

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	167,484,236	108,623,809	58,860,427
	Adjustments			
	Adjusted Net Operating Income (Loss)	167,484,236	108,623,809	58,860,427
E-APL	Electric Net Rate Base	2,764,452,411	1,863,622,705	900,829,706
	RATE OF RETURN	6.058%	5.829%	6.534%

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-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended June 30, 2021						
Ending Balance 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 Percent	6-01-2021 thru 06-30-2021	402,383 100.000%	262,497 65.236%	139,886 34.764%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2020 thru 06-30-2021	28,693,318 100.000%	18,917,106 65.929%	9,776,212 34.071%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

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		E-ALL-12E
For Twelve Months Ended June 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	6-01-2021 thru 06-30-2021	1,381,604,375	954,854,547	426,749,828	
		Percent		100.000%	69.112%	30.888%	
11		Book Depreciation	07-01-2020 thru 06-30-2021	136,755,943	91,245,630	45,510,313	
		Percent		100.000%	66.722%	33.278%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	6-01-2021 thru 06-30-2021	3,336,388,839 100.000%	2,251,990,758 67.498%	1,084,398,081 32.502%
13	E-PLT	Net Electric General Plant Percent	6-01-2021 thru 06-30-2021	284,761,957 100.000%	194,399,688 68.267%	90,362,269 31.733%
14		Net Allocated Schedule M's Percent	07-01-2020 thru 06-30-2021	-154,372,802 100.000%	-104,713,266 67.831%	-49,659,536 32.169%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	387,506,558	0	387,506,558	260,400,846	0	260,400,846	127,105,712	0	127,105,712
99	442200	Commercial - Firm & Int.	311,487,832	0	311,487,832	223,290,280	0	223,290,280	88,197,552	0	88,197,552
1	442300	Industrial	114,637,947	0	114,637,947	60,179,099	0	60,179,099	54,458,848	0	54,458,848
99	444000	Public Street & Highway Lighting	7,394,812	0	7,394,812	4,642,898	0	4,642,898	2,751,914	0	2,751,914
99	448000	Interdepartmental Revenue	1,410,212	0	1,410,212	1,145,715	0	1,145,715	264,497	0	264,497
99	499XXX	Unbilled Revenue	4,473,941	0	4,473,941	3,639,784	0	3,639,784	834,157	0	834,157
		TOTAL SALES TO ULTIMATE CUSTOMERS	826,911,302	0	826,911,302	553,298,622	0	553,298,622	273,612,680	0	273,612,680
1	447XXX	Sales for Resale	0	73,293,718	73,293,718	0	48,036,703	48,036,703	0	25,257,015	25,257,015
		TOTAL SALES OF ELECTRICITY	826,911,302	73,293,718	900,205,020	553,298,622	48,036,703	601,335,325	273,612,680	25,257,015	298,869,695
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	74,122	0	74,122	31,082	0	31,082	43,040	0	43,040
1	453000	Sales of Water & Water Power	0	568,490	568,490	0	372,588	372,588	0	195,902	195,902
1	454000	Rent from Electric Property	2,367,575	212,003	2,579,578	1,464,292	138,947	1,603,239	903,283	73,056	976,339
1	454100	Rent from Trnsmission Joint Use	18,642	0	18,642	8,240	0	8,240	10,402	0	10,402
1	456XXX	Other Electric Revenues	(12,234,641)	73,384,597	61,149,956	(9,835,060)	48,096,265	38,261,205	(2,399,581)	25,288,332	22,888,751
		TOTAL OTHER OPERATING REVENUE	(9,774,302)	74,165,090	64,390,788	(8,331,446)	48,607,800	40,276,354	(1,442,856)	25,557,290	24,114,434
		TOTAL ELECTRIC REVENUE	817,137,000	147,458,808	964,595,808	544,967,176	96,644,503	641,611,679	272,169,824	50,814,305	322,984,129

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For Twelve Months Ended June 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	347,227	347,227	0	227,573	227,573	0	119,654	119,654
1	501XXX	Fuel	0	29,476,990	29,476,990	0	19,319,219	19,319,219	0	10,157,771	10,157,771
1	502000	Steam Expense	0	3,178,647	3,178,647	0	2,083,285	2,083,285	0	1,095,362	1,095,362
1	505000	Electric Expense	0	761,019	761,019	0	498,772	498,772	0	262,247	262,247
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,472,876	5,472,876	0	3,586,923	3,586,923	0	1,885,953	1,885,953
1	507000	Rent	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
1	510000	Supervision & Engineering	0	766,952	766,952	0	502,660	502,660	0	264,292	264,292
1	511000	Structures	0	790,508	790,508	0	518,099	518,099	0	272,409	272,409
1	512000	Boiler Plant	0	8,893,894	8,893,894	0	5,829,058	5,829,058	0	3,064,836	3,064,836
1	513000	Electric Plant	0	2,969,602	2,969,602	0	1,946,277	1,946,277	0	1,023,325	1,023,325
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,339,417	1,339,417	0	877,854	877,854	0	461,563	461,563
		TOTAL STEAM POWER GENERATION EXP	0	53,997,132	53,997,132	0	35,389,720	35,389,720	0	18,607,412	18,607,412
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,043,843	2,043,843	0	1,339,535	1,339,535	0	704,308	704,308
1	536000	Water for Power	0	1,491,907	1,491,907	0	977,796	977,796	0	514,111	514,111
1	537000	Hydraulic Expense	4,887,334	4,441,024	9,328,358	3,209,761	2,910,647	6,120,408	1,677,573	1,530,377	3,207,950
1	538000	Electric Expense	0	5,899,586	5,899,586	0	3,866,589	3,866,589	0	2,032,997	2,032,997
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,282,748	1,292,080	0	840,713	840,713	9,332	442,035	451,367
1	540000	Rent	0	1,588,734	1,588,734	0	1,041,256	1,041,256	0	547,478	547,478
1	540100	MT Trust Funds Land Settlement Rents	5,133,500	0	5,133,500	3,367,045	0	3,367,045	1,766,455	0	1,766,455
		MAINTENANCE									
1	541000	Supervision & Engineering	0	571,376	571,376	0	374,480	374,480	0	196,896	196,896
1	542000	Structures	0	2,155,345	2,155,345	0	1,412,613	1,412,613	0	742,732	742,732
1	543000	Reservoirs, Dams, & Waterways	0	311,219	311,219	0	203,973	203,973	0	107,246	107,246
1	544000	Electric Plant	0	3,427,792	3,427,792	0	2,246,575	2,246,575	0	1,181,217	1,181,217
1	545000	Miscellaneous Hydraulic Plant	0	632,827	632,827	0	414,755	414,755	0	218,072	218,072
		TOTAL HYDRO POWER GENERATION EXP	10,030,166	23,846,401	33,876,567	6,576,806	15,628,932	22,205,738	3,453,360	8,217,469	11,670,829
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	441,303	441,303	0	289,230	289,230	0	152,073	152,073
1	547XXX	Fuel	0	62,258,794	62,258,794	0	40,804,414	40,804,414	0	21,454,380	21,454,380
1	548000	Generation Expense	0	1,936,478	1,936,478	0	1,269,168	1,269,168	0	667,310	667,310
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	705,916	705,916	0	462,657	462,657	0	243,259	243,259
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022	30,022
		MAINTENANCE									
1	551000	Supervision & Engineering	0	723,244	723,244	0	474,014	474,014	0	249,230	249,230
1	552000	Structures	0	123,288	123,288	0	80,803	80,803	0	42,485	42,485
1	553000	Generating & Electric Equipment	0	4,845,090	4,845,090	0	3,175,472	3,175,472	0	1,669,618	1,669,618
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	870,598	870,598	0	570,590	570,590	0	300,008	300,008
		TOTAL OTHER POWER GENERATION EXP	0	71,991,833	71,991,833	0	47,183,448	47,183,448	0	24,808,385	24,808,385

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For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	9,951,312	136,857,496	146,808,808	0	89,696,402	89,696,402	9,951,312	47,161,094	57,112,406
1	556000	System Control & Load Dispatching	0	718,854	718,854	0	471,137	471,137	0	247,717	247,717
E-557	557XXX	Other Expense	(21,130,693)	52,940,029	31,809,336	(13,929,433)	34,696,895	20,767,462	(7,201,260)	18,243,134	11,041,874
TOTAL OTHER POWER SUPPLY EXPENSE			(11,179,381)	190,516,379	179,336,998	(13,929,433)	124,864,434	110,935,001	2,750,052	65,651,945	68,401,997
TOTAL PRODUCTION OPERATING EXP			(1,149,215)	340,351,745	339,202,530	(7,352,627)	223,066,534	215,713,907	6,203,412	117,285,211	123,488,623
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,266,329	2,266,329	0	1,485,352	1,485,352	0	780,977	780,977
1	561000	Load Dispatching	0	2,866,047	2,866,047	0	1,878,407	1,878,407	0	987,640	987,640
1	562000	Station Expense	0	459,924	459,924	0	301,434	301,434	0	158,490	158,490
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	598,580	598,580	0	392,309	392,309	0	206,271	206,271
1	565XXX	Transmission of Electricity by Others	0	16,747,298	16,747,298	0	10,976,179	10,976,179	0	5,771,119	5,771,119
1	566000	Miscellaneous Transmission Expense	0	2,752,873	2,752,873	0	1,804,233	1,804,233	0	948,640	948,640
1	567000	Rent	0	180,038	180,038	0	117,997	117,997	0	62,041	62,041
MAINTENANCE											
1	568000	Supervision & Engineering	4,835	424,179	429,014	86	278,007	278,093	4,749	146,172	150,921
1	569000	Structures	60,498	535,455	595,953	6,486	350,937	357,423	54,012	184,518	238,530
1	570000	Station Equipment	18,039	778,484	796,523	0	510,218	510,218	18,039	268,266	286,305
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	71,244	1,311,341	1,382,585	33,850	859,453	893,303	37,394	451,888	489,282
1	572000	Underground Lines	3,957	72	4,029	3,647	47	3,694	310	25	335
1	573000	Service Miscellaneous	13,309	48,451	61,760	185	31,755	31,940	13,124	16,696	29,820
TOTAL TRANSMISSION OPERATING EXP			171,882	28,969,071	29,140,953	44,254	18,986,328	19,030,582	127,628	9,982,743	10,110,371

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For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,730,016	28,072,392	43,802,408	11,432,187	18,398,646	29,830,833	4,297,829	9,673,746	13,971,575
E-DEPX		Depreciation Expense-Transmission	1,505,852	16,633,401	18,139,253	513,150	10,901,531	11,414,681	992,702	5,731,870	6,724,572
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,149,750	1,149,750	0	753,546	753,546	0	396,204	396,204
99		Colstrip 3 AFUDC Reallocation Adj	0	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	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0	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	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	31,841	0	31,841	30,392	0	30,392	1,449	0	1,449
1	407324	Amortization of CDA CDR Fund	4,611	200,000	204,611	4,611	131,080	135,691	0	68,920	68,920
99	407326	Amortization of Spokane River TDG	0	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	863,123
99	407331	Amortization of BPA Parallel Capacity Support	0	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	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(34,314)	0	(34,314)	0	0	0	(34,314)	0	(34,314)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	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	304,656
99	407382	Amortization of CDA Settlement - Direct	71,126	0	71,126	63,382	0	63,382	7,744	0	7,744
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	227,489	0	227,489	161,078	0	161,078	66,411	0	66,411
99	407403	Amortization of Dissallowed K.F. Plant	0	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	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	(1,071,334)	0	(1,071,334)	(1,071,334)	0	(1,071,334)	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,822,978)	0	(3,822,978)	(1,776,859)	0	(1,776,859)	(2,046,119)	0	(2,046,119)
99	407434	EIM Deferred O&M	(256,462)	0	(256,462)	0	0	0	(256,462)	0	(256,462)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,399,534)	0	(14,399,534)	(9,959,384)	0	(9,959,384)	(4,440,150)	0	(4,440,150)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,936,269)	0	(1,936,269)	0	0	0	(1,936,269)	0	(1,936,269)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(32,683)	0	(32,683)	(32,683)	0	(32,683)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,550,985	24,550,985	0	16,090,716	16,090,716	0	8,460,269	8,460,269
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,929,632)	71,514,918	66,585,286	(1,663,523)	46,870,878	45,207,355	(3,266,109)	24,644,040	21,377,931
		TOTAL PRODUCTION & TRANSMISSION EXPENS	(5,906,965)	440,835,734	434,928,769	(8,971,896)	288,923,740	279,951,844	3,064,931	151,911,994	154,976,925

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,001,073	3,052,015	4,053,088	660,032	2,012,163	2,672,195	341,041	1,039,852	1,380,893
3	582000	Station Expense	785,765	89,619	875,384	483,162	59,085	542,247	302,603	30,534	333,137
3	583000	Overhead Line Expense	1,677,571	1,226,639	2,904,210	1,135,600	808,711	1,944,311	541,971	417,928	959,899
3	584000	Underground Line Expense	1,760,197	0	1,760,197	959,014	0	959,014	801,183	0	801,183
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,879	0	7,879	6,464	0	6,464	1,415	0	1,415
3	586000	Meter Expense	1,857,378	65,900	1,923,278	1,605,905	43,447	1,649,352	251,473	22,453	273,926
3	587000	Customer Installations Expense	611,430	123,186	734,616	376,431	81,215	457,646	234,999	41,971	276,970
3	588000	Miscellaneous Distribution Expense	2,209,347	2,538,676	4,748,023	1,513,662	1,673,724	3,187,386	695,685	864,952	1,560,637
3	589000	Rent	199	342,335	342,534	199	225,698	225,897	0	116,637	116,637
		MAINTENANCE:									
3	590000	Supervision & Engineering	679,195	791,212	1,470,407	349,752	521,638	871,390	329,443	269,574	599,017
3	591000	Structures	689,609	10,740	700,349	344,411	7,081	351,492	345,198	3,659	348,857
3	592000	Station Equipment	437,646	83,268	520,914	284,989	54,898	339,887	152,657	28,370	181,027
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,407,051	728	15,407,779	10,085,002	480	10,085,482	5,322,049	248	5,322,297
3	594000	Underground Lines	719,173	0	719,173	446,688	0	446,688	272,485	0	272,485
3	595000	Line Transformers	389,451	0	389,451	301,629	0	301,629	87,822	0	87,822
3	596000	Street Light & Signal System Maintenance Exp	134,162	0	134,162	118,309	0	118,309	15,853	0	15,853
3	597000	Meters	38,303	0	38,303	34,062	0	34,062	4,241	0	4,241
3	598000	Miscellaneous Distribution Expense	287,889	1,018,655	1,306,544	211,794	671,589	883,383	76,095	347,066	423,161
		TOTAL DISTRIBUTION OPERATING EXP	28,693,318	9,342,973	38,036,291	18,917,105	6,159,729	25,076,834	9,776,213	3,183,244	12,959,457
E-DEPX		Depreciation Expense-Distribution	51,808,313	86,182	51,894,495	34,058,711	56,819	34,115,530	17,749,602	29,363	17,778,965
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	87,955	0	87,955	87,955	0	87,955	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,923,766	0	54,923,766	48,163,305	0	48,163,305	6,760,461	0	6,760,461
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	106,820,034	86,182	106,906,216	82,309,971	56,819	82,366,790	24,510,063	29,363	24,539,426
		TOTAL DISTRIBUTION EXPENSES	135,513,352	9,429,155	144,942,507	101,227,076	6,216,548	107,443,624	34,286,276	3,212,607	37,498,883

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	172,929	172,929	0	112,812	112,812	0	60,117	60,117
2	902000	Meter Reading Expenses	649,386	133,537	782,923	470,424	87,114	557,538	178,962	46,423	225,385
2	903XXX	Customer Records & Collection Expenses	551,733	6,822,485	7,374,218	292,947	4,450,716	4,743,663	258,786	2,371,769	2,630,555
2	904000	Uncollectible Accounts	13,625,503	(2,777,042)	10,848,461	12,471,537	(1,811,631)	10,659,906	1,153,966	(965,411)	188,555
2	905000	Misc Customer Accounts	0	113,062	113,062	0	73,757	73,757	0	39,305	39,305
		TOTAL CUSTOMER ACCOUNTS EXPENSES	14,826,622	4,464,971	19,291,593	13,234,908	2,912,768	16,147,676	1,591,714	1,552,203	3,143,917
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	34,911,807	75,550	34,987,357	24,245,505	49,286	24,294,791	10,666,302	26,264	10,692,566
2	909000	Advertising	187,680	836,111	1,023,791	187,680	545,445	733,125	0	290,666	290,666
2	910000	Misc Customer Service & Info Exp	0	252,365	252,365	0	164,633	164,633	0	87,732	87,732
		TOTAL CUSTOMER SERVICE & INFO EXP	35,099,487	1,164,026	36,263,513	24,433,185	759,364	25,192,549	10,666,302	404,662	11,070,964
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	429,568	26,375,973	26,805,541	332,809	18,005,822	18,338,631	96,759	8,370,151	8,466,910
4	921000	Office Supplies & Expenses	(2,451)	4,235,996	4,233,545	(2,451)	2,891,745	2,889,294	0	1,344,251	1,344,251
4	922000	Admin Exp Transferred--Credit	0	(101,359)	(101,359)	0	(69,194)	(69,194)	0	(32,165)	(32,165)
4	923000	Outside Services Employed	375,672	10,919,655	11,295,327	327,464	7,454,412	7,781,876	48,208	3,465,243	3,513,451
4	924000	Property Insurance Premium	0	1,821,810	1,821,810	0	1,243,677	1,243,677	0	578,133	578,133
4	925XXX	Injuries and Damages	1,153,296	4,501,339	5,654,635	798,690	3,072,884	3,871,574	354,606	1,428,455	1,783,061
4	926XXX	Employee Pensions and Benefits	3,621,472	26,678,751	30,300,223	2,501,007	18,212,516	20,713,523	1,120,465	8,466,235	9,586,700
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,130,636	3,374,859	6,505,495	2,120,636	2,211,883	4,332,519	1,010,000	1,162,976	2,172,976
4	930000	Miscellaneous General Expenses	133,642	5,174,793	5,308,435	110,189	3,532,624	3,642,813	23,453	1,642,169	1,665,622
4	931000	Rents	5,250	746,712	751,962	0	509,750	509,750	5,250	236,962	242,212
4	935000	Maintenance of General Plant	1,680,635	11,011,173	12,691,808	1,243,239	7,516,887	8,760,126	437,396	3,494,286	3,931,682
		TOTAL ADMIN & GEN OPERATING EXP	10,528,920	94,739,702	105,268,622	7,431,583	64,583,006	72,014,589	3,097,337	30,156,696	33,254,033

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,563,608	19,257,133	22,820,741	2,706,769	13,146,074	15,852,843	856,839	6,111,059	6,967,898
E-AMTX		Amortization Expense-General Plant - 303000	0	297,968	297,968	0	203,206	203,206	0	94,762	94,762
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,440,036	29,987,351	33,427,387	3,439,087	20,471,165	23,910,252	949	9,516,186	9,517,135
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	316,327	316,327	0	215,944	215,944	0	100,383	100,383
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	244,680	1,267,464	1,512,144	197,192	855,513	1,052,705	47,488	411,951	459,439
99	407314	Regulatory Debit - FISERVE Amortization	1,006,990	0	1,006,990	774,990	0	774,990	232,000	0	232,000
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	730,788	0	730,788	730,788	0	730,788	0	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	1,021,394
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(9,706,484)	0	(9,706,484)	(9,706,484)	0	(9,706,484)	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(49,366)	0	(49,366)	0	0	0	(49,366)	0	(49,366)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,246,633)	0	(1,246,633)	0	0	0	(1,246,633)	0	(1,246,633)
99	407447	Regulatory Credit - COVID-19 Deferral	(9,477,818)	0	(9,477,818)	(9,776,195)	0	(9,776,195)	298,377	0	298,377
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,803,548)	0	(3,803,548)	(3,803,548)	0	(3,803,548)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	987,568	4,582,684	5,570,252	672,438	3,128,415	3,800,853	315,130	1,454,269	1,769,399
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,031,445)	55,708,927	44,677,482	(12,507,623)	38,020,317	25,512,694	1,476,178	17,688,610	19,164,788
		TOTAL ADMIN & GENERAL EXPENSES	(502,525)	150,448,629	149,946,104	(5,076,040)	102,603,323	97,527,283	4,573,515	47,845,306	52,418,821
		TOTAL EXPENSES BEFORE FIT	179,029,971	606,342,515	785,372,486	124,847,233	401,415,743	526,262,976	54,182,738	204,926,772	259,109,510
		NET OPERATING INCOME (LOSS) BEFORE FIT			179,223,322			115,348,703			63,874,619
E-FIT		FEDERAL INCOME TAX			1,286,440			(806,744)			2,093,184
E-FIT		DEFERRED FEDERAL INCOME TAX			10,937,434			7,849,368			3,088,066
E-FIT		AMORTIZED ITC			(484,788)			(317,730)			(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)			167,484,236			108,623,809			58,860,427

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.236%	34.764%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.929%	34.071%
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 ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended June 30, 2021	
Ending Balance 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	30,191	742,871	773,062	25,491	486,878	512,369	4,700	255,993	260,693
1	456010	Other Electric Rev-Financial	0	(9,486,929)	(9,486,929)	0	(6,217,733)	(6,217,733)	0	(3,269,196)	(3,269,196)
1	456015	Other Electric Rev-CT Fuel Sales	0	24,218,967	24,218,967	0	15,873,111	15,873,111	0	8,345,856	8,345,856
1	456016	Other Electric Rev-Resource Opt	0	4,028,009	4,028,009	0	2,639,957	2,639,957	0	1,388,052	1,388,052
1	456017	Other Electric Rev-Non Resource	0	69,333	69,333	0	45,441	45,441	0	23,892	23,892
1	456018	Other Electric Rev-Extraction	0	326,827	326,827	0	214,202	214,202	0	112,625	112,625
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	110,601	110,601	0	72,488	72,488	0	38,113	38,113
1	456030	Other Electric Rev-Clearwater	(124,634)	1,246,338	1,121,704	0	816,850	816,850	(124,634)	429,488	304,854
1	456050	Other Electric Rev-Attachment Fees	1,691,943	240	1,692,183	1,332,045	157	1,332,202	359,898	83	359,981
1	456100	Transmission Revenue of Others	0	13,239,330	13,239,330	0	8,677,057	8,677,057	0	4,562,273	4,562,273
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	2,265,606	2,265,606	0	1,484,878	1,484,878	0	780,728	780,728
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	(6,365,172)	0	(6,365,172)	(4,372,269)	0	(4,372,269)	(1,992,903)	0	(1,992,903)
1	456329	Amortization Res Decoupling Deferral	(6,595,321)	0	(6,595,321)	(5,910,684)	0	(5,910,684)	(684,637)	0	(684,637)
1	456338	Non-res Decoupling Deferred Rev	6,402,021	0	6,402,021	6,241,522	0	6,241,522	160,499	0	160,499
1	456339	Amortization Non-res Decoupling	(7,742,340)	0	(7,742,340)	(7,265,439)	0	(7,265,439)	(476,901)	0	(476,901)
1	456380	Other Electric Revenue-Clearwater	291,605	0	291,605	0	0	0	291,605	0	291,605
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	1,742,571	1,742,571	0	1,142,081	1,142,081	0	600,490	600,490
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(781,531)	(781,531)	0	(512,215)	(512,215)	0	(269,316)	(269,316)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	781,531	781,531	0	512,215	512,215	0	269,316	269,316
1	456730	Other Elec Rev-Intraco Thermal	0	33,956,834	33,956,834	0	22,255,309	22,255,309	0	11,701,525	11,701,525
TOTAL ACCOUNT 456			(12,234,642)	73,384,598	61,149,956	(9,835,060)	48,096,266	38,261,206	(2,399,582)	25,288,332	22,888,750

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	130,684,419	130,684,419	0	85,650,568	85,650,568	0	45,033,851	45,033,851
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,826,296	1,826,296	0	1,196,954	1,196,954	0	629,342	629,342
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	9,951,312	0	9,951,312	0	0	0	9,951,312	0	9,951,312
1	555550	Non Monetary - Exchange Power	0	(125,265)	(125,265)	0	(82,099)	(82,099)	0	(43,166)	(43,166)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,206,440	2,206,440	0	1,446,101	1,446,101	0	760,339	760,339
1	555710	Intercompany Purchase	0	2,265,606	2,265,606	0	1,484,878	1,484,878	0	780,728	780,728
TOTAL ACCOUNT 555			9,951,312	136,857,496	146,808,808	0	89,696,402	89,696,402	9,951,312	47,161,094	57,112,406

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	40,625	5,033,232	5,073,857	40,625	3,298,780	3,339,405	0	1,734,452	1,734,452
1	557010	Other Power Supply Expense - Financial	0	(13,359,027)	(13,359,027)	0	(8,755,506)	(8,755,506)	0	(4,603,521)	(4,603,521)
1	557018	Merchandise Processing Fee	0	54,946	54,946	0	36,012	36,012	0	18,934	18,934
1	557150	Fuel - Economic Dispatch	0	8,617,214	8,617,214	0	5,647,722	5,647,722	0	2,969,492	2,969,492
1	557160	Power Supply Expense - Miscellaneous	0	3,102	3,102	0	2,033	2,033	0	1,069	1,069
99	557161	Unbilled Add-Ons	194,900	0	194,900	81,888	0	81,888	113,012	0	113,012
1	557165	Other Resource Costs-CAISO Charges	0	132,482	132,482	0	86,829	86,829	0	45,653	45,653
1	557170	Broker Fees - Power	0	304,114	304,114	0	199,316	199,316	0	104,798	104,798
1	557171	REC Broker Fees	0	65,038	65,038	0	42,626	42,626	0	22,412	22,412
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	6,217,905	0	6,217,905	6,217,905	0	6,217,905	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(21,190,101)	0	(21,190,101)	(21,190,101)	0	(21,190,101)	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	2,158,785	0	2,158,785	2,158,785	0	2,158,785	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,678,461)	0	(1,678,461)	(1,678,461)	0	(1,678,461)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(7,453,722)	0	(7,453,722)	0	0	0	(7,453,722)	0	(7,453,722)
99	557390	Idaho PCA Amortization	(181,730)	0	(181,730)	0	0	0	(181,730)	0	(181,730)
1	557395	Optional Renewable Power Expense Offset	0	774	774	0	507	507	0	267	267
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	830,569	830,569	0	544,355	544,355	0	286,214	286,214
1	557711	Turbine Gas Bookout Offset	0	(830,569)	(830,569)	0	(544,355)	(544,355)	0	(286,214)	(286,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,088,154	52,088,154	0	34,138,576	34,138,576	0	17,949,578	17,949,578
TOTAL ACCOUNT 557			(21,130,693)	52,940,029	31,809,336	(13,929,433)	34,696,895	20,767,462	(7,201,260)	18,243,134	11,041,874

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	213,267	75,550	288,817	118,131	49,286	167,417	95,136	26,264	121,400
99	908600	Public Purpose Tariff Rider Expense Offset	34,263,618	0	34,263,618	23,724,863	0	23,724,863	10,538,755	0	10,538,755
99	908610	Limited Income Tax Refund Program	162,668	0	162,668	162,668	0	162,668	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	272,254	0	272,254	239,843	0	239,843	32,411	0	32,411
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,911,807	75,550	34,987,357	24,245,505	49,286	24,294,791	10,666,302	26,264	10,692,566

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.97%	53.97%
2	Cost of Debt		4.864%	4.868%
	Total Weighted Cost		2.625%	2.627%
E-APL	Net Rate Base	2,764,452,411	1,863,622,705	900,829,706
	Interest Deduction for FIT Calculation	72,584,892	48,920,096	23,664,796
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended June 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	964,595,808	641,611,679	322,984,129	
E-OPS	Less: Operating & Maintenance Expense	567,203,502	373,176,137	194,027,365	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,123,981	85,031,965	48,092,016	
E-OTX	Less: Taxes Other than FIT	85,045,003	68,054,874	16,990,129	
	Net Operating Income Before FIT	179,223,322	115,348,703	63,874,619	
E-INT	Less: Interest Expense	72,584,892	48,920,096	23,664,796	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0	
E-OTX	Less: ID ITC Deferred & Amortization	(41,281)	0	(41,281)	
E-SCM	Plus: Schedule M Adjustments	(100,471,245)	(70,270,247)	(30,200,998)	
	Taxable Net Operating Income	6,125,904	(3,841,640)	9,967,544	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	1,286,440	(806,744)	2,093,184	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	1,286,440	(806,744)	2,093,184	
E-DTE	Deferred FIT	10,937,434	7,849,368	3,088,066	
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)	
	Total Net FIT/Deferred FIT	11,739,086	6,724,894	5,014,192	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	76,135,780	95,800,502	171,936,282	52,237,859	64,146,930	116,384,789	23,897,921	31,653,572	55,551,493
12	997001 Contributions In Aid of Construction	0	7,496,615	7,496,615	0	5,060,065	5,060,065	0	2,436,550	2,436,550
12	997002 Injuries and Damages	0	150,000	150,000	0	101,247	101,247	0	48,753	48,753
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	2,161,538	2,161,538	0	1,458,995	1,458,995	0	702,543	702,543
99	997007 Idaho PCA	(7,635,452)	0	(7,635,452)	0	0	0	(7,635,452)	0	(7,635,452)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	719,707	719,707	0	485,788	485,788	0	233,919	233,919
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	10,318,040	0	10,318,040	6,545,416	0	6,545,416	3,772,624	0	3,772,624
12	997020 FAS87 Current Pension Accrual	0	(19,900,412)	(19,900,412)	0	(13,432,380)	(13,432,380)	0	(6,468,032)	(6,468,032)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	488,856	3,491,349	3,980,205	1,279,996	2,356,591	3,636,587	(791,140)	1,134,758	343,618
99	997031 Decoupling Mechanism	14,300,811	0	14,300,811	11,306,869	0	11,306,869	2,993,942	0	2,993,942
12	997032 Interest Rate Swaps	0	2,844,107	2,844,107	0	1,919,715	1,919,715	0	924,392	924,392
99	997033 BPA Residential Exchange	195,199	0	195,199	240,338	0	240,338	(45,139)	0	(45,139)
99	997034 Montana Hydro Settlement	5,133,500	0	5,133,500	3,367,045	0	3,367,045	1,766,455	0	1,766,455
99	997035 Leases	0	59,922	59,922	0	40,906	40,906	0	19,016	19,016
99	997043 Washington Deferred Power Costs	(15,029,768)	0	(15,029,768)	(15,029,768)	0	(15,029,768)	0	0	0
12	997044 Non-Monetary Power Costs	0	(125,266)	(125,266)	0	(84,552)	(84,552)	0	(40,714)	(40,714)
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	(2,437,081)	(2,437,081)	0	(1,644,981)	(1,644,981)	0	(792,100)	(792,100)
12	997049 Tax Depreciation	0	(161,727,891)	(161,727,891)	0	(109,163,092)	(109,163,092)	0	(52,564,799)	(52,564,799)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	31,841	0	31,841	30,392	0	30,392	1,449	0	1,449
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	26,047	0	26,047	19,299	0	19,299	6,748	0	6,748
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	71,126	884,086	955,212	63,382	596,740	660,122	7,744	287,346	295,090
99	997065 Amortization - Unbilled Revenue Add-Ins	612,959	0	612,959	463,054	0	463,054	149,905	0	149,905
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	3,320,152	3,320,152	0	2,241,036	2,241,036	0	1,079,116	1,079,116
12	997081 Deferred Compensation	0	1,013,966	1,013,966	0	684,407	684,407	0	329,559	329,559
4	997082 Meal Disallowances	0	171,969	171,969	0	117,396	117,396	0	54,573	54,573
12	997083 Paid Time Off	0	1,130,851	1,130,851	0	763,302	763,302	0	367,549	367,549
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,970,403)	0	(1,970,403)	0	0	0	(1,970,403)	0	(1,970,403)
99	997095 WA REC Deferral	480,324	0	480,324	480,324	0	480,324	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,085	22,085	0	10,634	10,634
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(72,133)	(72,133)	0	(48,688)	(48,688)	0	(23,445)	(23,445)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(40,700,000)	(40,700,000)	0	(27,471,686)	(27,471,686)	0	(13,228,314)	(13,228,314)
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	(8,975,696)	0	(8,975,696)	(8,975,696)	0	(8,975,696)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended June 30, 2021	
Ending Balance 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	(81,995)	(81,995)	0	(39,483)	(39,483)
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	331,805	331,805	0	159,773	159,773
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(6,685,340)	0	(6,685,340)	(4,097,006)	0	(4,097,006)	(2,588,334)	0	(2,588,334)
99	997119	AFUDC Tax CPI	0	2,121,544	2,121,544	0	1,432,000	1,432,000	0	689,544	689,544
99	997120	Transportation Tax Disallowance	0	118,796	118,796	0	80,185	80,185	0	38,611	38,611
99	997123	EIM Deferred O&M	(256,462)	0	(256,462)	0	0	0	(256,462)	0	(256,462)
99	997124	Colstrip Recovery Offset	(1,071,334)	0	(1,071,334)	(1,071,334)	0	(1,071,334)	0	0	0
99	997125	COVID-19	(6,413,289)	0	(6,413,289)	(7,733,060)	0	(7,733,060)	1,319,771	0	1,319,771
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(782,532)	(782,532)	0	(376,809)	(376,809)
99	997127	CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,104,929	2,104,929	0	1,013,577	1,013,577
99	997128	Meters Expensed	0	(22,820,141)	(22,820,141)	0	(15,403,139)	(15,403,139)	0	(7,417,002)	(7,417,002)
99	997129	Mixed Service Costs (IDD#5)	0	(30,436,968)	(30,436,968)	0	(20,544,345)	(20,544,345)	0	(9,892,623)	(9,892,623)
99	997130	Wild Fire Resiliency Deferral	(1,295,999)	0	(1,295,999)	0	0	0	(1,295,999)	0	(1,295,999)
99	997132	Battery Storage Deferral	(3,937,071)	0	(3,937,071)	(3,937,071)	0	(3,937,071)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	53,901,559	(154,372,804)	(100,471,245)	34,443,021	(104,713,268)	(70,270,247)	19,458,538	(49,659,536)	(30,200,998)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.498%	32.502%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	13,072,559	13,072,559	0	8,823,716	8,823,716	0	4,248,843	4,248,843
99	410100	Deferred Federal Income Tax Expense - Washington	3,464,743	0	3,464,743	3,464,743	0	3,464,743	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,224,164	0	1,224,164	0	0	0	1,224,164	0	1,224,164
	410100	Total	4,688,907	13,072,559	17,761,466	3,464,743	8,823,716	12,288,459	1,224,164	4,248,843	5,473,007
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(6,483,092)	(6,483,092)	0	(4,375,958)	(4,375,958)	0	(2,107,134)	(2,107,134)
99	411100	Deferred Federal Income Tax Expense - Washington	(229,067)	0	(229,067)	(229,067)	0	(229,067)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(367,156)	0	(367,156)	0	0	0	(367,156)	0	(367,156)
	411100	Total	(596,223)	(6,483,092)	(7,079,315)	(229,067)	(4,375,958)	(4,605,025)	(367,156)	(2,107,134)	(2,474,290)
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	165,934	0	165,934	165,934	0	165,934	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	89,349	0	89,349	0	0	0	89,349	0	89,349
	410193	Total	255,283	0	255,283	165,934	0	165,934	89,349	0	89,349
Total Deferred Federal Income Tax Expense			4,347,967	6,589,467	10,937,434	3,401,610	4,447,758	7,849,368	946,357	2,141,709	3,088,066

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.498%	32.502%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	38,109	38,109	0	24,977	24,977	0	13,132	13,132
1	408140	State Kwh Generation Tax	0	1,381,566	1,381,566	0	905,478	905,478	0	476,088	476,088
1	408150	R&P Property Tax--Production	0	17,179,574	17,179,574	0	11,259,493	11,259,493	0	5,920,081	5,920,081
1	408180	R&P Property Tax--Transmission	0	6,224,533	6,224,533	0	4,079,559	4,079,559	0	2,144,974	2,144,974
1	409100	State Income Tax--Montana & Oregon	0	(272,797)	(272,797)	0	(178,791)	(178,791)	0	(94,006)	(94,006)
TOTAL PRODUCTION & TRANSMISSION			0	24,550,985	24,550,985	0	16,090,716	16,090,716	0	8,460,269	8,460,269
DISTRIBUTION											
99	408110	State Excise Tax	21,615,322	0	21,615,322	21,615,322	0	21,615,322	0	0	0
99	408120	Municipal Occupation & License Tax	22,458,246	0	22,458,246	18,863,724	0	18,863,724	3,594,522	0	3,594,522
99	408160	Miscellaneous State or Local Tax--WA & ID	226	0	226	0	0	0	226	0	226
99	408170	R&P Property Tax--Distribution	10,899,944	0	10,899,944	7,684,259	0	7,684,259	3,215,685	0	3,215,685
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	(29,079)	0	(29,079)	0	0	0	(29,079)	0	(29,079)
TOTAL DISTRIBUTION			54,923,766	0	54,923,766	48,163,305	0	48,163,305	6,760,461	0	6,760,461
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	987,568	4,582,684	5,570,252	672,438	3,128,415	3,800,853	315,130	1,454,269	1,769,399
TOTAL A&G			987,568	4,582,684	5,570,252	672,438	3,128,415	3,800,853	315,130	1,454,269	1,769,399
TOTAL TAXES OTHER THAN FIT			55,911,334	29,133,669	85,045,003	48,835,743	19,219,131	68,054,874	7,075,591	9,914,538	16,990,129

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-12E
For Twelve Months Ended June 30, 2021	
Ending Balance 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	7,650,000	7,650,000	0	5,013,810	5,013,810	0	2,636,190	2,636,190
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	1,064,745	1,064,745	0	697,834	697,834	0	366,911	366,911
1	182381	CDA Settlement Past Storage	0	28,769,620	28,769,620	0	18,855,609	18,855,609	0	9,914,011	9,914,011
1	302000	Franchises & Consents	2,642,868	44,049,219	46,692,087	2,642,868	28,869,858	31,512,726	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,137,998	16,457,714	319,716	10,695,581	11,015,297	0	5,442,417	5,442,417
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,002,434	123,431,598	125,434,032	2,004,364	84,261,815	86,266,179	(1,930)	39,169,783	39,167,853
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	1,625,865	1,625,865	0	1,109,913	1,109,913	0	515,952	515,952
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,614,665	1,614,665	0	1,102,267	1,102,267	0	512,398	512,398
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,579,826	70,579,826	0	48,182,024	48,182,024	0	22,397,802	22,397,802
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,343,338	20,343,338	0	13,887,583	13,887,583	0	6,455,755	6,455,755
4	303121	Misc Intangible Plant-AMI Software	15,526,494	977,501	16,503,995	15,526,494	667,301	16,193,795	0	310,200	310,200
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	2,982,903	2,982,903	0	2,036,309	2,036,309	0	946,594	946,594
		TOTAL INTANGIBLE PLANT	20,491,512	321,227,278	341,718,790	20,493,442	216,690,704	237,184,146	(1,930)	104,536,574	104,534,644
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,528,260	2,528,260	0	1,329,323	1,329,323
1	311XXX	Structures & Improvements	112,199,545	28,784,745	140,984,290	73,325,430	18,865,522	92,190,952	38,874,115	9,919,223	48,793,338
1	312000	Boiler Plant	149,919,846	46,660,954	196,580,800	97,984,496	30,581,589	128,566,085	51,935,350	16,079,365	68,014,715
1	313000	Generators	381,536	0	381,536	249,717	0	249,717	131,819	0	131,819
1	314000	Turbogenerator Units	41,182,514	18,569,182	59,751,696	26,917,122	12,170,242	39,087,364	14,265,392	6,398,940	20,664,332
1	315000	Accessory Electric Equipment	18,764,058	12,474,353	31,238,411	12,265,397	8,175,691	20,441,088	6,498,661	4,298,662	10,797,323
1	316000	Miscellaneous Power Plant Equipment	14,465,288	2,475,603	16,940,891	9,453,449	1,622,510	11,075,959	5,011,839	853,093	5,864,932
		TOTAL STEAM PRODUCTION PLANT	336,912,787	112,822,420	449,735,207	220,195,611	73,943,814	294,139,425	116,717,176	38,878,606	155,595,782
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,871,502	64,871,502	0	42,516,782	42,516,782	0	22,354,720	22,354,720
1	331XXX	Structures & Improvements	0	99,932,208	99,932,208	0	65,495,569	65,495,569	0	34,436,639	34,436,639
1	332XXX	Reservoirs, Dams, & Waterways	0	193,975,333	193,975,333	0	127,131,433	127,131,433	0	66,843,900	66,843,900
1	333000	Waterwheels, Turbines, & Generators	0	234,898,204	234,898,204	0	153,952,283	153,952,283	0	80,945,921	80,945,921
1	334000	Accessory Electric Equipment	0	80,226,741	80,226,741	0	52,580,606	52,580,606	0	27,646,135	27,646,135
1	335XXX	Miscellaneous Power Plant Equipment	0	13,075,264	13,075,264	0	8,569,528	8,569,528	0	4,505,736	4,505,736
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
		TOTAL HYDRAULIC PRODUCTION PLANT	0	690,629,176	690,629,176	0	452,638,361	452,638,361	0	237,990,815	237,990,815
		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	17,722,063	17,722,063	0	11,615,040	11,615,040	0	6,107,023	6,107,023
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,574	21,069,574	0	13,808,999	13,808,999	0	7,260,575	7,260,575
1	343000	Prime Movers	0	21,443,214	21,443,214	0	14,053,882	14,053,882	0	7,389,332	7,389,332
1	344000	Generators	0	224,434,780	224,434,780	0	147,094,555	147,094,555	0	77,340,225	77,340,225
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	24,825,036	24,825,036	0	16,270,329	16,270,329	0	8,554,707	8,554,707
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,811	1,641,811	0	1,076,043	1,076,043	0	565,768	565,768
		TOTAL OTHER PRODUCTION PLANT	0	312,247,006	312,247,006	0	204,646,688	204,646,688	0	107,600,318	107,600,318
		TOTAL PRODUCTION PLANT	336,912,787	1,115,698,602	1,452,611,389	220,195,611	731,228,863	951,424,474	116,717,176	384,469,739	501,186,915

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,378,592	30,006,950	410,632	19,254,729	19,665,361	217,726	10,123,863	10,341,589	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	46,969	29,187,324	29,234,293	27,700	19,129,372	19,157,072	19,269	10,057,952	10,077,221	
1	353XXX	Station Equipment	12,473,782	321,037,771	333,511,553	8,148,578	210,408,155	218,556,733	4,325,204	110,629,616	114,954,820	
1	354000	Towers & Fixtures	16,048,914	1,167,385	17,216,299	10,488,071	765,104	11,253,175	5,560,843	402,281	5,963,124	
1	355000	Poles & Fixtures	4,595	313,075,722	313,080,317	2,718	205,189,828	205,192,546	1,877	107,885,894	107,887,771	
1	356000	Overhead Conductors & Devices	12,577,113	158,020,546	170,597,659	8,218,648	103,566,666	111,785,314	4,358,465	54,453,880	58,812,345	
1	357000	Underground Conduit	0	3,194,907	3,194,907	0	2,093,942	2,093,942	0	1,100,965	1,100,965	
1	358000	Underground Conductors & Devices	0	7,481,834	7,481,834	0	4,903,594	4,903,594	0	2,578,240	2,578,240	
1	359000	Roads & Trails	78,834	2,075,197	2,154,031	51,518	1,360,084	1,411,602	27,316	715,113	742,429	
		TOTAL TRANSMISSION PLANT	41,858,565	864,619,278	906,477,843	27,347,865	566,671,474	594,019,339	14,510,700	297,947,804	312,458,504	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,356	0	8,945,356	7,474,802	0	7,474,802	1,470,554	0	1,470,554	
99	360400	Land Easements	3,784,378	0	3,784,378	1,300,749	0	1,300,749	2,483,629	0	2,483,629	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	34,881,346	0	34,881,346	27,766,336	0	27,766,336	7,115,010	0	7,115,010	
3	362000	Station Equipment	155,428,651	3,117,385	158,546,036	103,193,124	2,055,261	105,248,385	52,235,527	1,062,124	53,297,651	
99	363000	Energy Storage Equipment	(130,863)	0	(130,863)	(130,863)	0	(130,863)	0	0	0	
99	364000	Poles, Towers, & Fixtures	479,743,278	0	479,743,278	313,848,813	0	313,848,813	165,894,465	0	165,894,465	
99	365000	Overhead Conductors & Devices	307,589,043	0	307,589,043	194,758,071	0	194,758,071	112,830,972	0	112,830,972	
99	366000	Underground Conduit	137,692,154	0	137,692,154	90,793,804	0	90,793,804	46,898,350	0	46,898,350	
99	367000	Underground Conductors & Devices	237,680,772	0	237,680,772	157,379,719	0	157,379,719	80,301,053	0	80,301,053	
99	368000	Line Transformers	303,154,223	0	303,154,223	210,273,502	0	210,273,502	92,880,721	0	92,880,721	
99	369XXX	Services	195,338,969	0	195,338,969	128,391,744	0	128,391,744	66,947,225	0	66,947,225	
99	371XXX	Installations on Customers' Premises	2,712,485	0	2,712,485	2,712,485	0	2,712,485	0	0	0	
99	370XXX	Meters	83,876,468	0	83,876,468	59,216,674	0	59,216,674	24,659,794	0	24,659,794	
99	373XXX	Street Light & Signal Systems	72,445,948	0	72,445,948	47,199,175	0	47,199,175	25,246,773	0	25,246,773	
		TOTAL DISTRIBUTION PLANT	2,023,510,058	3,117,385	2,026,627,443	1,344,178,135	2,055,261	1,346,233,396	679,331,923	1,062,124	680,394,047	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,702	9,261,931	10,769,633	807,811	6,322,750	7,130,561	699,891	2,939,181	3,639,072	
4	390XXX	Structures & Improvements	19,216,742	103,841,814	123,058,556	10,539,287	70,888,653	81,427,940	8,677,455	32,953,161	41,630,616	
4	391XXX	Office Furniture & Equipment	4,508,925	54,660,185	59,169,110	4,493,955	37,314,322	41,808,277	14,970	17,345,863	17,360,833	
4	392XXX	Transportation Equipment	37,014,749	28,499,853	65,514,602	25,706,892	19,455,710	45,162,602	11,307,857	9,044,143	20,352,000	
4	393000	Stores Equipment	458,097	3,987,010	4,445,107	272,618	2,721,772	2,994,390	185,479	1,265,238	1,450,717	
4	394000	Tools, Shop & Garage Equipment	2,016,527	16,739,188	18,755,715	982,689	11,427,174	12,409,863	1,033,838	5,312,014	6,345,852	
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067	
4	395XXX	Laboratory Equipment	414,148	2,734,683	3,148,831	398,357	1,866,859	2,265,216	15,791	867,824	883,615	
4	396XXX	Power Operated Equipment	23,413,904	9,125,118	32,539,022	14,070,375	6,229,353	20,299,728	9,343,529	2,895,765	12,239,294	
4	397XXX	Communications Equipment	31,429,866	86,714,725	118,144,591	22,090,027	59,196,674	81,286,701	9,339,839	27,518,051	36,857,890	
4	398000	Miscellaneous Equipment	13,466	746,098	759,564	0	509,331	509,331	13,466	236,767	250,233	
		TOTAL GENERAL PLANT	119,994,126	316,427,409	436,421,535	79,362,011	216,012,335	295,374,346	40,632,115	100,415,074	141,047,189	
		TOTAL PLANT IN SERVICE	2,542,767,048	2,621,089,952	5,163,857,000	1,691,577,064	1,732,658,637	3,424,235,701	851,189,984	888,431,315	1,739,621,299	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(264,655,833)	(73,688,436)	(338,344,269)	(173,073,865)	(48,295,401)	(221,369,266)	(91,581,968)	(25,393,035)	(116,975,003)
E-ADEP		Hydro Production Plant	0	(165,644,796)	(165,644,796)	0	(108,563,599)	(108,563,599)	0	(57,081,197)	(57,081,197)
E-ADEP		Other Production Plant	0	(154,057,401)	(154,057,401)	0	(100,969,221)	(100,969,221)	0	(53,088,180)	(53,088,180)
E-ADEP		Transmission Plant	(26,061,289)	(219,502,240)	(245,563,529)	(15,975,161)	(143,861,768)	(159,836,929)	(10,086,128)	(75,640,472)	(85,726,600)
E-ADEP		Distribution Plant	(644,658,444)	(364,624)	(645,023,068)	(391,138,456)	(240,393)	(391,378,849)	(253,519,988)	(124,231)	(253,644,219)
E-ADEP		General Plant	(47,264,425)	(104,395,153)	(151,659,578)	(29,708,263)	(71,266,395)	(100,974,658)	(17,556,162)	(33,128,758)	(50,684,920)
		TOTAL ACCUMULATED DEPRECIATION	(982,639,991)	(717,652,650)	(1,700,292,641)	(609,895,745)	(473,196,777)	(1,083,092,522)	(372,744,246)	(244,455,873)	(617,200,119)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,698,902)	(16,698,902)	0	(10,944,460)	(10,944,460)	0	(5,754,442)	(5,754,442)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(334,417)	0	(334,417)	(334,417)	0	(334,417)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,192,169)	(3,192,169)	0	(2,176,412)	(2,176,412)	0	(1,015,757)	(1,015,757)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,464,777)	(97,953,287)	(106,418,064)	(8,465,187)	(66,868,791)	(75,333,978)	410	(31,084,496)	(31,084,086)
E-AAAMT		General Plant - 390200, 396200	0	(531,969)	(531,969)	0	(363,154)	(363,154)	0	(168,815)	(168,815)
		TOTAL ACCUMULATED AMORTIZATION	(8,799,194)	(118,376,327)	(127,175,521)	(8,799,604)	(80,352,817)	(89,152,421)	410	(38,023,510)	(38,023,100)
		TOTAL ACCUMULATED DEPR/AMORT	(991,439,185)	(836,028,977)	(1,827,468,162)	(618,695,349)	(553,549,594)	(1,172,244,943)	(372,743,836)	(282,479,383)	(655,223,219)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,551,327,863	1,785,060,975	3,336,388,838	1,072,881,715	1,179,109,043	2,251,990,758	478,446,148	605,951,932	1,084,398,080
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(531,082,607)	(531,082,607)	0	(358,470,138)	(358,470,138)	0	(172,612,469)	(172,612,469)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,441,009)	(58,441,009)	0	(39,895,339)	(39,895,339)	0	(18,545,670)	(18,545,670)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,492,836)	(2,492,836)	0	(1,701,759)	(1,701,759)	0	(791,077)	(791,077)
4		ADFIT - Common Plant (283750 from C-DTX)	0	132,133	132,133	0	90,202	90,202	0	41,931	41,931
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,041,620)	(6,041,620)	0	(3,959,678)	(3,959,678)	0	(2,081,942)	(2,081,942)
1		ADFIT - CDA Settlement Costs (283333)	0	266,414	266,414	0	174,608	174,608	0	91,806	91,806
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(997,634)	(997,634)	0	(673,383)	(673,383)	0	(324,251)	(324,251)
		TOTAL ACCUMULATED DFIT	0	(598,657,159)	(598,657,159)	0	(404,435,487)	(404,435,487)	0	(194,221,672)	(194,221,672)
		NET ELECTRIC UTILITY PLANT	1,551,327,863	1,186,403,816	2,737,731,679	1,072,881,715	774,673,556	1,847,555,271	478,446,148	411,730,260	890,176,408

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.929%	34.071%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.498%	32.502%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended June 30, 2021
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,551,327,863	1,186,403,816	2,737,731,679	1,072,881,715	774,673,556	1,847,555,271	478,446,148	411,730,260	890,176,408	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,328,714	35,940,675	43,269,389	5,725,886	24,535,261	30,261,147	1,602,828	11,405,414	13,008,242	
4	Accumulated Amortization - AFUDC (182318)	(1,231,583)	(5,493,549)	(6,725,132)	(961,712)	(3,750,226)	(4,711,938)	(269,871)	(1,743,323)	(2,013,194)	
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)	(3,417,117)	0	(3,417,117)	(1,095,127)	0	(1,095,127)	(2,321,990)	0	(2,321,990)	
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)	2,047,956	0	2,047,956	0	0	0	2,047,956	0	2,047,956	
99	ADFIT - Boulder Park Disallowed (190040)	115,929	0	115,929	0	0	0	115,929	0	115,929	
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(20,369,298)	0	(20,369,298)	(20,369,298)	0	(20,369,298)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0	
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0	
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,609,982)	0	(2,609,982)	(856,301)	0	(856,301)	(1,753,681)	0	(1,753,681)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(88,671,817)	0	(88,671,817)	(57,636,681)	0	(57,636,681)	(31,035,136)	0	(31,035,136)	
99	ADFIT-Customer Tax Credit (190393)	18,621,082	0	18,621,082	12,103,703	0	12,103,703	6,517,379	0	6,517,379	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,966,383)	0	(13,966,383)	(9,175,384)	0	(9,175,384)	(4,790,999)	0	(4,790,999)	
99	Colstrip-Regulatory Asset (182327)	9,350,928	0	9,350,928	4,612,092	0	4,612,092	4,738,836	0	4,738,836	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,177,506	0	2,177,506	1,721,885	0	1,721,885	455,621	0	455,621	
99	Colstrip Reg Asset ADFIT (283376)	(1,283,309)	0	(1,283,309)	(838,642)	0	(838,642)	(444,667)	0	(444,667)	
99	Colstrip ARO (317000P)	14,387,289	0	14,387,289	9,402,094	0	9,402,094	4,985,195	0	4,985,195	
99	Colstrip ARO A/D (317000A)	(2,176,718)	0	(2,176,718)	(1,422,485)	0	(1,422,485)	(754,233)	0	(754,233)	
99	Colstrip ARO Liability (230027)	(14,309,280)	0	(14,309,280)	(9,351,115)	0	(9,351,115)	(4,958,165)	0	(4,958,165)	
99	Colstrip ARO ADFIT (190376)	3,004,949	0	3,004,949	1,963,734	0	1,963,734	1,041,215	0	1,041,215	
99	Colstrip ARO ADFIT (283377)	(2,564,219)	0	(2,564,219)	(1,675,717)	0	(1,675,717)	(888,502)	0	(888,502)	
99	Customer Deposits (235199)	(8,768)	0	(8,768)	(8,768)	0	(8,768)	0	0	0	
C-WKC	Working Capital	88,921,731	0	88,921,731	62,033,236	0	62,033,236	26,888,495	0	26,888,495	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	(3,726,394)	30,447,126	26,720,732	(4,717,601)	20,785,035	16,067,434	991,207	9,662,091	10,653,298	
	NET RATE BASE	1,547,601,469	1,216,850,942	2,764,452,411	1,068,164,114	795,458,591	1,863,622,705	479,437,355	421,392,351	900,829,706	

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio
E-ALL 99 Not Allocated

100.000% 68.266% 31.734%
0.000% 0.000% 0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,207,879	3,207,879			3,207,879	3,207,879		2,102,444	2,102,444		1,105,435	1,105,435	
	Steam (ED-ID)	4,297,829	4,297,829		4,297,829		4,297,829				4,297,829		4,297,829	
	Steam (ED-WA)	11,432,187	11,432,187		11,432,187		11,432,187	11,432,187			11,432,187			
1	Hydro (ED-AN)	14,465,151	14,465,151			14,465,151	14,465,151		9,480,460	9,480,460		4,984,691	4,984,691	
1	Other (ED-AN)	10,399,362	10,399,362			10,399,362	10,399,362		6,815,742	6,815,742		3,583,620	3,583,620	
Total Electric Production		43,802,408	43,802,408			15,730,016	28,072,392	43,802,408	11,432,187	18,398,646	29,830,833	4,297,829	9,673,746	13,971,575
Electric Transmission														
1	ED-AN	16,633,401	16,633,401			16,633,401	16,633,401		10,901,531	10,901,531		5,731,870	5,731,870	
	ED-ID	992,702	992,702		992,702		992,702				992,702		992,702	
	ED-WA	513,150	513,150		513,150		513,150	513,150			513,150			
Total Electric Transmissic		18,139,253	18,139,253			1,505,852	16,633,401	18,139,253	513,150	10,901,531	11,414,681	992,702	5,731,870	6,724,572
Electric Distribution														
3	ED-AN	86,182	86,182			86,182	86,182		56,819	56,819		29,363	29,363	
	ED-ID	17,749,602	17,749,602		17,749,602		17,749,602				17,749,602		17,749,602	
	ED-WA	34,058,711	34,058,711		34,058,711		34,058,711	34,058,711			34,058,711			
Total Electric Distribution		51,894,495	51,894,495			51,808,313	86,182	51,894,495	34,058,711	56,819	34,115,530	17,749,602	29,363	17,778,965
Gas Underground Storage														
	GD-AN	666,304		666,304										
	GD-OR	119,606			119,606									
Total Gas Underground St		785,910		666,304	119,606									
Gas Distribution														
	GD-AN	57,396		57,396										
	GD-ID	6,324,934		6,324,934										
	GD-WA	14,109,583		14,109,583										
	GD-OR	9,491,764			9,491,764									
Total Gas Distribution		29,983,677		20,491,913	9,491,764									
General Plant														
4	ED-AN	2,879,769	2,879,769			2,879,769	2,879,769		1,965,903	1,965,903		913,866	913,866	
	ED-ID	487,567	487,567		487,567		487,567				487,567		487,567	
	ED-WA	980,986	980,986		980,986		980,986	980,986			980,986			
7,4	CD-AA	22,711,661	15,897,709	4,700,178	2,113,774	15,897,709	15,897,709		10,852,730	10,852,730		5,044,979	5,044,979	
9,4	CD-AN	621,178	479,655	141,523		479,655	479,655		327,441	327,441		152,214	152,214	
9	CD-ID	478,226	369,272	108,954		369,272	369,272				369,272		369,272	
9	CD-WA	2,234,978	1,725,783	509,195		1,725,783	1,725,783	1,725,783			1,725,783			
8	GD-AA	371,910		255,997	115,913									
	GD-AN	31,575		31,575										
	GD-ID	39,505		39,505										
	GD-WA	1,096,791		1,096,791										
	GD-OR	213,294			213,294									
Total General Plant		32,147,440	22,820,741	6,883,718	2,442,981	3,563,608	19,257,133	22,820,741	2,706,769	13,146,074	15,852,843	856,839	6,111,059	6,967,898
Total Depreciation Expens		176,753,183	136,656,897	28,041,935	12,054,351	72,607,789	64,049,108	136,656,897	48,710,817	42,503,070	91,213,887	23,896,972	21,546,038	45,443,010

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	65.929%	34.071%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	909,280	909,280			909,280	909,280		595,942	595,942		313,338	313,338	
1	Misc Intangible Plt (30300) ED-AN	240,470	240,470			240,470	240,470		157,604	157,604		82,866	82,866	
Total Production/Transmission		1,149,750	1,149,750			1,149,750	1,149,750		753,546	753,546		396,204	396,204	
Distribution														
	Franchises (302000) ED-WA	82,089	82,089			82,089	82,089		82,089	82,089				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866		5,866	5,866				
Total Distribution		87,955	87,955			87,955	87,955		87,955	87,955				
General Plant - 303000														
7,4	CD-AA	414,948	290,455	85,874	38,619		290,455	290,455		198,282	198,282		92,173	92,173
9,1	CD-AN	9,729	7,513	2,216			7,513	7,513		4,924	4,924		2,589	2,589
	GD-ID	14,702		14,702										
	GD-WA	24,838		24,838										
	GD-OR	7,408			7,408									
Total General Plant - 303000		471,625	297,968	127,630	46,027		297,968	297,968		203,206	203,206		94,762	94,762
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	37,592,305	26,313,862	7,779,727	3,498,716		26,313,862	26,313,862		17,963,421	17,963,421		8,350,441	8,350,441
9,4	CD-AN	131,656	101,661	29,995			101,661	101,661		69,400	69,400		32,261	32,261
9,4	CD-ID	1,276	985	291			985	985				985	985	
9,4	CD-WA	3,763,518	2,906,076	857,442		2,906,076	2,906,076	2,906,076		2,906,076	2,906,076			0
4	ED-AN	3,571,828	3,571,828			3,571,828	3,571,828		2,438,344	2,438,344		1,133,484	1,133,484	
	ED-ID	(36)	(36)			(36)	(36)	(36)				(36)	(36)	
	ED-WA	533,011	533,011			533,011	533,011		533,011	533,011				
8	GD-AA	81,282		55,949	25,333									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		45,674,840	33,427,387	8,723,404	3,524,049	3,440,036	29,987,351	33,427,387	3,439,087	20,471,165	23,910,252	949	9,516,186	9,517,135
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	316,327	316,327				316,327	316,327		215,944	215,944		100,383	100,383
	GD-OR	0			0									
Total General Plant - 390200, 396200		316,327	316,327	0	0		316,327	316,327		215,944	215,944		100,383	100,383
Total Amortization Expense		47,700,497	35,279,387	8,851,034	3,570,076	3,527,991	31,751,396	35,279,387	3,527,042	21,643,861	25,170,903	949	10,107,535	10,108,484

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-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,688,436)	(73,688,436)			(73,688,436)	(73,688,436)		(48,295,401)	(48,295,401)		(25,393,035)	(25,393,035)	
	Steam (ED-ID)	(91,581,968)	(91,581,968)		(91,581,968)	(91,581,968)	(91,581,968)				(91,581,968)		(91,581,968)	
	Steam (ED-WA)	(173,073,865)	(173,073,865)		(173,073,865)	(173,073,865)	(173,073,865)	(173,073,865)						
1	Hydro (ED-AN)	(165,644,796)	(165,644,796)		(165,644,796)	(165,644,796)	(165,644,796)		(108,563,599)	(108,563,599)		(57,081,197)	(57,081,197)	
1	Other (ED-AN)	(154,057,401)	(154,057,401)		(154,057,401)	(154,057,401)	(154,057,401)		(100,969,221)	(100,969,221)		(53,088,180)	(53,088,180)	
Total Electric Production		(658,046,466)	(658,046,466)		(264,655,833)	(393,390,633)	(658,046,466)		(173,073,865)	(257,828,221)	(430,902,086)	(91,581,968)	(135,562,412)	(227,144,380)
Electric Transmission														
1	ED-AN	(219,502,240)	(219,502,240)			(219,502,240)	(219,502,240)		(143,861,768)	(143,861,768)		(75,640,472)	(75,640,472)	
	ED-ID	(10,086,128)	(10,086,128)		(10,086,128)	(10,086,128)	(10,086,128)				(10,086,128)		(10,086,128)	
	ED-WA	(15,975,161)	(15,975,161)		(15,975,161)	(15,975,161)	(15,975,161)	(15,975,161)						
Total Electric Transmissic		(245,563,529)	(245,563,529)		(26,061,289)	(219,502,240)	(245,563,529)		(15,975,161)	(143,861,768)	(159,836,929)	(10,086,128)	(75,640,472)	(85,726,600)
Electric Distribution														
3	ED-AN	(364,624)	(364,624)			(364,624)	(364,624)		(240,393)	(240,393)		(124,231)	(124,231)	
	ED-ID	(253,519,988)	(253,519,988)		(253,519,988)	(253,519,988)	(253,519,988)				(253,519,988)		(253,519,988)	
	ED-WA	(391,138,456)	(391,138,456)		(391,138,456)	(391,138,456)	(391,138,456)	(391,138,456)						
Total Electric Distribution		(645,023,068)	(645,023,068)		(644,658,444)	(364,624)	(645,023,068)		(391,138,456)	(240,393)	(391,378,849)	(253,519,988)	(124,231)	(253,644,219)
Gas Underground Storage														
	GD-AN	(18,136,476)		(18,136,476)										
	GD-OR	(1,455,731)		(1,455,731)		(1,455,731)								
Total Gas Underground St		(19,592,207)		(18,136,476)		(1,455,731)								
Gas Distribution														
	GD-AN	(1,937,119)		(1,937,119)										
	GD-ID	(92,502,329)		(92,502,329)										
	GD-WA	(162,353,602)		(162,353,602)										
	GD-OR	(127,716,683)		(127,716,683)										
Total Gas Distribution		(384,509,733)		(256,793,050)		(127,716,683)								
General Plant														
4	ED-AN	(36,771,337)	(36,771,337)			(36,771,337)	(36,771,337)		(25,102,321)	(25,102,321)		(11,669,016)	(11,669,016)	
	ED-ID	(12,230,267)	(12,230,267)		(12,230,267)	(12,230,267)	(12,230,267)				(12,230,267)		(12,230,267)	
	ED-WA	(22,923,208)	(22,923,208)		(22,923,208)	(22,923,208)	(22,923,208)	(22,923,208)						
7,4	CD-AA	(87,866,255)	(61,504,622)	(18,183,921)	(8,177,712)	(61,504,622)	(61,504,622)		(41,986,745)	(41,986,745)		(19,517,877)	(19,517,877)	
9,4	CD-AN	(7,924,672)	(6,119,194)	(1,805,478)		(6,119,194)	(6,119,194)		(4,177,329)	(4,177,329)		(1,941,865)	(1,941,865)	
9	CD-ID	(6,897,309)	(5,325,895)	(1,571,414)		(5,325,895)	(5,325,895)				(5,325,895)		(5,325,895)	
9	CD-WA	(8,786,996)	(6,785,055)	(2,001,941)		(6,785,055)	(6,785,055)	(6,785,055)			(6,785,055)			
8	GD-AA	(2,101,592)		(1,446,589)	(655,003)									
	GD-AN	(3,720,436)		(3,720,436)										
	GD-ID	(2,396,846)		(2,396,846)										
	GD-WA	(11,481,479)		(11,481,479)										
	GD-OR	(5,189,608)		(5,189,608)										
Total General Plant		(208,290,005)	(151,659,578)	(42,608,104)	(14,022,323)	(47,264,425)	(104,395,153)	(151,659,578)	(29,708,263)	(71,266,395)	(100,974,658)	(17,556,162)	(33,128,758)	(50,684,920)
Total Accumulated Depr		(2,161,025,008)	(1,700,292,641)	(317,537,630)	(143,194,737)	(982,639,991)	(717,652,650)	(1,700,292,641)	(609,895,745)	(473,196,777)	(1,083,092,522)	(372,744,246)	(244,455,873)	(617,200,119)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	34.071%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(14,274,155)	(14,274,155)			(14,274,155)	(14,274,155)		(9,355,281)	(9,355,281)		(4,918,874)	(4,918,874)	
1	Misc Intangible Plt (3030 ED-AN	(2,424,747)	(2,424,747)			(2,424,747)	(2,424,747)		(1,589,179)	(1,589,179)		(835,568)	(835,568)	
Total Production/Transmission		(16,698,902)	(16,698,902)			(16,698,902)	(16,698,902)		(10,944,460)	(10,944,460)		(5,754,442)	(5,754,442)	
Distribution														
	Franchises (302000) ED-WA	(277,078)	(277,078)			(277,078)	(277,078)	(277,078)		(277,078)				
	Misc Intangible Plt (3030 ED-WA	(57,339)	(57,339)			(57,339)	(57,339)	(57,339)		(57,339)				
Total Distribution		(334,417)	(334,417)			(334,417)	(334,417)	(334,417)		(334,417)				
General Plant - 303000														
7,4	CD-AA	(4,416,061)	(3,091,154)	(913,904)	(411,003)	(3,091,154)	(3,091,154)		(2,110,207)	(2,110,207)		(980,947)	(980,947)	
9,1	CD-AN	(130,820)	(101,015)	(29,805)		(101,015)	(101,015)		(66,205)	(66,205)		(34,810)	(34,810)	
	GD-ID	(137,268)		(137,268)										
	GD-WA	(278,160)		(278,160)										
	GD-OR	(112,380)			(112,380)									
Total General Plant - 303000		(5,074,689)	(3,192,169)	(1,359,137)	(523,383)	(3,192,169)	(3,192,169)		(2,176,412)	(2,176,412)		(1,015,757)	(1,015,757)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(126,457,089)	(88,517,433)	(26,170,295)	(11,769,361)	(88,517,433)	(88,517,433)		(60,427,311)	(60,427,311)		(28,090,122)	(28,090,122)	
9,4	CD-AN	(282,238)	(217,936)	(64,302)		(217,936)	(217,936)		(148,776)	(148,776)		(69,160)	(69,160)	
9	CD-ID	233	180	53		180	180	0			180	180	180	
9	CD-WA	(10,182,464)	(7,862,593)	(2,319,871)		(7,862,593)	(7,862,593)	(7,862,593)		(7,862,593)		0	0	
4	ED-AN	(9,217,918)	(9,217,918)			(9,217,918)	(9,217,918)		(6,292,704)	(6,292,704)		(2,925,214)	(2,925,214)	
	ED-ID	230	230			230	230				230	230	230	
	ED-WA	(602,594)	(602,594)			(602,594)	(602,594)		(602,594)	(602,594)				
8	GD-AA	(127,048)		(87,451)	(39,597)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(146,868,888)	(106,418,064)	(28,641,866)	(11,808,958)	(8,464,777)	(97,953,287)	(106,418,064)	(8,465,187)	(66,868,791)	(75,333,978)	410	(31,084,496)	(31,084,086)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(531,969)	(531,969)			(531,969)	(531,969)		(363,154)	(363,154)		(168,815)	(168,815)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(531,969)	(531,969)	0	0	0	(531,969)	(531,969)	0	(363,154)	(363,154)	0	(168,815)	(168,815)
Total Accumulated Amortization		(169,508,865)	(127,175,521)	(30,001,003)	(12,332,341)	(8,799,194)	(118,376,327)	(127,175,521)	(8,799,604)	(80,352,817)	(89,152,421)	410	(38,023,510)	(38,023,100)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2021	
Ending Balance 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
99	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,758	122,313	362,279	401,166	885,758	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	845,134	0	845,134	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,553	0	0	8,346,949	8,346,949	0	0	2,467,786	2,467,786	0	1,109,818	1,109,818
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,719,229	807,811	699,891	9,261,932	10,769,634	3,275,642	99,613	2,619,388	5,994,643	845,134	1,109,818	1,954,952
99	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,654,999	1,143,443	2,746,115	6,765,441	10,654,999	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,837,439	0	0	0	0	25,837,439	0	0	25,837,439	0	0	0
99	GD-OR / AS	4,073,712	0	0	0	0	0	0	0	4,073,712	0	4,073,712	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,051,468	0	0	88,933,487	88,933,487	0	0	26,293,301	26,293,301	0	11,824,680	11,824,680
9	CD-WA / ID / AN	30,394,953	9,395,843	5,931,341	8,142,886	23,470,070	2,772,259	1,750,052	2,402,572	6,924,883	0	0	0
	TOTAL ACCOUNT	198,012,571	10,539,286	8,677,456	103,841,814	123,058,556	28,609,698	1,750,052	28,695,873	59,055,623	4,073,712	11,824,680	15,898,392
99	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,493,975	99,416	7,798	1,386,761	1,493,975	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	138,651	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	318,501	0	0	0	0	0	0	219,234	219,234	0	99,267	99,267
7	CD-AA	75,734,892	0	0	53,012,910	53,012,910	0	0	15,673,336	15,673,336	0	7,048,646	7,048,646
9	CD-WA / ID / AN	6,037,821	4,394,538	7,172	260,514	4,662,224	1,296,616	2,116	76,865	1,375,597	0	0	0
	TOTAL ACCOUNT	83,735,949	4,493,954	14,970	54,660,185	59,169,109	1,435,267	2,116	15,969,435	17,406,818	12,109	7,147,913	7,160,022
99	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,655,347	24,029,104	10,522,901	20,103,342	54,655,347	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,448,995	0	0	0	0	10,077,072	2,857,150	2,514,773	15,448,995	0	0	0
99	GD-OR / AS	4,508,352	0	0	0	0	0	0	0	4,508,352	0	4,508,352	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,644,098	0	0	5,350,716	5,350,716	0	0	1,581,946	1,581,946	0	711,436	711,436
9	CD-WA / ID / AN	7,133,843	1,677,787	784,957	3,045,795	5,508,539	495,034	231,603	898,667	1,625,304	0	0	0
	TOTAL ACCOUNT	89,487,822	25,706,891	11,307,858	28,499,853	65,514,602	10,572,106	3,088,753	5,062,283	18,723,142	4,508,352	741,726	5,250,078

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2021	
Ending Balance 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	413,851	0	0	413,851	413,851	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,209,332	272,618	185,479	3,564,393	4,022,490	80,436	54,726	1,051,680	1,186,842	0	0	0	
		TOTAL ACCOUNT	5,878,852	272,618	185,479	3,987,010	4,445,107	302,789	54,726	1,054,272	1,411,787	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,975,691	972,798	284,222	5,718,671	6,975,691	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,283,336	0	0	0	0	2,443,531	338,151	501,654	3,283,336	0	0	0	
99		GD-OR / AS	896,830	0	0	0	0	0	0	0	0	896,830	0	896,830	
8		GD-AA	5,508,195	0	0	0	0	0	0	3,791,456	3,791,456	0	1,716,739	1,716,739	
7		CD-AA	14,635,617	0	0	10,244,639	10,244,639	0	0	3,028,841	3,028,841	0	1,362,137	1,362,137	
9		CD-WA / ID / AN	1,988,403	9,892	749,616	775,877	1,535,385	2,919	221,175	228,924	453,018	0	0	0	
		TOTAL ACCOUNT	33,288,072	982,690	1,033,838	16,739,187	18,755,715	2,446,450	559,326	7,550,875	10,556,651	896,830	3,078,876	3,975,706	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,093,407	398,357	15,791	1,679,259	2,093,407	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,749	0	0	0	0	105,832	0	94,917	200,749	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,025,704	398,357	15,791	2,734,683	3,148,831	105,832	0	548,179	654,011	18,586	204,276	222,862	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,040,410	13,820,128	8,953,410	8,266,872	31,040,410	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,398,378	14,070,376	9,343,529	9,125,118	32,539,023	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,235,214	12,015,538	6,474,107	29,745,569	48,235,214	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0
99	GD-OR / AS	756,558	0	0	0	0	0	0	0	0	756,558	0	756,558
8	GD-AA	268,815	0	0	0	0	0	0	185,033	185,033	0	83,782	83,782
7	CD-AA	79,421,294	0	0	55,593,317	55,593,317	0	0	16,436,237	16,436,237	0	7,391,740	7,391,740
9	CD-WA/ ID / AN	18,540,036	10,074,489	2,865,732	1,375,839	14,316,060	2,972,494	845,539	405,943	4,223,976	0	0	0
	TOTAL ACCOUNT	148,277,914	22,090,027	9,339,839	86,714,725	118,144,591	3,672,834	1,199,243	17,029,166	21,901,243	756,558	7,475,522	8,232,080
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	275,881	0	6,846	269,035	275,881	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	681,538	0	0	477,063	477,063	0	0	141,044	141,044	0	63,431	63,431
9	CD-WA/ ID / AN	8,573	0	6,620	0	6,620	0	1,953	0	1,953	0	0	0
	TOTAL ACCOUNT	968,359	0	13,466	746,098	759,564	0	1,953	141,044	142,997	2,367	63,431	65,798
	TOTAL GENERAL PLANT	619,909,654	79,362,010	40,632,117	316,427,409	436,421,536	53,098,171	7,770,526	79,744,553	140,613,250	11,178,274	31,696,594	42,874,868

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,952,148	319,716	0	11,632,432	11,952,148	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,355,721	4,355,721	0	0	1,287,775	1,287,775	0	579,141	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,569,114	319,716	0	16,137,999	16,457,715	1,021,914	772,201	1,331,987	3,126,102	406,156	579,141	985,297
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,661,248	2,004,364	(1,000)	20,657,884	22,661,248	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	422,912	0	0	0	0	0	0	291,103	291,103	0	131,809	
7		CD-AA	146,075,769	0	0	102,250,117	102,250,117	0	0	30,230,380	30,230,380	0	13,595,272	
9		CD-WA / ID / AN	676,882	0	(930)	523,598	522,668	0	(274)	154,488	154,214	0	0	
		TOTAL ACCOUNT	169,836,811	2,004,364	(1,930)	123,431,599	125,434,033	0	(274)	30,675,971	30,675,697	0	13,727,081	13,727,081
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,322,730	0	0	1,625,865	1,625,865	0	0	480,689	480,689	0	216,176	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,322,730	0	0	1,625,865	1,625,865	0	0	480,689	480,689	0	216,176	216,176
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,614,665	0	0	1,614,665	1,614,665	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,614,665	0	0	1,614,665	1,614,665	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,579,826	70,579,826	0	0	20,867,018	20,867,018	0	9,384,360	9,384,360

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,343,338	20,343,338	0	0	6,014,534	6,014,534	0	2,704,869	2,704,869
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,235,344	1,235,344	0	0	1,235,344	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,469	0	0	977,501	977,501	0	0	288,999	288,999	0	129,969	129,969
9		CD-WA / ID / AN	18,507,777	14,291,150	0	0	14,291,150	4,216,627	0	0	4,216,627	0	0	0
		TOTAL ACCOUNT	21,139,590	15,526,494	0	977,501	16,503,995	4,216,627	0	288,999	4,505,626	0	129,969	129,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	4,261,412	0	0	2,982,903	2,982,903	0	0	881,899	881,899	0	396,610	396,610
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,261,412	0	0	2,982,903	2,982,903	0	0	881,899	881,899	0	396,610	396,610
	TOTAL		349,638,267	17,850,574	(1,930)	237,693,696	255,542,340	5,238,541	771,927	60,541,097	66,551,565	406,156	27,138,206	27,544,362

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(82,557,056)	(57,788,288)	(17,085,183)	(7,683,585)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(845,307)	(652,721)	(192,586)	0
7	282919	CD-AA	(3,561,296)	(2,492,836)	(737,010)	(331,450)
7	283750	CD-AA	188,767	132,133	39,065	17,569
		Total	<u>(86,774,892)</u>	<u>(60,801,712)</u>	<u>(17,975,714)</u>	<u>(7,997,466)</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 June 30, 2021
 Ending Balance Basis

Report ID:
C-WKC-12E

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	4,718,524	4,718,524	0	0	0	0	4,718,524
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,312,483	25,854,161	0	86,166,644	62,033,236	26,888,495	(1,720,753)	(1,034,334)	0
TOTAL		60,312,483	25,854,161	4,718,540	90,885,184	62,033,236	26,888,495	(1,720,753)	(1,034,334)	4,718,540

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%