

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	163,745,444	106,190,360	57,555,084
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,745,444	106,190,360	57,555,084
E-APL	Electric Net Rate Base	2,795,874,628	1,882,032,175	913,842,453
	RATE OF RETURN	5.857%	5.642%	6.298%

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	11-01-2021 thru 11-30-2021	404,388 100.000%	263,578 65.179%	140,810 34.821%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2020 thru 11-30-2021	29,186,345 100.000%	17,330,989 59.380%	11,855,356 40.620%
	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 November 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 November 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		366,991	0	262,104 104,887
		Percentage		100.000%	0.000%	71.420% 28.580%
		Net Direct Plant		988,383,327	0	653,112,453 335,270,874
		Percentage		100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	11-01-2021 thru 11-30-2021	1,405,098,842	966,381,636	438,717,206	
		Percent		100.000%	68.777%	31.223%	
11		Book Depreciation	12-01-2020 thru 11-30-2021	138,964,646	92,818,330	46,146,316	
		Percent		100.000%	66.793%	33.207%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended November 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	11-01-2021 thru 11-30-2021	3,385,972,409 100.000%	2,281,493,677 67.381%	1,104,478,732 32.619%
13	E-PLT	Net Electric General Plant Percent	11-01-2021 thru 11-30-2021	290,576,970 100.000%	200,598,429 69.035%	89,978,541 30.965%
14		Net Allocated Schedule M's Percent	12-01-2020 thru 11-30-2021	-166,699,879 100.000%	-112,728,256 67.623%	-53,971,623 32.377%
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 November 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	397,832,404	0	397,832,404	267,264,740	0	267,264,740	130,567,664	0
99	442200	Commercial - Firm & Int.	323,759,866	0	323,759,866	233,235,980	0	233,235,980	90,523,886	0
1	442300	Industrial	116,320,710	0	116,320,710	62,245,970	0	62,245,970	54,074,740	0
99	444000	Public Street & Highway Lighting	7,464,316	0	7,464,316	4,695,289	0	4,695,289	2,769,027	0
99	448000	Interdepartmental Revenue	1,454,218	0	1,454,218	1,182,038	0	1,182,038	272,180	0
99	499XXX	Unbilled Revenue	(3,281,303)	0	(3,281,303)	(2,543,958)	0	(2,543,958)	(737,345)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			843,550,211	0	843,550,211	566,080,059	0	566,080,059	277,470,152	0
1	447XXX	Sales for Resale	0	87,613,523	87,613,523	0	57,421,903	57,421,903	0	30,191,620
TOTAL SALES OF ELECTRICITY			843,550,211	87,613,523	931,163,734	566,080,059	57,421,903	623,501,962	277,470,152	30,191,620
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	100,957	0	100,957	32,414	0	32,414	68,543	0
1	453000	Sales of Water & Water Power	0	614,751	614,751	0	402,908	402,908	0	211,843
1	454000	Rent from Electric Property	3,125,109	208,650	3,333,759	1,696,157	136,749	1,832,906	1,428,952	71,901
1	454100	Rent from Trnsmission Joint Use	19,339	0	19,339	8,726	0	8,726	10,613	0
1	456XXX	Other Electric Revenues	(16,713,921)	92,303,994	75,590,073	(14,480,327)	60,496,038	46,015,711	(2,233,594)	31,807,956
TOTAL OTHER OPERATING REVENUE			(13,468,516)	93,127,395	79,658,879	(12,743,030)	61,035,695	48,292,665	(725,486)	32,091,700
TOTAL ELECTRIC REVENUE			830,081,695	180,740,918	1,010,822,613	553,337,029	118,457,598	671,794,627	276,744,666	62,283,320

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	371,895	371,895	0	243,740	243,740	0	128,155
1	501XXX	Fuel	0	35,259,547	35,259,547	0	23,109,107	23,109,107	0	12,150,440
1	502000	Steam Expense	0	3,292,472	3,292,472	0	2,157,886	2,157,886	0	1,134,586
1	505000	Electric Expense	0	770,128	770,128	0	504,742	504,742	0	265,386
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,693,512	5,693,512	0	3,731,528	3,731,528	0	1,961,984
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	783,602	783,602	0	513,573	513,573	0	270,029
1	511000	Structures	0	754,075	754,075	0	494,221	494,221	0	259,854
1	512000	Boiler Plant	0	8,198,964	8,198,964	0	5,373,601	5,373,601	0	2,825,363
1	513000	Electric Plant	0	2,764,498	2,764,498	0	1,811,852	1,811,852	0	952,646
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,337,316	1,337,316	0	876,477	876,477	0	460,839
		TOTAL STEAM POWER GENERATION EXP	0	59,226,009	59,226,009	0	38,816,727	38,816,727	0	20,409,282
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,168,584	2,168,584	0	1,421,290	1,421,290	0	747,294
1	536000	Water for Power	0	1,339,632	1,339,632	0	877,995	877,995	0	461,637
1	537000	Hydraulic Expense	5,030,917	4,047,081	9,077,998	3,301,791	2,652,457	5,954,248	1,729,126	1,394,624
1	538000	Electric Expense	0	5,726,506	5,726,506	0	3,753,152	3,753,152	0	1,973,354
1	539000	Miscellaneous Hydraulic Power Generation Exp	(8,065)	1,191,395	1,183,330	0	780,840	780,840	(8,065)	410,555
1	540000	Rent	0	1,663,255	1,663,255	0	1,090,097	1,090,097	0	573,158
1	540100	MT Trust Funds Land Settlement Rents	5,163,084	0	5,163,084	3,384,310	0	3,384,310	1,778,774	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	608,012	608,012	0	398,491	398,491	0	209,521
1	542000	Structures	0	724,909	724,909	0	475,105	475,105	0	249,804
1	543000	Reservoirs, Dams, & Waterways	0	830,706	830,706	0	544,445	544,445	0	286,261
1	544000	Electric Plant	0	3,376,185	3,376,185	0	2,212,752	2,212,752	0	1,163,433
1	545000	Miscellaneous Hydraulic Plant	0	594,415	594,415	0	389,580	389,580	0	204,835
		TOTAL HYDRO POWER GENERATION EXP	10,185,936	22,270,680	32,456,616	6,686,101	14,596,204	21,282,305	3,499,835	7,674,476
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	419,779	419,779	0	275,123	275,123	0	144,656
1	547XXX	Fuel	0	91,602,688	91,602,688	0	60,036,402	60,036,402	0	31,566,286
1	548000	Generation Expense	0	1,881,654	1,881,654	0	1,233,236	1,233,236	0	648,418
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	972,196	972,196	0	637,177	637,177	0	335,019
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
		MAINTENANCE								
1	551000	Supervision & Engineering	0	706,285	706,285	0	462,899	462,899	0	243,386
1	552000	Structures	0	93,192	93,192	0	61,078	61,078	0	32,114
1	553000	Generating & Electric Equipment	0	5,218,988	5,218,988	0	3,420,525	3,420,525	0	1,798,463
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	637,057	637,057	0	417,527	417,527	0	219,530
		TOTAL OTHER POWER GENERATION EXP	0	101,618,961	101,618,961	0	66,601,067	66,601,067	0	35,017,894

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,356,444	146,355,248	156,711,692	0	95,921,230	95,921,230	10,356,444	50,434,018
1	556000	System Control & Load Dispatching	0	778,462	778,462	0	510,204	510,204	0	268,258
E-557	557XXX	Other Expense	(34,679,656)	63,672,912	28,993,256	(24,589,392)	41,731,227	17,141,835	(10,090,264)	21,941,685
TOTAL OTHER POWER SUPPLY EXPENSE			(24,323,212)	210,806,622	186,483,410	(24,589,392)	138,162,661	113,573,269	266,180	72,643,961
TOTAL PRODUCTION OPERATING EXP			(14,137,276)	393,922,272	379,784,996	(17,903,291)	258,176,659	240,273,368	3,766,015	135,745,613
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,017,130	2,017,130	0	1,322,027	1,322,027	0	695,103
1	561000	Load Dispatching	0	2,644,190	2,644,190	0	1,733,002	1,733,002	0	911,188
1	562000	Station Expense	0	400,194	400,194	0	262,287	262,287	0	137,907
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	551,079	551,079	0	361,177	361,177	0	189,902
1	565XXX	Transmission of Electricity by Others	0	18,194,375	18,194,375	0	11,924,593	11,924,593	0	6,269,782
1	566000	Miscellaneous Transmission Expense	0	3,227,933	3,227,933	0	2,115,587	2,115,587	0	1,112,346
1	567000	Rent	0	86,570	86,570	0	56,738	56,738	0	29,832
MAINTENANCE										
1	568000	Supervision & Engineering	5,447	438,480	443,927	2,298	287,380	289,678	3,149	151,100
1	569000	Structures	51,370	610,435	661,805	989	400,079	401,068	50,381	210,356
1	570000	Station Equipment	17,841	874,573	892,414	0	573,195	573,195	17,841	301,378
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	54,839	1,260,483	1,315,322	21,534	826,121	847,655	33,305	434,362
1	572000	Underground Lines	310	18,096	18,406	0	11,860	11,860	310	6,236
1	573000	Service Miscellaneous	20,720	48,100	68,820	3,877	31,525	35,402	16,843	16,575
TOTAL TRANSMISSION OPERATING EXP			150,527	30,371,638	30,522,165	28,698	19,905,571	19,934,269	121,829	10,466,067

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,005,847	28,382,639	44,388,486	11,644,623	18,601,982	30,246,605	4,361,224	9,780,657
E-DEPX		Depreciation Expense-Transmission	1,328,365	17,431,193	18,759,558	514,699	11,424,404	11,939,103	813,666	6,006,789
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,163,741	1,163,741	0	762,716	762,716	0	401,025
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,080	131,080	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,857,364	0	1,857,364	979,168	0	979,168	878,196	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,444	21,444	0	11,275
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	95,031	0	95,031	0	0	0	95,031	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	256,905	0	256,905	189,898	0	189,898	67,007	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(476,148)	0	(476,148)	(476,148)	0	(476,148)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,907,981)	0	(3,907,981)	(1,794,000)	0	(1,794,000)	(2,113,981)	0
99	407434	EIM Deferred O&M	(579,426)	0	(579,426)	0	0	0	(579,426)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,222,723)	0	(14,222,723)	(9,790,377)	0	(9,790,377)	(4,432,346)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,863,026)	0	(1,863,026)	0	0	0	(1,863,026)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	53,474	0	53,474	53,474	0	53,474	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,169,872	24,169,872	0	15,840,934	15,840,934	0	8,328,938
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,241,602)	72,255,835	68,014,233	(685,894)	47,356,475	46,670,581	(3,555,708)	24,899,360
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(18,228,351)	496,549,745	478,321,394	(18,560,487)	325,438,705	306,878,218	332,136	171,111,040

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	952,207	2,896,025	3,848,232	650,438	1,719,660	2,370,098	301,769	1,176,365
3	582000	Station Expense	907,173	94,800	1,001,973	542,614	56,292	598,906	364,559	38,508
3	583000	Overhead Line Expense	1,686,135	1,362,785	3,048,920	1,108,313	809,222	1,917,535	577,822	553,563
3	584000	Underground Line Expense	1,783,707	0	1,783,707	960,203	0	960,203	823,504	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,940	0	5,940	4,717	0	4,717	1,223	0
3	586000	Meter Expense	1,858,703	41,569	1,900,272	1,576,821	24,684	1,601,505	281,882	16,885
3	587000	Customer Installations Expense	630,832	91,703	722,535	402,418	54,453	456,871	228,414	37,250
3	588000	Miscellaneous Distribution Expense	2,800,051	2,720,367	5,520,418	1,655,206	1,615,354	3,270,560	1,144,845	1,105,013
3	589000	Rent	(2)	227,927	227,925	(2)	135,343	135,341	0	92,584
		MAINTENANCE:								
3	590000	Supervision & Engineering	493,340	858,924	1,352,264	212,132	510,029	722,161	281,208	348,895
3	591000	Structures	637,393	8,897	646,290	286,244	5,283	291,527	351,149	3,614
3	592000	Station Equipment	582,063	98,425	680,488	359,386	58,445	417,831	222,677	39,980
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,329,090	31,733	15,360,823	8,497,168	18,843	8,516,011	6,831,922	12,890
3	594000	Underground Lines	692,865	0	692,865	458,976	0	458,976	233,889	0
3	595000	Line Transformers	359,617	0	359,617	275,131	0	275,131	84,486	0
3	596000	Street Light & Signal System Maintenance Exp	109,367	0	109,367	91,474	0	91,474	17,893	0
3	597000	Meters	35,656	0	35,656	31,309	0	31,309	4,347	0
3	598000	Miscellaneous Distribution Expense	322,210	1,024,219	1,346,429	218,442	608,181	826,623	103,768	416,038
		TOTAL DISTRIBUTION OPERATING EXP	29,186,347	9,457,374	38,643,721	17,330,990	5,615,789	22,946,779	11,855,357	3,841,585
E-DEPX		Depreciation Expense-Distribution	52,981,958	84,301	53,066,259	34,788,308	50,058	34,838,366	18,193,650	34,243
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	119,689	0	119,689	119,689	0	119,689	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,785,765	0	56,785,765	49,898,235	0	49,898,235	6,887,530	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	109,887,412	84,301	109,971,713	84,806,232	50,058	84,856,290	25,081,180	34,243
		TOTAL DISTRIBUTION EXPENSES	139,073,759	9,541,675	148,615,434	102,137,222	5,665,847	107,803,069	36,936,537	3,875,828

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2021
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	175,892	175,892	0	114,645	114,645	0	61,247
2	902000	Meter Reading Expenses	680,630	112,799	793,429	497,643	73,521	571,164	182,987	39,278
2	903XXX	Customer Records & Collection Expenses	601,380	6,734,698	7,336,078	272,400	4,389,609	4,662,009	328,980	2,345,089
2	904000	Uncollectible Accounts	5,212,716	0	5,212,716	6,244,098	0	6,244,098	(1,031,382)	0
2	905000	Misc Customer Accounts	0	96,418	96,418	0	62,844	62,844	0	33,574
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,494,726	7,119,807	13,614,533	7,014,141	4,640,619	11,654,760	(519,415)	2,479,188
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,580,578	77,901	34,658,479	23,821,744	50,775	23,872,519	10,758,834	27,126
2	909000	Advertising	143,290	625,462	768,752	128,914	407,670	536,584	14,376	217,792
2	910000	Misc Customer Service & Info Exp	0	322,590	322,590	0	210,261	210,261	0	112,329
TOTAL CUSTOMER SERVICE & INFO EXP			34,723,868	1,025,953	35,749,821	23,950,658	668,706	24,619,364	10,773,210	357,247
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	6,845	0	6,845	6,845	0	6,845	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			6,845	0	6,845	6,845	0	6,845	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	451,258	27,557,973	28,009,231	344,681	18,812,726	19,157,407	106,577	8,745,247
4	921000	Office Supplies & Expenses	10,516	4,150,918	4,161,434	10,459	2,833,666	2,844,125	57	1,317,252
4	922000	Admin Exp Transferred--Credit	0	(101,018)	(101,018)	0	(68,961)	(68,961)	0	(32,057)
4	923000	Outside Services Employed	416,759	12,148,060	12,564,819	366,216	8,292,995	8,659,211	50,543	3,855,065
4	924000	Property Insurance Premium	0	2,004,988	2,004,988	0	1,368,725	1,368,725	0	636,263
4	925XXX	Injuries and Damages	2,091,472	5,156,790	7,248,262	1,448,776	3,520,334	4,969,110	642,696	1,636,456
4	926XXX	Employee Pensions and Benefits	3,698,877	26,787,147	30,486,024	2,546,193	18,286,514	20,832,707	1,152,684	8,500,633
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,883,813	3,877,980	6,761,793	1,996,970	2,541,628	4,538,598	886,843	1,336,352
4	930000	Miscellaneous General Expenses	152,595	4,858,531	5,011,126	130,753	3,316,725	3,447,478	21,842	1,541,806
4	931000	Rents	7,000	751,590	758,590	0	513,080	513,080	7,000	238,510
4	935000	Maintenance of General Plant	1,688,313	11,465,714	13,154,027	1,248,164	7,827,184	9,075,348	440,149	3,638,530
TOTAL ADMIN & GEN OPERATING EXP			11,401,803	98,658,673	110,060,476	8,092,212	67,244,616	75,336,828	3,309,591	31,414,057

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,669,845	18,981,452	22,651,297	2,804,636	12,957,878	15,762,514	865,209	6,023,574
E-AMTX		Amortization Expense-General Plant - 303000	0	297,941	297,941	0	203,188	203,188	0	94,753
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,586,185	32,927,355	36,513,540	3,586,228	22,478,188	26,064,416	(43)	10,449,167
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	423,041	423,041	0	288,793	288,793	0	134,248
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	448,005	0	448,005	448,005	0	448,005	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	266,437	0	266,437	266,437	0	266,437	0	0
99	407311	Regulatory Debit - AFUDC Amortization	277,909	1,449,486	1,727,395	226,050	976,678	1,202,728	51,859	472,808
99	407314	Regulatory Debit - FISERVE Amortization	1,018,664	0	1,018,664	820,381	0	820,381	198,283	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	624,413	0	624,413	624,413	0	624,413	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	3,278,734	0	3,278,734	2,257,340	0	2,257,340	1,021,394	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(233,767)	0	(233,767)	(233,767)	0	(233,767)	0	0
99	407436	Regulatory Credit - AMI	(8,191,710)	0	(8,191,710)	(8,191,710)	0	(8,191,710)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(83,006)	0	(83,006)	0	0	0	(83,006)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(4,300,444)	0	(4,300,444)	(1,840,167)	0	(1,840,167)	(2,460,277)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,613,084)	0	(2,613,084)	(4,344,718)	0	(4,344,718)	1,731,634	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(816,554)	0	(816,554)	140,205	0	140,205	(956,759)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,810,986)	0	(1,810,986)	(1,810,986)	0	(1,810,986)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,014,359	4,812,092	5,826,451	675,844	3,285,023	3,960,867	338,515	1,527,069
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,865,000)	58,891,367	55,026,367	(4,571,809)	40,189,748	35,617,939	706,809	18,701,619
		TOTAL ADMIN & GENERAL EXPENSES	7,536,803	157,550,040	165,086,843	3,520,403	107,434,364	110,954,767	4,016,400	50,115,676
		TOTAL EXPENSES BEFORE FIT	169,607,650	671,787,220	841,394,870	118,068,782	443,848,241	561,917,023	51,538,868	227,938,979
		NET OPERATING INCOME (LOSS) BEFORE FIT			169,427,743			109,877,604		
E-FIT		FEDERAL INCOME TAX			(3,733,903)			(3,590,154)		
E-FIT		DEFERRED FEDERAL INCOME TAX			9,900,990			7,595,128		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			163,745,444			106,190,360		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.179%	34.821%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.380%	40.620%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	130,567,664
99	442200	Commercial - Firm & Int.	90,523,886
1	442300	Industrial	54,074,740
99	444000	Public Street & Highway Lighting	2,769,027
99	448000	Interdepartmental Revenue	272,180
99	499XXX	Unbilled Revenue	(737,345)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>277,470,152</u>
1	447XXX	Sales for Resale	30,191,620
		TOTAL SALES OF ELECTRICITY	<u>307,661,772</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	68,543
1	453000	Sales of Water & Water Power	211,843
1	454000	Rent from Electric Property	1,500,853
1	454100	Rent from Trnsmission Joint Use	10,613
1	456XXX	Other Electric Revenues	29,574,362
		TOTAL OTHER OPERATING REVENUE	<u>31,366,214</u>
		TOTAL ELECTRIC REVENUE	<u>339,027,986</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	128,155
1	501XXX	Fuel	12,150,440
1	502000	Steam Expense	1,134,586
1	505000	Electric Expense	265,386
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,961,984
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	270,029
1	511000	Structures	259,854
1	512000	Boiler Plant	2,825,363
1	513000	Electric Plant	952,646
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	460,839
		TOTAL STEAM POWER GENERATION EXP	<u>20,409,282</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	747,294
1	536000	Water for Power	461,637
1	537000	Hydraulic Expense	3,123,750
1	538000	Electric Expense	1,973,354
1	539000	Miscellaneous Hydraulic Power Generation Exp	402,490
1	540000	Rent	573,158
1	540100	MT Trust Funds Land Settlement Rents	1,778,774
		MAINTENANCE	
1	541000	Supervision & Engineering	209,521
1	542000	Structures	249,804
1	543000	Reservoirs, Dams, & Waterways	286,261
1	544000	Electric Plant	1,163,433
1	545000	Miscellaneous Hydraulic Plant	204,835
		TOTAL HYDRO POWER GENERATION EXP	<u>11,174,311</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	144,656
1	547XXX	Fuel	31,566,286
1	548000	Generation Expense	648,418
1	549XXX	Miscellaneous Other Power Generation Op Exp	335,019
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	243,386
1	552000	Structures	32,114
1	553000	Generating & Electric Equipment	1,798,463
1	554XXX	Miscellaneous Other Power Generation Maint Exp	219,530
		TOTAL OTHER POWER GENERATION EXP	<u>35,017,894</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	60,790,462
1	556000	System Control & Load Dispatching	268,258
E-557	557XXX	Other Expense	11,851,421
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>72,910,141</u>
		TOTAL PRODUCTION OPERATING EXP	<u>139,511,628</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	695,103
1	561000	Load Dispatching	911,188
1	562000	Station Expense	137,907
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	189,902
1	565XXX	Transmission of Electricity by Others	6,269,782
1	566000	Miscellaneous Transmission Expense	1,112,346
1	567000	Rent	29,832
		MAINTENANCE	
1	568000	Supervision & Engineering	154,249
1	569000	Structures	260,737
1	570000	Station Equipment	319,219
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	467,667
1	572000	Underground Lines	6,546
1	573000	Service Miscellaneous	33,418
		TOTAL TRANSMISSION OPERATING EXP	<u>10,587,896</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,141,881
E-DEPX		Depreciation Expense-Transmission	6,820,455
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	401,025
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	878,196
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	95,031
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	67,007
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(2,113,981)
99	407434	EIM Deferred O&M	(579,426)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,432,346)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,863,026)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,328,938
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>21,343,652</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>171,443,176</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,478,134
3	582000	Station Expense	403,067
3	583000	Overhead Line Expense	1,131,385
3	584000	Underground Line Expense	823,504
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,223
3	586000	Meter Expense	298,767
3	587000	Customer Installations Expense	265,664
3	588000	Miscellaneous Distribution Expense	2,249,858
3	589000	Rent	92,584
		MAINTENANCE:	
3	590000	Supervision & Engineering	630,103
3	591000	Structures	354,763
3	592000	Station Equipment	262,657
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	6,844,812
3	594000	Underground Lines	233,889
3	595000	Line Transformers	84,486
3	596000	Street Light & Signal System Maintenance Exp	17,893
3	597000	Meters	4,347
3	598000	Miscellaneous Distribution Expense	519,806
		TOTAL DISTRIBUTION OPERATING EXP	<u>15,696,942</u>
E-DEPX		Depreciation Expense-Distribution	18,227,893
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,887,530
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,115,423</u>
		TOTAL DISTRIBUTION EXPENSES	<u>40,812,365</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	61,247
2	902000	Meter Reading Expenses	222,265
2	903XXX	Customer Records & Collection Expenses	2,674,069
2	904000	Uncollectible Accounts	(1,031,382)
2	905000	Misc Customer Accounts	33,574
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,959,773
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,785,960
2	909000	Advertising	232,168
2	910000	Misc Customer Service & Info Exp	112,329
		TOTAL CUSTOMER SERVICE & INFO EXP	11,130,457
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	8,851,824
4	921000	Office Supplies & Expenses	1,317,309
4	922000	Admin Exp Transferred--Credit	(32,057)
4	923000	Outside Services Employed	3,905,608
4	924000	Property Insurance Premium	636,263
4	925XXX	Injuries and Damages	2,279,152
4	926XXX	Employee Pensions and Benefits	9,653,317
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,223,195
4	930000	Miscellaneous General Expenses	1,563,648
4	931000	Rents	245,510
4	935000	Maintenance of General Plant	4,078,679
		TOTAL ADMIN & GEN OPERATING EXP	34,723,648

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,888,783
E-AMTX		Amortization Expense-General Plant - 303000	94,753
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	10,449,124
E-AMTX		Amortization Expense-General Plant - 390200, 3962	134,248
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	524,667
99	407314	Regulatory Debit - FISERVE Amortization	198,283
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,021,394
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(83,006)
99	407444	Regulatory Credit - Wild Fire Resiliency	(2,460,277)
99	407447	Regulatory Credit - COVID-19 Deferral	1,731,634
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(956,759)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,865,584
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>19,408,428</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>54,132,076</u>
		TOTAL EXPENSES BEFORE FIT	<u>279,477,847</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	59,550,139
E-FIT		FEDERAL INCOME TAX	(143,749)
E-FIT		DEFERRED FEDERAL INCOME TAX	2,305,862
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>57,555,084</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended November 30, 2021
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(23,084)	816,935	793,851	(29,789)	535,419	505,630	6,705	281,516	288,221
1	456010	Other Electric Rev-Financial	0	(7,375,290)	(7,375,290)	0	(4,833,765)	(4,833,765)	0	(2,541,525)	(2,541,525)
1	456015	Other Electric Rev-CT Fuel Sales	0	41,842,319	41,842,319	0	27,423,456	27,423,456	0	14,418,863	14,418,863
1	456016	Other Electric Rev-Resource Opt	0	5,436,440	5,436,440	0	3,563,043	3,563,043	0	1,873,397	1,873,397
1	456017	Other Electric Rev-Non Resource	0	91,857	91,857	0	60,203	60,203	0	31,654	31,654
1	456018	Other Electric Rev-Extraction	0	541,927	541,927	0	355,179	355,179	0	186,748	186,748
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,129	57,129	0	37,442	37,442	0	19,687	19,687
1	456030	Other Electric Rev-Clearwater	(120,720)	1,207,203	1,086,483	0	791,201	791,201	(120,720)	416,002	295,282
1	456050	Other Electric Rev-Attachment Fees	1,459,129	240	1,459,369	1,192,449	157	1,192,606	266,680	83	266,763
1	456100	Transmission Revenue of Others	0	16,039,867	16,039,867	0	10,512,529	10,512,529	0	5,527,338	5,527,338
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	1,622,598	1,622,598	0	1,063,451	1,063,451	0	559,147	559,147
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(7,574,779)	0	(7,574,779)	(5,361,609)	0	(5,361,609)	(2,213,170)	0	(2,213,170)
1	456329	Amortization Res Decoupling Deferral	(3,830,615)	0	(3,830,615)	(3,893,853)	0	(3,893,853)	63,238	0	63,238
1	456338	Non-res Decoupling Deferred Rev	2,811,891	0	2,811,891	2,992,104	0	2,992,104	(180,213)	0	(180,213)
1	456339	Amortization Non-res Decoupling	(9,917,124)	0	(9,917,124)	(9,493,904)	0	(9,493,904)	(423,220)	0	(423,220)
1	456380	Other Electric Revenue-Clearwater	304,314	0	304,314	0	0	0	304,314	0	304,314
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	1,783,512	1,783,512	0	1,168,914	1,168,914	0	614,598	614,598
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,198,047)	(1,198,047)	0	(785,200)	(785,200)	0	(412,847)	(412,847)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,198,047	1,198,047	0	785,200	785,200	0	412,847	412,847
1	456730	Other Elec Rev-Intraco Thermal	0	29,315,258	29,315,258	0	19,213,220	19,213,220	0	10,102,038	10,102,038
TOTAL ACCOUNT 456			(16,713,923)	92,303,995	75,590,072	(14,480,328)	60,496,039	46,015,711	(2,233,595)	31,807,956	29,574,361

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 November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	140,670,252	140,670,252	0	92,195,283	92,195,283	0	48,474,969	48,474,969
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,752,252	1,752,252	0	1,148,426	1,148,426	0	603,826	603,826
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,356,444	0	10,356,444	0	0	0	10,356,444	0	10,356,444
1	555550	Non Monetary - Exchange Power	0	(59,434)	(59,434)	0	(38,953)	(38,953)	0	(20,481)	(20,481)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,369,580	2,369,580	0	1,553,023	1,553,023	0	816,557	816,557
1	555710	Intercompany Purchase	0	1,622,598	1,622,598	0	1,063,451	1,063,451	0	559,147	559,147
TOTAL ACCOUNT 555			10,356,444	146,355,248	156,711,692	0	95,921,230	95,921,230	10,356,444	50,434,018	60,790,462

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 November 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	126,093	5,342,458	5,468,551	126,093	3,501,447	3,627,540	0	1,841,011	1,841,011
1	557010	Other Power Supply Expense - Financial	0	(9,631,481)	(9,631,481)	0	(6,312,473)	(6,312,473)	0	(3,319,008)	(3,319,008)
1	557018	Merchandise Processing Fee	0	53,708	53,708	0	35,200	35,200	0	18,508	18,508
1	557150	Fuel - Economic Dispatch	0	8,381,725	8,381,725	0	5,493,383	5,493,383	0	2,888,342	2,888,342
1	557160	Power Supply Expense - Miscellaneous	0	344,570	344,570	0	225,831	225,831	0	118,739	118,739
99	557161	Unbilled Add-Ons	694,064	0	694,064	318,625	0	318,625	375,439	0	375,439
1	557165	Other Resource Costs-CAISO Charges	0	279,429	279,429	0	183,138	183,138	0	96,291	96,291
1	557170	Broker Fees - Power	0	316,898	316,898	0	207,695	207,695	0	109,203	109,203
1	557171	REC Broker Fees	0	82,095	82,095	0	53,805	53,805	0	28,290	28,290
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	(7,270,415)	0	(7,270,415)	(7,270,415)	0	(7,270,415)	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	(19,587,978)	0	(19,587,978)	(19,587,978)	0	(19,587,978)	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	2,807,225	0	2,807,225	2,807,225	0	2,807,225	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,422,868)	0	(1,422,868)	(1,422,868)	0	(1,422,868)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,988,053)	0	(11,988,053)	0	0	0	(11,988,053)	0	(11,988,053)
99	557390	Idaho PCA Amortization	1,201,170	0	1,201,170	0	0	0	1,201,170	0	1,201,170
1	557395	Optional Renewable Power Expense Offset	0	1,246	1,246	0	817	817	0	429	429
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,472,691	2,472,691	0	1,620,602	1,620,602	0	852,089	852,089
1	557711	Turbine Gas Bookout Offset	0	(2,472,691)	(2,472,691)	0	(1,620,602)	(1,620,602)	0	(852,089)	(852,089)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,502,264	58,502,264	0	38,342,384	38,342,384	0	20,159,880	20,159,880
TOTAL ACCOUNT 557			(34,679,656)	63,672,912	28,993,256	(24,589,392)	41,731,227	17,141,835	(10,090,264)	21,941,685	11,851,421

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 November 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	201,430	77,901	279,331	109,713	50,775	160,488	91,717	27,126	118,843
99	908600	Public Purpose Tariff Rider Expense Offset	34,506,356	0	34,506,356	23,778,694	0	23,778,694	10,727,662	0	10,727,662
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(313,523)	0	(313,523)	(252,978)	0	(252,978)	(60,545)	0	(60,545)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,580,578	77,901	34,658,479	23,821,744	50,775	23,872,519	10,758,834	27,126	10,785,960

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.179%	34.821%
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 November 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.95%	53.95%
2	Cost of Debt		4.772%	4.776%
	Total Weighted Cost		2.574%	2.577%
E-APL	Net Rate Base	2,795,874,628	1,882,032,175	913,842,453
	Interest Deduction for FIT Calculation	71,993,228	48,443,508	23,549,720
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 November 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,010,822,613	671,794,627	339,027,986	
E-OPS	Less: Operating & Maintenance Expense	608,382,557	394,772,213	213,610,344	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	146,230,225	97,444,774	48,785,451	
E-OTX	Less: Taxes Other than FIT	86,782,088	69,700,036	17,082,052	
	Net Operating Income Before FIT	169,427,743	109,877,604	59,550,139	
E-INT	Less: Interest Expense	71,993,228	48,443,508	23,549,720	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0	
E-OTX	Less: ID ITC Deferred & Amortization	(27,945)	0	(27,945)	
E-SCM	Plus: Schedule M Adjustments	(115,187,060)	(78,530,067)	(36,656,993)	
	Taxable Net Operating Income	(17,780,490)	(17,095,971)	(684,519)	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	(3,733,903)	(3,590,154)	(143,749)	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	(3,733,903)	(3,590,154)	(143,749)	
E-DTE	Deferred FIT	9,900,990	7,595,128	2,305,862	
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)	
	Total Net FIT/Deferred FIT	5,682,299	3,687,244	1,995,055	
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 November 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	77,691,889	99,691,664	177,383,553	53,458,183	66,767,207	120,225,390	24,233,706	32,924,457	57,158,163
12	997001 Contributions In Aid of Construction	0	7,844,234	7,844,234	0	5,285,523	5,285,523	0	2,558,711	2,558,711
12	997002 Injuries and Damages	0	486,009	486,009	0	327,478	327,478	0	158,531	158,531
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	1,730,419	1,730,419	0	1,165,974	1,165,974	0	564,445	564,445
99	997007 Idaho PCA	(10,786,883)	0	(10,786,883)	0	0	0	(10,786,883)	0	(10,786,883)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	536,963	536,963	0	361,811	361,811	0	175,152	175,152
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	8,019,767	0	8,019,767	4,228,443	0	4,228,443	3,791,324	0	3,791,324
12	997020 FAS87 Current Pension Accrual	0	(9,238,435)	(9,238,435)	0	(6,224,950)	(6,224,950)	0	(3,013,485)	(3,013,485)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	2,946,919	(4,680,193)	(1,733,274)	3,218,348	(3,153,561)	64,787	(271,429)	(1,526,632)	(1,798,061)
99	997031 Decoupling Mechanism	18,510,626	0	18,510,626	15,757,261	0	15,757,261	2,753,365	0	2,753,365
12	997032 Interest Rate Swaps	0	(8,955,324)	(8,955,324)	0	(6,034,187)	(6,034,187)	0	(2,921,137)	(2,921,137)
99	997033 BPA Residential Exchange	291,246	0	291,246	(692,462)	0	(692,462)	983,708	0	983,708
99	997034 Montana Hydro Settlement	5,163,084	0	5,163,084	3,384,310	0	3,384,310	1,778,774	0	1,778,774
99	997035 Leases	0	125,749	125,749	0	85,844	85,844	0	39,905	39,905
99	997043 Washington Deferred Power Costs	(26,990,703)	0	(26,990,703)	(26,990,703)	0	(26,990,703)	0	0	0
12	997044 Non-Monetary Power Costs	0	(59,434)	(59,434)	0	(40,047)	(40,047)	0	(19,387)	(19,387)
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	(2,192,111)	(2,192,111)	0	(1,477,066)	(1,477,066)	0	(715,045)	(715,045)
12	997049 Tax Depreciation	0	(155,255,844)	(155,255,844)	0	(104,612,940)	(104,612,940)	0	(50,642,904)	(50,642,904)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	595,706	595,706	0	288,380	288,380
99	997065 Amortization - Unbilled Revenue Add-Ins	757,080	0	757,080	425,524	0	425,524	331,556	0	331,556
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	2,828,181	2,828,181	0	1,905,657	1,905,657	0	922,524	922,524
12	997081 Deferred Compensation	0	476,164	476,164	0	320,844	320,844	0	155,320	155,320
4	997082 Meal Disallowances	0	80,204	80,204	0	54,752	54,752	0	25,452	25,452
12	997083 Paid Time Off	0	742,983	742,983	0	500,629	500,629	0	242,354	242,354
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,767,995)	0	(1,767,995)	0	0	0	(1,767,995)	0	(1,767,995)
99	997095 WA REC Deferral	1,459,095	0	1,459,095	1,459,095	0	1,459,095	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,047	22,047	0	10,673	10,673
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	13,485	13,485	0	9,086	9,086	0	4,399	4,399
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(44,283,334)	(44,283,334)	0	(29,838,553)	(29,838,553)	0	(14,444,781)	(14,444,781)
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	(6,852,855)	0	(6,852,855)	(6,852,855)	0	(6,852,855)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 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	1,018,664	0	1,018,664	820,381	0	820,381	198,283	0	198,283
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(81,853)	(81,853)	0	(39,625)	(39,625)
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	331,230	331,230	0	160,348	160,348
99	997115	AFUDC Equity DFIT Deferral	(233,767)	0	(233,767)	(233,767)	0	(233,767)	0	0	0
99	997117	Colstrip Plant Adjustment	(6,337,159)	0	(6,337,159)	(3,840,912)	0	(3,840,912)	(2,496,247)	0	(2,496,247)
99	997119	AFUDC Tax CPI	0	1,250,582	1,250,582	0	842,655	842,655	0	407,927	407,927
99	997120	Transportation Tax Disallowance	0	128,105	128,105	0	86,318	86,318	0	41,787	41,787
99	997123	EIM Deferred O&M	(579,426)	0	(579,426)	0	0	0	(579,426)	0	(579,426)
99	997124	Colstrip Recovery Offset	(476,148)	0	(476,148)	(476,148)	0	(476,148)	0	0	0
99	997125	COVID-19	371,953	0	371,953	(2,381,075)	0	(2,381,075)	2,753,028	0	2,753,028
99	997126	Prepaid Expenses	0	(1,159,340)	(1,159,340)	0	(781,175)	(781,175)	0	(378,165)	(378,165)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,101,280	2,101,280	0	1,017,225	1,017,225
99	997128	Meters Expensed	0	(23,820,714)	(23,820,714)	0	(16,050,635)	(16,050,635)	0	(7,770,079)	(7,770,079)
99	997129	Mixed Service Costs (IDD#5)	0	(37,395,301)	(37,395,301)	0	(25,197,328)	(25,197,328)	0	(12,197,973)	(12,197,973)
99	997130	Wild Fire Resiliency Deferral	(5,200,004)	0	(5,200,004)	(1,699,962)	0	(1,699,962)	(3,500,042)	0	(3,500,042)
99	997132	Battery Storage Deferral	(3,863,466)	0	(3,863,466)	(3,863,466)	0	(3,863,466)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	51,512,817	(166,699,877)	(115,187,060)	34,198,187	(112,728,254)	(78,530,067)	17,314,630	(53,971,623)	(36,656,993)

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%	67.381%	32.619%
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 November 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	16,767,216	16,767,216	0	11,297,918	11,297,918	0	5,469,298	5,469,298
99	410100	Deferred Federal Income Tax Expense - Washington	6,746,907	0	6,746,907	6,746,907	0	6,746,907	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,690,165	0	2,690,165	0	0	0	2,690,165	0	2,690,165
	410100	Total	9,437,072	16,767,216	26,204,288	6,746,907	11,297,918	18,044,825	2,690,165	5,469,298	8,159,463
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,989,201)	(10,989,201)	0	(7,404,634)	(7,404,634)	0	(3,584,567)	(3,584,567)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,765,231)	0	(1,765,231)	(1,765,231)	0	(1,765,231)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(770,670)	0	(770,670)	0	0	0	(770,670)	0	(770,670)
	411100	Total	(2,535,901)	(10,989,201)	(13,525,102)	(1,765,231)	(7,404,634)	(9,169,865)	(770,670)	(3,584,567)	(4,355,237)
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	(1,279,832)	0	(1,279,832)	(1,279,832)	0	(1,279,832)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(1,498,364)	0	(1,498,364)	0	0	0	(1,498,364)	0	(1,498,364)
	410193	Total	(2,778,196)	0	(2,778,196)	(1,279,832)	0	(1,279,832)	(1,498,364)	0	(1,498,364)
Total Deferred Federal Income Tax Expense			4,122,975	5,778,015	9,900,990	3,701,844	3,893,284	7,595,128	421,131	1,884,731	2,305,862

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.381%	32.619%
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 November 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	72,745	72,745	0	47,677	47,677	0	25,068	25,068
1	408140	State Kwh Generation Tax	0	1,385,624	1,385,624	0	908,138	908,138	0	477,486	477,486
1	408150	R&P Property Tax--Production	0	16,443,111	16,443,111	0	10,776,815	10,776,815	0	5,666,296	5,666,296
1	408180	R&P Property Tax--Transmission	0	6,238,005	6,238,005	0	4,088,388	4,088,388	0	2,149,617	2,149,617
1	409100	State Income Tax--Montana & Oregon	0	30,387	30,387	0	19,916	19,916	0	10,471	10,471
TOTAL PRODUCTION & TRANSMISSION			0	24,169,872	24,169,872	0	15,840,934	15,840,934	0	8,328,938	8,328,938
DISTRIBUTION											
99	408110	State Excise Tax	22,403,932	0	22,403,932	22,403,932	0	22,403,932	0	0	0
99	408120	Municipal Occupation & License Tax	23,253,392	0	23,253,392	19,573,708	0	19,573,708	3,679,684	0	3,679,684
99	408160	Miscellaneous State or Local Tax--WA & ID	206	0	206	0	0	0	206	0	206
99	408170	R&P Property Tax--Distribution	11,156,095	0	11,156,095	7,920,595	0	7,920,595	3,235,500	0	3,235,500
99	409100	State Income Tax--Idaho	85	0	85	0	0	0	85	0	85
99	411410	State Income Tax--Idaho ITC Deferred	46	0	46	0	0	0	46	0	46
99	411420	State Income Tax--Idaho ITC Amortization	(27,991)	0	(27,991)	0	0	0	(27,991)	0	(27,991)
TOTAL DISTRIBUTION			56,785,765	0	56,785,765	49,898,235	0	49,898,235	6,887,530	0	6,887,530
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,014,359	4,812,092	5,826,451	675,844	3,285,023	3,960,867	338,515	1,527,069	1,865,584
TOTAL A&G			1,014,359	4,812,092	5,826,451	675,844	3,285,023	3,960,867	338,515	1,527,069	1,865,584
TOTAL TAXES OTHER THAN FIT			57,800,124	28,981,964	86,782,088	50,574,079	19,125,957	69,700,036	7,226,045	9,856,007	17,082,052

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended November 30, 2021
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,566,666	7,566,666	0	4,959,193	4,959,193	0	2,607,473	2,607,473
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	1,051,112	1,051,112	0	688,899	688,899	0	362,213	362,213
1	182381	CDA Settlement Past Storage	0	28,401,251	28,401,251	0	18,614,180	18,614,180	0	9,787,071	9,787,071
1	302000	Franchises & Consents	2,699,836	44,049,219	46,749,055	2,699,836	28,869,858	31,569,694	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,150,607	16,470,323	319,716	10,703,842	11,023,558	0	5,446,765	5,446,765
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,570,852	126,280,276	128,851,128	2,570,852	86,206,493	88,777,345	0	40,073,783	40,073,783
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	3,287,354	3,287,354	0	2,244,145	2,244,145	0	1,043,209	1,043,209
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,633,662	1,633,662	0	1,115,236	1,115,236	0	518,426	518,426
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,710,356	68,710,356	0	46,905,812	46,905,812	0	21,804,544	21,804,544
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,434,440	20,434,440	0	13,949,775	13,949,775	0	6,484,665	6,484,665
4	303121	Misc Intangible Plant-AMI Software	16,129,094	1,520,177	17,649,271	16,129,094	1,037,764	17,166,858	0	482,413	482,413
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,583,790	3,583,790	0	2,446,510	2,446,510	0	1,137,280	1,137,280
TOTAL INTANGIBLE PLANT			21,719,498	324,668,910	346,388,408	21,719,498	219,052,507	240,772,005	0	105,616,403	105,616,403
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	112,164,953	28,854,240	141,019,193	73,302,707	18,911,069	92,213,776	38,862,246	9,943,171	48,805,417
1	312000	Boiler Plant	147,080,029	46,623,590	193,703,619	95,181,239	30,557,101	125,738,340	51,898,790	16,066,489	67,965,279
1	313000	Generators	352,819	0	352,819	230,832	0	230,832	121,987	0	121,987
1	314000	Turbogenerator Units	41,131,146	18,589,251	59,720,397	26,887,234	12,183,395	39,070,629	14,243,912	6,405,856	20,649,768
1	315000	Accessory Electric Equipment	18,723,500	12,492,849	31,216,349	12,239,277	8,187,813	20,427,090	6,484,223	4,305,036	10,789,259
1	316000	Miscellaneous Power Plant Equipment	14,435,160	2,476,959	16,912,119	9,433,642	1,623,399	11,057,041	5,001,518	853,560	5,855,078
TOTAL STEAM PRODUCTION PLANT			333,887,607	112,894,472	446,782,079	217,274,931	73,991,037	291,265,968	116,612,676	38,903,435	155,516,111
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,183,636	43,183,636	0	22,705,342	22,705,342
1	331XXX	Structures & Improvements	0	104,857,791	104,857,791	0	68,723,796	68,723,796	0	36,133,995	36,133,995
1	332XXX	Reservoirs, Dams, & Waterways	0	195,686,271	195,686,271	0	128,252,782	128,252,782	0	67,433,489	67,433,489
1	333000	Waterwheels, Turbines, & Generators	0	234,573,763	234,573,763	0	153,739,644	153,739,644	0	80,834,119	80,834,119
1	334000	Accessory Electric Equipment	0	81,161,627	81,161,627	0	53,193,330	53,193,330	0	27,968,297	27,968,297
1	335XXX	Miscellaneous Power Plant Equipment	0	13,166,007	13,166,007	0	8,629,001	8,629,001	0	4,537,006	4,537,006
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,391,299	2,391,299	0	1,257,311	1,257,311
TOTAL HYDRAULIC PRODUCTION PLANT			0	698,983,047	698,983,047	0	458,113,488	458,113,488	0	240,869,559	240,869,559
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	17,455,790	17,455,790	0	11,440,525	11,440,525	0	6,015,265	6,015,265
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,445	21,069,445	0	13,808,914	13,808,914	0	7,260,531	7,260,531
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,054,334	14,054,334	0	7,389,569	7,389,569
1	344000	Generators	0	239,769,051	239,769,051	0	157,144,636	157,144,636	0	82,624,415	82,624,415
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	25,654,579	25,654,579	0	16,814,011	16,814,011	0	8,840,568	8,840,568
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	1,642,009	1,642,009	0	1,076,173	1,076,173	0	565,836	565,836
TOTAL OTHER PRODUCTION PLANT			0	328,145,305	328,145,305	0	215,066,433	215,066,433	0	113,078,872	113,078,872
TOTAL PRODUCTION PLANT			333,887,607	1,140,022,824	1,473,910,431	217,274,931	747,170,958	964,445,889	116,612,676	392,851,866	509,464,542

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	29,424,270	30,052,628	410,632	19,284,667	19,695,299	217,726	10,139,603	10,357,329	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	106,704	30,156,633	30,263,337	69,933	19,764,657	19,834,590	36,771	10,391,976	10,428,747	
1	353XXX	Station Equipment	12,304,249	333,792,106	346,096,355	8,042,107	218,767,346	226,809,453	4,262,142	115,024,760	119,286,902	
1	354000	Towers & Fixtures	16,099,701	1,167,385	17,267,086	10,521,357	765,104	11,286,461	5,578,344	402,281	5,980,625	
1	355000	Poles & Fixtures	5,418	324,868,125	324,873,543	3,541	212,918,569	212,922,110	1,877	111,949,556	111,951,433	
1	356000	Overhead Conductors & Devices	12,629,643	160,340,533	172,970,176	8,253,677	105,087,185	113,340,862	4,375,966	55,253,348	59,629,314	
1	357000	Underground Conduit	0	3,502,829	3,502,829	0	2,295,754	2,295,754	0	1,207,075	1,207,075	
1	358000	Underground Conductors & Devices	0	7,130,757	7,130,757	0	4,673,498	4,673,498	0	2,457,259	2,457,259	
1	359000	Roads & Trails	78,834	2,401,370	2,480,204	51,518	1,573,858	1,625,376	27,316	827,512	854,828	
		TOTAL TRANSMISSION PLANT	41,852,907	892,784,008	934,636,915	27,352,765	585,130,638	612,483,403	14,500,142	307,653,370	322,153,512	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,301	0	8,945,301	7,474,747	0	7,474,747	1,470,554	0	1,470,554	
99	360400	Land Easements	3,916,070	0	3,916,070	1,334,386	0	1,334,386	2,581,684	0	2,581,684	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,523,559	0	27,523,559	20,413,165	0	20,413,165	7,110,394	0	7,110,394	
3	362000	Station Equipment	157,599,747	3,162,322	160,762,069	105,214,642	1,877,787	107,092,429	52,385,105	1,284,535	53,669,640	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	494,456,179	0	494,456,179	322,906,150	0	322,906,150	171,550,029	0	171,550,029	
99	365000	Overhead Conductors & Devices	317,118,559	0	317,118,559	199,829,311	0	199,829,311	117,289,248	0	117,289,248	
99	366000	Underground Conduit	142,043,334	0	142,043,334	93,664,760	0	93,664,760	48,378,574	0	48,378,574	
99	367000	Underground Conductors & Devices	244,951,456	0	244,951,456	162,093,270	0	162,093,270	82,858,186	0	82,858,186	
99	368000	Line Transformers	307,332,800	0	307,332,800	212,795,150	0	212,795,150	94,537,650	0	94,537,650	
99	369XXX	Services	200,156,775	0	200,156,775	131,319,011	0	131,319,011	68,837,764	0	68,837,764	
99	371XXX	Installations on Customers' Premises	3,118,640	0	3,118,640	3,118,640	0	3,118,640	0	0	0	
99	370XXX	Meters	84,789,035	0	84,789,035	60,133,027	0	60,133,027	24,656,008	0	24,656,008	
99	373XXX	Street Light & Signal Systems	74,488,752	0	74,488,752	48,645,994	0	48,645,994	25,842,758	0	25,842,758	
		TOTAL DISTRIBUTION PLANT	2,066,808,057	3,162,322	2,069,970,379	1,368,942,253	1,877,787	1,370,820,040	697,865,804	1,284,535	699,150,339	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,609	9,259,170	10,766,779	807,718	6,320,865	7,128,583	699,891	2,938,305	3,638,196	
4	390XXX	Structures & Improvements	26,462,569	106,259,349	132,721,918	17,662,691	72,539,007	90,201,698	8,799,878	33,720,342	42,520,220	
4	391XXX	Office Furniture & Equipment	4,895,855	56,855,969	61,751,824	4,880,428	38,813,296	43,693,724	15,427	18,042,673	18,058,100	
4	392XXX	Transportation Equipment	37,164,023	28,503,577	65,667,600	25,850,225	19,458,252	45,308,477	11,313,798	9,045,325	20,359,123	
4	393000	Stores Equipment	596,504	3,997,286	4,593,790	402,404	2,728,787	3,131,191	194,100	1,268,499	1,462,599	
4	394000	Tools, Shop & Garage Equipment	2,186,760	17,046,780	19,233,540	1,128,012	11,637,155	12,765,167	1,058,748	5,409,625	6,468,373	
4	394100	Electric Charging Stations	0	116,787	116,787	0	79,726	79,726	0	37,061	37,061	
4	395XXX	Laboratory Equipment	415,879	2,850,283	3,266,162	400,088	1,945,774	2,345,862	15,791	904,509	920,300	
4	396XXX	Power Operated Equipment	23,114,630	8,640,474	31,755,104	13,914,933	5,898,506	19,813,439	9,199,697	2,741,968	11,941,665	
4	397XXX	Communications Equipment	31,106,812	89,756,628	120,863,440	21,714,134	61,273,260	82,987,394	9,392,678	28,483,368	37,876,046	
4	398000	Miscellaneous Equipment	13,466	761,401	774,867	0	519,778	519,778	13,466	241,623	255,089	
		TOTAL GENERAL PLANT	127,464,107	324,047,704	451,511,811	86,760,633	221,214,406	307,975,039	40,703,474	102,833,298	143,536,772	
		TOTAL PLANT IN SERVICE	2,591,732,176	2,684,685,768	5,276,417,944	1,722,050,080	1,774,446,296	3,496,496,376	869,682,096	910,239,472	1,779,921,568	

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended November 30, 2021
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(271,188,514)	(74,440,639)	(345,629,153)	(177,772,197)	(48,788,395)	(226,560,592)	(93,416,317)	(25,652,244)	(119,068,561)	
E-ADEP		Hydro Production Plant	0	(172,171,327)	(172,171,327)	0	(112,841,088)	(112,841,088)	0	(59,330,239)	(59,330,239)	
E-ADEP		Other Production Plant	0	(158,413,985)	(158,413,985)	0	(103,824,526)	(103,824,526)	0	(54,589,459)	(54,589,459)	
E-ADEP		Transmission Plant	(26,491,233)	(222,881,205)	(249,372,438)	(16,180,029)	(146,076,342)	(162,256,371)	(10,311,204)	(76,804,863)	(87,116,067)	
E-ADEP		Distribution Plant	(664,461,429)	(410,108)	(664,871,537)	(404,194,882)	(243,522)	(404,438,404)	(260,266,547)	(166,586)	(260,433,133)	
E-ADEP		General Plant	(49,469,252)	(111,465,589)	(160,934,841)	(31,283,511)	(76,093,099)	(107,376,610)	(18,185,741)	(35,372,490)	(53,558,231)	
TOTAL ACCUMULATED DEPRECIATION			(1,011,610,428)	(739,782,853)	(1,751,393,281)	(629,430,619)	(487,866,972)	(1,117,297,591)	(382,179,809)	(251,915,881)	(634,095,690)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,195,125)	(17,195,125)	0	(11,269,685)	(11,269,685)	0	(5,925,440)	(5,925,440)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(335,993)	0	(335,993)	(335,993)	0	(335,993)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,314,524)	(3,314,524)	0	(2,259,854)	(2,259,854)	0	(1,054,670)	(1,054,670)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,909,408)	(107,595,025)	(117,504,433)	(9,909,408)	(73,450,821)	(83,360,229)	0	(34,144,204)	(34,144,204)	
E-AAAMT		General Plant - 390200, 396200	0	(702,171)	(702,171)	0	(479,344)	(479,344)	0	(222,827)	(222,827)	
TOTAL ACCUMULATED AMORTIZATION			(10,245,401)	(128,806,845)	(139,052,246)	(10,245,401)	(87,459,704)	(97,705,105)	0	(41,347,141)	(41,347,141)	
TOTAL ACCUMULATED DEPR/AMORT			(1,021,855,829)	(868,589,698)	(1,890,445,527)	(639,676,020)	(575,326,676)	(1,215,002,696)	(382,179,809)	(293,263,022)	(675,442,831)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,569,876,347	1,816,096,070	3,385,972,417	1,082,374,060	1,199,119,620	2,281,493,680	487,502,287	616,976,450	1,104,478,737	
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	(534,004,653)	(534,004,653)	0	(359,817,675)	(359,817,675)	0	(174,186,978)	(174,186,978)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,366,990)	(57,366,990)	0	(39,162,149)	(39,162,149)	0	(18,204,841)	(18,204,841)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,698,761)	(2,698,761)	0	(1,842,336)	(1,842,336)	0	(856,425)	(856,425)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	197,397	197,397	0	134,755	134,755	0	62,642	62,642	
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	(5,964,263)	(5,964,263)	0	(3,908,978)	(3,908,978)	0	(2,055,285)	(2,055,285)	
1		ADFIT - CDA Settlement Costs (283333)	0	269,278	269,278	0	176,485	176,485	0	92,793	92,793	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(974,335)	(974,335)	0	(656,517)	(656,517)	0	(317,818)	(317,818)	
TOTAL ACCUMULATED DFIT			0	(600,542,327)	(600,542,327)	0	(405,076,415)	(405,076,415)	0	(195,465,912)	(195,465,912)	
NET ELECTRIC UTILITY PLANT			1,569,876,347	1,215,553,743	2,785,430,090	1,082,374,060	794,043,205	1,876,417,265	487,502,287	421,510,538	909,012,825	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.380%	40.620%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.381%	32.619%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,569,876,347	1,215,553,743	2,785,430,090	#####	794,043,205	1,876,417,265	487,502,287	421,510,538	909,012,825
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,700,535	33,464,906	40,165,441	4,954,415	22,845,153	27,799,568	1,746,120	10,619,753	12,365,873
4	Accumulated Amortization - AFUDC (182318)	(1,327,378)	(5,287,084)	(6,614,462)	(1,057,027)	(3,609,281)	(4,666,308)	(270,351)	(1,677,803)	(1,948,154)
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)	(3,458,387)	0	(3,458,387)	(1,108,354)	0	(1,108,354)	(2,350,033)	0	(2,350,033)
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)	2,094,739	0	2,094,739	0	0	0	2,094,739	0	2,094,739
99	ADFIT - Boulder Park Disallowed (190040)	106,105	0	106,105	0	0	0	106,105	0	106,105
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)	(3,505,899)	0	(3,505,899)	(1,165,773)	0	(1,165,773)	(2,340,126)	0	(2,340,126)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(84,831,969)	0	(84,831,969)	(55,806,597)	0	(55,806,597)	(29,025,372)	0	(29,025,372)
99	ADFIT-Customer Tax Credit (190393)	17,814,713	0	17,814,713	11,719,385	0	11,719,385	6,095,328	0	6,095,328
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,809,696)	0	(12,809,696)	(8,325,812)	0	(8,325,812)	(4,483,884)	0	(4,483,884)
99	Colstrip-Regulatory Asset (182327)	10,569,309	0	10,569,309	5,134,993	0	5,134,993	5,434,316	0	5,434,316
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,754,699	0	1,754,699	1,474,358	0	1,474,358	280,341	0	280,341
99	Colstrip Reg Asset ADFIT (283376)	(1,385,085)	0	(1,385,085)	(905,153)	0	(905,153)	(479,932)	0	(479,932)
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)	(2,437,628)	0	(2,437,628)	(1,592,990)	0	(1,592,990)	(844,638)	0	(844,638)
99	Colstrip ARO Liability (230027)	(13,869,813)	0	(13,869,813)	(9,063,924)	0	(9,063,924)	(4,805,889)	0	(4,805,889)
99	Colstrip ARO ADFIT (190376)	2,912,661	0	2,912,661	1,903,424	0	1,903,424	1,009,237	0	1,009,237
99	Colstrip ARO ADFIT (283377)	(2,509,428)	0	(2,509,428)	(1,639,911)	0	(1,639,911)	(869,517)	0	(869,517)
99	Customer Deposits (235199)	(1,014)	0	(1,014)	(1,014)	0	(1,014)	0	0	0
C-WKC	Working Capital	71,506,265	0	71,506,265	51,715,223	0	51,715,223	19,791,042	0	19,791,042
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(17,733,284)	28,177,822	10,444,538	(13,620,962)	19,235,872	5,614,910	(4,112,322)	8,941,950	4,829,628
	NET RATE BASE	1,552,143,063	1,243,731,565	2,795,874,628	#####	813,279,077	1,882,032,175	483,389,965	430,452,488	913,842,453

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended November 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)	3,209,002	3,209,002			3,209,002	3,209,002		2,103,180	2,103,180		1,105,822	1,105,822	
	Steam (ED-ID)	4,361,224	4,361,224		4,361,224		4,361,224				4,361,224		4,361,224	
	Steam (ED-WA)	11,644,623	11,644,623		11,644,623		11,644,623	11,644,623			11,644,623			
1	Hydro (ED-AN)	14,594,809	14,594,809			14,594,809	14,594,809		9,565,438	9,565,438		5,029,371	5,029,371	
1	Other (ED-AN)	10,578,828	10,578,828			10,578,828	10,578,828		6,933,364	6,933,364		3,645,464	3,645,464	
Total Electric Production		44,388,486	44,388,486			16,005,847	28,382,639	44,388,486	11,644,623	18,601,982	30,246,605	4,361,224	9,780,657	14,141,881
Electric Transmission														
1	ED-AN	17,431,193	17,431,193			17,431,193	17,431,193		11,424,404	11,424,404		6,006,789	6,006,789	
	ED-ID	813,666	813,666		813,666		813,666				813,666		813,666	
	ED-WA	514,699	514,699		514,699		514,699	514,699			514,699			
Total Electric Transmissic		18,759,558	18,759,558			1,328,365	17,431,193	18,759,558	514,699	11,424,404	11,939,103	813,666	6,006,789	6,820,455
Electric Distribution														
3	ED-AN	84,301	84,301			84,301	84,301		50,058	50,058		34,243	34,243	
	ED-ID	18,193,650	18,193,650		18,193,650		18,193,650				18,193,650		18,193,650	
	ED-WA	34,788,308	34,788,308		34,788,308		34,788,308	34,788,308			34,788,308			
Total Electric Distribution		53,066,259	53,066,259			52,981,958	84,301	53,066,259	34,788,308	50,058	34,838,366	18,193,650	34,243	18,227,893
Gas Underground Storage														
	GD-AN	685,860	685,860											
	GD-OR	121,883		121,883			121,883							
Total Gas Underground St		807,743		685,860			121,883							
Gas Distribution														
	GD-AN	57,408	57,408											
	GD-ID	6,479,015	6,479,015		6,479,015									
	GD-WA	14,521,078	14,521,078		14,521,078									
	GD-OR	9,706,106		9,706,106			9,706,106							
Total Gas Distribution		30,763,607		21,057,501			9,706,106							
General Plant														
4	ED-AN	2,867,470	2,867,470			2,867,470	2,867,470		1,957,507	1,957,507		909,963	909,963	
	ED-ID	498,453	498,453		498,453		498,453				498,453		498,453	
	ED-WA	1,048,609	1,048,609		1,048,609		1,048,609	1,048,609			1,048,609			
7,4	CD-AA	22,323,432	15,625,956	4,619,834	2,077,642	15,625,956	15,625,956		10,667,215	10,667,215		4,958,741	4,958,741	
9,4	CD-AN	632,018	488,026	143,992		488,026	488,026		333,156	333,156		154,870	154,870	
9	CD-ID	474,968	366,756	108,212		366,756	366,756				366,756		366,756	
9	CD-WA	2,274,146	1,756,027	518,119		1,756,027	1,756,027	1,756,027			1,756,027			
8	GD-AA	371,787		255,912	115,875									
	GD-AN	31,552		31,552										
	GD-ID	39,551		39,551										
	GD-WA	1,107,694		1,107,694										
	GD-OR	207,479		207,479										
Total General Plant		31,877,159	22,651,297	6,824,866	2,400,996	3,669,845	18,981,452	22,651,297	2,804,636	12,957,878	15,762,514	865,209	6,023,574	6,888,783
Total Depreciation Expens		179,662,812	138,865,600	28,568,227	12,228,985	73,986,015	64,879,585	138,865,600	49,752,266	43,034,322	92,786,588	24,233,749	21,845,263	46,079,012

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	59.380%	40.620%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended November 30, 2021
Ending Balance Basis

Report ID:
E-AMTX-12E

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	912,319	912,319		912,319	912,319		597,934	597,934		314,385	314,385	
1	Misc Intangible Plt (303000)	ED-AN	251,422	251,422		251,422	251,422		164,782	164,782		86,640	86,640	
Total Production/Transmission			1,163,741	1,163,741		1,163,741	1,163,741		762,716	762,716		401,025	401,025	
Distribution														
	Franchises (302000)	ED-WA	113,823	113,823		113,823	113,823	113,823		113,823				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866				
Total Distribution			119,689	119,689		119,689	119,689	119,689		119,689				
General Plant - 303000														
7,4		CD-AA	414,910	290,428	85,866	38,616		290,428	290,428		198,264	198,264	92,164	92,164
9,1		CD-AN	9,729	7,513	2,216			7,513	7,513		4,924	4,924	2,589	2,589
		GD-ID	14,733		14,733									
		GD-WA	24,846		24,846									
		GD-OR	7,627			7,627								
Total General Plant - 303000			471,845	297,941	127,661	46,243		297,941	297,941		203,188	203,188	94,753	94,753
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	41,023,928	28,715,929	8,489,902	3,818,097		28,715,929	28,715,929		19,603,216	19,603,216	9,112,713	9,112,713
9,4		CD-AN	142,527	110,055	32,472			110,055	110,055		75,130	75,130	34,925	34,925
9,4		CD-ID	(24)	(19)	(5)			(19)	(19)				(19)	(19)
9,4		CD-WA	3,739,085	2,887,209	851,876			2,887,209	2,887,209	2,887,209		2,887,209		0
4		ED-AN	4,101,371	4,101,371				4,101,371	4,101,371		2,799,842	2,799,842	1,301,529	1,301,529
		ED-ID	(24)	(24)				(24)	(24)				(24)	(24)
		ED-WA	699,019	699,019				699,019	699,019	699,019		699,019		
8		GD-AA	84,503		58,166	26,337								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			49,790,385	36,513,540	9,432,411	3,844,434		3,586,185	32,927,355	36,513,540	3,586,228	22,478,188	26,064,416	(43) 10,449,167 10,449,124
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	423,041	423,041				423,041	423,041		288,793	288,793	134,248	134,248
		GD-OR	0			0								
Total General Plant - 390200, 396200			423,041	423,041	0	0		423,041	423,041		288,793	288,793	134,248	134,248
Total Amortization Expense			51,968,701	38,517,952	9,560,072	3,890,677		3,705,874	34,812,078	38,517,952	3,705,917	23,732,885	27,438,802	(43) 11,079,193 11,079,150

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 November 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)	(74,440,639)	(74,440,639)			(74,440,639)	(74,440,639)		(48,788,395)	(48,788,395)		(25,652,244)	(25,652,244)	
	Steam (ED-ID)	(93,416,317)	(93,416,317)		(93,416,317)	(93,416,317)	(93,416,317)				(93,416,317)		(93,416,317)	
	Steam (ED-WA)	(177,772,197)	(177,772,197)		(177,772,197)	(177,772,197)	(177,772,197)							
1	Hydro (ED-AN)	(172,171,327)	(172,171,327)		(172,171,327)	(172,171,327)	(172,171,327)		(112,841,088)	(112,841,088)		(59,330,239)	(59,330,239)	
1	Other (ED-AN)	(158,413,985)	(158,413,985)		(158,413,985)	(158,413,985)	(158,413,985)		(103,824,526)	(103,824,526)		(54,589,459)	(54,589,459)	
Total Electric Production		(676,214,465)	(676,214,465)		(271,188,514)	(405,025,951)	(676,214,465)		(177,772,197)	(265,454,009)	(443,226,206)	(93,416,317)	(139,571,942)	(232,988,259)
Electric Transmission														
1	ED-AN	(222,881,205)	(222,881,205)			(222,881,205)	(222,881,205)		(146,076,342)	(146,076,342)		(76,804,863)	(76,804,863)	
	ED-ID	(10,311,204)	(10,311,204)		(10,311,204)	(10,311,204)	(10,311,204)				(10,311,204)		(10,311,204)	
	ED-WA	(16,180,029)	(16,180,029)		(16,180,029)	(16,180,029)	(16,180,029)							
Total Electric Transmissic		(249,372,438)	(249,372,438)		(26,491,233)	(222,881,205)	(249,372,438)		(16,180,029)	(146,076,342)	(162,256,371)	(10,311,204)	(76,804,863)	(87,116,067)
Electric Distribution														
3	ED-AN	(410,108)	(410,108)			(410,108)	(410,108)		(243,522)	(243,522)		(166,586)	(166,586)	
	ED-ID	(260,266,547)	(260,266,547)		(260,266,547)	(260,266,547)	(260,266,547)				(260,266,547)		(260,266,547)	
	ED-WA	(404,194,882)	(404,194,882)		(404,194,882)	(404,194,882)	(404,194,882)				(404,194,882)		(404,194,882)	
Total Electric Distribution		(664,871,537)	(664,871,537)		(664,461,429)	(410,108)	(664,871,537)		(404,194,882)	(243,522)	(404,438,404)	(260,266,547)	(166,586)	(260,433,133)
Gas Underground Storage														
	GD-AN	(18,422,223)	(18,422,223)											
	GD-OR	(1,507,000)		(1,507,000)										
Total Gas Underground St		(19,929,223)		(18,422,223)		(1,507,000)								
Gas Distribution														
	GD-AN	(1,961,285)	(1,961,285)											
	GD-ID	(95,062,083)	(95,062,083)											
	GD-WA	(167,702,571)	(167,702,571)											
	GD-OR	(130,990,000)		(130,990,000)										
Total Gas Distribution		(395,715,939)		(264,725,939)		(130,990,000)								
General Plant														
4	ED-AN	(37,438,249)	(37,438,249)			(37,438,249)	(37,438,249)		(25,557,595)	(25,557,595)		(11,880,654)	(11,880,654)	
	ED-ID	(12,693,402)	(12,693,402)		(12,693,402)	(12,693,402)	(12,693,402)				(12,693,402)		(12,693,402)	
	ED-WA	(23,766,007)	(23,766,007)		(23,766,007)	(23,766,007)	(23,766,007)				(23,766,007)		(23,766,007)	
7,4	CD-AA	(96,872,530)	(67,808,833)	(20,047,771)	(9,015,926)	(67,808,833)	(67,808,833)		(46,290,378)	(46,290,378)		(21,518,455)	(21,518,455)	
9,4	CD-AN	(8,053,287)	(6,218,507)	(1,834,780)		(6,218,507)	(6,218,507)		(4,245,126)	(4,245,126)		(1,973,381)	(1,973,381)	
9	CD-ID	(7,112,862)	(5,492,339)	(1,620,523)		(5,492,339)	(5,492,339)				(5,492,339)		(5,492,339)	
9	CD-WA	(9,735,556)	(7,517,504)	(2,218,052)		(7,517,504)	(7,517,504)				(7,517,504)		(7,517,504)	
8	GD-AA	(2,254,747)		(1,552,010)	(702,737)									
	GD-AN	(3,653,745)		(3,653,745)										
	GD-ID	(2,434,419)		(2,434,419)										
	GD-WA	(12,022,342)		(12,022,342)										
	GD-OR	(5,396,765)		(5,396,765)										
Total General Plant		(221,433,911)	(160,934,841)	(45,383,642)	(15,115,428)	(49,469,252)	(111,465,589)	(160,934,841)	(31,283,511)	(76,093,099)	(107,376,610)	(18,185,741)	(35,372,490)	(53,558,231)
Total Accumulated Depr		(2,227,537,513)	(1,751,393,281)	(328,531,804)	(147,612,428)	(1,011,610,428)	(739,782,853)	(1,751,393,281)	(629,430,619)	(487,866,972)	(1,117,297,591)	(382,179,809)	(251,915,881)	(634,095,690)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio			65.540%			34.460%		
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense			59.380%			40.620%		
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio			68.266%			31.734%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended November 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	(14,656,820)	(14,656,820)		(14,656,820)	(14,656,820)		(9,606,080)	(9,606,080)		(5,050,740)	(5,050,740)	
1	Misc Intangible Plt (3030)	ED-AN	(2,538,305)	(2,538,305)		(2,538,305)	(2,538,305)		(1,663,605)	(1,663,605)		(874,700)	(874,700)	
Total Production/Transmission			(17,195,125)	(17,195,125)		(17,195,125)	(17,195,125)		(11,269,685)	(11,269,685)		(5,925,440)	(5,925,440)	
Distribution														
	Franchises (302000)	ED-WA	(276,210)	(276,210)		(276,210)	(276,210)	(276,210)		(276,210)				
	Misc Intangible Plt (3030)	ED-WA	(59,783)	(59,783)		(59,783)	(59,783)	(59,783)		(59,783)				
Total Distribution			(335,993)	(335,993)		(335,993)	(335,993)	(335,993)		(335,993)				
General Plant - 303000														
7,4	CD-AA		(4,586,387)	(3,210,379)	(949,153)	(426,855)		(3,210,379)	(3,210,379)		(2,191,597)	(2,191,597)	(1,018,782)	(1,018,782)
9,1	CD-AN		(134,873)	(104,145)	(30,728)			(104,145)	(104,145)		(68,257)	(68,257)	(35,888)	(35,888)
	GD-ID		(144,022)		(144,022)									
	GD-WA		(288,667)		(288,667)									
	GD-OR		(120,263)			(120,263)								
Total General Plant - 303000			(5,274,212)	(3,314,524)	(1,412,570)	(547,118)		(3,314,524)	(3,314,524)		(2,259,854)	(2,259,854)	(1,054,670)	(1,054,670)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(137,365,049)	(96,152,787)	(28,427,697)	(12,784,565)		(96,152,787)	(96,152,787)		(65,639,662)	(65,639,662)	(30,513,125)	(30,513,125)
9,4	CD-AN		(341,603)	(263,775)	(77,828)			(263,775)	(263,775)		(180,069)	(180,069)	(83,706)	(83,706)
9	CD-ID		0	0	0							0	0	
9	CD-WA		(11,516,631)	(8,892,797)	(2,623,834)			(8,892,797)	(8,892,797)	(3,041)	(8,892,797)	0	0	
4	ED-AN		(11,178,463)	(11,178,463)				(11,178,463)	(11,178,463)		(7,631,090)	(7,631,090)	(3,547,373)	(3,547,373)
	ED-ID		0	0				0	0			0	0	
	ED-WA		(1,013,570)	(1,013,570)				(1,013,570)	(1,013,570)		(1,013,570)	(1,013,570)		
8	GD-AA		(167,742)		(115,462)	(52,280)								
	GD-AN		0		0									
	GD-OR		0		0									
Total Misc IT Intangible Plant - 3031XX			(161,583,058)	(117,501,392)	(31,244,821)	(12,836,845)		(9,909,408)	(107,595,025)	(117,504,433)		(9,909,408)	(73,450,821)	(83,357,188)
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	
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		(702,171)	(702,171)				(702,171)	(702,171)		(479,344)	(479,344)	(222,827)	(222,827)
	ED-WA		0	0				0	0		0	0		
	GD-WA		0		0									
	GD-OR		0		0									
Total General Plant - 390200, 396200			(702,171)	(702,171)	0	0		0	(702,171)	(702,171)		0	(479,344)	(479,344)
Total Accumulated Amortization			(185,090,559)	(139,049,205)	(32,657,391)	(13,383,963)		(10,245,401)	(128,806,845)	(139,052,246)		(10,245,401)	(87,459,704)	(97,702,064)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	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	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451
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	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,055,076	8,294,951	2,799,344	8,960,781	20,055,076	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	25,932,161	0	0	0
99	GD-OR / AS	4,099,771	0	0	0	0	0	0	0	4,099,771	0	4,099,771	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,300,934	0	0	89,108,108	89,108,108	0	0	26,344,928	26,344,928	0	11,847,898	11,847,898
9	CD-WA / ID / AN	30,509,774	9,367,739	6,000,534	8,190,460	23,558,733	2,763,966	1,770,467	2,416,608	6,951,041	0	0	0
	TOTAL ACCOUNT	207,897,716	17,662,690	8,799,878	106,259,349	132,721,917	28,696,127	1,770,467	28,761,536	59,228,130	4,099,771	11,847,898	15,947,669
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,012,117	434,661	7,798	1,569,658	2,012,117	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	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	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215
7	CD-AA	78,609,535	0	0	55,025,103	55,025,103	0	0	16,268,243	16,268,243	0	7,316,189	7,316,189
9	CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0
	TOTAL ACCOUNT	87,201,813	4,880,427	15,428	56,855,969	61,751,824	1,452,586	2,251	16,566,639	18,021,476	12,109	7,416,404	7,428,513
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,064,732	24,172,438	10,528,845	20,363,449	55,064,732	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,498,554	0	0	0	0	10,048,388	2,862,562	2,587,604	15,498,554	0	0	0
99	GD-OR / AS	4,841,563	0	0	0	0	0	0	0	4,841,563	0	4,841,563	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423
9	CD-WA / ID / AN	6,889,595	1,677,787	784,953	2,857,198	5,319,938	495,034	231,602	843,021	1,569,657	0	0	0
	TOTAL ACCOUNT	89,938,889	25,850,225	11,313,798	28,503,577	65,667,600	10,543,422	3,094,164	5,059,427	18,697,013	4,841,563	732,713	5,574,276

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 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	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	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	5,325,562	343,537	194,100	3,574,603	4,112,240	101,361	57,269	1,054,692	1,213,322	0	0	0	
		TOTAL ACCOUNT	6,054,014	402,403	194,100	3,997,286	4,593,789	323,714	57,269	1,057,284	1,438,267	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,278,524	1,107,668	309,933	5,860,923	7,278,524	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,392,518	0	0	0	0	2,528,931	361,933	501,654	3,392,518	0	0	0	
99		GD-OR / AS	956,247	0	0	0	0	0	0	0	0	956,247	0	956,247	
8		GD-AA	5,606,574	0	0	0	0	0	0	3,859,173	3,859,173	0	1,747,401	1,747,401	
7		CD-AA	14,871,826	0	0	10,409,981	10,409,981	0	0	3,077,724	3,077,724	0	1,384,121	1,384,121	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	34,106,591	1,128,012	1,058,748	17,046,781	19,233,541	2,534,934	582,872	7,667,475	10,785,281	956,247	3,131,522	4,087,769	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,210,738	400,088	15,791	1,794,859	2,210,738	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	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	232,522	0	0	0	0	0	0	160,052	160,052	0	72,470	72,470	
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	4,170,807	400,088	15,791	2,850,283	3,266,162	106,253	0	567,006	673,259	18,586	212,800	231,386	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	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	36,519,700	13,914,933	9,199,697	8,640,474	31,755,104	2,582,794	1,014,744	1,074,038	4,671,576	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 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	48,449,652	12,350,482	6,527,005	29,572,165	48,449,652	0	0	0	0	0	0	
99	GD-WA / ID / AN	893,098	0	0	0	0	600,700	290,445	1,953	893,098	0	0	
99	GD-OR / AS	756,920	0	0	0	0	0	0	0	756,920	0	756,920	
8	GD-AA	267,879	0	0	0	0	0	0	184,389	0	83,490	83,490	
7	CD-AA	83,866,609	0	0	58,704,949	58,704,949	0	0	17,356,195	0	7,805,465	7,805,465	
9	CD-WA/ ID / AN	17,753,652	9,363,651	2,865,673	1,479,514	13,708,838	2,762,760	845,521	436,533	4,044,814	0	0	
	TOTAL ACCOUNT	151,987,810	21,714,133	9,392,678	89,756,628	120,863,439	3,363,460	1,135,966	17,979,070	22,478,496	756,920	7,888,955	8,645,875
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	9,092	0	0	0	0	0	0	0	9,092	0	9,092	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	0	64,384	64,384	
9	CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
	TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476
	TOTAL GENERAL PLANT	637,703,961	86,760,629	40,703,475	324,047,705	451,511,809	52,878,932	7,759,299	81,495,011	142,133,242	11,604,431	32,454,479	44,058,910

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 INTANGIBLE PLANT
For Twelve Months Ended November 30, 2021
Ending Balance Basis

Report ID:
C-IPL-12E

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	11,964,857	319,716	0	11,645,141	11,964,857	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,470	319,716	0	16,150,608	16,470,324	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,656,311	2,444,666	0	21,211,645	23,656,311	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	444,524	0	0	0	0	0	0	305,979	305,979	0	138,545	
7		CD-AA	149,353,118	0	0	104,544,195	104,544,195	0	0	30,908,628	30,908,628	0	13,900,295	
9		CD-WA / ID / AN	842,588	126,185	0	524,436	650,621	37,231	0	154,736	191,967	0	0	
		TOTAL ACCOUNT	174,296,541	2,570,851	0	126,280,276	128,851,127	37,231	0	31,369,343	31,406,574	0	14,038,840	14,038,840
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	589,426	0	0	589,426	589,426	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	3,854,293	0	0	2,697,928	2,697,928	0	0	797,646	797,646	0	358,719	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,443,719	0	0	3,287,354	3,287,354	0	0	797,646	797,646	0	358,719	358,719
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	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	1,633,662	0	0	1,633,662	1,633,662	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	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 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	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,171,743	0	0	1,520,177	1,520,177	0	0	449,442	449,442	0	202,124	202,124
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	22,534,700	16,129,094	0	1,520,177	17,649,271	4,233,863	0	449,442	4,683,305	0	202,124	202,124
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	92,464	0	0	92,464	92,464	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	4,987,750	0	0	3,491,325	3,491,325	0	0	1,032,215	1,032,215	0	464,210	464,210
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,080,214	0	0	3,583,789	3,583,789	0	0	1,032,215	1,032,215	0	464,210	464,210
	TOTAL		355,943,653	19,019,661	0	241,600,662	260,620,323	5,293,688	771,517	61,336,378	67,401,583	425,951	27,495,796	27,921,747

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 November 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	(81,008,012)	(56,703,988)	(16,764,608)	(7,539,416)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(858,622)	(663,002)	(195,620)	0
7	282919	CD-AA	(3,855,482)	(2,698,760)	(797,892)	(358,830)
7	283750	CD-AA	282,004	197,397	58,361	26,246
		Total	<u>(85,440,112)</u>	<u>(59,868,353)</u>	<u>(17,699,759)</u>	<u>(7,872,000)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

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	4,965,371	4,965,371	0	0	0	0	4,965,371
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	(612)	(612)	0	0	0	0	(612)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(27)	(27)	0	0	0	0	(27)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	52,948,307	19,871,812	0	72,820,119	51,715,223	19,791,042	1,233,084	80,770	0
TOTAL		52,948,307	19,871,812	4,964,732	77,784,851	51,715,223	19,791,042	1,233,084	80,770	4,964,732

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
69.998%	20.695%	9.307%	31.734%	27.085%	100.000%