

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Twelve Months Ended August 31, 2021 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	161,575,335	103,863,096	57,712,239
	Adjustments			
	Adjusted Net Operating Income (Loss)	161,575,335	103,863,096	57,712,239
E-APL	Electric Net Rate Base	2,695,148,928	1,816,054,258	879,094,670
	<b>RATE OF RETURN</b>	<b>5.995%</b>	<b>5.719%</b>	<b>6.565%</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			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended August 31, 2021						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	09-01-2020 thru 08-31-2021	400,613 100.000%	261,652 65.313%	138,961 34.687%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2020 thru 08-31-2021	29,494,313 100.000%	18,876,117 63.999%	10,618,196 36.001%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

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Report ID:  
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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 Twelve Months Ended August 31, 2021  
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Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2020 thru 08-31-2021	1,358,094,102	940,320,650	417,773,452	
		Percent		100.000%	69.238%	30.762%	
11		Book Depreciation	09-01-2020 thru 08-31-2021	137,464,223	91,710,927	45,753,296	
		Percent		100.000%	66.716%	33.284%	

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2020 thru 08-31-2021	3,281,590,121 100.000%	2,217,449,156 67.572%	1,064,140,965 32.428%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2020 thru 08-31-2021	284,809,500 100.000%	194,747,379 68.378%	90,062,121 31.622%
14		Net Allocated Schedule M's - AMA Percent	09-01-2020 thru 08-31-2021	-161,351,940 100.000%	-109,618,664 67.938%	-51,733,276 32.062%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	401,719,558	0	401,719,558	270,445,045	0	270,445,045	131,274,513	0
99	442200	Commercial - Firm & Int.	320,371,827	0	320,371,827	230,157,182	0	230,157,182	90,214,645	0
1	442300	Industrial	116,142,491	0	116,142,491	62,120,205	0	62,120,205	54,022,286	0
99	444000	Public Street & Highway Lighting	7,416,015	0	7,416,015	4,657,346	0	4,657,346	2,758,669	0
99	448000	Interdepartmental Revenue	1,431,919	0	1,431,919	1,162,649	0	1,162,649	269,270	0
99	499XXX	Unbilled Revenue	(3,604,436)	0	(3,604,436)	(2,025,041)	0	(2,025,041)	(1,579,395)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			843,477,374	0	843,477,374	566,517,386	0	566,517,386	276,959,988	0
1	447XXX	Sales for Resale	0	68,447,998	68,447,998	0	44,860,818	44,860,818	0	23,587,180
TOTAL SALES OF ELECTRICITY			843,477,374	68,447,998	911,925,372	566,517,386	44,860,818	611,378,204	276,959,988	23,587,180
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	86,665	0	86,665	32,089	0	32,089	54,576	0
1	453000	Sales of Water & Water Power	0	588,000	588,000	0	385,375	385,375	0	202,625
1	454000	Rent from Electric Property	2,960,952	200,909	3,161,861	1,630,148	131,676	1,761,824	1,330,804	69,233
1	454100	Rent from Trnsmission Joint Use	18,921	0	18,921	8,435	0	8,435	10,486	0
1	456XXX	Other Electric Revenues	(21,298,761)	81,486,494	60,187,733	(17,086,763)	53,406,248	36,319,485	(4,211,998)	28,080,246
TOTAL OTHER OPERATING REVENUE			(18,232,223)	82,275,403	64,043,180	(15,416,091)	53,923,299	38,507,208	(2,816,132)	28,352,104
TOTAL ELECTRIC REVENUE			825,245,151	150,723,401	975,968,552	551,101,295	98,784,117	649,885,412	274,143,856	51,939,284

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For Twelve Months Ended August 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	345,831	345,831	0	226,658	226,658	0	119,173
1	501XXX	Fuel	0	30,147,949	30,147,949	0	19,758,966	19,758,966	0	10,388,983
1	502000	Steam Expense	0	3,201,466	3,201,466	0	2,098,241	2,098,241	0	1,103,225
1	505000	Electric Expense	0	772,307	772,307	0	506,170	506,170	0	266,137
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,600,995	5,600,995	0	3,670,892	3,670,892	0	1,930,103
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	814,295	814,295	0	533,689	533,689	0	280,606
1	511000	Structures	0	762,971	762,971	0	500,051	500,051	0	262,920
1	512000	Boiler Plant	0	9,451,988	9,451,988	0	6,194,833	6,194,833	0	3,257,155
1	513000	Electric Plant	0	3,229,274	3,229,274	0	2,116,466	2,116,466	0	1,112,808
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,402,022	1,402,022	0	918,885	918,885	0	483,137
TOTAL STEAM POWER GENERATION EXP			0	55,729,098	55,729,098	0	36,524,851	36,524,851	0	19,204,247
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,040,510	2,040,510	0	1,337,350	1,337,350	0	703,160
1	536000	Water for Power	0	1,338,500	1,338,500	0	877,253	877,253	0	461,247
1	537000	Hydraulic Expense	4,929,720	4,288,083	9,217,803	3,237,879	2,810,410	6,048,289	1,691,841	1,477,673
1	538000	Electric Expense	0	5,877,119	5,877,119	0	3,851,864	3,851,864	0	2,025,255
1	539000	Miscellaneous Hydraulic Power Generation Exp	887	1,242,061	1,242,948	0	814,047	814,047	887	428,014
1	540000	Rent	0	1,618,541	1,618,541	0	1,060,792	1,060,792	0	557,749
1	540100	MT Trust Funds Land Settlement Rents	5,145,333	0	5,145,333	3,373,951	0	3,373,951	1,771,382	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	567,633	567,633	0	372,027	372,027	0	195,606
1	542000	Structures	0	2,038,518	2,038,518	0	1,336,045	1,336,045	0	702,473
1	543000	Reservoirs, Dams, & Waterways	0	319,298	319,298	0	209,268	209,268	0	110,030
1	544000	Electric Plant	0	3,534,350	3,534,350	0	2,316,413	2,316,413	0	1,217,937
1	545000	Miscellaneous Hydraulic Plant	0	596,230	596,230	0	390,769	390,769	0	205,461
TOTAL HYDRO POWER GENERATION EXP			10,075,940	23,460,843	33,536,783	6,611,830	15,376,238	21,988,068	3,464,110	8,084,605
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	438,773	438,773	0	287,572	287,572	0	151,201
1	547XXX	Fuel	0	73,358,301	73,358,301	0	48,079,030	48,079,030	0	25,279,271
1	548000	Generation Expense	0	1,956,363	1,956,363	0	1,282,200	1,282,200	0	674,163
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	727,681	727,681	0	476,922	476,922	0	250,759
1	550000	Rent	0	98,035	98,035	0	64,252	64,252	0	33,783
MAINTENANCE										
1	551000	Supervision & Engineering	0	738,695	738,695	0	484,141	484,141	0	254,554
1	552000	Structures	0	102,852	102,852	0	67,409	67,409	0	35,443
1	553000	Generating & Electric Equipment	0	5,005,674	5,005,674	0	3,280,719	3,280,719	0	1,724,955
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	671,360	671,360	0	440,009	440,009	0	231,351
TOTAL OTHER POWER GENERATION EXP			0	83,097,734	83,097,734	0	54,462,254	54,462,254	0	28,635,480



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For Twelve Months Ended August 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,522,138	144,895,787	155,417,925	0	94,964,699	94,964,699	10,522,138	49,931,088
1	556000	System Control & Load Dispatching	0	732,910	732,910	0	480,349	480,349	0	252,561
E-557	557XXX	Other Expense	(34,808,043)	57,431,845	22,623,802	(21,695,220)	37,640,831	15,945,611	(13,112,823)	19,791,014
TOTAL OTHER POWER SUPPLY EXPENSE			(24,285,905)	203,060,542	178,774,637	(21,695,220)	133,085,879	111,390,659	(2,590,685)	69,974,663
TOTAL PRODUCTION OPERATING EXP			(14,209,965)	365,348,217	351,138,252	(15,083,390)	239,449,222	224,365,832	873,425	125,898,995
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,127,594	2,127,594	0	1,394,425	1,394,425	0	733,169
1	561000	Load Dispatching	0	2,777,812	2,777,812	0	1,820,578	1,820,578	0	957,234
1	562000	Station Expense	0	347,766	347,766	0	227,926	227,926	0	119,840
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	636,640	636,640	0	417,254	417,254	0	219,386
1	565XXX	Transmission of Electricity by Others	0	17,509,802	17,509,802	0	11,475,924	11,475,924	0	6,033,878
1	566000	Miscellaneous Transmission Expense	0	2,890,967	2,890,967	0	1,894,740	1,894,740	0	996,227
1	567000	Rent	0	183,576	183,576	0	120,316	120,316	0	63,260
MAINTENANCE										
1	568000	Supervision & Engineering	7,133	414,260	421,393	2,384	271,506	273,890	4,749	142,754
1	569000	Structures	63,193	552,301	615,494	7,453	361,978	369,431	55,740	190,323
1	570000	Station Equipment	18,039	833,808	851,847	0	546,478	546,478	18,039	287,330
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	71,283	1,241,152	1,312,435	33,847	813,451	847,298	37,436	427,701
1	572000	Underground Lines	3,957	18,102	22,059	3,647	11,864	15,511	310	6,238
1	573000	Service Miscellaneous	13,309	50,352	63,661	185	33,001	33,186	13,124	17,351
TOTAL TRANSMISSION OPERATING EXP			176,914	29,584,132	29,761,046	47,516	19,389,441	19,436,957	129,398	10,194,691

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For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	15,820,152	28,169,922	43,990,074	11,496,903	18,462,567	29,959,470	4,323,249	9,707,355
E-DEPX		Depreciation Expense-Transmission	1,507,493	16,921,900	18,429,393	513,893	11,090,613	11,604,506	993,600	5,831,287
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,154,738	1,154,738	0	756,815	756,815	0	397,923
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	18,718	0	18,718	18,235	0	18,235	483	0
1	407324	Amortization of CDA CDR Fund	2,766	200,000	202,766	2,766	131,080	133,846	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,842,291	0	1,842,291	979,168	0	979,168	863,123	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	17,424	0	17,424	0	0	0	17,424	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	40,611	0	40,611	38,029	0	38,029	2,582	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	239,486	0	239,486	172,547	0	172,547	66,939	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(833,260)	0	(833,260)	(833,260)	0	(833,260)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,885,085)	0	(3,885,085)	(1,821,798)	0	(1,821,798)	(2,063,287)	0
99	407434	EIM Deferred O&M	(370,887)	0	(370,887)	0	0	0	(370,887)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,557,979)	0	(14,557,979)	(10,108,429)	0	(10,108,429)	(4,449,550)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,231,488)	0	(2,231,488)	0	0	0	(2,231,488)	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	49,932	0	49,932	49,932	0	49,932	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,234,248	24,234,248	0	15,883,126	15,883,126	0	8,351,122
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,129,110)	71,589,198	66,460,088	(1,499,245)	46,919,560	45,420,315	(3,629,865)	24,669,638
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(19,162,161)	466,521,547	447,359,386	(16,535,119)	305,758,223	289,223,104	(2,627,042)	160,763,324

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For Twelve Months Ended August 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,020,041	2,950,343	3,970,384	672,394	1,888,190	2,560,584	347,647	1,062,153
3	582000	Station Expense	842,431	92,331	934,762	513,667	59,091	572,758	328,764	33,240
3	583000	Overhead Line Expense	1,670,506	1,328,447	2,998,953	1,129,723	850,193	1,979,916	540,783	478,254
3	584000	Underground Line Expense	1,956,644	0	1,956,644	1,062,565	0	1,062,565	894,079	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	3,596	0	3,596	2,138	0	2,138	1,458	0
3	586000	Meter Expense	1,897,032	57,410	1,954,442	1,622,814	36,742	1,659,556	274,218	20,668
3	587000	Customer Installations Expense	625,887	112,057	737,944	380,036	71,715	451,751	245,851	40,342
3	588000	Miscellaneous Distribution Expense	2,142,011	2,607,766	4,749,777	1,385,192	1,668,944	3,054,136	756,819	938,822
3	589000	Rent	1	325,514	325,515	1	208,326	208,327	0	117,188
		MAINTENANCE:								
3	590000	Supervision & Engineering	734,827	818,210	1,553,037	370,114	523,646	893,760	364,713	294,564
3	591000	Structures	680,087	8,923	689,010	332,245	5,711	337,956	347,842	3,212
3	592000	Station Equipment	545,146	91,162	636,308	363,936	58,343	422,279	181,210	32,819
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,756,528	661	15,757,189	9,892,480	423	9,892,903	5,864,048	238
3	594000	Underground Lines	741,905	0	741,905	472,498	0	472,498	269,407	0
3	595000	Line Transformers	382,223	0	382,223	292,922	0	292,922	89,301	0
3	596000	Street Light & Signal System Maintenance Exp	125,084	0	125,084	111,812	0	111,812	13,272	0
3	597000	Meters	38,685	0	38,685	33,698	0	33,698	4,987	0
3	598000	Miscellaneous Distribution Expense	331,677	1,129,937	1,461,614	237,883	723,148	961,031	93,794	406,789
		TOTAL DISTRIBUTION OPERATING EXP	29,494,311	9,522,761	39,017,072	18,876,118	6,094,472	24,970,590	10,618,193	3,428,289
E-DEPX		Depreciation Expense-Distribution	52,285,363	86,930	52,372,293	34,365,990	55,634	34,421,624	17,919,373	31,296
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	102,671	0	102,671	102,671	0	102,671	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,501,545	0	56,501,545	49,627,323	0	49,627,323	6,874,222	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	108,889,579	86,930	108,976,509	84,095,984	55,634	84,151,618	24,793,595	31,296
		TOTAL DISTRIBUTION EXPENSES	138,383,890	9,609,691	147,993,581	102,972,102	6,150,106	109,122,208	35,411,788	3,459,585

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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	179,479	179,479	0	117,223	117,223	0	62,256
2	902000	Meter Reading Expenses	643,031	125,288	768,319	461,810	81,829	543,639	181,221	43,459
2	903XXX	Customer Records & Collection Expenses	579,779	6,680,941	7,260,720	278,561	4,363,523	4,642,084	301,218	2,317,418
2	904000	Uncollectible Accounts	15,008,819	(3,439,206)	11,569,613	13,621,041	(2,246,249)	11,374,792	1,387,778	(1,192,957)
2	905000	Misc Customer Accounts	0	120,541	120,541	0	78,729	78,729	0	41,812
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>16,231,629</b>	<b>3,667,043</b>	<b>19,898,672</b>	<b>14,361,412</b>	<b>2,395,055</b>	<b>16,756,467</b>	<b>1,870,217</b>	<b>1,271,988</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	35,365,462	79,773	35,445,235	24,596,959	52,102	24,649,061	10,768,503	27,671
2	909000	Advertising	149,690	777,127	926,817	149,690	507,565	657,255	0	269,562
2	910000	Misc Customer Service & Info Exp	0	281,439	281,439	0	183,816	183,816	0	97,623
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,515,152</b>	<b>1,138,339</b>	<b>36,653,491</b>	<b>24,746,649</b>	<b>743,483</b>	<b>25,490,132</b>	<b>10,768,503</b>	<b>394,856</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	411,985	26,659,907	27,071,892	314,621	18,199,652	18,514,273	97,364	8,460,255
4	921000	Office Supplies & Expenses	5,610	4,378,458	4,384,068	5,553	2,988,998	2,994,551	57	1,389,460
4	922000	Admin Exp Transferred--Credit	0	(98,803)	(98,803)	0	(67,449)	(67,449)	0	(31,354)
4	923000	Outside Services Employed	240,110	11,428,210	11,668,320	189,034	7,801,582	7,990,616	51,076	3,626,628
4	924000	Property Insurance Premium	0	1,896,438	1,896,438	0	1,294,622	1,294,622	0	601,816
4	925XXX	Injuries and Damages	1,526,797	4,647,869	6,174,666	1,057,367	3,172,914	4,230,281	469,430	1,474,955
4	926XXX	Employee Pensions and Benefits	3,708,968	26,871,169	30,580,137	2,558,691	18,343,872	20,902,563	1,150,277	8,527,297
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,229,102	3,655,038	6,884,140	2,179,578	2,395,512	4,575,090	1,049,524	1,259,526
4	930000	Miscellaneous General Expenses	130,736	5,025,690	5,156,426	107,400	3,430,838	3,538,238	23,336	1,594,852
4	931000	Rents	5,950	763,604	769,554	0	521,282	521,282	5,950	242,322
4	935000	Maintenance of General Plant	1,690,994	11,272,436	12,963,430	1,251,904	7,695,241	8,947,145	439,090	3,577,195
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>10,951,452</b>	<b>96,500,016</b>	<b>107,451,468</b>	<b>7,664,148</b>	<b>65,777,064</b>	<b>73,441,212</b>	<b>3,287,304</b>	<b>30,722,952</b>

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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-General	3,603,663	18,969,753	22,573,416	2,743,693	12,949,891	15,693,584	859,970	6,019,862
E-AMTX		Amortization Expense-General Plant - 303000	0	297,961	297,961	0	203,201	203,201	0	94,760
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,518,647	31,081,764	34,600,411	3,518,705	21,218,277	24,736,982	(58)	9,863,487
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	379,284	379,284	0	258,922	258,922	0	120,362
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	256,655	1,336,406	1,593,061	207,327	903,036	1,110,363	49,328	433,370
99	407314	Regulatory Debit - FISERVE Amortization	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	746,822	0	746,822	746,822	0	746,822	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	3,278,734	0	3,278,734	2,257,340	0	2,257,340	1,021,394	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(9,795,631)	0	(9,795,631)	(9,795,631)	0	(9,795,631)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(66,421)	0	(66,421)	0	0	0	(66,421)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(2,460,277)	0	(2,460,277)	0	0	0	(2,460,277)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(10,066,338)	0	(10,066,338)	(10,359,369)	0	(10,359,369)	293,031	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,985,027)	0	(2,985,027)	(2,985,027)	0	(2,985,027)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,041,127	4,648,302	5,689,429	701,652	3,173,210	3,874,862	339,475	1,475,092
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,921,056)	56,713,470	44,792,414	(12,189,498)	38,706,537	26,517,039	268,442	18,006,933
		TOTAL ADMIN & GENERAL EXPENSES	(969,604)	153,213,486	152,243,882	(4,525,350)	104,483,601	99,958,251	3,555,746	48,729,885
		TOTAL EXPENSES BEFORE FIT	169,998,906	634,150,106	804,149,012	121,019,694	419,530,468	540,550,162	48,979,212	214,619,638
		NET OPERATING INCOME (LOSS) BEFORE FIT			171,819,540			109,335,250		
E-FIT		FEDERAL INCOME TAX			(2,494,064)			(2,866,685)		
E-FIT		DEFERRED FEDERAL INCOME TAX			13,223,057			8,656,569		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			161,575,335			103,863,096		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.540%	34.460%
E-ALL	2	Number of Customers - AMA	100.000%		65.313%	34.687%
E-ALL	3	Direct Distribution Operating Expense	100.000%		63.999%	36.001%
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	131,274,513
99	442200	Commercial - Firm & Int.	90,214,645
1	442300	Industrial	54,022,286
99	444000	Public Street & Highway Lighting	2,758,669
99	448000	Interdepartmental Revenue	269,270
99	499XXX	Unbilled Revenue	(1,579,395)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>276,959,988</u>
1	447XXX	Sales for Resale	23,587,180
		TOTAL SALES OF ELECTRICITY	<u>300,547,168</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	54,576
1	453000	Sales of Water & Water Power	202,625
1	454000	Rent from Electric Property	1,400,037
1	454100	Rent from Trnsmission Joint Use	10,486
1	456XXX	Other Electric Revenues	23,868,248
		TOTAL OTHER OPERATING REVENUE	<u>25,535,972</u>
		TOTAL ELECTRIC REVENUE	<u>326,083,140</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	119,173
1	501XXX	Fuel	10,388,983
1	502000	Steam Expense	1,103,225
1	505000	Electric Expense	266,137
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,930,103
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	280,606
1	511000	Structures	262,920
1	512000	Boiler Plant	3,257,155
1	513000	Electric Plant	1,112,808
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	483,137
		TOTAL STEAM POWER GENERATION EXP	<u>19,204,247</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	703,160
1	536000	Water for Power	461,247
1	537000	Hydraulic Expense	3,169,514
1	538000	Electric Expense	2,025,255
1	539000	Miscellaneous Hydraulic Power Generation Exp	428,901
1	540000	Rent	557,749
1	540100	MT Trust Funds Land Settlement Rents	1,771,382
		MAINTENANCE	
1	541000	Supervision & Engineering	195,606
1	542000	Structures	702,473
1	543000	Reservoirs, Dams, & Waterways	110,030
1	544000	Electric Plant	1,217,937
1	545000	Miscellaneous Hydraulic Plant	205,461
		TOTAL HYDRO POWER GENERATION EXP	<u>11,548,715</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	151,201
1	547XXX	Fuel	25,279,271
1	548000	Generation Expense	674,163
1	549XXX	Miscellaneous Other Power Generation Op Exp	250,759
1	550000	Rent	33,783
		MAINTENANCE	
1	551000	Supervision & Engineering	254,554
1	552000	Structures	35,443
1	553000	Generating & Electric Equipment	1,724,955
1	554XXX	Miscellaneous Other Power Generation Maint Exp	231,351
		TOTAL OTHER POWER GENERATION EXP	<u>28,635,480</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	60,453,226
1	556000	System Control & Load Dispatching	252,561
E-557	557XXX	Other Expense	6,678,191
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>67,383,978</u>
		TOTAL PRODUCTION OPERATING EXP	<u>126,772,420</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	733,169
1	561000	Load Dispatching	957,234
1	562000	Station Expense	119,840
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	219,386
1	565XXX	Transmission of Electricity by Others	6,033,878
1	566000	Miscellaneous Transmission Expense	996,227
1	567000	Rent	63,260
		MAINTENANCE	
1	568000	Supervision & Engineering	147,503
1	569000	Structures	246,063
1	570000	Station Equipment	305,369
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	465,137
1	572000	Underground Lines	6,548
1	573000	Service Miscellaneous	30,475
		TOTAL TRANSMISSION OPERATING EXP	<u>10,324,089</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,030,604
E-DEPX		Depreciation Expense-Transmission	6,824,887
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	397,923
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	863,123
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	17,424
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	2,582
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	66,939
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,063,287)
99	407434	EIM Deferred O&M	(370,887)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,449,550)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,231,488)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,351,122
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>21,039,773</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>158,136,282</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,409,800
3	582000	Station Expense	362,004
3	583000	Overhead Line Expense	1,019,037
3	584000	Underground Line Expense	894,079
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,458
3	586000	Meter Expense	294,886
3	587000	Customer Installations Expense	286,193
3	588000	Miscellaneous Distribution Expense	1,695,641
3	589000	Rent	117,188
		MAINTENANCE:	
3	590000	Supervision & Engineering	659,277
3	591000	Structures	351,054
3	592000	Station Equipment	214,029
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,864,286
3	594000	Underground Lines	269,407
3	595000	Line Transformers	89,301
3	596000	Street Light & Signal System Maintenance Exp	13,272
3	597000	Meters	4,987
3	598000	Miscellaneous Distribution Expense	500,583
		TOTAL DISTRIBUTION OPERATING EXP	<u>14,046,482</u>
E-DEPX		Depreciation Expense-Distribution	17,950,669
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,874,222
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,824,891</u>
		TOTAL DISTRIBUTION EXPENSES	<u><u>38,871,373</u></u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	62,256
2	902000	Meter Reading Expenses	224,680
2	903XXX	Customer Records & Collection Expenses	2,618,636
2	904000	Uncollectible Accounts	194,821
2	905000	Misc Customer Accounts	41,812
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,142,205</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,796,174
2	909000	Advertising	269,562
2	910000	Misc Customer Service & Info Exp	97,623
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,163,359</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,557,619
4	921000	Office Supplies & Expenses	1,389,517
4	922000	Admin Exp Transferred--Credit	(31,354)
4	923000	Outside Services Employed	3,677,704
4	924000	Property Insurance Premium	601,816
4	925XXX	Injuries and Damages	1,944,385
4	926XXX	Employee Pensions and Benefits	9,677,574
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,309,050
4	930000	Miscellaneous General Expenses	1,618,188
4	931000	Rents	248,272
4	935000	Maintenance of General Plant	4,016,285
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>34,010,256</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,879,832
E-AMTX		Amortization Expense-General Plant - 303000	94,760
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	9,863,429
E-AMTX		Amortization Expense-General Plant - 390200, 3962	120,362
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	482,698
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,021,394
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(66,421)
99	407444	Regulatory Credit - Wild Fire Resiliency	(2,460,277)
99	407447	Regulatory Credit - COVID-19 Deferral	293,031
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,814,567
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>18,275,375</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>52,285,631</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>263,598,850</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>62,484,290</b>
E-FIT		FEDERAL INCOME TAX	372,621
E-FIT		DEFERRED FEDERAL INCOME TAX	4,566,488
E-FIT		AMORTIZED ITC	(167,058)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>57,712,239</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,179	788,328	791,507	(2,826)	516,670	513,844	6,005	271,658	277,663
1	456010	Other Electric Rev-Financial	0	(9,275,052)	(9,275,052)	0	(6,078,869)	(6,078,869)	0	(3,196,183)	(3,196,183)
1	456015	Other Electric Rev-CT Fuel Sales	0	30,036,956	30,036,956	0	19,686,221	19,686,221	0	10,350,735	10,350,735
1	456016	Other Electric Rev-Resource Opt	0	5,079,264	5,079,264	0	3,328,950	3,328,950	0	1,750,314	1,750,314
1	456017	Other Electric Rev-Non Resource	0	77,803	77,803	0	50,992	50,992	0	26,811	26,811
1	456018	Other Electric Rev-Extraction	0	375,535	375,535	0	246,126	246,126	0	129,409	129,409
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,629	57,629	0	37,770	37,770	0	19,859	19,859
1	456030	Other Electric Rev-Clearwater	(124,634)	1,238,953	1,114,319	0	812,010	812,010	(124,634)	426,943	302,309
1	456050	Other Electric Rev-Attachment Fees	1,869,988	240	1,870,228	1,528,810	157	1,528,967	341,178	83	341,261
1	456100	Transmission Revenue of Others	0	14,595,580	14,595,580	0	9,565,943	9,565,943	0	5,029,637	5,029,637
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,590	605,590	0	318,410	318,410
1	456130	Ancillary Services Revenue	0	2,022,254	2,022,254	0	1,325,385	1,325,385	0	696,869	696,869
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	(13,220,200)	0	(13,220,200)	(9,232,108)	0	(9,232,108)	(3,988,092)	0	(3,988,092)
1	456329	Amortization Res Decoupling Deferral	(5,911,147)	0	(5,911,147)	(5,460,348)	0	(5,460,348)	(450,799)	0	(450,799)
1	456338	Non-res Decoupling Deferred Rev	3,746,977	0	3,746,977	3,889,251	0	3,889,251	(142,274)	0	(142,274)
1	456339	Amortization Non-res Decoupling	(8,158,935)	0	(8,158,935)	(7,923,815)	0	(7,923,815)	(235,120)	0	(235,120)
1	456380	Other Electric Revenue-Clearwater	318,947	0	318,947	0	0	0	318,947	0	318,947
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,758,549	1,758,549	0	1,152,553	1,152,553	0	605,996	605,996
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(811,581)	(811,581)	0	(531,910)	(531,910)	0	(279,671)	(279,671)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	811,581	811,581	0	531,910	531,910	0	279,671	279,671
1	456730	Other Elec Rev-Intraco Thermal	0	33,806,456	33,806,456	0	22,156,751	22,156,751	0	11,649,705	11,649,705
TOTAL ACCOUNT 456			(21,298,760)	81,486,495	60,187,735	(17,086,762)	53,406,249	36,319,487	(4,211,998)	28,080,246	23,868,248

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-555-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	138,668,772	138,668,772	0	90,883,513	90,883,513	0	47,785,259	47,785,259
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,778,576	1,778,576	0	1,165,679	1,165,679	0	612,897	612,897
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,522,138	0	10,522,138	0	0	0	10,522,138	0	10,522,138
1	555550	Non Monetary - Exchange Power	0	2,920	2,920	0	1,914	1,914	0	1,006	1,006
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,423,265	2,423,265	0	1,588,208	1,588,208	0	835,057	835,057
1	555710	Intercompany Purchase	0	2,022,254	2,022,254	0	1,325,385	1,325,385	0	696,869	696,869
TOTAL ACCOUNT 555			10,522,138	144,895,787	155,417,925	0	94,964,699	94,964,699	10,522,138	49,931,088	60,453,226

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-557-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	88,674	5,168,799	5,257,473	88,674	3,387,631	3,476,305	0	1,781,168	1,781,168
1	557010	Other Power Supply Expense - Financial	0	(14,727,226)	(14,727,226)	0	(9,652,224)	(9,652,224)	0	(5,075,002)	(5,075,002)
1	557018	Merchandise Processing Fee	0	54,498	54,498	0	35,718	35,718	0	18,780	18,780
1	557150	Fuel - Economic Dispatch	0	12,220,745	12,220,745	0	8,009,476	8,009,476	0	4,211,269	4,211,269
1	557160	Power Supply Expense - Miscellaneous	0	308,189	308,189	0	201,987	201,987	0	106,202	106,202
99	557161	Unbilled Add-Ons	396,507	0	396,507	273,012	0	273,012	123,495	0	123,495
1	557165	Other Resource Costs-CAISO Charges	0	274,133	274,133	0	179,667	179,667	0	94,466	94,466
1	557170	Broker Fees - Power	0	317,135	317,135	0	207,850	207,850	0	109,285	109,285
1	557171	REC Broker Fees	0	72,647	72,647	0	47,613	47,613	0	25,034	25,034
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(2,529,800)	0	(2,529,800)	(2,529,800)	0	(2,529,800)	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	(20,912,009)	0	(20,912,009)	(20,912,009)	0	(20,912,009)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,577,844	0	2,577,844	2,577,844	0	2,577,844	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,632,867)	0	(1,632,867)	(1,632,867)	0	(1,632,867)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(13,746,669)	0	(13,746,669)	0	0	0	(13,746,669)	0	(13,746,669)
99	557390	Idaho PCA Amortization	189,171	0	189,171	0	0	0	189,171	0	189,171
1	557395	Optional Renewable Power Expense Offset	0	1,112	1,112	0	729	729	0	383	383
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,623,090	1,623,090	0	1,063,773	1,063,773	0	559,317	559,317
1	557711	Turbine Gas Bookout Offset	0	(1,623,090)	(1,623,090)	0	(1,063,773)	(1,063,773)	0	(559,317)	(559,317)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,741,813	53,741,813	0	35,222,384	35,222,384	0	18,519,429	18,519,429
TOTAL ACCOUNT 557			(34,808,043)	57,431,845	22,623,802	(21,695,220)	37,640,831	15,945,611	(13,112,823)	19,791,014	6,678,191

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-908-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	202,855	79,773	282,628	110,760	52,102	162,862	92,095	27,671	119,766
99	908600	Public Purpose Tariff Rider Expense Offset	35,224,144	0	35,224,144	24,472,737	0	24,472,737	10,751,407	0	10,751,407
99	908610	Limited Income Tax Refund Program	226,728	0	226,728	226,728	0	226,728	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(288,265)	0	(288,265)	(213,266)	0	(213,266)	(74,999)	0	(74,999)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	35,365,462	79,773	35,445,235	24,596,959	52,102	24,649,061	10,768,503	27,671	10,796,174

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.313%	34.687%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended August 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.90%	53.90%
2	Cost of Debt		4.856%	4.861%
	Total Weighted Cost		2.617%	2.620%
E-APL	Net Rate Base	2,695,148,928	1,816,054,258	879,094,670
	Interest Deduction for FIT Calculation	70,558,420	47,526,140	23,032,280
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended August 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	975,968,552	649,885,412	326,083,140
E-OPS	Less: Operating & Maintenance Expense	583,920,001	384,461,190	199,458,811
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,803,789	86,703,661	47,100,128
E-OTX	Less: Taxes Other than FIT	86,425,222	69,385,311	17,039,911
	Net Operating Income Before FIT	171,819,540	109,335,250	62,484,290
E-INT	Less: Interest Expense	70,558,420	47,526,140	23,032,280
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(40,846)	0	(40,846)
E-SCM	Plus: Schedule M Adjustments	(113,096,766)	(75,459,990)	(37,636,776)
	Taxable Net Operating Income	(11,876,492)	(13,650,880)	1,774,388
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,494,064)	(2,866,685)	372,621
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(2,494,064)	(2,866,685)	372,621
E-DTE	Deferred FIT	13,223,057	8,656,569	4,566,488
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	10,244,205	5,472,154	4,772,051

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-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		76,837,991	97,062,250	173,900,241	52,741,856	64,995,920	117,737,776	24,096,135	32,066,330	56,162,465
12	997001 Contributions In Aid of Construction		0	7,635,663	7,635,663	0	5,159,570	5,159,570	0	2,476,093	2,476,093
12	997002 Injuries and Damages		0	150,000	150,000	0	101,358	101,358	0	48,642	48,642
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,258,699	2,258,699	0	1,526,248	1,526,248	0	732,451	732,451
99	997007 Idaho PCA		(13,557,498)	0	(13,557,498)	0	0	0	(13,557,498)	0	(13,557,498)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	646,610	646,610	0	436,927	436,927	0	209,683	209,683
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		9,347,003	(4,155)	9,342,848	5,859,287	(2,808)	5,856,479	3,487,716	(1,347)	3,486,369
12	997020 FAS87 Current Pension Accrual		0	(23,284,588)	(23,284,588)	0	(15,733,862)	(15,733,862)	0	(7,550,726)	(7,550,726)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		2,495,638	1,316,754	3,812,392	2,978,399	889,757	3,868,156	(482,761)	426,997	(55,764)
99	997031 Decoupling Mechanism		23,543,306	0	23,543,306	18,727,021	0	18,727,021	4,816,285	0	4,816,285
12	997032 Interest Rate Swaps		0	2,981,432	2,981,432	0	2,014,613	2,014,613	0	966,819	966,819
99	997033 BPA Residential Exchange		(104,750)	0	(104,750)	(303,221)	0	(303,221)	198,471	0	198,471
99	997034 Montana Hydro Settlement		5,145,333	0	5,145,333	3,373,951	0	3,373,951	1,771,382	0	1,771,382
99	997035 Leases		0	5,490	5,490	0	3,748	3,748	0	1,742	1,742
99	997043 Washington Deferred Power Costs		(23,523,296)	0	(23,523,296)	(23,523,296)	0	(23,523,296)	0	0	0
12	997044 Non-Monetary Power Costs		0	2,920	2,920	0	1,973	1,973	0	947	947
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(2,339,093)	(2,339,093)	0	(1,580,572)	(1,580,572)	0	(758,521)	(758,521)
12	997049 Tax Depreciation		0	(159,139,072)	(159,139,072)	0	(107,533,454)	(107,533,454)	0	(51,605,618)	(51,605,618)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		18,718	0	18,718	18,235	0	18,235	483	0	483
99	997058 Colstrip Community Fund		(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME		13,828	0	13,828	11,579	0	11,579	2,249	0	2,249
12	997061 CDA Fund Settlement		0	(89,983)	(89,983)	0	(60,803)	(60,803)	0	(29,180)	(29,180)
12	997063 CDA Lake Settlement		40,611	884,085	924,696	38,029	597,394	635,423	2,582	286,691	289,273
99	997065 Amortization - Unbilled Revenue Add-Ins		522,235	0	522,235	427,320	0	427,320	94,915	0	94,915
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	3,337,949	3,337,949	0	2,255,519	2,255,519	0	1,082,430	1,082,430
12	997081 Deferred Compensation		0	427,587	427,587	0	288,929	288,929	0	138,658	138,658
4	997082 Meal Disallowances		0	146,187	146,187	0	99,796	99,796	0	46,391	46,391
12	997083 Paid Time Off		0	955,362	955,362	0	645,557	645,557	0	309,805	309,805
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(2,214,064)	0	(2,214,064)	0	0	0	(2,214,064)	0	(2,214,064)
99	997095 WA REC Deferral		968,892	0	968,892	968,892	0	968,892	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,109	22,109	0	10,610	10,610
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	6,717	6,717	0	4,539	4,539	0	2,178	2,178
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(42,133,333)	(42,133,333)	0	(28,470,336)	(28,470,336)	0	(13,662,997)	(13,662,997)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(9,048,809)	0	(9,048,809)	(9,048,809)	0	(9,048,809)	0	0	0

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>		<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0	232,000
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,085)	(82,085)	0	(39,393)	(39,393)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,169	332,169	0	159,409	159,409
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,908,032)	0	(6,908,032)	(4,246,888)	0	(4,246,888)	(2,661,144)	0	(2,661,144)
99	997119	AFUDC Tax CPI	0	1,773,159	1,773,159	0	1,198,159	1,198,159	0	575,000	575,000
99	997120	Transportation Tax Disallowance	0	126,108	126,108	0	85,214	85,214	0	40,894	40,894
99	997123	EIM Deferred O&M	(370,887)	0	(370,887)	0	0	0	(370,887)	0	(370,887)
99	997124	Colstrip Recovery Offset	(833,260)	0	(833,260)	(833,260)	0	(833,260)	0	0	0
99	997125	COVID-19	(7,061,349)	0	(7,061,349)	(8,375,774)	0	(8,375,774)	1,314,425	0	1,314,425
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(783,390)	(783,390)	0	(375,951)	(375,951)
99	997127	CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,107,237	2,107,237	0	1,011,269	1,011,269
99	997128	Meters Expensed	0	(23,220,370)	(23,220,370)	0	(15,690,468)	(15,690,468)	0	(7,529,902)	(7,529,902)
99	997129	Mixed Service Costs (IDD#5)	0	(33,220,301)	(33,220,301)	0	(22,447,622)	(22,447,622)	0	(10,772,679)	(10,772,679)
99	997130	Wild Fire Resiliency Deferral	(2,526,698)	0	(2,526,698)	0	0	0	(2,526,698)	0	(2,526,698)
99	997132	Battery Storage Deferral	(3,907,629)	0	(3,907,629)	(3,907,629)	0	(3,907,629)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>48,255,173</b>	<b>(161,351,939)</b>	<b>(113,096,766)</b>	<b>34,158,674</b>	<b>(109,618,664)</b>	<b>(75,459,990)</b>	<b>14,096,499</b>	<b>(51,733,275)</b>	<b>(37,636,776)</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%	67.572%	32.428%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-DTE-12A**

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	15,398,659	15,398,659	0	10,405,182	10,405,182	0	4,993,477	4,993,477
99	410100	Deferred Federal Income Tax Expense - Washington	4,363,027	0	4,363,027	4,363,027	0	4,363,027	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,557,517	0	2,557,517	0	0	0	2,557,517	0	2,557,517
	410100	<b>Total</b>	<b>6,920,544</b>	<b>15,398,659</b>	<b>22,319,203</b>	<b>4,363,027</b>	<b>10,405,182</b>	<b>14,768,209</b>	<b>2,557,517</b>	<b>4,993,477</b>	<b>7,550,994</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(8,114,545)	(8,114,545)	0	(5,483,161)	(5,483,161)	0	(2,631,384)	(2,631,384)
99	411100	Deferred Federal Income Tax Expense - Washington	(960,348)	0	(960,348)	(960,348)	0	(960,348)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(531,821)	0	(531,821)	0	0	0	(531,821)	0	(531,821)
	411100	<b>Total</b>	<b>(1,492,169)</b>	<b>(8,114,545)</b>	<b>(9,606,714)</b>	<b>(960,348)</b>	<b>(5,483,161)</b>	<b>(6,443,509)</b>	<b>(531,821)</b>	<b>(2,631,384)</b>	<b>(3,163,205)</b>
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	331,869	0	331,869	331,869	0	331,869	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	178,699	0	178,699	0	0	0	178,699	0	178,699
	410193	<b>Total</b>	<b>510,568</b>	<b>0</b>	<b>510,568</b>	<b>331,869</b>	<b>0</b>	<b>331,869</b>	<b>178,699</b>	<b>0</b>	<b>178,699</b>
<b>Total Deferred Federal Income Tax Expense</b>			<b>5,938,943</b>	<b>7,284,114</b>	<b>13,223,057</b>	<b>3,734,548</b>	<b>4,922,021</b>	<b>8,656,569</b>	<b>2,204,395</b>	<b>2,362,093</b>	<b>4,566,488</b>

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.572%		32.428%
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-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	62,220	62,220	0	40,779	40,779	0	21,441	21,441
1	408140	State Kwh Generation Tax	0	1,342,668	1,342,668	0	879,985	879,985	0	462,683	462,683
1	408150	R&P Property Tax--Production	0	16,872,931	16,872,931	0	11,058,519	11,058,519	0	5,814,412	5,814,412
1	408180	R&P Property Tax--Transmission	0	6,250,379	6,250,379	0	4,096,498	4,096,498	0	2,153,881	2,153,881
1	409100	State Income Tax--Montana & Oregon	0	(293,950)	(293,950)	0	(192,655)	(192,655)	0	(101,295)	(101,295)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,234,248</b>	<b>24,234,248</b>	<b>0</b>	<b>15,883,126</b>	<b>15,883,126</b>	<b>0</b>	<b>8,351,122</b>	<b>8,351,122</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,293,505	0	22,293,505	22,293,505	0	22,293,505	0	0	0
99	408120	Municipal Occupation & License Tax	23,188,458	0	23,188,458	19,492,632	0	19,492,632	3,695,826	0	3,695,826
99	408160	Miscellaneous State or Local Tax--WA & ID	216	0	216	0	0	0	216	0	216
99	408170	R&P Property Tax--Distribution	11,068,903	0	11,068,903	7,841,186	0	7,841,186	3,227,717	0	3,227,717
99	409100	State Income Tax--Idaho	(8,691)	0	(8,691)	0	0	0	(8,691)	0	(8,691)
99	411410	State Income Tax--Idaho ITC Deferred	(12,202)	0	(12,202)	0	0	0	(12,202)	0	(12,202)
99	411420	State Income Tax--Idaho ITC Amortization	(28,644)	0	(28,644)	0	0	0	(28,644)	0	(28,644)
<b>TOTAL DISTRIBUTION</b>			<b>56,501,545</b>	<b>0</b>	<b>56,501,545</b>	<b>49,627,323</b>	<b>0</b>	<b>49,627,323</b>	<b>6,874,222</b>	<b>0</b>	<b>6,874,222</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,041,127	4,648,302	5,689,429	701,652	3,173,210	3,874,862	339,475	1,475,092	1,814,567
<b>TOTAL A&amp;G</b>			<b>1,041,127</b>	<b>4,648,302</b>	<b>5,689,429</b>	<b>701,652</b>	<b>3,173,210</b>	<b>3,874,862</b>	<b>339,475</b>	<b>1,475,092</b>	<b>1,814,567</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,542,672</b>	<b>28,882,550</b>	<b>86,425,222</b>	<b>50,328,975</b>	<b>19,056,336</b>	<b>69,385,311</b>	<b>7,213,697</b>	<b>9,826,214</b>	<b>17,039,911</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-12A
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,716,666	7,716,666	0	5,057,503	5,057,503	0	2,659,163	2,659,163
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	1,075,651	1,075,651	0	704,982	704,982	0	370,669	370,669
1	182381	CDA Settlement Past Storage	0	29,064,315	29,064,315	0	19,048,752	19,048,752	0	10,015,563	10,015,563
1	302000	Franchises & Consents	2,166,437	44,049,219	46,215,656	2,166,437	28,869,858	31,036,295	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,541,482	15,861,198	319,716	10,304,624	10,624,340	0	5,236,858	5,236,858
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,459,776	118,324,602	119,784,378	1,457,568	80,775,473	82,233,041	2,208	37,549,129	37,551,337
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	431,329	431,329	0	294,451	294,451	0	136,878	136,878
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	337,971	337,971	0	230,719	230,719	0	107,252	107,252
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,501,931	70,501,931	0	48,128,848	48,128,848	0	22,373,083	22,373,083
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,347,133	20,347,133	0	13,890,174	13,890,174	0	6,456,959	6,456,959
4	303121	Misc Intangible Plant-AMI Software	15,573,572	977,403	16,550,975	15,573,572	667,234	16,240,806	0	310,169	310,169
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	647,132	647,132	0	441,771	441,771	0	205,361	205,361
		TOTAL INTANGIBLE PLANT	19,519,501	311,014,834	330,534,335	19,517,293	209,725,189	229,242,482	2,208	101,289,645	101,291,853
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,860,220	3,860,220	0	2,529,988	2,529,988	0	1,330,232	1,330,232
1	311XXX	Structures & Improvements	111,831,032	28,720,400	140,551,432	73,083,955	18,823,350	91,907,305	38,747,077	9,897,050	48,644,127
1	312000	Boiler Plant	148,489,411	46,639,329	195,128,740	97,045,875	30,567,416	127,613,291	51,443,536	16,071,913	67,515,449
1	313000	Generators	339,607	0	339,607	222,611	0	222,611	116,996	0	116,996
1	314000	Turbogenerator Units	39,863,424	18,602,566	58,465,990	26,053,692	12,192,122	38,245,814	13,809,732	6,410,444	20,220,176
1	315000	Accessory Electric Equipment	18,383,297	12,355,591	30,738,888	12,015,906	8,097,854	20,113,760	6,367,391	4,257,737	10,625,128
1	316000	Miscellaneous Power Plant Equipment	14,423,305	2,476,871	16,900,176	9,426,305	1,623,341	11,049,646	4,997,000	853,530	5,850,530
		TOTAL STEAM PRODUCTION PLANT	333,330,076	112,654,977	445,985,053	217,848,344	73,834,071	291,682,415	115,481,732	38,820,906	154,302,638
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,905,459	64,905,459	0	42,539,038	42,539,038	0	22,366,421	22,366,421
1	331XXX	Structures & Improvements	0	98,003,488	98,003,488	0	64,231,486	64,231,486	0	33,772,002	33,772,002
1	332XXX	Reservoirs, Dams, & Waterways	0	194,659,661	194,659,661	0	127,579,942	127,579,942	0	67,079,719	67,079,719
1	333000	Waterwheels, Turbines, & Generators	0	234,443,950	234,443,950	0	153,654,565	153,654,565	0	80,789,385	80,789,385
1	334000	Accessory Electric Equipment	0	76,953,807	76,953,807	0	50,435,525	50,435,525	0	26,518,282	26,518,282
1	335XXX	Miscellaneous Power Plant Equipment	0	13,045,508	13,045,508	0	8,550,026	8,550,026	0	4,495,482	4,495,482
1	336000	Roads, Railroads, & Bridges	0	3,649,869	3,649,869	0	2,392,124	2,392,124	0	1,257,745	1,257,745
		TOTAL HYDRAULIC PRODUCTION PLANT	0	685,661,742	685,661,742	0	449,382,706	449,382,706	0	236,279,036	236,279,036
		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	17,411,082	17,411,082	0	11,411,223	11,411,223	0	5,999,859	5,999,859
1	342000	Fuel Holders, Producers, & Accessories	0	21,083,152	21,083,152	0	13,817,898	13,817,898	0	7,265,254	7,265,254
1	343000	Prime Movers	0	22,728,079	22,728,079	0	14,895,983	14,895,983	0	7,832,096	7,832,096
1	344000	Generators	0	225,267,591	225,267,591	0	147,640,379	147,640,379	0	77,627,212	77,627,212
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	23,497,606	23,497,606	0	15,400,331	15,400,331	0	8,097,275	8,097,275
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	1,638,320	1,638,320	0	1,073,755	1,073,755	0	564,565	564,565
		TOTAL OTHER PRODUCTION PLANT	0	312,736,358	312,736,358	0	204,967,409	204,967,409	0	107,768,949	107,768,949
		TOTAL PRODUCTION PLANT	333,330,076	1,111,053,077	1,444,383,153	217,848,344	728,184,186	946,032,530	115,481,732	382,868,891	498,350,623

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	30,072,913	30,701,271	410,632	19,709,787	20,120,419	217,726	10,363,126	10,580,852	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	42,330	28,696,140	28,738,470	24,819	18,807,450	18,832,269	17,511	9,888,690	9,906,201	
1	353XXX	Station Equipment	12,326,460	302,103,056	314,429,516	8,052,097	197,998,343	206,050,440	4,274,363	104,104,713	108,379,076	
1	354000	Towers & Fixtures	16,043,902	1,167,385	17,211,287	10,484,817	765,104	11,249,921	5,559,085	402,281	5,961,366	
1	355000	Poles & Fixtures	4,629	303,077,081	303,081,710	2,752	198,636,719	198,639,471	1,877	104,440,362	104,442,239	
1	356000	Overhead Conductors & Devices	12,571,887	154,560,044	167,131,931	8,215,278	101,298,653	109,513,931	4,356,609	53,261,391	57,618,000	
1	357000	Underground Conduit	0	3,355,220	3,355,220	0	2,199,011	2,199,011	0	1,156,209	1,156,209	
1	358000	Underground Conductors & Devices	0	4,123,526	4,123,526	0	2,702,559	2,702,559	0	1,420,967	1,420,967	
1	359000	Roads & Trails	78,834	2,079,158	2,157,992	51,518	1,362,680	1,414,198	27,316	716,478	743,794	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,696,400</b>	<b>829,234,523</b>	<b>870,930,923</b>	<b>27,241,913</b>	<b>543,480,306</b>	<b>570,722,219</b>	<b>14,454,487</b>	<b>285,754,217</b>	<b>300,208,704</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,784,499	0	8,784,499	7,313,945	0	7,313,945	1,470,554	0	1,470,554	
99	360400	Land Easements	3,775,532	0	3,775,532	1,291,911	0	1,291,911	2,483,621	0	2,483,621	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	33,968,727	0	33,968,727	26,852,913	0	26,852,913	7,115,814	0	7,115,814	
3	362000	Station Equipment	154,249,150	3,256,037	157,505,187	102,432,197	2,083,831	104,516,028	51,816,953	1,172,206	52,989,159	
99	363000	Energy Storage Equipment	1,931,217	0	1,931,217	1,931,217	0	1,931,217	0	0	0	
99	364000	Poles, Towers, & Fixtures	467,808,677	0	467,808,677	306,097,995	0	306,097,995	161,710,682	0	161,710,682	
99	365000	Overhead Conductors & Devices	301,412,180	0	301,412,180	191,638,733	0	191,638,733	109,773,447	0	109,773,447	
99	366000	Underground Conduit	134,562,971	0	134,562,971	88,532,396	0	88,532,396	46,030,575	0	46,030,575	
99	367000	Underground Conductors & Devices	233,628,008	0	233,628,008	154,954,585	0	154,954,585	78,673,423	0	78,673,423	
99	368000	Line Transformers	297,231,726	0	297,231,726	205,633,838	0	205,633,838	91,597,888	0	91,597,888	
99	369XXX	Services	191,821,151	0	191,821,151	126,184,801	0	126,184,801	65,636,350	0	65,636,350	
99	371XXX	Installations on Customers' Premises	2,855,282	0	2,855,282	2,855,282	0	2,855,282	0	0	0	
99	370XXX	Meters	82,630,283	0	82,630,283	58,383,195	0	58,383,195	24,247,088	0	24,247,088	
99	373XXX	Street Light & Signal Systems	70,692,938	0	70,692,938	45,947,188	0	45,947,188	24,745,750	0	24,745,750	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,985,720,191</b>	<b>3,256,037</b>	<b>1,988,976,228</b>	<b>1,320,050,196</b>	<b>2,083,831</b>	<b>1,322,134,027</b>	<b>665,669,995</b>	<b>1,172,206</b>	<b>666,842,201</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,698	9,011,722	10,519,420	807,807	6,151,942	6,959,749	699,891	2,859,780	3,559,671	
4	390XXX	Structures & Improvements	20,080,903	104,694,961	124,775,864	11,420,800	71,471,062	82,891,862	8,660,103	33,223,899	41,884,002	
4	391XXX	Office Furniture & Equipment	4,535,785	56,696,641	61,232,426	4,512,372	38,704,529	43,216,901	23,413	17,992,112	18,015,525	
4	392XXX	Transportation Equipment	37,218,046	27,084,083	64,302,129	25,820,439	18,489,220	44,309,659	11,397,607	8,594,863	19,992,470	
4	393000	Stores Equipment	479,937	3,878,392	4,358,329	290,328	2,647,623	2,937,951	189,609	1,230,769	1,420,378	
4	394000	Tools, Shop & Garage Equipment	1,856,154	15,474,027	17,330,181	866,971	10,563,499	11,430,470	989,183	4,910,528	5,899,711	
4	394100	Electric Charging Stations	0	116,803	116,803	0	79,737	79,737	0	37,066	37,066	
4	395XXX	Laboratory Equipment	389,755	2,678,056	3,067,811	374,793	1,828,202	2,202,995	14,962	849,854	864,816	
4	396XXX	Power Operated Equipment	23,394,816	9,106,394	32,501,210	14,059,060	6,216,571	20,275,631	9,335,756	2,889,823	12,225,579	
4	397XXX	Communications Equipment	30,450,392	83,662,079	114,112,471	21,271,412	57,112,755	78,384,167	9,178,980	26,549,324	35,728,304	
4	398000	Miscellaneous Equipment	13,466	748,824	762,290	0	511,192	511,192	13,466	237,632	251,098	
		<b>TOTAL GENERAL PLANT</b>	<b>119,926,952</b>	<b>313,151,982</b>	<b>433,078,934</b>	<b>79,423,982</b>	<b>213,776,332</b>	<b>293,200,314</b>	<b>40,502,970</b>	<b>99,375,650</b>	<b>139,878,620</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,500,193,120</b>	<b>2,567,710,453</b>	<b>5,067,903,573</b>	<b>1,664,081,728</b>	<b>1,697,249,844</b>	<b>3,361,331,572</b>	<b>836,111,392</b>	<b>870,460,609</b>	<b>1,706,572,001</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(259,383,228)	(73,174,578)	(332,557,806)	(169,242,122)	(47,958,618)	(217,200,740)	(90,141,106)	(25,215,960)	(115,357,066)	
E-ADEP		Hydro Production Plant	0	(160,815,750)	(160,815,750)	0	(105,398,643)	(105,398,643)	0	(55,417,107)	(55,417,107)	
E-ADEP		Other Production Plant	0	(150,708,701)	(150,708,701)	0	(98,774,483)	(98,774,483)	0	(51,934,218)	(51,934,218)	
E-ADEP		Transmission Plant	(25,563,874)	(217,496,193)	(243,060,067)	(15,807,235)	(142,547,005)	(158,354,240)	(9,756,639)	(74,949,188)	(84,705,827)	
E-ADEP		Distribution Plant	(630,543,519)	(338,607)	(630,882,126)	(381,596,672)	(216,705)	(381,813,377)	(248,946,847)	(121,902)	(249,068,749)	
E-ADEP		General Plant	(45,689,844)	(102,579,590)	(148,269,434)	(28,425,952)	(70,026,983)	(98,452,935)	(17,263,892)	(32,552,607)	(49,816,499)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(961,180,465)</b>	<b>(705,113,419)</b>	<b>(1,666,293,884)</b>	<b>(595,071,981)</b>	<b>(464,922,437)</b>	<b>(1,059,994,418)</b>	<b>(366,108,484)</b>	<b>(240,190,982)</b>	<b>(606,299,466)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,310,601)	(16,310,601)	0	(10,689,968)	(10,689,968)	0	(5,620,633)	(5,620,633)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(296,814)	0	(296,814)	(296,814)	0	(296,814)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,092,773)	(3,092,773)	0	(2,108,627)	(2,108,627)	0	(984,146)	(984,146)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(7,286,342)	(92,639,846)	(99,926,188)	(7,282,656)	(63,241,517)	(70,524,173)	(3,686)	(29,398,329)	(29,402,015)	
E-AAAMT		General Plant - 390200, 396200	0	(393,190)	(393,190)	0	(268,415)	(268,415)	0	(124,775)	(124,775)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(7,583,156)</b>	<b>(112,436,410)</b>	<b>(120,019,566)</b>	<b>(7,579,470)</b>	<b>(76,308,527)</b>	<b>(83,887,997)</b>	<b>(3,686)</b>	<b>(36,127,883)</b>	<b>(36,131,569)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(968,763,621)</b>	<b>(817,549,829)</b>	<b>(1,786,313,450)</b>	<b>(602,651,451)</b>	<b>(541,230,964)</b>	<b>(1,143,882,415)</b>	<b>(366,112,170)</b>	<b>(276,318,865)</b>	<b>(642,431,035)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,531,429,499</b>	<b>1,750,160,624</b>	<b>3,281,590,123</b>	<b>1,061,430,277</b>	<b>1,156,018,880</b>	<b>2,217,449,157</b>	<b>469,999,222</b>	<b>594,141,744</b>	<b>1,064,140,966</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	72,974	72,974	0	47,827	47,827	0	25,147	25,147	
12		ADFIT - Electric Plant In Service (282900)	0	(568,057,944)	(568,057,944)	0	(383,848,114)	(383,848,114)	0	(184,209,830)	(184,209,830)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,214,583)	(59,214,583)	0	(40,423,427)	(40,423,427)	0	(18,791,156)	(18,791,156)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,232,277)	(2,232,277)	0	(1,523,886)	(1,523,886)	0	(708,391)	(708,391)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	96,720	96,720	0	66,027	66,027	0	30,693	30,693	
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	(6,103,506)	(6,103,506)	0	(4,000,238)	(4,000,238)	0	(2,103,268)	(2,103,268)	
1		ADFIT - CDA Settlement Costs (283333)	0	264,124	264,124	0	173,107	173,107	0	91,017	91,017	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,021,365)	(1,021,365)	0	(690,157)	(690,157)	0	(331,208)	(331,208)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(636,195,857)</b>	<b>(636,195,857)</b>	<b>0</b>	<b>(430,198,861)</b>	<b>(430,198,861)</b>	<b>0</b>	<b>(205,996,996)</b>	<b>(205,996,996)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,531,429,499</b>	<b>1,113,964,767</b>	<b>2,645,394,266</b>	<b>1,061,430,277</b>	<b>725,820,019</b>	<b>1,787,250,296</b>	<b>469,999,222</b>	<b>388,144,748</b>	<b>858,143,970</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.999%	36.001%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.572%	32.428%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,531,429,499	1,113,964,767	2,645,394,266	#####	725,820,019	1,787,250,296	469,999,222	388,144,748	858,143,970
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,026,396	33,929,962	40,956,358	5,514,639	23,162,628	28,677,267	1,511,757	10,767,334	12,279,091
4	Accumulated Amortization - AFUDC (182318)	(1,143,642)	(5,012,190)	(6,155,832)	(891,346)	(3,421,622)	(4,312,968)	(252,296)	(1,590,568)	(1,842,864)
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)	(3,384,101)	0	(3,384,101)	(1,084,546)	0	(1,084,546)	(2,299,555)	0	(2,299,555)
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)	2,010,529	0	2,010,529	0	0	0	2,010,529	0	2,010,529
99	ADFIT - Boulder Park Disallowed (190040)	123,789	0	123,789	0	0	0	123,789	0	123,789
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	4,754	0	4,754	4,754	0	4,754	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,065,051)	0	(21,065,051)	(21,065,051)	0	(21,065,051)	0	0	0
99	CDA Lake Settlement - ID (186382)	108	0	108	0	0	0	108	0	108
99	ADFIT - CDA Lake Settlement - Direct (283382)	(1,022)	0	(1,022)	(999)	0	(999)	(23)	0	(23)
99	CDA CDR Fund - Direct (182324)	346	0	346	346	0	346	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	2,299	0	2,299	2,279	0	2,279	20	0	20
99	ADFIT - Spokane River Relicensing (283322)	(470)	0	(470)	(467)	0	(467)	(3)	0	(3)
99	Spokane River PM&Es (182323)	1,541	0	1,541	1,447	0	1,447	94	0	94
99	ADFIT - Spokane River PM&Es (283323)	(328)	0	(328)	(308)	0	(308)	(20)	0	(20)
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)	(2,526,893)	0	(2,526,893)	(825,333)	0	(825,333)	(1,701,560)	0	(1,701,560)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(33,238,466)	0	(33,238,466)	(21,605,003)	0	(21,605,003)	(11,633,463)	0	(11,633,463)
99	ADFIT-Customer Tax Credit (190393)	6,980,078	0	6,980,078	4,537,051	0	4,537,051	2,443,027	0	2,443,027
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(14,891,734)	0	(14,891,734)	(9,855,042)	0	(9,855,042)	(5,036,692)	0	(5,036,692)
99	Colstrip-Regulatory Asset (182327)	8,388,703	0	8,388,703	4,180,059	0	4,180,059	4,208,644	0	4,208,644
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,512,792	0	2,512,792	1,923,974	0	1,923,974	588,818	0	588,818
99	Colstrip Reg Asset ADFIT (283376)	(1,197,483)	0	(1,197,483)	(782,555)	0	(782,555)	(414,928)	0	(414,928)
99	Colstrip ARO (317000P)	15,062,665	0	15,062,665	9,843,452	0	9,843,452	5,219,213	0	5,219,213
99	Colstrip ARO A/D (317000A)	(1,962,973)	0	(1,962,973)	(1,282,803)	0	(1,282,803)	(680,170)	0	(680,170)
99	Colstrip ARO Liability (230027)	(15,356,368)	0	(15,356,368)	(10,035,387)	0	(10,035,387)	(5,320,981)	0	(5,320,981)
99	Colstrip ARO ADFIT (190376)	3,224,837	0	3,224,837	2,107,431	0	2,107,431	1,117,406	0	1,117,406
99	Colstrip ARO ADFIT (283377)	(2,710,894)	0	(2,710,894)	(1,771,569)	0	(1,771,569)	(939,325)	0	(939,325)
99	Customer Deposits (235199)	(653,789)	0	(653,789)	(653,789)	0	(653,789)	0	0	0
C-WKC	Working Capital	72,705,271	0	72,705,271	49,690,723	0	49,690,723	23,014,548	0	23,014,548
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	20,836,890	28,917,772	49,754,662	9,062,956	19,741,006	28,803,962	11,773,934	9,176,766	20,950,700
	NET RATE BASE	1,552,266,389	1,142,882,539	2,695,148,928	#####	745,561,025	1,816,054,258	481,773,156	397,321,514	879,094,670

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,207,571	3,207,571			3,207,571	3,207,571		2,102,242	2,102,242		1,105,329	1,105,329	
	Steam (ED-ID)	4,323,249	4,323,249		4,323,249		4,323,249				4,323,249		4,323,249	
	Steam (ED-WA)	11,496,903	11,496,903		11,496,903		11,496,903	11,496,903					11,496,903	
1	Hydro (ED-AN)	14,502,496	14,502,496			14,502,496	14,502,496		9,504,936	9,504,936		4,997,560	4,997,560	
1	Other (ED-AN)	10,459,855	10,459,855			10,459,855	10,459,855		6,855,389	6,855,389		3,604,466	3,604,466	
<b>Total Electric Production</b>		<b>43,990,074</b>	<b>43,990,074</b>			<b>15,820,152</b>	<b>28,169,922</b>	<b>43,990,074</b>	<b>11,496,903</b>	<b>18,462,567</b>	<b>29,959,470</b>	<b>4,323,249</b>	<b>9,707,355</b>	<b>14,030,604</b>
<b>Electric Transmission</b>														
1	ED-AN	16,921,900	16,921,900			16,921,900	16,921,900		11,090,613	11,090,613		5,831,287	5,831,287	
	ED-ID	993,600	993,600		993,600		993,600				993,600		993,600	
	ED-WA	513,893	513,893		513,893		513,893	513,893			513,893		513,893	
<b>Total Electric Transmissic</b>		<b>18,429,393</b>	<b>18,429,393</b>			<b>1,507,493</b>	<b>16,921,900</b>	<b>18,429,393</b>	<b>513,893</b>	<b>11,090,613</b>	<b>11,604,506</b>	<b>993,600</b>	<b>5,831,287</b>	<b>6,824,887</b>
<b>Electric Distribution</b>														
3	ED-AN	86,930	86,930			86,930	86,930		55,634	55,634		31,296	31,296	
	ED-ID	17,919,373	17,919,373		17,919,373		17,919,373				17,919,373		17,919,373	
	ED-WA	34,365,990	34,365,990		34,365,990		34,365,990	34,365,990			34,365,990		34,365,990	
<b>Total Electric Distribution</b>		<b>52,372,293</b>	<b>52,372,293</b>			<b>52,285,363</b>	<b>86,930</b>	<b>52,372,293</b>	<b>34,365,990</b>	<b>55,634</b>	<b>34,421,624</b>	<b>17,919,373</b>	<b>31,296</b>	<b>17,950,669</b>
<b>Gas Underground Storage</b>														
	GD-AN	674,341		674,341										
	GD-OR	120,630			120,630									
<b>Total Gas Underground St</b>		<b>794,971</b>		<b>674,341</b>	<b>120,630</b>									
<b>Gas Distribution</b>														
	GD-AN	57,399		57,399										
	GD-ID	6,387,805		6,387,805										
	GD-WA	14,266,661		14,266,661										
	GD-OR	9,575,720			9,575,720									
<b>Total Gas Distribution</b>		<b>30,287,585</b>		<b>20,711,865</b>	<b>9,575,720</b>									
<b>General Plant</b>														
4	ED-AN	2,874,525	2,874,525				2,874,525	2,874,525	1,962,323	1,962,323		912,202	912,202	
	ED-ID	491,950	491,950		491,950		491,950				491,950		491,950	
	ED-WA	1,000,389	1,000,389		1,000,389		1,000,389	1,000,389					1,000,389	
7,4	CD-AA	22,302,511	15,611,312	4,615,504	2,075,695	15,611,312	15,611,312		10,657,218	10,657,218		4,954,094	4,954,094	
9,4	CD-AN	626,696	483,916	142,780		483,916	483,916		330,350	330,350		153,566	153,566	
9	CD-ID	476,605	368,020	108,585		368,020	368,020				368,020		368,020	
9	CD-WA	2,257,669	1,743,304	514,365		1,743,304	1,743,304	1,743,304			1,743,304		1,743,304	
8	GD-AA	372,218		256,209	116,009									
	GD-AN	31,566		31,566										
	GD-ID	39,931		39,931										
	GD-WA	1,101,618		1,101,618										
	GD-OR	211,183			211,183									
<b>Total General Plant</b>		<b>31,786,861</b>	<b>22,573,416</b>	<b>6,810,558</b>	<b>2,402,887</b>	<b>3,603,663</b>	<b>18,969,753</b>	<b>22,573,416</b>	<b>2,743,693</b>	<b>12,949,891</b>	<b>15,693,584</b>	<b>859,970</b>	<b>6,019,862</b>	<b>6,879,832</b>
<b>Total Depreciation Expens</b>		<b>177,661,177</b>	<b>137,365,176</b>	<b>28,196,764</b>	<b>12,099,237</b>	<b>73,216,671</b>	<b>64,148,505</b>	<b>137,365,176</b>	<b>49,120,479</b>	<b>42,558,705</b>	<b>91,679,184</b>	<b>24,096,192</b>	<b>21,589,800</b>	<b>45,685,992</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	63.999%	36.001%
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-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	910,040	910,040		910,040	910,040		596,440	596,440		313,600	313,600	
1	Misc Intangible Plt (303000)	ED-AN	244,698	244,698		244,698	244,698		160,375	160,375		84,323	84,323	
<b>Total Production/Transmission</b>			<b>1,154,738</b>	<b>1,154,738</b>		<b>1,154,738</b>	<b>1,154,738</b>		<b>756,815</b>	<b>756,815</b>		<b>397,923</b>	<b>397,923</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	96,805	96,805		96,805	96,805		96,805	96,805				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
<b>Total Distribution</b>			<b>102,671</b>	<b>102,671</b>		<b>102,671</b>	<b>102,671</b>		<b>102,671</b>	<b>102,671</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	414,937	290,448	85,871	38,618		290,448	290,448		198,277	198,277	92,171	92,171
9,1		CD-AN	9,729	7,513	2,216			7,513	7,513		4,924	4,924	2,589	2,589
		GD-ID	14,709		14,709									
		GD-WA	24,840		24,840									
		GD-OR	7,463			7,463								
<b>Total General Plant - 303000</b>			<b>471,678</b>	<b>297,961</b>	<b>127,636</b>	<b>46,081</b>		<b>297,961</b>	<b>297,961</b>		<b>203,201</b>	<b>203,201</b>	<b>94,760</b>	<b>94,760</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	38,854,651	27,197,479	8,040,970	3,616,202		27,197,479	27,197,479		18,566,631	18,566,631	8,630,848	8,630,848
9,4		CD-AN	140,360	108,382	31,978			108,382	108,382		73,988	73,988	34,394	34,394
9,4		CD-ID	(33)	(25)	(8)			(25)	(25)				(25)	(25)
9,4		CD-WA	3,756,283	2,900,489	855,794			2,900,489	2,900,489	2,900,489		2,900,489		0
4		ED-AN	3,775,903	3,775,903				3,775,903	3,775,903		2,577,658	2,577,658	1,198,245	1,198,245
		ED-ID	(33)	(33)				(33)	(33)				(33)	(33)
		ED-WA	618,216	618,216				618,216	618,216	618,216		618,216		
8		GD-AA	82,496		56,784	25,712								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>47,227,843</b>	<b>34,600,411</b>	<b>8,985,518</b>	<b>3,641,914</b>		<b>3,518,647</b>	<b>31,081,764</b>	<b>34,600,411</b>		<b>3,518,705</b>	<b>21,218,277</b>	<b>24,736,982</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	379,284	379,284				379,284	379,284		258,922	258,922	120,362	120,362
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>379,284</b>	<b>379,284</b>	<b>0</b>	<b>0</b>		<b>379,284</b>	<b>379,284</b>		<b>258,922</b>	<b>258,922</b>	<b>120,362</b>	<b>120,362</b>
<b>Total Amortization Expense</b>			<b>49,336,214</b>	<b>36,535,065</b>	<b>9,113,154</b>	<b>3,687,995</b>		<b>3,621,318</b>	<b>32,913,747</b>	<b>36,535,065</b>		<b>3,621,376</b>	<b>22,437,215</b>	<b>26,058,591</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-12A
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(73,174,578)	(73,174,578)			(73,174,578)	(73,174,578)		(47,958,618)	(47,958,618)		(25,215,960)	(25,215,960)
	Steam (ED-ID)	(90,141,106)	(90,141,106)		(90,141,106)	(90,141,106)	(90,141,106)				(90,141,106)		(90,141,106)
	Steam (ED-WA)	(169,242,122)	(169,242,122)		(169,242,122)	(169,242,122)	(169,242,122)	(169,242,122)		(169,242,122)			
1	Hydro (ED-AN)	(160,815,750)	(160,815,750)		(160,815,750)	(160,815,750)	(160,815,750)	(105,398,643)	(105,398,643)			(55,417,107)	(55,417,107)
1	Other (ED-AN)	(150,708,701)	(150,708,701)		(150,708,701)	(150,708,701)	(150,708,701)	(98,774,483)	(98,774,483)			(51,934,218)	(51,934,218)
<b>Total Electric Production</b>		<b>(644,082,257)</b>	<b>(644,082,257)</b>		<b>(259,383,228)</b>	<b>(384,699,029)</b>	<b>(644,082,257)</b>	<b>(169,242,122)</b>	<b>(252,131,744)</b>	<b>(421,373,866)</b>	<b>(90,141,106)</b>	<b>(132,567,285)</b>	<b>(222,708,391)</b>
<b>Electric Transmission</b>													
1	ED-AN	(217,496,193)	(217,496,193)			(217,496,193)	(217,496,193)	(142,547,005)	(142,547,005)			(74,949,188)	(74,949,188)
	ED-ID	(9,756,639)	(9,756,639)		(9,756,639)	(9,756,639)	(9,756,639)				(9,756,639)		(9,756,639)
	ED-WA	(15,807,235)	(15,807,235)		(15,807,235)	(15,807,235)	(15,807,235)			(15,807,235)			
<b>Total Electric Transmissic</b>		<b>(243,060,067)</b>	<b>(243,060,067)</b>		<b>(25,563,874)</b>	<b>(217,496,193)</b>	<b>(243,060,067)</b>	<b>(15,807,235)</b>	<b>(142,547,005)</b>	<b>(158,354,240)</b>	<b>(9,756,639)</b>	<b>(74,949,188)</b>	<b>(84,705,827)</b>
<b>Electric Distribution</b>													
3	ED-AN	(338,607)	(338,607)			(338,607)	(338,607)	(216,705)	(216,705)			(121,902)	(121,902)
	ED-ID	(248,946,847)	(248,946,847)		(248,946,847)	(248,946,847)	(248,946,847)				(248,946,847)		(248,946,847)
	ED-WA	(381,596,672)	(381,596,672)		(381,596,672)	(381,596,672)	(381,596,672)	(381,596,672)		(381,596,672)			
<b>Total Electric Distribution</b>		<b>(630,882,126)</b>	<b>(630,882,126)</b>		<b>(630,543,519)</b>	<b>(338,607)</b>	<b>(630,882,126)</b>	<b>(381,596,672)</b>	<b>(216,705)</b>	<b>(381,813,377)</b>	<b>(248,946,847)</b>	<b>(121,902)</b>	<b>(249,068,749)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(17,910,587)	(17,910,587)										
	GD-OR	(1,415,397)		(1,415,397)		(1,415,397)							
<b>Total Gas Underground St</b>		<b>(19,325,984)</b>		<b>(17,910,587)</b>		<b>(1,415,397)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,917,997)	(1,917,997)										
	GD-ID	(90,631,159)	(90,631,159)										
	GD-WA	(159,096,532)	(159,096,532)										
	GD-OR	(125,980,842)		(125,980,842)									
<b>Total Gas Distribution</b>		<b>(377,626,530)</b>		<b>(251,645,688)</b>		<b>(125,980,842)</b>							
<b>General Plant</b>													
4	ED-AN	(36,474,078)	(36,474,078)			(36,474,078)	(36,474,078)	(24,899,394)	(24,899,394)			(11,574,684)	(11,574,684)
	ED-ID	(12,023,264)	(12,023,264)		(12,023,264)	(12,023,264)	(12,023,264)				(12,023,264)		(12,023,264)
	ED-WA	(22,190,862)	(22,190,862)		(22,190,862)	(22,190,862)	(22,190,862)	(22,190,862)		(22,190,862)			
7,4	CD-AA	(85,740,235)	(60,016,449)	(17,743,942)	(7,979,844)	(60,016,449)	(60,016,449)	(40,970,829)	(40,970,829)			(19,045,620)	(19,045,620)
9,4	CD-AN	(7,885,651)	(6,089,063)	(1,796,588)		(6,089,063)	(6,089,063)	(4,156,760)	(4,156,760)			(1,932,303)	(1,932,303)
9	CD-ID	(6,786,884)	(5,240,628)	(1,546,256)		(5,240,628)	(5,240,628)				(5,240,628)		(5,240,628)
9	CD-WA	(8,074,763)	(6,235,090)	(1,839,673)		(6,235,090)	(6,235,090)			(6,235,090)			
8	GD-AA	(2,068,158)		(1,423,575)	(644,583)								
	GD-AN	(3,655,086)		(3,655,086)									
	GD-ID	(2,344,246)		(2,344,246)									
	GD-WA	(10,893,399)		(10,893,399)									
	GD-OR	(5,287,949)		(5,287,949)									
<b>Total General Plant</b>		<b>(203,424,575)</b>	<b>(148,269,434)</b>	<b>(41,242,765)</b>	<b>(13,912,376)</b>	<b>(45,689,844)</b>	<b>(102,579,590)</b>	<b>(148,269,434)</b>	<b>(28,425,952)</b>	<b>(70,026,983)</b>	<b>(98,452,935)</b>	<b>(17,263,892)</b>	<b>(32,552,607)</b>
<b>Total Accumulated Depr</b>		<b>(2,118,401,539)</b>	<b>(1,666,293,884)</b>	<b>(310,799,040)</b>	<b>(141,308,615)</b>	<b>(961,180,465)</b>	<b>(705,113,419)</b>	<b>(1,666,293,884)</b>	<b>(595,071,981)</b>	<b>(464,922,437)</b>	<b>(1,059,994,418)</b>	<b>(366,108,484)</b>	<b>(240,190,982)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	36.001%
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-AAAMT-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(13,968,021)	(13,968,021)		(13,968,021)	(13,968,021)		(9,154,641)	(9,154,641)		(4,813,380)	(4,813,380)	
1	Misc Intangible Plt (3030)	ED-AN	(2,342,580)	(2,342,580)		(2,342,580)	(2,342,580)		(1,535,327)	(1,535,327)		(807,253)	(807,253)	
<b>Total Production/Transmission</b>			<b>(16,310,601)</b>	<b>(16,310,601)</b>		<b>(16,310,601)</b>	<b>(16,310,601)</b>		<b>(10,689,968)</b>	<b>(10,689,968)</b>		<b>(5,620,633)</b>	<b>(5,620,633)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(241,431)	(241,431)		(241,431)	(241,431)	(241,431)		(241,431)				
	Misc Intangible Plt (3030)	ED-WA	(55,383)	(55,383)		(55,383)	(55,383)	(55,383)		(55,383)				
<b>Total Distribution</b>			<b>(296,814)</b>	<b>(296,814)</b>		<b>(296,814)</b>	<b>(296,814)</b>	<b>(296,814)</b>		<b>(296,814)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,277,639)	(2,994,262)	(885,257)	(398,120)	(2,994,262)	(2,994,262)	(2,044,063)	(2,044,063)		(950,199)	(950,199)	
9,1		CD-AN	(127,576)	(98,511)	(29,065)		(98,511)	(98,511)	(64,564)	(64,564)		(33,947)	(33,947)	
		GD-ID	(132,393)		(132,393)									
		GD-WA	(269,887)		(269,887)									
		GD-OR	(110,103)			(110,103)								
<b>Total General Plant - 303000</b>			<b>(4,917,598)</b>	<b>(3,092,773)</b>	<b>(1,316,602)</b>	<b>(508,223)</b>	<b>(3,092,773)</b>	<b>(3,092,773)</b>	<b>(2,108,627)</b>	<b>(2,108,627)</b>		<b>(984,146)</b>	<b>(984,146)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(119,815,446)	(83,868,415)	(24,795,807)	(11,151,224)	(83,868,415)	(83,868,415)	(57,253,612)	(57,253,612)		(26,614,803)	(26,614,803)	
9,4		CD-AN	(234,815)	(181,317)	(53,498)		(181,317)	(181,317)	(123,778)	(123,778)		(57,539)	(57,539)	
9		CD-ID	(5,043)	(3,894)	(1,149)		(3,894)	(3,894)	0	0	(3,894)	0	(3,894)	
9		CD-WA	(8,919,342)	(6,887,248)	(2,032,094)		(6,887,248)	(6,887,248)	(6,887,248)	(6,887,248)	0	0	0	
4		ED-AN	(8,590,114)	(8,590,114)			(8,590,114)	(8,590,114)	(5,864,127)	(5,864,127)		(2,725,987)	(2,725,987)	
		ED-ID	208	208			208	208			208		208	
		ED-WA	(395,408)	(395,408)			(395,408)	(395,408)	(395,408)	(395,408)				
8		GD-AA	(100,110)		(68,909)	(31,201)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(138,060,070)</b>	<b>(99,926,188)</b>	<b>(26,951,457)</b>	<b>(11,182,425)</b>	<b>(7,286,342)</b>	<b>(92,639,846)</b>	<b>(99,926,188)</b>	<b>(7,282,656)</b>	<b>(63,241,517)</b>	<b>(70,524,173)</b>	<b>(3,686)</b>	<b>(29,398,329)</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	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(393,190)	(393,190)			(393,190)	(393,190)	(268,415)	(268,415)		(124,775)	(124,775)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0				0	0				
		GD-OR	0		0				0	0				
<b>Total General Plant - 390200, 396200</b>			<b>(393,190)</b>	<b>(393,190)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(393,190)</b>	<b>(393,190)</b>	<b>0</b>	<b>(268,415)</b>	<b>(268,415)</b>	<b>0</b>	<b>(124,775)</b>
<b>Total Accumulated Amortization</b>			<b>(159,978,273)</b>	<b>(120,019,566)</b>	<b>(28,268,059)</b>	<b>(11,690,648)</b>	<b>(7,583,156)</b>	<b>(112,436,410)</b>	<b>(120,019,566)</b>	<b>(7,579,470)</b>	<b>(76,308,527)</b>	<b>(83,887,997)</b>	<b>(3,686)</b>	<b>(36,127,883)</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%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	68.266%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			31.734%

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	617,726	122,309	362,279	133,138	617,726	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	845,150	0	0	0	0	0	0	0	845,150	0	845,150	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,741	0	0	8,347,080	8,347,080	0	0	2,467,825	2,467,825	0	1,109,836	1,109,836
9	CD-WA / ID / AN	2,013,304	685,498	337,612	531,503	1,554,613	202,257	99,613	156,821	458,691	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,474,306</b>	<b>807,807</b>	<b>699,891</b>	<b>9,011,721</b>	<b>10,519,419</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,624,646</b>	<b>5,999,901</b>	<b>845,150</b>	<b>1,109,836</b>	<b>1,954,986</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	11,243,174	2,042,753	2,727,525	6,472,896	11,243,174	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,935,757	0	0	0	0	25,935,757	0	0	25,935,757	0	0	0
99	GD-OR / AS	3,970,655	0	0	0	0	0	0	0	3,970,655	0	3,970,655	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,228,141	0	0	89,757,134	89,757,134	0	0	26,536,814	26,536,814	0	11,934,193	11,934,193
9	CD-WA / ID / AN	30,790,575	9,378,047	5,932,579	8,464,932	23,775,558	2,767,008	1,750,417	2,497,592	7,015,017	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>200,168,302</b>	<b>11,420,800</b>	<b>8,660,104</b>	<b>104,694,962</b>	<b>124,775,866</b>	<b>28,702,765</b>	<b>1,750,417</b>	<b>29,034,406</b>	<b>59,487,588</b>	<b>3,970,655</b>	<b>11,934,193</b>	<b>15,904,848</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,534,529	115,700	7,798	1,411,031	1,534,529	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,743	0	0	0	0	138,743	0	0	138,743	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	318,718	0	0	0	0	0	0	219,383	219,383	0	99,335	99,335
7	CD-AA	78,613,041	0	0	55,027,556	55,027,556	0	0	16,268,969	16,268,969	0	7,316,516	7,316,516
9	CD-WA / ID / AN	6,048,334	4,396,673	15,616	258,054	4,670,343	1,297,245	4,607	76,139	1,377,991	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>86,665,474</b>	<b>4,512,373</b>	<b>23,414</b>	<b>56,696,641</b>	<b>61,232,428</b>	<b>1,435,988</b>	<b>4,607</b>	<b>16,564,491</b>	<b>18,005,086</b>	<b>12,109</b>	<b>7,415,851</b>	<b>7,427,960</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	53,529,666	24,078,328	10,587,154	18,864,184	53,529,666	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,903,312	0	0	0	0	9,686,644	2,831,633	2,385,035	14,903,312	0	0	0
99	GD-OR / AS	4,428,372	0	0	0	0	0	0	0	4,428,372	0	4,428,372	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,473,778	0	0	5,231,495	5,231,495	0	0	1,546,698	1,546,698	0	695,585	695,585
9	CD-WA / ID / AN	7,175,839	1,742,111	810,453	2,988,404	5,540,968	514,013	239,125	881,733	1,634,871	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>87,608,154</b>	<b>25,820,439</b>	<b>11,397,607</b>	<b>27,084,083</b>	<b>64,302,129</b>	<b>10,200,657</b>	<b>3,070,758</b>	<b>4,880,363</b>	<b>18,151,778</b>	<b>4,428,372</b>	<b>725,875</b>	<b>5,154,247</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	402,475	7,358	0	395,117	402,475	0	0	0	0	0		
99		GD-WA / ID / AN	110,521	0	0	0	110,521	0	0	0	0	0		
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	3,653	0	0	2,557	2,557	0	756	0	340	340		
9		CD-WA / ID / AN	5,119,722	282,969	189,609	3,480,718	3,953,296	83,491	55,944	1,026,991	0	0	0	
		TOTAL ACCOUNT	5,657,163	290,327	189,609	3,878,392	4,358,328	194,012	55,944	1,027,747	1,277,703	20,792	340	21,132
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,665,712	855,311	239,578	5,570,823	6,665,712	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,069,090	0	0	0	3,069,090	2,244,549	322,457	502,084	3,069,090	0	0	
99		GD-OR / AS	918,142	0	0	0	918,142	0	0	0	918,142	0	918,142	
8		GD-AA	5,365,466	0	0	0	5,365,466	0	0	3,693,211	3,693,211	0	1,672,255	
7		CD-AA	13,611,231	0	0	9,527,590	9,527,590	0	0	2,816,844	2,816,844	0	1,266,797	
9		CD-WA / ID / AN	1,472,316	11,660	749,605	375,614	1,136,879	3,440	221,172	110,825	335,437	0	0	
		TOTAL ACCOUNT	31,101,957	866,971	989,183	15,474,027	17,330,181	2,247,989	543,629	7,122,964	9,914,582	918,142	2,939,052	3,857,194
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,803	0	0	116,803	116,803	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,803	0	0	116,803	116,803	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,994,004	374,793	14,962	1,604,249	1,994,004	0	0	0	0	0	0	
99		GD-WA / ID / AN	189,207	0	0	0	189,207	94,290	0	94,917	189,207	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	205,171	0	0	141,225	141,225	0	63,946	
7		CD-AA	1,534,054	0	0	1,073,807	1,073,807	0	0	317,473	317,473	0	142,774	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,941,022	374,793	14,962	2,678,056	3,067,811	94,290	0	553,615	647,905	18,586	206,720	225,306
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,015,409	13,808,813	8,944,675	8,261,921	31,015,409	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,321,780	0	0	0	4,321,780	2,603,717	897,474	820,589	4,321,780	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,445,119	250,248	391,081	474,549	1,115,878	73,836	115,389	140,016	329,241	0	0	
		TOTAL ACCOUNT	37,354,621	14,059,061	9,335,756	9,106,394	32,501,211	2,677,553	1,012,863	1,069,974	4,760,390	43,834	49,186	93,020



RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 31, 2021	
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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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,475,350	11,880,556	6,304,687	30,290,107	48,475,350	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,056,734	0	0	0	0	701,002	353,779	1,953	1,056,734	0	0	0
99	GD-OR / AS	946,679	0	0	0	0	0	0	0	0	946,679	0	946,679
8	GD-AA	360,570	0	0	0	0	0	0	248,191	248,191	0	112,379	112,379
7	CD-AA	74,166,563	0	0	51,915,111	51,915,111	0	0	15,348,770	15,348,770	0	6,902,682	6,902,682
9	CD-WA/ ID / AN	17,770,712	9,390,856	2,874,294	1,456,861	13,722,011	2,770,787	848,065	429,849	4,048,701	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>142,776,608</b>	<b>21,271,412</b>	<b>9,178,981</b>	<b>83,662,079</b>	<b>114,112,472</b>	<b>3,471,789</b>	<b>1,201,844</b>	<b>16,028,763</b>	<b>20,702,396</b>	<b>946,679</b>	<b>7,015,061</b>	<b>7,961,740</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	277,083	0	6,846	270,237	277,083	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	2,647	0	0	0	0	0	0	0	0	2,647	0	2,647
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	683,232	0	0	478,249	478,249	0	0	141,395	141,395	0	63,588	63,588
9	CD-WA/ ID / AN	9,011	0	6,620	338	6,958	0	1,953	100	2,053	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>971,973</b>	<b>0</b>	<b>13,466</b>	<b>748,824</b>	<b>762,290</b>	<b>0</b>	<b>1,953</b>	<b>141,495</b>	<b>143,448</b>	<b>2,647</b>	<b>63,588</b>	<b>66,235</b>
	<b>TOTAL GENERAL PLANT</b>	<b>614,836,383</b>	<b>79,423,983</b>	<b>40,502,973</b>	<b>313,151,982</b>	<b>433,078,938</b>	<b>52,300,685</b>	<b>7,741,628</b>	<b>79,048,464</b>	<b>139,090,777</b>	<b>11,206,966</b>	<b>31,459,702</b>	<b>42,666,668</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,355,635	319,716	0	11,035,919	11,355,635	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,116	0	0	0	0	1,021,943	772,173	0	1,794,116	0	0	
99		GD-OR / AS	406,980	0	0	0	0	0	0	0	0	406,980	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,630	0	0	4,355,717	4,355,717	0	0	1,287,773	1,287,773	0	579,140	
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>19,973,419</b>	<b>319,716</b>	<b>0</b>	<b>15,541,482</b>	<b>15,861,198</b>	<b>1,021,943</b>	<b>772,173</b>	<b>1,331,985</b>	<b>3,126,101</b>	<b>406,980</b>	<b>579,140</b>	<b>986,120</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	19,945,166	1,457,568	(958)	18,488,556	19,945,166	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	393,844	0	0	0	0	0	0	271,095	271,095	0	122,749	
7		CD-AA	141,890,939	0	0	99,320,819	99,320,819	0	0	29,364,330	29,364,330	0	13,205,790	
9		CD-WA / ID / AN	671,346	0	3,166	515,227	518,393	0	934	152,019	152,953	0	0	
		<b>TOTAL ACCOUNT</b>	<b>162,901,295</b>	<b>1,457,568</b>	<b>2,208</b>	<b>118,324,602</b>	<b>119,784,378</b>	<b>0</b>	<b>934</b>	<b>29,787,444</b>	<b>29,788,378</b>	<b>0</b>	<b>13,328,539</b>	<b>13,328,539</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	45,345	0	0	45,345	45,345	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	551,421	0	0	385,983	385,983	0	0	114,117	114,117	0	51,321	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>596,766</b>	<b>0</b>	<b>0</b>	<b>431,328</b>	<b>431,328</b>	<b>0</b>	<b>0</b>	<b>114,117</b>	<b>114,117</b>	<b>0</b>	<b>51,321</b>	<b>51,321</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	337,971	0	0	337,971	337,971	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>337,971</b>	<b>0</b>	<b>0</b>	<b>337,971</b>	<b>337,971</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	100,719,922	0	0	70,501,931	70,501,931	0	0	20,843,988	20,843,988	0	9,374,003	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,719,922</b>	<b>0</b>	<b>0</b>	<b>70,501,931</b>	<b>70,501,931</b>	<b>0</b>	<b>0</b>	<b>20,843,988</b>	<b>20,843,988</b>	<b>0</b>	<b>9,374,003</b>	<b>9,374,003</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended August 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	29,068,165	0	0	20,347,134	20,347,134	0	0	6,015,657	6,015,657	0	2,705,374	2,705,374
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,068,165</b>	<b>0</b>	<b>0</b>	<b>20,347,134</b>	<b>20,347,134</b>	<b>0</b>	<b>0</b>	<b>6,015,657</b>	<b>6,015,657</b>	<b>0</b>	<b>2,705,374</b>	<b>2,705,374</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,278,368	1,278,368	0	0	1,278,368	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	1,396,332	0	0	977,404	977,404	0	0	288,971	288,971	0	129,957	129,957
9		CD-WA / ID / AN	18,513,027	14,295,204	0	0	14,295,204	4,217,823	0	0	4,217,823	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,187,727</b>	<b>15,573,572</b>	<b>0</b>	<b>977,404</b>	<b>16,550,976</b>	<b>4,217,823</b>	<b>0</b>	<b>288,971</b>	<b>4,506,794</b>	<b>0</b>	<b>129,957</b>	<b>129,957</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	924,500	0	0	647,132	647,132	0	0	191,325	191,325	0	86,043	86,043
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>924,500</b>	<b>0</b>	<b>0</b>	<b>647,132</b>	<b>647,132</b>	<b>0</b>	<b>0</b>	<b>191,325</b>	<b>191,325</b>	<b>0</b>	<b>86,043</b>	<b>86,043</b>
	<b>TOTAL</b>		<b>335,709,765</b>	<b>17,350,856</b>	<b>2,208</b>	<b>227,108,984</b>	<b>244,462,048</b>	<b>5,239,766</b>	<b>773,107</b>	<b>58,573,487</b>	<b>64,586,360</b>	<b>406,980</b>	<b>26,254,377</b>	<b>26,661,357</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-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>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(83,673,944)	(58,570,087)	(17,316,323)	(7,787,534)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(834,656)	(644,496)	(190,160)	0
7	282919	CD-AA	(3,189,059)	(2,232,277)	(659,976)	(296,806)
7	283750	CD-AA	138,175	96,720	28,595	12,860
		Total	<u>(87,559,484)</u>	<u>(61,350,140)</u>	<u>(18,137,864)</u>	<u>(8,071,480)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,513,429	4,513,429	0	0	0	0	4,513,429
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	60	60	0	0	0	0	60
7/4	154560 Supply Chain Invoice Price Variance	0	0	144	144	0	0	0	0	144
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	51,742,954	23,674,287	0	75,417,241	49,690,723	23,014,548	2,052,231	659,739	0
<b>TOTAL</b>		<b>51,742,954</b>	<b>23,674,287</b>	<b>4,514,670</b>	<b>79,931,911</b>	<b>49,690,723</b>	<b>23,014,548</b>	<b>2,052,231</b>	<b>659,739</b>	<b>4,514,670</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 Oregon Gas  
 31.734% 27.085% 100.000%