,083	535,083	0	350,693	350,693	0	184,390
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(238,735)	(238,735)	0	(156,467)	(156,467)	0	(82,268)
TOTAL STEAM POWER GENERATION EXP			0	4,547,465	4,547,465	0	2,980,409	2,980,409	0	1,567,056
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	304,300	304,300	0	199,438	199,438	0	104,862
1	536000	Water for Power	0	95,301	95,301	0	62,460	62,460	0	32,841
1	537000	Hydraulic Expense	342,662	365,475	708,137	224,889	239,532	464,421	117,773	125,943
1	538000	Electric Expense	0	451,268	451,268	0	295,761	295,761	0	155,507
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	103,891	103,891	0	68,090	68,090	0	35,801
1	540000	Rent	0	134,524	134,524	0	88,167	88,167	0	46,357
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	56,520	56,520	0	37,043	37,043	0	19,477
1	542000	Structures	0	228,042	228,042	0	149,459	149,459	0	78,583
1	543000	Reservoirs, Dams, & Waterways	0	28,381	28,381	0	18,601	18,601	0	9,780
1	544000	Electric Plant	0	207,286	207,286	0	135,855	135,855	0	71,431
1	545000	Miscellaneous Hydraulic Plant	0	46,875	46,875	0	30,722	30,722	0	16,153
TOTAL HYDRO POWER GENERATION EXP			773,412	2,021,863	2,795,275	507,203	1,325,128	1,832,331	266,209	696,735
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	34,535	34,535	0	22,634	22,634	0	11,901
1	547XXX	Fuel	0	2,361,535	2,361,535	0	1,547,750	1,547,750	0	813,785
1	548000	Generation Expense	0	22,302	22,302	0	14,617	14,617	0	7,685
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	37,653	37,653	0	24,678	24,678	0	12,975
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
MAINTENANCE										
1	551000	Supervision & Engineering	0	75,148	75,148	0	49,252	49,252	0	25,896
1	552000	Structures	0	10,878	10,878	0	7,129	7,129	0	3,749
1	553000	Generating & Electric Equipment	0	628,166	628,166	0	411,700	411,700	0	216,466
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,158,772	1,158,772	0	759,459	759,459	0	399,313
TOTAL OTHER POWER GENERATION EXP			0	4,335,339	4,335,339	0	2,841,381	2,841,381	0	1,493,958



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For Month Ended June 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	876,708	15,384,626	16,261,334	0	10,083,084	10,083,084	876,708	5,301,542
1	556000	System Control & Load Dispatching	0	29,178	29,178	0	19,123	19,123	0	10,055
E-557	557XXX	Other Expense	(4,516,873)	7,207,772	2,690,899	(1,203,612)	4,723,974	3,520,362	(3,313,261)	2,483,798
TOTAL OTHER POWER SUPPLY EXPENSE			(3,640,165)	22,621,576	18,981,411	(1,203,612)	14,826,181	13,622,569	(2,436,553)	7,795,395
TOTAL PRODUCTION OPERATING EXP			(2,866,753)	33,526,243	30,659,490	(696,409)	21,973,099	21,276,690	(2,170,344)	11,553,144
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	255,621	255,621	0	167,534	167,534	0	88,087
1	561000	Load Dispatching	0	85,607	85,607	0	56,107	56,107	0	29,500
1	562000	Station Expense	0	38,637	38,637	0	25,323	25,323	0	13,314
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	165,658	165,658	0	108,572	108,572	0	57,086
1	565XXX	Transmission of Electricity by Others	0	1,413,349	1,413,349	0	926,309	926,309	0	487,040
1	566000	Miscellaneous Transmission Expense	0	461,033	461,033	0	302,161	302,161	0	158,872
1	567000	Rent	0	7,899	7,899	0	5,177	5,177	0	2,722
MAINTENANCE										
1	568000	Supervision & Engineering	0	35,401	35,401	0	23,202	23,202	0	12,199
1	569000	Structures	449	80,456	80,905	0	52,731	52,731	449	27,725
1	570000	Station Equipment	0	50,737	50,737	0	33,253	33,253	0	17,484
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,151	225,151	226,302	(3)	147,564	147,561	1,154	77,587
1	572000	Underground Lines	310	(2)	308	0	(1)	(1)	310	(1)
1	573000	Service Miscellaneous	(196)	4,635	4,439	0	3,038	3,038	(196)	1,597
TOTAL TRANSMISSION OPERATING EXP			1,714	2,824,182	2,825,896	(3)	1,850,970	1,850,967	1,717	973,212

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,334,367	2,342,822	3,677,189	969,502	1,535,485	2,504,987	364,865	807,337
E-DEPX		Depreciation Expense-Transmission	126,069	1,459,889	1,585,958	43,016	956,811	999,827	83,053	503,078
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,190	97,190	0	63,699	63,699	0	33,491
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	24,211	0	24,211	18,543	0	18,543	5,668	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(333,922)	0	(333,922)	(159,595)	0	(159,595)	(174,327)	0
99	407434	EIM Deferred O&M	(131,165)	0	(131,165)	0	0	0	(131,165)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,095,927)	0	(1,095,927)	(757,773)	0	(757,773)	(338,154)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(702,684)	0	(702,684)	0	0	0	(702,684)	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	(19,517)	0	(19,517)	(19,517)	0	(19,517)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,087,603	2,087,603	0	1,368,215	1,368,215	0	719,388
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(867,410)	6,079,869	5,212,459	8,503	3,984,746	3,993,249	(875,913)	2,095,123
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(3,732,449)	42,430,294	38,697,845	(687,909)	27,808,815	27,120,906	(3,044,540)	14,621,479

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	56,300	253,066	309,366	41,630	179,011	220,641	14,670	74,055
3	582000	Station Expense	86,597	1,986	88,583	52,832	1,405	54,237	33,765	581
3	583000	Overhead Line Expense	81,536	130,292	211,828	58,057	92,165	150,222	23,479	38,127
3	584000	Underground Line Expense	172,099	0	172,099	98,396	0	98,396	73,703	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	40	0	40	0	0	0	40	0
3	586000	Meter Expense	194,972	6,404	201,376	172,962	4,530	177,492	22,010	1,874
3	587000	Customer Installations Expense	60,450	642	61,092	38,131	454	38,585	22,319	188
3	588000	Miscellaneous Distribution Expense	255,515	188,741	444,256	191,796	133,510	325,306	63,719	55,231
3	589000	Rent	1	28,732	28,733	1	20,324	20,325	0	8,408
		MAINTENANCE:								
3	590000	Supervision & Engineering	13,736	73,317	87,053	9,678	51,862	61,540	4,058	21,455
3	591000	Structures	35,964	37	36,001	20,383	26	20,409	15,581	11
3	592000	Station Equipment	27,891	(9,599)	18,292	21,858	(6,790)	15,068	6,033	(2,809)
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,210,553	45	1,210,598	851,353	32	851,385	359,200	13
3	594000	Underground Lines	64,555	0	64,555	40,764	0	40,764	23,791	0
3	595000	Line Transformers	37,783	0	37,783	32,182	0	32,182	5,601	0
3	596000	Street Light & Signal System Maintenance Exp	5,163	0	5,163	4,709	0	4,709	454	0
3	597000	Meters	2,976	0	2,976	3,074	0	3,074	(98)	0
3	598000	Miscellaneous Distribution Expense	23,828	17,203	41,031	10,329	12,169	22,498	13,499	5,034
		TOTAL DISTRIBUTION OPERATING EXP	2,329,959	690,866	3,020,825	1,648,135	488,698	2,136,833	681,824	202,168
E-DEPX		Depreciation Expense-Distribution	4,428,033	6,927	4,434,960	2,907,786	4,900	2,912,686	1,520,247	2,027
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,229	0	10,229	10,229	0	10,229	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,462,482	0	4,462,482	3,894,338	0	3,894,338	568,144	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,900,744	6,927	8,907,671	6,812,353	4,900	6,817,253	2,088,391	2,027
		TOTAL DISTRIBUTION EXPENSES	11,230,703	697,793	11,928,496	8,460,488	493,598	8,954,086	2,770,215	204,195

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For Month Ended June 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	11,590	11,590	0	7,561	7,561	0	4,029
2	902000	Meter Reading Expenses	54,257	8,600	62,857	39,539	5,610	45,149	14,718	2,990
2	903XXX	Customer Records & Collection Expenses	53,868	535,991	589,859	23,600	349,659	373,259	30,268	186,332
2	904000	Uncollectible Accounts	1,924,382	0	1,924,382	1,800,055	0	1,800,055	124,327	0
2	905000	Misc Customer Accounts	0	4,234	4,234	0	2,762	2,762	0	1,472
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,032,507</b>	<b>560,415</b>	<b>2,592,922</b>	<b>1,863,194</b>	<b>365,592</b>	<b>2,228,786</b>	<b>169,313</b>	<b>194,823</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	3,045,286	5,655	3,050,941	2,143,645	3,689	2,147,334	901,641	1,966
2	909000	Advertising	36,316	57,172	93,488	36,316	37,297	73,613	0	19,875
2	910000	Misc Customer Service & Info Exp	0	5,411	5,411	0	3,530	3,530	0	1,881
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,081,602</b>	<b>68,238</b>	<b>3,149,840</b>	<b>2,179,961</b>	<b>44,516</b>	<b>2,224,477</b>	<b>901,641</b>	<b>23,722</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	44,265	1,837,575	1,881,840	35,313	1,254,439	1,289,752	8,952	583,136
4	921000	Office Supplies & Expenses	60	290,494	290,554	60	198,309	198,369	0	92,185
4	922000	Admin Exp Transferred--Credit	0	(8,221)	(8,221)	0	(5,612)	(5,612)	0	(2,609)
4	923000	Outside Services Employed	40,792	1,040,572	1,081,364	29,524	710,357	739,881	11,268	330,215
4	924000	Property Insurance Premium	0	174,884	174,884	0	119,386	119,386	0	55,498
4	925XXX	Injuries and Damages	189,192	378,801	567,993	130,992	258,592	389,584	58,200	120,209
4	926XXX	Employee Pensions and Benefits	312,730	2,064,818	2,377,548	218,901	1,409,569	1,628,470	93,829	655,249
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	284,462	304,000	588,462	201,132	199,242	400,374	83,330	104,758
4	930000	Miscellaneous General Expenses	24,795	504,674	529,469	23,847	344,521	368,368	948	160,153
4	931000	Rents	700	65,207	65,907	0	44,514	44,514	700	20,693
4	935000	Maintenance of General Plant	178,893	926,164	1,105,057	151,300	632,255	783,555	27,593	293,909
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,075,989</b>	<b>7,578,968</b>	<b>8,654,957</b>	<b>791,069</b>	<b>5,165,572</b>	<b>5,956,641</b>	<b>284,920</b>	<b>2,413,396</b>

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	304,657	1,558,240	1,862,897	232,316	1,063,748	1,296,064	72,341	494,492
E-AMTX		Amortization Expense-General Plant - 303000	0	24,830	24,830	0	16,933	16,933	0	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	299,483	2,675,184	2,974,667	299,488	1,826,241	2,125,729	(5)	848,943
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,419	35,419	0	24,179	24,179	0	11,240
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	22,457	123,323	145,780	18,027	83,260	101,287	4,430	40,063
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	64,093	0	64,093	64,093	0	64,093	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	216,458	0	216,458	147,767	0	147,767	68,691	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(822,715)	0	(822,715)	(822,715)	0	(822,715)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(5,109)	0	(5,109)	0	0	0	(5,109)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(55,350)	0	(55,350)	0	0	0	(55,350)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(428,244)	0	(428,244)	(428,244)	0	(428,244)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	81,163	456,602	537,765	56,042	311,704	367,746	25,121	144,898
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(239,191)</b>	<b>4,873,598</b>	<b>4,634,407</b>	<b>(368,643)</b>	<b>3,326,065</b>	<b>2,957,422</b>	<b>129,452</b>	<b>1,547,533</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>836,798</b>	<b>12,452,566</b>	<b>13,289,364</b>	<b>422,426</b>	<b>8,491,637</b>	<b>8,914,063</b>	<b>414,372</b>	<b>3,960,929</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>13,449,161</b>	<b>56,209,306</b>	<b>69,658,467</b>	<b>12,238,160</b>	<b>37,204,158</b>	<b>49,442,318</b>	<b>1,211,001</b>	<b>19,005,148</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>5,201,689</b>			<b>898,273</b>		
E-FIT		FEDERAL INCOME TAX			(1,798,631)			(1,658,773)		
E-FIT		DEFERRED FEDERAL INCOME TAX			904,637			516,116		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>6,136,083</b>			<b>2,067,408</b>		

ALLOCATION RATIOS:

Account	Ratio	SYSTEM	WASHINGTON	IDAHO
E-ALL 1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL 2	Number of Customers	100.000%	65.236%	34.764%
E-ALL 3	Direct Distribution Operating Expense	100.000%	70.737%	29.263%
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	8,777,444
99	442200	Commercial - Firm & Int.	7,286,728
1	442300	Industrial	4,776,341
99	444000	Public Street & Highway Lighting	230,854
99	448000	Interdepartmental Revenue	21,965
99	499XXX	Unbilled Revenue	2,220,294
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>23,313,626</u>
1	447XXX	Sales for Resale	(179,529)
		TOTAL SALES OF ELECTRICITY	<u>23,134,097</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	6,416
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	93,261
1	454100	Rent from Trnsmission Joint Use	886
1	456XXX	Other Electric Revenues	1,271,093
		TOTAL OTHER OPERATING REVENUE	<u>1,385,468</u>
		TOTAL ELECTRIC REVENUE	<u>24,519,565</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	9,752
1	501XXX	Fuel	710,378
1	502000	Steam Expense	81,293
1	505000	Electric Expense	20,868
1	506XXX	Miscellaneous Steam Power Generation Op Exp	164,695
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	46,388
1	511000	Structures	19,049
1	512000	Boiler Plant	412,511
1	513000	Electric Plant	184,390
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(82,268)
		TOTAL STEAM POWER GENERATION EXP	<u>1,567,056</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	104,862
1	536000	Water for Power	32,841
1	537000	Hydraulic Expense	243,716
1	538000	Electric Expense	155,507
1	539000	Miscellaneous Hydraulic Power Generation Exp	35,801
1	540000	Rent	46,357
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	19,477
1	542000	Structures	78,583
1	543000	Reservoirs, Dams, & Waterways	9,780
1	544000	Electric Plant	71,431
1	545000	Miscellaneous Hydraulic Plant	16,153
		TOTAL HYDRO POWER GENERATION EXP	<u>962,944</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,901
1	547XXX	Fuel	813,785
1	548000	Generation Expense	7,685
1	549XXX	Miscellaneous Other Power Generation Op Exp	12,975
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	25,896
1	552000	Structures	3,749
1	553000	Generating & Electric Equipment	216,466
1	554XXX	Miscellaneous Other Power Generation Maint Exp	399,313
		TOTAL OTHER POWER GENERATION EXP	<u>1,493,958</u>

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Ref/Basis	Account	Description	Total
		<b>OTHER POWER SUPPLY EXPENSE:</b>	
E-555	555XXX	Purchased Power	6,178,250
1	56000	System Control & Load Dispatching	10,055
E-557	557XXX	Other Expense	(829,463)
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>5,358,842</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>9,382,800</b>
		<b>TRANSMISSION OPERATING EXPENSE:</b>	
		<b>OPERATION</b>	
1	560000	Supervision & Engineering	88,087
1	561000	Load Dispatching	29,500
1	562000	Station Expense	13,314
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	57,086
1	565XXX	Transmission of Electricity by Others	487,040
1	566000	Miscellaneous Transmission Expense	158,872
1	567000	Rent	2,722
		<b>MAINTENANCE</b>	
1	568000	Supervision & Engineering	12,199
1	569000	Structures	28,174
1	570000	Station Equipment	17,484
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	78,741
1	572000	Underground Lines	309
1	573000	Service Miscellaneous	1,401
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>974,929</b>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,172,202
E-DEPX		Depreciation Expense-Transmission	586,131
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,491
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,668
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(174,327)
99	407434	EIM Deferred O&M	(131,165)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(338,154)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(702,684)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	719,388
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,219,210
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	11,576,939

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Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	88,725
3	582000	Station Expense	34,346
3	583000	Overhead Line Expense	61,606
3	584000	Underground Line Expense	73,703
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	40
3	586000	Meter Expense	23,884
3	587000	Customer Installations Expense	22,507
3	588000	Miscellaneous Distribution Expense	118,950
3	589000	Rent	8,408
		MAINTENANCE:	
3	590000	Supervision & Engineering	25,513
3	591000	Structures	15,592
3	592000	Station Equipment	3,224
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	359,213
3	594000	Underground Lines	23,791
3	595000	Line Transformers	5,601
3	596000	Street Light & Signal System Maintenance Exp	454
3	597000	Meters	(98)
3	598000	Miscellaneous Distribution Expense	18,533
		TOTAL DISTRIBUTION OPERATING EXP	<u>883,992</u>
E-DEPX		Depreciation Expense-Distribution	1,522,274
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	568,144
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,090,418</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,974,410</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	4,029
2	902000	Meter Reading Expenses	17,708
2	903XXX	Customer Records & Collection Expenses	216,600
2	904000	Uncollectible Accounts	124,327
2	905000	Misc Customer Accounts	1,472
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>364,136</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	903,607
2	909000	Advertising	19,875
2	910000	Misc Customer Service & Info Exp	1,881
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>925,363</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	592,088
4	921000	Office Supplies & Expenses	92,185
4	922000	Admin Exp Transferred--Credit	(2,609)
4	923000	Outside Services Employed	341,483
4	924000	Property Insurance Premium	55,498
4	925XXX	Injuries and Damages	178,409
4	926XXX	Employee Pensions and Benefits	749,078
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	188,088
4	930000	Miscellaneous General Expenses	161,101
4	931000	Rents	21,393
4	935000	Maintenance of General Plant	321,502
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,698,316</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	566,833
E-AMTX		Amortization Expense-General Plant - 303000	7,897
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	848,938
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,240
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	44,493
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	68,691
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(5,109)
99	407444	Regulatory Credit - Wild Fire Resiliency	(55,350)
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	170,019
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,676,985</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>4,375,301</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>20,216,149</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>4,303,416</b>
E-FIT		FEDERAL INCOME TAX	(139,858)
E-FIT		DEFERRED FEDERAL INCOME TAX	388,521
E-FIT		AMORTIZED ITC	(13,922)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>4,068,675</b>

ALLOCATION RATIOS:

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

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(12,221)	50,412	38,191	(12,921)	33,040	20,119	700	17,372	18,072
1	456010	Other Electric Rev-Financial	0	(531,060)	(531,060)	0	(348,057)	(348,057)	0	(183,003)	(183,003)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,830,647	5,830,647	0	3,821,406	3,821,406	0	2,009,241	2,009,241
1	456016	Other Electric Rev-Resource Opt	0	535,012	535,012	0	350,647	350,647	0	184,365	184,365
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,787	3,787	0	1,991	1,991
1	456018	Other Electric Rev-Extraction	0	50,266	50,266	0	32,944	32,944	0	17,322	17,322
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	9,640	9,640	0	6,318	6,318	0	3,322	3,322
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,540	65,540	(10,000)	34,460	24,460
1	456050	Other Electric Rev-Attachment Fees	78,897	0	78,897	77,056	0	77,056	1,841	0	1,841
1	456100	Transmission Revenue of Others	0	1,753,682	1,753,682	0	1,149,363	1,149,363	0	604,319	604,319
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	111,569	111,569	0	73,122	73,122	0	38,447	38,447
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	(3,604,148)	0	(3,604,148)	(2,169,200)	0	(2,169,200)	(1,434,948)	0	(1,434,948)
1	456329	Amortization Res Decoupling Deferral	(483,112)	0	(483,112)	(456,025)	0	(456,025)	(27,087)	0	(27,087)
1	456338	Non-res Decoupling Deferred Rev	(2,209,519)	0	(2,209,519)	(1,419,056)	0	(1,419,056)	(790,463)	0	(790,463)
1	456339	Amortization Non-res Decoupling	(739,277)	0	(739,277)	(728,207)	0	(728,207)	(11,070)	0	(11,070)
1	456380	Other Electric Revenue-Clearwater	20,444	0	20,444	0	0	0	20,444	0	20,444
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(32,275)	(32,275)	0	(21,153)	(21,153)	0	(11,122)	(11,122)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	32,275	32,275	0	21,153	21,153	0	11,122	11,122
1	456730	Other Elec Rev-Intraco Thermal	0	2,062,515	2,062,515	0	1,351,772	1,351,772	0	710,743	710,743
TOTAL ACCOUNT 456			(6,944,180)	10,204,419	3,260,239	(4,698,830)	6,687,975	1,989,145	(2,245,350)	3,516,444	1,271,094

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	14,972,840	14,972,840	0	9,813,199	9,813,199	0	5,159,641	5,159,641
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	246,867	246,867	0	161,797	161,797	0	85,070	85,070
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	876,708	0	876,708	0	0	0	876,708	0	876,708
1	555550	Non Monetary - Exchange Power	0	(61,250)	(61,250)	0	(40,143)	(40,143)	0	(21,107)	(21,107)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	114,600	114,600	0	75,109	75,109	0	39,491	39,491
1	555710	Intercompany Purchase	0	111,569	111,569	0	73,122	73,122	0	38,447	38,447
TOTAL ACCOUNT 555			876,708	15,384,626	16,261,334	0	10,083,084	10,083,084	876,708	5,301,542	6,178,250

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	21,185	385,514	406,699	21,185	252,666	273,851	0	132,848	132,848
1	557010	Other Power Supply Expense - Financial	0	(841,845)	(841,845)	0	(551,745)	(551,745)	0	(290,100)	(290,100)
1	557018	Merchandise Processing Fee	0	5,371	5,371	0	3,520	3,520	0	1,851	1,851
1	557150	Fuel - Economic Dispatch	0	4,059,673	4,059,673	0	2,660,710	2,660,710	0	1,398,963	1,398,963
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(170,065)	0	(170,065)	(172,313)	0	(172,313)	2,248	0	2,248
1	557165	Other Resource Costs-CAISO Charges	0	9,893	9,893	0	6,484	6,484	0	3,409	3,409
1	557170	Broker Fees - Power	0	33,497	33,497	0	21,954	21,954	0	11,543	11,543
1	557171	REC Broker Fees	0	10,794	10,794	0	7,074	7,074	0	3,720	3,720
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,306,754)	0	(1,306,754)	(1,306,754)	0	(1,306,754)	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	344,569	0	344,569	344,569	0	344,569	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(131,757)	0	(131,757)	(131,757)	0	(131,757)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,378,336)	0	(3,378,336)	0	0	0	(3,378,336)	0	(3,378,336)
99	557390	Idaho PCA Amortization	36,062	0	36,062	0	0	0	36,062	0	36,062
1	557395	Optional Renewable Power Expense Offset	0	182	182	0	119	119	0	63	63
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	49,162	49,162	0	32,221	32,221	0	16,941	16,941
1	557711	Turbine Gas Bookout Offset	0	(49,162)	(49,162)	0	(32,221)	(32,221)	0	(16,941)	(16,941)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,544,693	3,544,693	0	2,323,192	2,323,192	0	1,221,501	1,221,501
<b>TOTAL ACCOUNT 557</b>			<b>(4,516,873)</b>	<b>7,207,772</b>	<b>2,690,899</b>	<b>(1,203,612)</b>	<b>4,723,974</b>	<b>3,520,362</b>	<b>(3,313,261)</b>	<b>2,483,798</b>	<b>(829,463)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,160	5,655	20,815	8,353	3,689	12,042	6,807	1,966	8,773
99	908600	Public Purpose Tariff Rider Expense Offset	2,668,564	0	2,668,564	1,851,834	0	1,851,834	816,730	0	816,730
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	361,562	0	361,562	283,458	0	283,458	78,104	0	78,104
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>3,045,286</b>	<b>5,655</b>	<b>3,050,941</b>	<b>2,143,645</b>	<b>3,689</b>	<b>2,147,334</b>	<b>901,641</b>	<b>1,966</b>	<b>903,607</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.236%	34.764%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.97%	53.97%
2	Cost of Debt		4.864%	4.868%
	Total Weighted Cost		2.625%	2.627%
E-APL	Net Rate Base	2,744,189,157	1,850,778,282	893,410,875
	Interest Deduction for FIT Calculation	72,052,834	48,582,930	23,469,904
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	74,860,156	50,340,591	24,519,565
E-OPS	Less: Operating & Maintenance Expense	50,903,930	35,674,394	15,229,536
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,666,687	8,137,625	3,529,062
E-OTX	Less: Taxes Other than FIT	7,087,850	5,630,299	1,457,551
	Net Operating Income Before FIT	5,201,689	898,273	4,303,416
E-INT	Less: Monthly Interest Expense	6,004,403	4,048,578	1,955,825
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(7,759,834)	(4,748,616)	(3,011,218)
	Taxable Net Operating Income	(8,564,913)	(7,898,921)	(665,992)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,798,631)	(1,658,773)	(139,858)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,798,631)	(1,658,773)	(139,858)
E-DTE	Deferred FIT	904,637	516,116	388,521
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	(934,394)	(1,169,135)	234,741

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,502,839	8,200,501	14,703,340	4,462,338	5,491,997	9,954,335	2,040,501	2,708,504	4,749,005
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	343,608	343,608	0	165,335	165,335
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	314,352	314,352	0	212,232	212,232	0	102,120	102,120
99	997007 Idaho PCA	(3,342,274)	0	(3,342,274)	0	0	0	(3,342,274)	0	(3,342,274)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,154	28,154	0	13,547	13,547
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	1,027,424	0	1,027,424	573,337	0	573,337	454,087	0	454,087
12	997020 FAS87 Current Pension Accrual	0	(928,813)	(928,813)	0	(627,079)	(627,079)	0	(301,734)	(301,734)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	(264,546)	(86,305)	(350,851)	(456,707)	(58,268)	(514,975)	192,161	(28,037)	164,124
99	997031 Decoupling Mechanism	7,036,055	0	7,036,055	4,772,488	0	4,772,488	2,263,567	0	2,263,567
12	997032 Interest Rate Swaps	0	254,081	254,081	0	171,540	171,540	0	82,541	82,541
99	997033 BPA Residential Exchange	220,553	0	220,553	135,744	0	135,744	84,809	0	84,809
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	(31,890)	(31,890)	0	(21,770)	(21,770)	0	(10,120)	(10,120)
99	997043 Washington Deferred Power Costs	(1,306,754)	0	(1,306,754)	(1,306,754)	0	(1,306,754)	0	0	0
12	997044 Non-Monetary Power Costs	0	(61,250)	(61,250)	0	(41,352)	(41,352)	0	(19,898)	(19,898)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,772)	(305,772)	0	(206,439)	(206,439)	0	(99,333)	(99,333)
12	997049 Tax Depreciation	0	(13,321,407)	(13,321,407)	0	(8,993,815)	(8,993,815)	0	(4,327,592)	(4,327,592)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,505	22,505	0	10,829	10,829
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,740	49,740	0	23,934	23,934
99	997065 Amortization - Unbilled Revenue Add-Ins	24,869	0	24,869	(12,799)	0	(12,799)	37,668	0	37,668
12	997072 CDA Fund Settlement-Prepayment	0	(1,833,334)	(1,833,334)	0	(1,201,567)	(1,201,567)	0	(631,767)	(631,767)
12	997080 Book Transportation Depreciation	0	(94,434)	(94,434)	0	(63,756)	(63,756)	0	(30,678)	(30,678)
12	997081 Deferred Compensation	0	(185,175)	(185,175)	0	(125,019)	(125,019)	0	(60,156)	(60,156)
4	997082 Meal Disallowances	0	246	246	0	168	168	0	78	78
12	997083 Paid Time Off	0	70,855	70,855	0	47,837	47,837	0	23,018	23,018
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(692,609)	0	(692,609)	0	0	0	(692,609)	0	(692,609)
99	997095 WA REC Deferral	212,812	0	212,812	212,812	0	212,812	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,841	1,841	0	886	886
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(1,182)	(1,182)	0	(798)	(798)	0	(384)	(384)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,666)	(3,416,666)	0	(2,306,728)	(2,306,728)	0	(1,109,938)	(1,109,938)
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	(758,622)	0	(758,622)	(758,622)	0	(758,622)	0	0	0

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(643,749)	0	(643,749)	(399,533)	0	(399,533)	(244,216)	0	(244,216)
99	997119	AFUDC Tax CPI	0	419,153	419,153	0	282,987	282,987	0	136,166	136,166
99	997120	Transportation Tax Disallowance	0	8,092	8,092	0	5,463	5,463	0	2,629	2,629
99	997123	EIM Deferred O&M	(131,165)	0	(131,165)	0	0	0	(131,165)	0	(131,165)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	
99	997125	COVID-19	(290,319)	0	(290,319)	(359,010)	0	(359,010)	68,691	0	68,691
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(135,105)	(135,105)	0	(65,009)	(65,009)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(939,570)	(939,570)	0	(452,097)	(452,097)
99	997130	Wild Fire Resiliency Deferral	(60,459)	0	(60,459)	0	0	0	(60,459)	0	(60,459)
99	997132	Battery Storage Deferral	(3,937,071)	0	(3,937,071)	(3,937,071)	0	(3,937,071)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>4,170,516</b>	<b>(11,930,350)</b>	<b>(7,759,834)</b>	<b>3,314,578</b>	<b>(8,063,194)</b>	<b>(4,748,616)</b>	<b>855,938</b>	<b>(3,867,156)</b>	<b>(3,011,218)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.514%	32.486%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>		<b>E-DTE-1A</b>
For Month Ended June 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	849,618	849,618	0	573,611	573,611	0	276,007	276,007
99	410100	Deferred Federal Income Tax Expense - Washington	351,550	0	351,550	351,550	0	351,550	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	431,409	0	431,409	0	0	0	431,409	0	431,409
	410100	Total	782,959	849,618	1,632,577	351,550	573,611	925,161	431,409	276,007	707,416
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(652,869)	(652,869)	0	(440,778)	(440,778)	0	(212,091)	(212,091)
99	411100	Deferred Federal Income Tax Expense - Washington	(51,234)	0	(51,234)	(51,234)	0	(51,234)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(151,479)	0	(151,479)	0	0	0	(151,479)	0	(151,479)
	411100	Total	(202,713)	(652,869)	(855,582)	(51,234)	(440,778)	(492,012)	(151,479)	(212,091)	(363,570)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	82,967	0	82,967	82,967	0	82,967	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	44,675	0	44,675	0	0	0	44,675	0	44,675
	410193	Total	127,642	0	127,642	82,967	0	82,967	44,675	0	44,675
Total Deferred Federal Income Tax Expense			707,888	196,749	904,637	383,283	132,833	516,116	324,605	63,916	388,521

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.514%	32.486%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	13,390	13,390	0	8,776	8,776	0	4,614	4,614
1	408140	State Kwh Generation Tax	0	168,531	168,531	0	110,455	110,455	0	58,076	58,076
1	408150	R&P Property Tax--Production	0	1,358,394	1,358,394	0	890,291	890,291	0	468,103	468,103
1	408180	R&P Property Tax--Transmission	0	547,288	547,288	0	358,693	358,693	0	188,595	188,595
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,087,603</b>	<b>2,087,603</b>	<b>0</b>	<b>1,368,215</b>	<b>1,368,215</b>	<b>0</b>	<b>719,388</b>	<b>719,388</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,723,605	0	1,723,605	1,723,605	0	1,723,605	0	0	0
99	408120	Municipal Occupation & License Tax	1,745,515	0	1,745,515	1,476,364	0	1,476,364	269,151	0	269,151
99	408160	Miscellaneous State or Local Tax--WA & ID	55	0	55	0	0	0	55	0	55
99	408170	R&P Property Tax--Distribution	995,672	0	995,672	694,369	0	694,369	301,303	0	301,303
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
<b>TOTAL DISTRIBUTION</b>			<b>4,462,482</b>	<b>0</b>	<b>4,462,482</b>	<b>3,894,338</b>	<b>0</b>	<b>3,894,338</b>	<b>568,144</b>	<b>0</b>	<b>568,144</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	81,163	456,602	537,765	56,042	311,704	367,746	25,121	144,898	170,019
<b>TOTAL A&amp;G</b>			<b>81,163</b>	<b>456,602</b>	<b>537,765</b>	<b>56,042</b>	<b>311,704</b>	<b>367,746</b>	<b>25,121</b>	<b>144,898</b>	<b>170,019</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,543,645</b>	<b>2,544,205</b>	<b>7,087,850</b>	<b>3,950,380</b>	<b>1,679,919</b>	<b>5,630,299</b>	<b>593,265</b>	<b>864,286</b>	<b>1,457,551</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,658,333	7,658,333	0	5,019,271	5,019,271	0	2,639,062	2,639,062
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	1,066,108	1,066,108	0	698,727	698,727	0	367,381	367,381
1	182381	CDA Settlement Past Storage	0	28,806,457	28,806,457	0	18,879,752	18,879,752	0	9,926,705	9,926,705
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,137,998	16,457,714	319,716	10,695,581	11,015,297	0	5,442,417	5,442,417
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,833,420	121,522,774	123,356,194	1,835,350	82,958,737	84,794,087	(1,930)	38,564,037	38,562,107
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	913,506	913,506	0	623,614	623,614	0	289,892	289,892
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	807,333	807,333	0	551,134	551,134	0	256,199	256,199
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	15,526,494	977,501	16,503,995	15,526,494	667,301	16,193,795	0	310,200	310,200
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	1,508,238	1,508,238	0	1,029,614	1,029,614	0	478,624	478,624
TOTAL INTANGIBLE PLANT			20,322,498	316,370,631	336,693,129	20,324,428	213,373,996	233,698,424	(1,930)	102,996,635	102,994,705
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	112,114,007	28,737,737	140,851,744	73,269,368	18,834,713	92,104,081	38,844,639	9,903,024	48,747,663
1	312000	Boiler Plant	149,834,308	46,607,465	196,441,773	97,928,434	30,546,533	128,474,967	51,905,874	16,060,932	67,966,806
1	313000	Generators	295,997	0	295,997	193,655	0	193,655	102,342	0	102,342
1	314000	Turbogenerator Units	41,096,975	18,569,182	59,666,157	26,861,060	12,170,242	39,031,302	14,235,915	6,398,940	20,634,855
1	315000	Accessory Electric Equipment	18,678,519	12,390,966	31,069,485	12,209,335	8,121,039	20,330,374	6,469,184	4,269,927	10,739,111
1	316000	Miscellaneous Power Plant Equipment	14,379,749	2,475,603	16,855,352	9,397,387	1,622,510	11,019,897	4,982,362	853,093	5,835,455
TOTAL STEAM PRODUCTION PLANT			336,399,555	112,638,536	449,038,091	219,859,239	73,823,297	293,682,536	116,540,316	38,815,239	155,355,555
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,871,502	64,871,502	0	42,516,782	42,516,782	0	22,354,720	22,354,720
1	331XXX	Structures & Improvements	0	99,646,883	99,646,883	0	65,308,567	65,308,567	0	34,338,316	34,338,316
1	332XXX	Reservoirs, Dams, & Waterways	0	193,920,754	193,920,754	0	127,095,662	127,095,662	0	66,825,092	66,825,092
1	333000	Waterwheels, Turbines, & Generators	0	234,871,368	234,871,368	0	153,934,695	153,934,695	0	80,936,673	80,936,673
1	334000	Accessory Electric Equipment	0	80,197,074	80,197,074	0	52,561,162	52,561,162	0	27,635,912	27,635,912
1	335XXX	Miscellaneous Power Plant Equipment	0	13,074,617	13,074,617	0	8,569,104	8,569,104	0	4,505,513	4,505,513
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	690,232,122	690,232,122	0	452,378,132	452,378,132	0	237,853,990	237,853,990
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,589,127	17,589,127	0	11,527,914	11,527,914	0	6,061,213	6,061,213
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,573	21,069,573	0	13,808,998	13,808,998	0	7,260,575	7,260,575
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	224,418,502	224,418,502	0	147,083,886	147,083,886	0	77,334,616	77,334,616
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	24,382,643	24,382,643	0	15,980,384	15,980,384	0	8,402,259	8,402,259
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,811	1,641,811	0	1,076,043	1,076,043	0	565,768	565,768
TOTAL OTHER PRODUCTION PLANT			0	311,655,398	311,655,398	0	204,258,947	204,258,947	0	107,396,451	107,396,451
TOTAL PRODUCTION PLANT			336,399,555	1,114,526,056	1,450,925,611	219,859,239	730,460,376	950,319,615	116,540,316	384,065,680	500,605,996

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	628,358	29,378,592	30,006,950	410,632	19,254,729	19,665,361	217,726	10,123,863	10,341,589
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	40,840	29,187,621	29,228,461	23,683	19,129,567	19,153,250	17,157	10,058,054	10,075,211
1	353XXX	Station Equipment	12,467,653	314,722,554	327,190,207	8,144,561	206,269,162	214,413,723	4,323,092	108,453,392	112,776,484
1	354000	Towers & Fixtures	16,042,785	1,167,385	17,210,170	10,484,054	765,104	11,249,158	5,558,731	402,281	5,961,012
1	355000	Poles & Fixtures	4,595	311,718,024	311,722,619	2,718	204,299,993	204,302,711	1,877	107,418,031	107,419,908
1	356000	Overhead Conductors & Devices	12,570,984	157,621,532	170,192,516	8,214,631	103,305,152	111,519,783	4,356,353	54,316,380	58,672,733
1	357000	Underground Conduit	0	3,155,929	3,155,929	0	2,068,396	2,068,396	0	1,087,533	1,087,533
1	358000	Underground Conductors & Devices	0	7,442,855	7,442,855	0	4,878,047	4,878,047	0	2,564,808	2,564,808
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,834,049</b>	<b>856,469,689</b>	<b>898,303,738</b>	<b>27,331,797</b>	<b>561,330,234</b>	<b>588,662,031</b>	<b>14,502,252</b>	<b>295,139,455</b>	<b>309,641,707</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554
99	360400	Land Easements	3,783,334	0	3,783,334	1,299,705	0	1,299,705	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	34,880,959	0	34,880,959	27,765,952	0	27,765,952	7,115,007	0	7,115,007
3	362000	Station Equipment	155,321,912	3,117,385	158,439,297	103,147,265	2,205,145	105,352,410	52,174,647	912,240	53,086,887
99	363000	Energy Storage Equipment	1,168,060	0	1,168,060	1,168,060	0	1,168,060	0	0	0
99	364000	Poles, Towers, & Fixtures	478,223,468	0	478,223,468	312,762,209	0	312,762,209	165,461,259	0	165,461,259
99	365000	Overhead Conductors & Devices	306,611,240	0	306,611,240	194,042,796	0	194,042,796	112,568,444	0	112,568,444
99	366000	Underground Conduit	137,254,119	0	137,254,119	90,498,488	0	90,498,488	46,755,631	0	46,755,631
99	367000	Underground Conductors & Devices	236,909,756	0	236,909,756	156,879,146	0	156,879,146	80,030,610	0	80,030,610
99	368000	Line Transformers	302,511,289	0	302,511,289	209,823,399	0	209,823,399	92,687,890	0	92,687,890
99	369XXX	Services	194,795,870	0	194,795,870	128,021,504	0	128,021,504	66,774,366	0	66,774,366
99	371XXX	Installations on Customers' Premises	2,935,043	0	2,935,043	2,935,043	0	2,935,043	0	0	0
99	370XXX	Meters	83,870,818	0	83,870,818	59,210,643	0	59,210,643	24,660,175	0	24,660,175
99	373XXX	Street Light & Signal Systems	72,254,507	0	72,254,507	47,055,921	0	47,055,921	25,198,586	0	25,198,586
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,019,833,581</b>	<b>3,117,385</b>	<b>2,022,950,966</b>	<b>1,342,084,933</b>	<b>2,205,145</b>	<b>1,344,290,078</b>	<b>677,748,648</b>	<b>912,240</b>	<b>678,660,888</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,507,702	9,261,931	10,769,633	807,811	6,322,750	7,130,561	699,891	2,939,181	3,639,072
4	390XXX	Structures & Improvements	19,216,742	104,445,761	123,662,503	10,539,287	71,300,943	81,840,230	8,677,455	33,144,818	41,822,273
4	391XXX	Office Furniture & Equipment	4,508,925	54,551,539	59,060,464	4,493,955	37,240,154	41,734,109	14,970	17,311,385	17,326,355
4	392XXX	Transportation Equipment	37,195,496	28,456,725	65,652,221	25,805,342	19,426,268	45,231,610	11,390,154	9,030,457	20,420,611
4	393000	Stores Equipment	458,097	3,987,010	4,445,107	272,618	2,721,772	2,994,390	185,479	1,265,238	1,450,717
4	394000	Tools, Shop & Garage Equipment	2,009,686	16,123,849	18,133,535	977,855	11,007,107	11,984,962	1,031,831	5,116,742	6,148,573
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	413,952	2,734,683	3,148,635	398,161	1,866,859	2,265,020	15,791	867,824	883,615
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294
4	397XXX	Communications Equipment	31,331,584	85,943,922	117,275,506	22,050,592	58,670,478	80,721,070	9,280,992	27,273,444	36,554,436
4	398000	Miscellaneous Equipment	13,466	746,098	759,564	0	509,331	509,331	13,466	236,767	250,233
		<b>TOTAL GENERAL PLANT</b>	<b>120,069,554</b>	<b>315,493,440</b>	<b>435,562,994</b>	<b>79,415,996</b>	<b>215,374,752</b>	<b>294,790,748</b>	<b>40,653,558</b>	<b>100,118,688</b>	<b>140,772,246</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,538,459,237</b>	<b>2,605,977,201</b>	<b>5,144,436,438</b>	<b>1,689,016,393</b>	<b>1,722,744,503</b>	<b>3,411,760,896</b>	<b>849,442,844</b>	<b>883,232,698</b>	<b>1,732,675,542</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(263,988,648)	(73,687,528)	(337,676,176)	(172,589,113)	(48,294,806)	(220,883,919)	(91,399,535)	(25,392,722)	(116,792,257)
E-ADEP		Hydro Production Plant	0	(165,048,274)	(165,048,274)	0	(108,172,639)	(108,172,639)	0	(56,875,635)	(56,875,635)
E-ADEP		Other Production Plant	0	(153,627,495)	(153,627,495)	0	(100,687,460)	(100,687,460)	0	(52,940,035)	(52,940,035)
E-ADEP		Transmission Plant	(25,998,255)	(220,694,619)	(246,692,874)	(15,953,653)	(144,643,253)	(160,596,906)	(10,044,602)	(76,051,366)	(86,095,968)
E-ADEP		Distribution Plant	(643,134,965)	(361,160)	(643,496,125)	(390,287,411)	(255,474)	(390,542,885)	(252,847,554)	(105,686)	(252,953,240)
E-ADEP		General Plant	(47,156,980)	(103,609,279)	(150,766,259)	(29,600,179)	(70,729,910)	(100,330,089)	(17,556,801)	(32,879,369)	(50,436,170)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(980,278,848)</b>	<b>(717,028,355)</b>	<b>(1,697,307,203)</b>	<b>(608,430,356)</b>	<b>(472,783,542)</b>	<b>(1,081,213,898)</b>	<b>(371,848,492)</b>	<b>(244,244,813)</b>	<b>(616,093,305)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,649,925)	(16,649,925)	0	(10,912,361)	(10,912,361)	0	(5,737,564)	(5,737,564)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(329,682)	0	(329,682)	(329,682)	0	(329,682)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,179,753)	(3,179,753)	0	(2,167,945)	(2,167,945)	0	(1,011,808)	(1,011,808)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,315,035)	(97,274,016)	(105,589,051)	(8,315,443)	(66,405,080)	(74,720,523)	408	(30,868,936)	(30,868,528)
E-AAAMT		General Plant - 390200, 396200	0	(514,260)	(514,260)	0	(351,065)	(351,065)	0	(163,195)	(163,195)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(8,644,717)</b>	<b>(117,617,954)</b>	<b>(126,262,671)</b>	<b>(8,645,125)</b>	<b>(79,836,451)</b>	<b>(88,481,576)</b>	<b>408</b>	<b>(37,781,503)</b>	<b>(37,781,095)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(988,923,565)</b>	<b>(834,646,309)</b>	<b>(1,823,569,874)</b>	<b>(617,075,481)</b>	<b>(552,619,993)</b>	<b>(1,169,695,474)</b>	<b>(371,848,084)</b>	<b>(282,026,316)</b>	<b>(653,874,400)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,549,535,672</b>	<b>1,771,330,892</b>	<b>3,320,866,564</b>	<b>1,071,940,912</b>	<b>1,170,124,510</b>	<b>2,242,065,422</b>	<b>477,594,760</b>	<b>601,206,382</b>	<b>1,078,801,142</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(531,072,978)	(531,072,978)	0	(358,548,610)	(358,548,610)	0	(172,524,368)	(172,524,368)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,547,259)	(58,547,259)	0	(39,967,872)	(39,967,872)	0	(18,579,387)	(18,579,387)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,389,928)	(2,389,928)	0	(1,631,508)	(1,631,508)	0	(758,420)	(758,420)
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,049,356)	(6,049,356)	0	(3,964,748)	(3,964,748)	0	(2,084,608)	(2,084,608)
1		ADFIT - CDA Settlement Costs (283333)	0	266,129	266,129	0	174,421	174,421	0	91,708	91,708
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(999,965)	(999,965)	0	(675,116)	(675,116)	0	(324,849)	(324,849)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(598,661,224)</b>	<b>(598,661,224)</b>	<b>0</b>	<b>(404,523,231)</b>	<b>(404,523,231)</b>	<b>0</b>	<b>(194,137,993)</b>	<b>(194,137,993)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,549,535,672</b>	<b>1,172,669,668</b>	<b>2,722,205,340</b>	<b>1,071,940,912</b>	<b>765,601,279</b>	<b>1,837,542,191</b>	<b>477,594,760</b>	<b>407,068,389</b>	<b>884,663,149</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.737%	29.263%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.514%	32.486%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended June 30, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,549,535,672	1,172,669,668	2,722,205,340	1,071,940,912	765,601,279	1,837,542,191	477,594,760	407,068,389	884,663,149	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,346,028	35,676,729	43,022,757	5,744,245	24,355,076	30,099,321	1,601,783	11,321,653	12,923,436	
4	Accumulated Amortization - AFUDC (182318)	(1,220,355)	(5,436,059)	(6,656,414)	(952,699)	(3,710,980)	(4,663,679)	(267,656)	(1,725,079)	(1,992,735)	
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)	(3,412,991)	0	(3,412,991)	(1,093,805)	0	(1,093,805)	(2,319,186)	0	(2,319,186)	
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)	2,043,277	0	2,043,277	0	0	0	2,043,277	0	2,043,277	
99	ADFIT - Boulder Park Disallowed (190040)	116,912	0	116,912	0	0	0	116,912	0	116,912	
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0	
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0	
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,575,579)	0	(2,575,579)	(826,371)	0	(826,371)	(1,749,208)	0	(1,749,208)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(88,591,031)	0	(88,591,031)	(57,584,170)	0	(57,584,170)	(31,006,861)	0	(31,006,861)	
99	ADFIT-Customer Tax Credit (190393)	18,604,117	0	18,604,117	12,092,676	0	12,092,676	6,511,441	0	6,511,441	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,082,052)	0	(14,082,052)	(9,260,341)	0	(9,260,341)	(4,821,711)	0	(4,821,711)	
99	Colstrip-Regulatory Asset (182327)	9,229,849	0	9,229,849	4,559,282	0	4,559,282	4,670,567	0	4,670,567	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,220,834	0	2,220,834	1,748,012	0	1,748,012	472,822	0	472,822	
99	Colstrip Reg Asset ADFIT (283376)	(1,272,964)	0	(1,272,964)	(831,882)	0	(831,882)	(441,082)	0	(441,082)	
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195	
99	Colstrip ARO A/D (317000A)	(2,150,627)	0	(2,150,627)	(1,405,435)	0	(1,405,435)	(745,192)	0	(745,192)	
99	Colstrip ARO Liability (230027)	(14,402,117)	0	(14,402,117)	(9,411,784)	0	(9,411,784)	(4,990,333)	0	(4,990,333)	
99	Colstrip ARO ADFIT (190376)	3,024,445	0	3,024,445	1,976,475	0	1,976,475	1,047,970	0	1,047,970	
99	Colstrip ARO ADFIT (283377)	(2,569,699)	0	(2,569,699)	(1,679,298)	0	(1,679,298)	(890,401)	0	(890,401)	
99	Customer Deposits (235199)	(9,258)	0	(9,258)	(9,258)	0	(9,258)	0	0	0	
C-WKC	Working Capital	84,500,371	0	84,500,371	59,382,553	0	59,382,553	25,117,818	0	25,117,818	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	(8,256,853)	30,240,670	21,983,817	(7,408,005)	20,644,096	13,236,091	(848,848)	9,596,574	8,747,726	
	NET RATE BASE	1,541,278,819	1,202,910,338	2,744,189,157	1,064,532,907	786,245,375	1,850,778,282	476,745,912	416,664,963	893,410,875	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	267,300	267,300			267,300	267,300		175,188	175,188		92,112	92,112	
	Steam (ED-ID)	364,865	364,865		364,865		364,865				364,865		364,865	
	Steam (ED-WA)	969,502	969,502		969,502		969,502	969,502		969,502			969,502	
1	Hydro (ED-AN)	1,215,188	1,215,188			1,215,188	1,215,188		796,434	796,434		418,754	418,754	
1	Other (ED-AN)	860,334	860,334			860,334	860,334		563,863	563,863		296,471	296,471	
<b>Total Electric Production</b>		<b>3,677,189</b>	<b>3,677,189</b>		<b>1,334,367</b>	<b>2,342,822</b>	<b>3,677,189</b>		<b>969,502</b>	<b>1,535,485</b>	<b>2,504,987</b>	<b>364,865</b>	<b>807,337</b>	<b>1,172,202</b>
<b>Electric Transmission</b>														
1	ED-AN	1,459,889	1,459,889			1,459,889	1,459,889		956,811	956,811		503,078	503,078	
	ED-ID	83,053	83,053		83,053		83,053				83,053		83,053	
	ED-WA	43,016	43,016		43,016		43,016	43,016		43,016			43,016	
<b>Total Electric Transmissic</b>		<b>1,585,958</b>	<b>1,585,958</b>		<b>126,069</b>	<b>1,459,889</b>	<b>1,585,958</b>		<b>43,016</b>	<b>956,811</b>	<b>999,827</b>	<b>83,053</b>	<b>503,078</b>	<b>586,131</b>
<b>Electric Distribution</b>														
3	ED-AN	6,927	6,927			6,927	6,927		4,900	4,900		2,027	2,027	
	ED-ID	1,520,247	1,520,247		1,520,247		1,520,247				1,520,247		1,520,247	
	ED-WA	2,907,786	2,907,786		2,907,786		2,907,786	2,907,786		2,907,786			2,907,786	
<b>Total Electric Distribution</b>		<b>4,434,960</b>	<b>4,434,960</b>		<b>4,428,033</b>	<b>6,927</b>	<b>4,434,960</b>		<b>2,907,786</b>	<b>4,900</b>	<b>2,912,686</b>	<b>1,520,247</b>	<b>2,027</b>	<b>1,522,274</b>
<b>Gas Underground Storage</b>														
	GD-AN	57,214		57,214										
	GD-OR	10,162				10,162								
<b>Total Gas Underground St</b>		<b>67,376</b>		<b>57,214</b>		<b>10,162</b>								
<b>Gas Distribution</b>														
	GD-AN	4,783		4,783										
	GD-ID	540,946		540,946										
	GD-WA	1,208,114		1,208,114										
	GD-OR	809,097				809,097								
<b>Total Gas Distribution</b>		<b>2,562,940</b>		<b>1,753,843</b>		<b>809,097</b>								
<b>General Plant</b>														
4	ED-AN	235,248	235,248			235,248	235,248		160,594	160,594		74,654	74,654	
	ED-ID	41,863	41,863		41,863		41,863				41,863		41,863	
	ED-WA	83,403	83,403		83,403		83,403	83,403		83,403			83,403	
7,4	CD-AA	1,831,945	1,282,325	379,121	170,499	1,282,325	1,282,325		875,392	875,392		406,933	406,933	
9,4	CD-AN	52,666	40,667	11,999		40,667	40,667		27,762	27,762		12,905	12,905	
9	CD-ID	39,470	30,478	8,992		30,478	30,478				30,478		30,478	
9	CD-WA	192,850	148,913	43,937		148,913	148,913	148,913		148,913			148,913	
8	GD-AA	31,096		21,404	9,692									
	GD-AN	2,629		2,629										
	GD-ID	3,387		3,387										
	GD-WA	92,682		92,682										
	GD-OR	17,166			17,166									
<b>Total General Plant</b>		<b>2,624,405</b>	<b>1,862,897</b>	<b>564,151</b>	<b>197,357</b>	<b>304,657</b>	<b>1,558,240</b>	<b>1,862,897</b>	<b>232,316</b>	<b>1,063,748</b>	<b>1,296,064</b>	<b>72,341</b>	<b>494,492</b>	<b>566,833</b>
<b>Total Depreciation Expens</b>		<b>14,952,828</b>	<b>11,561,004</b>	<b>2,375,208</b>	<b>1,016,616</b>	<b>6,193,126</b>	<b>5,367,878</b>	<b>11,561,004</b>	<b>4,152,620</b>	<b>3,560,944</b>	<b>7,713,564</b>	<b>2,040,506</b>	<b>1,806,934</b>	<b>3,847,440</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	70.737%	29.263%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	75,773	75,773		75,773	75,773		49,662	49,662		26,111	26,111				
1	Misc Intangible Plt (303000)	ED-AN	21,417	21,417		21,417	21,417		14,037	14,037		7,380	7,380				
<b>Total Production/Transmission</b>			<b>97,190</b>	<b>97,190</b>		<b>97,190</b>	<b>97,190</b>		<b>63,699</b>	<b>63,699</b>		<b>33,491</b>	<b>33,491</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	9,740	9,740	9,740		9,740	9,740	9,740	9,740							
	Misc Intangible Plt (303000)	ED-WA	489	489	489		489	489	489	489							
<b>Total Distribution</b>			<b>10,229</b>	<b>10,229</b>	<b>10,229</b>		<b>10,229</b>	<b>10,229</b>	<b>10,229</b>	<b>10,229</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	34,578	24,204	7,156	3,218		24,204	24,204		16,523	16,523	7,681	7,681			
9,1		CD-AN	811	626	185			626	626		410	410	216	216			
		GD-ID	1,225		1,225												
		GD-WA	2,070		2,070												
		GD-OR	617			617											
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,830</b>	<b>10,636</b>	<b>3,835</b>		<b>24,830</b>	<b>24,830</b>		<b>16,933</b>	<b>16,933</b>	<b>7,897</b>	<b>7,897</b>			
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	3,320,342	2,324,173	687,145	309,024		2,324,173	2,324,173		1,586,620	1,586,620	737,553	737,553			
9,4		CD-AN	11,878	9,172	2,706			9,172	9,172		6,261	6,261	2,911	2,911			
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)				(2)	(2)			
9,4		CD-WA	313,507	242,081	71,426			242,081	242,081	242,081		242,081		0			
4		ED-AN	341,839	341,839				341,839	341,839		233,360	233,360	108,479	108,479			
		ED-ID	(3)	(3)				(3)	(3)				(3)	(3)			
		ED-WA	57,407	57,407				57,407	57,407	57,407		57,407					
8		GD-AA	7,048		4,851	2,197											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>4,052,015</b>	<b>2,974,667</b>	<b>766,127</b>	<b>311,221</b>		<b>299,483</b>	<b>2,675,184</b>	<b>2,974,667</b>		<b>299,488</b>	<b>1,826,241</b>	<b>2,125,729</b>	<b>(5)</b>	<b>848,943</b>	<b>848,938</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0			
4		ED-AN	35,419	35,419				35,419	35,419		24,179	24,179	11,240	11,240			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>35,419</b>	<b>35,419</b>	<b>0</b>	<b>0</b>		<b>35,419</b>	<b>35,419</b>		<b>24,179</b>	<b>24,179</b>	<b>11,240</b>	<b>11,240</b>			
<b>Total Amortization Expense</b>			<b>4,234,154</b>	<b>3,142,335</b>	<b>776,763</b>	<b>315,056</b>		<b>309,712</b>	<b>2,832,623</b>	<b>3,142,335</b>		<b>309,717</b>	<b>1,931,052</b>	<b>2,240,769</b>	<b>(5)</b>	<b>901,571</b>	<b>901,566</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,687,528)	(73,687,528)			(73,687,528)	(73,687,528)		(48,294,806)	(48,294,806)		(25,392,722)	(25,392,722)	
	Steam (ED-ID)	(91,399,535)	(91,399,535)		(91,399,535)	(91,399,535)	(91,399,535)				(91,399,535)	(91,399,535)	(91,399,535)	
	Steam (ED-WA)	(172,589,113)	(172,589,113)		(172,589,113)	(172,589,113)	(172,589,113)	(172,589,113)		(172,589,113)				
1	Hydro (ED-AN)	(165,048,274)	(165,048,274)		(165,048,274)	(165,048,274)	(165,048,274)		(108,172,639)	(108,172,639)		(56,875,635)	(56,875,635)	
1	Other (ED-AN)	(153,627,495)	(153,627,495)		(153,627,495)	(153,627,495)	(153,627,495)		(100,687,460)	(100,687,460)		(52,940,035)	(52,940,035)	
<b>Total Electric Production</b>		<b>(656,351,945)</b>	<b>(656,351,945)</b>		<b>(263,988,648)</b>	<b>(392,363,297)</b>	<b>(656,351,945)</b>		<b>(172,589,113)</b>	<b>(257,154,905)</b>	<b>(429,744,018)</b>	<b>(91,399,535)</b>	<b>(135,208,392)</b>	<b>(226,607,927)</b>
<b>Electric Transmission</b>														
1	ED-AN	(220,694,619)	(220,694,619)			(220,694,619)	(220,694,619)		(144,643,253)	(144,643,253)		(76,051,366)	(76,051,366)	
	ED-ID	(10,044,602)	(10,044,602)		(10,044,602)	(10,044,602)	(10,044,602)				(10,044,602)	(10,044,602)	(10,044,602)	
	ED-WA	(15,953,653)	(15,953,653)		(15,953,653)	(15,953,653)	(15,953,653)	(15,953,653)		(15,953,653)				
<b>Total Electric Transmissic</b>		<b>(246,692,874)</b>	<b>(246,692,874)</b>		<b>(25,998,255)</b>	<b>(220,694,619)</b>	<b>(246,692,874)</b>		<b>(15,953,653)</b>	<b>(144,643,253)</b>	<b>(160,596,906)</b>	<b>(10,044,602)</b>	<b>(76,051,366)</b>	<b>(86,095,968)</b>
<b>Electric Distribution</b>														
3	ED-AN	(361,160)	(361,160)			(361,160)	(361,160)		(255,474)	(255,474)		(105,686)	(105,686)	
	ED-ID	(252,847,554)	(252,847,554)		(252,847,554)	(252,847,554)	(252,847,554)				(252,847,554)	(252,847,554)	(252,847,554)	
	ED-WA	(390,287,411)	(390,287,411)		(390,287,411)	(390,287,411)	(390,287,411)	(390,287,411)		(390,287,411)				
<b>Total Electric Distribution</b>		<b>(643,496,125)</b>	<b>(643,496,125)</b>		<b>(643,134,965)</b>	<b>(361,160)</b>	<b>(643,496,125)</b>		<b>(390,287,411)</b>	<b>(255,474)</b>	<b>(390,542,885)</b>	<b>(252,847,554)</b>	<b>(105,686)</b>	<b>(252,953,240)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,107,868)		(18,107,868)										
	GD-OR	(1,450,650)		(1,450,650)		(1,450,650)								
<b>Total Gas Underground St</b>		<b>(19,558,518)</b>		<b>(18,107,868)</b>		<b>(1,450,650)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,934,727)		(1,934,727)										
	GD-ID	(92,268,577)		(92,268,577)										
	GD-WA	(162,046,706)		(162,046,706)										
	GD-OR	(127,732,165)		(127,732,165)										
<b>Total Gas Distribution</b>		<b>(383,982,175)</b>		<b>(256,250,010)</b>		<b>(127,732,165)</b>								
<b>General Plant</b>														
4	ED-AN	(36,660,697)	(36,660,697)			(36,660,697)	(36,660,697)		(25,026,791)	(25,026,791)		(11,633,906)	(11,633,906)	
	ED-ID	(12,247,546)	(12,247,546)		(12,247,546)	(12,247,546)	(12,247,546)				(12,247,546)	(12,247,546)	(12,247,546)	
	ED-WA	(22,892,042)	(22,892,042)		(22,892,042)	(22,892,042)	(22,892,042)	(22,892,042)		(22,892,042)				
7,4	CD-AA	(86,937,557)	(60,854,551)	(17,991,727)	(8,091,279)	(60,854,551)	(60,854,551)		(41,542,968)	(41,542,968)		(19,311,583)	(19,311,583)	
9,4	CD-AN	(7,892,085)	(6,094,031)	(1,798,054)		(6,094,031)	(6,094,031)		(4,160,151)	(4,160,151)		(1,933,880)	(1,933,880)	
9	CD-ID	(6,875,759)	(5,309,255)	(1,566,504)		(5,309,255)	(5,309,255)				(5,309,255)	(5,309,255)	(5,309,255)	
9	CD-WA	(8,687,384)	(6,708,137)	(1,979,247)		(6,708,137)	(6,708,137)		(6,708,137)		(6,708,137)			
8	GD-AA	(2,085,835)		(1,435,743)	(650,092)									
	GD-AN	(3,714,747)		(3,714,747)										
	GD-ID	(2,386,406)		(2,386,406)										
	GD-WA	(11,406,022)		(11,406,022)										
	GD-OR	(5,280,348)		(5,280,348)										
<b>Total General Plant</b>		<b>(207,066,428)</b>	<b>(150,766,259)</b>	<b>(42,278,450)</b>	<b>(14,021,719)</b>	<b>(47,156,980)</b>	<b>(103,609,279)</b>	<b>(150,766,259)</b>	<b>(29,600,179)</b>	<b>(70,729,910)</b>	<b>(100,330,089)</b>	<b>(17,556,801)</b>	<b>(32,879,369)</b>	<b>(50,436,170)</b>
<b>Total Accumulated Depr</b>		<b>(2,157,148,065)</b>	<b>(1,697,307,203)</b>	<b>(316,636,328)</b>	<b>(143,204,534)</b>	<b>(980,278,848)</b>	<b>(717,028,355)</b>	<b>(1,697,307,203)</b>	<b>(608,430,356)</b>	<b>(472,783,542)</b>	<b>(1,081,213,898)</b>	<b>(371,848,492)</b>	<b>(244,244,813)</b>	<b>(616,093,305)</b>

Allocation Ratios:		Service -			Jurisdiction -		
		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	29.263%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(14,235,888)	(14,235,888)			(14,235,888)	(14,235,888)		(9,330,201)	(9,330,201)		(4,905,687)	(4,905,687)	
1	Misc Intangible Plt (3030 ED-AN	(2,414,037)	(2,414,037)			(2,414,037)	(2,414,037)		(1,582,160)	(1,582,160)		(831,877)	(831,877)	
<b>Total Production/Transmission</b>		<b>(16,649,925)</b>	<b>(16,649,925)</b>			<b>(16,649,925)</b>	<b>(16,649,925)</b>		<b>(10,912,361)</b>	<b>(10,912,361)</b>		<b>(5,737,564)</b>	<b>(5,737,564)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(272,588)	(272,588)			(272,588)	(272,588)	(272,588)		(272,588)				
	Misc Intangible Plt (3030 ED-WA	(57,094)	(57,094)			(57,094)	(57,094)	(57,094)		(57,094)				
<b>Total Distribution</b>		<b>(329,682)</b>	<b>(329,682)</b>			<b>(329,682)</b>	<b>(329,682)</b>	<b>(329,682)</b>		<b>(329,682)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,398,771)	(3,079,051)	(910,326)	(409,394)	(3,079,051)	(3,079,051)		(2,101,945)	(2,101,945)		(977,106)	(977,106)	
9,1	CD-AN	(130,415)	(100,702)	(29,713)		(100,702)	(100,702)		(66,000)	(66,000)		(34,702)	(34,702)	
	GD-ID	(136,656)		(136,656)										
	GD-WA	(277,125)		(277,125)										
	GD-OR	(112,071)			(112,071)									
<b>Total General Plant - 303000</b>		<b>(5,055,038)</b>	<b>(3,179,753)</b>	<b>(1,353,820)</b>	<b>(521,465)</b>	<b>(3,179,753)</b>	<b>(3,179,753)</b>		<b>(2,167,945)</b>	<b>(2,167,945)</b>		<b>(1,011,808)</b>	<b>(1,011,808)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(125,531,745)	(87,869,711)	(25,978,794)	(11,683,240)	(87,869,711)	(87,869,711)		(59,985,137)	(59,985,137)		(27,884,574)	(27,884,574)	
9,4	CD-AN	(276,298)	(213,349)	(62,949)		(213,349)	(213,349)		(145,645)	(145,645)		(67,704)	(67,704)	
9	CD-ID	232	179	53		179	179	0			179		179	
9	CD-WA	(10,025,711)	(7,741,553)	(2,284,158)		(7,741,553)	(7,741,553)	(7,741,553)		(7,741,553)		0	0	
4	ED-AN	(9,190,956)	(9,190,956)			(9,190,956)	(9,190,956)		(6,274,298)	(6,274,298)		(2,916,658)	(2,916,658)	
	ED-ID	229	229			229	229				229		229	
	ED-WA	(573,890)	(573,890)			(573,890)	(573,890)	(573,890)		(573,890)				
8	GD-AA	(123,524)		(85,025)	(38,499)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(145,721,663)</b>	<b>(105,589,051)</b>	<b>(28,410,873)</b>	<b>(11,721,739)</b>	<b>(8,315,035)</b>	<b>(97,274,016)</b>	<b>(105,589,051)</b>	<b>(8,315,443)</b>	<b>(66,405,080)</b>	<b>(74,720,523)</b>	<b>408</b>	<b>(30,868,936)</b>	<b>(30,868,528)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(514,260)	(514,260)			(514,260)	(514,260)		(351,065)	(351,065)		(163,195)	(163,195)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(514,260)</b>	<b>(514,260)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(514,260)</b>	<b>(514,260)</b>	<b>0</b>	<b>(351,065)</b>	<b>(351,065)</b>	<b>0</b>	<b>(163,195)</b>	<b>(163,195)</b>
<b>Total Accumulated Amortization</b>		<b>(168,270,568)</b>	<b>(126,262,671)</b>	<b>(29,764,693)</b>	<b>(12,243,204)</b>	<b>(8,644,717)</b>	<b>(117,617,954)</b>	<b>(126,262,671)</b>	<b>(8,645,125)</b>	<b>(79,836,451)</b>	<b>(88,481,576)</b>	<b>408</b>	<b>(37,781,503)</b>	<b>(37,781,095)</b>

Allocation Ratios:

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

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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,719,229</b>	<b>807,811</b>	<b>699,891</b>	<b>9,261,932</b>	<b>10,769,634</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,388</b>	<b>5,994,643</b>	<b>845,134</b>	<b>1,109,818</b>	<b>1,954,952</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,654,999	1,143,443	2,746,115	6,765,441	10,654,999	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,550,600	0	0	89,282,869	89,282,869	0	0	26,396,597	26,396,597	0	11,871,134	11,871,134
9	CD-WA / ID / AN	30,724,626	9,395,843	5,931,341	8,397,450	23,724,634	2,772,259	1,750,052	2,477,681	6,999,992	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>198,841,376</b>	<b>10,539,286</b>	<b>8,677,456</b>	<b>104,445,760</b>	<b>123,662,502</b>	<b>28,609,698</b>	<b>1,750,052</b>	<b>28,874,278</b>	<b>59,234,028</b>	<b>4,073,712</b>	<b>11,871,134</b>	<b>15,944,846</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,490,787	99,416	7,798	1,383,573	1,490,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	75,584,234	0	0	52,907,452	52,907,452	0	0	15,642,157	15,642,157	0	7,034,625	7,034,625
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,582,103</b>	<b>4,493,954</b>	<b>14,970</b>	<b>54,551,539</b>	<b>59,060,463</b>	<b>1,435,267</b>	<b>2,116</b>	<b>15,938,256</b>	<b>17,375,639</b>	<b>12,109</b>	<b>7,133,892</b>	<b>7,146,001</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,817,375	24,127,554	10,605,197	20,084,624	54,817,375	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,304,485	0	0	0	0	9,958,999	2,857,150	2,488,336	15,304,485	0	0	0
99	GD-OR / AS	4,528,156	0	0	0	0	0	0	0	4,528,156	0	4,528,156	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,643,828	0	0	5,350,527	5,350,527	0	0	1,581,890	1,581,890	0	711,411	711,411
9	CD-WA / ID / AN	7,102,475	1,677,787	784,957	3,021,574	5,484,318	495,034	231,603	891,520	1,618,157	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>89,493,506</b>	<b>25,805,341</b>	<b>11,390,154</b>	<b>28,456,725</b>	<b>65,652,220</b>	<b>10,454,033</b>	<b>3,088,753</b>	<b>5,028,643</b>	<b>18,571,429</b>	<b>4,528,156</b>	<b>741,701</b>	<b>5,269,857</b>

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

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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	413,851	0	0	413,851	413,851	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,209,332	272,618	185,479	3,564,393	4,022,490	80,436	54,726	1,051,680	1,186,842	0	0	0	
		TOTAL ACCOUNT	5,878,852	272,618	185,479	3,987,010	4,445,107	302,789	54,726	1,054,272	1,411,787	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,968,839	967,963	282,215	5,718,661	6,968,839	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,262,468	0	0	0	0	2,424,366	336,448	501,654	3,262,468	0	0	0	
99		GD-OR / AS	895,118	0	0	0	0	0	0	0	0	895,118	0	895,118	
8		GD-AA	5,503,331	0	0	0	0	0	0	3,788,108	3,788,108	0	1,715,223	1,715,223	
7		CD-AA	14,120,225	0	0	9,883,875	9,883,875	0	0	2,922,181	2,922,181	0	1,314,169	1,314,169	
9		CD-WA / ID / AN	1,658,729	9,892	749,616	521,313	1,280,821	2,919	221,175	153,814	377,908	0	0	0	
		TOTAL ACCOUNT	32,408,710	977,855	1,031,831	16,123,849	18,133,535	2,427,285	557,623	7,365,757	10,350,665	895,118	3,029,392	3,924,510	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,093,211	398,161	15,791	1,679,259	2,093,211	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,025,508	398,161	15,791	2,734,683	3,148,635	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	



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AVISTA UTILITIES

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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	47,802,830	12,013,427	6,415,260	29,374,143	47,802,830	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	0
99		GD-OR / AS	848,601	0	0	0	0	0	0	0	0	848,601	0	848,601	
8		GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782	
7		CD-AA	78,850,740	0	0	55,193,941	55,193,941	0	0	16,318,161	16,318,161	0	7,338,638	7,338,638	
9		CD-WA/ ID / AN	18,491,700	10,037,165	2,865,732	1,375,839	14,278,736	2,961,482	845,539	405,943	4,212,964	0	0	0	
		TOTAL ACCOUNT	147,318,683	22,050,592	9,280,992	85,943,923	117,275,507	3,661,822	1,199,243	16,911,090	21,772,155	848,601	7,422,420	8,271,021	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	681,538	0	0	477,063	477,063	0	0	141,044	141,044	0	63,431	63,431	
9		CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0	
		TOTAL ACCOUNT	968,359	0	13,466	746,098	759,564	0	1,953	141,044	142,997	2,367	63,431	65,798	
		TOTAL GENERAL PLANT	618,751,508	79,415,994	40,653,559	315,493,441	435,562,994	52,949,921	7,768,823	79,554,945	140,273,689	11,288,409	31,626,416	42,914,825	

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,569,114</b>	<b>319,716</b>	<b>0</b>	<b>16,137,999</b>	<b>16,457,715</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,331,987</b>	<b>3,126,102</b>	<b>406,156</b>	<b>579,141</b>	<b>985,297</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,423,559	1,835,350	(1,000)	19,589,209	21,423,559	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	403,903	0	0	0	0	0	0	278,019	278,019	0	125,884	
7		CD-AA	144,875,521	0	0	101,409,967	101,409,967	0	0	29,981,989	29,981,989	0	13,483,565	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		<b>TOTAL ACCOUNT</b>	<b>167,379,865</b>	<b>1,835,350</b>	<b>(1,930)</b>	<b>121,522,774</b>	<b>123,356,194</b>	<b>0</b>	<b>(274)</b>	<b>30,414,496</b>	<b>30,414,222</b>	<b>0</b>	<b>13,609,449</b>	<b>13,609,449</b>
	30310X	Misc Intangible Plant--Term On-Premise 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	1,305,046	0	0	913,506	913,506	0	0	270,079	270,079	0	121,461	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,305,046</b>	<b>0</b>	<b>0</b>	<b>913,506</b>	<b>913,506</b>	<b>0</b>	<b>0</b>	<b>270,079</b>	<b>270,079</b>	<b>0</b>	<b>121,461</b>	<b>121,461</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	807,333	0	0	807,333	807,333	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>807,333</b>	<b>0</b>	<b>0</b>	<b>807,333</b>	<b>807,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,579,826</b>	<b>70,579,826</b>	<b>0</b>	<b>0</b>	<b>20,867,018</b>	<b>20,867,018</b>	<b>0</b>	<b>9,384,360</b>	<b>9,384,360</b>

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For Month Ended June 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
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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	
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,343,338</b>	<b>20,343,338</b>	<b>0</b>	<b>0</b>	<b>6,014,534</b>	<b>6,014,534</b>	<b>0</b>	<b>2,704,869</b>	<b>2,704,869</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,235,344	1,235,344	0	0	1,235,344	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	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,139,590</b>	<b>15,526,494</b>	<b>0</b>	<b>977,501</b>	<b>16,503,995</b>	<b>4,216,627</b>	<b>0</b>	<b>288,999</b>	<b>4,505,626</b>	<b>0</b>	<b>129,969</b>	<b>129,969</b>
	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	2,154,687	0	0	1,508,238	1,508,238	0	0	445,912	445,912	0	200,537	200,537
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,154,687</b>	<b>0</b>	<b>0</b>	<b>1,508,238</b>	<b>1,508,238</b>	<b>0</b>	<b>0</b>	<b>445,912</b>	<b>445,912</b>	<b>0</b>	<b>200,537</b>	<b>200,537</b>
	<b>TOTAL</b>		<b>343,249,580</b>	<b>17,681,560</b>	<b>(1,930)</b>	<b>232,790,515</b>	<b>250,470,145</b>	<b>5,238,541</b>	<b>771,927</b>	<b>59,633,025</b>	<b>65,643,493</b>	<b>406,156</b>	<b>26,729,786</b>	<b>27,135,942</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended June 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(82,710,315)	(57,895,566)	(17,116,900)	(7,697,849)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(843,975)	(651,692)	(192,283)	0
7	282919	CD-AA	(3,414,280)	(2,389,928)	(706,585)	(317,767)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(86,779,803)</u>	<u>(60,805,053)</u>	<u>(17,976,703)</u>	<u>(7,998,047)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended June 30, 2021
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	4,758,040	4,758,040	0	0	0	0	4,758,040
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	21	21	0	0	0	0	21
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1,745)	(1,745)	0	0	0	0	(1,745)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	55,637,652	23,171,874	0	78,809,526	59,382,553	25,117,818	(3,744,901)	(1,945,944)	0
<b>TOTAL</b>		<b>55,637,652</b>	<b>23,171,874</b>	<b>4,756,316</b>	<b>83,565,842</b>	<b>59,382,553</b>	<b>25,117,818</b>	<b>(3,744,901)</b>	<b>(1,945,944)</b>	<b>4,756,316</b>

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	
31.734%	27.085%	100.000%