

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended October 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	164,889,425	106,342,490	58,546,935
	Adjustments			
	Adjusted Net Operating Income (Loss)	164,889,425	106,342,490	58,546,935
E-APL	Electric Net Rate Base	2,785,153,589	1,875,620,448	909,533,141
	RATE OF RETURN	5.920%	5.670%	6.437%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2021 Ending Balance Basis						

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	10-01-2021 thru 10-31-2021	404,782 100.000%	263,732 65.154%	141,050 34.846%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2020 thru 10-31-2021	29,019,128 100.000%	18,375,686 63.323%	10,643,442 36.677%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 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		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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2021
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		13,741,953	0	9,343,552 4,398,401
		Direct O & M Accts 901 - 935		15,267,063	0	10,498,905 4,768,158
		Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 894		9,747,473	0	6,722,886 3,024,587
		Direct Labor Accts 901 - 935		4,242,868	0	2,092,490 2,150,378
		Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768 0
		Total		16,023,109	0	10,848,144 5,174,965
		Percentage		100.000%	0.000%	67.703% 32.297%
		Number of Customers at Percentage		366,991	0	262,104 104,887
				100.000%	0.000%	71.420% 28.580%
		Net Direct Plant Percentage		988,383,327	0	653,112,453 335,270,874
				100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	10-01-2021 thru 10-31-2021	1,396,830,532	961,440,950	435,389,582	
		Percent		100.000%	68.830%	31.170%	
11		Book Depreciation	11-01-2020 thru 10-31-2021	138,437,552	92,432,745	46,004,807	
		Percent		100.000%	66.769%	33.231%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended October 31, 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	10-01-2021 thru 10-31-2021	3,383,445,155 100.000%	2,280,432,104 67.400%	1,103,013,051 32.600%
13	E-PLT	Net Electric General Plant Percent	10-01-2021 thru 10-31-2021	290,853,743 100.000%	200,764,628 69.026%	90,089,115 30.974%
14		Net Allocated Schedule M's Percent	11-01-2020 thru 10-31-2021	-163,349,643 100.000%	-110,518,286 67.658%	-52,831,357 32.342%
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 October 31, 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	400,104,484	0	400,104,484	268,915,946	0	268,915,946	131,188,538	0
99	442200	Commercial - Firm & Int.	322,429,614	0	322,429,614	232,070,854	0	232,070,854	90,358,760	0
1	442300	Industrial	116,377,603	0	116,377,603	62,332,795	0	62,332,795	54,044,808	0
99	444000	Public Street & Highway Lighting	7,433,208	0	7,433,208	4,668,181	0	4,668,181	2,765,027	0
99	448000	Interdepartmental Revenue	1,448,943	0	1,448,943	1,177,349	0	1,177,349	271,594	0
99	499XXX	Unbilled Revenue	(2,453,137)	0	(2,453,137)	(2,115,939)	0	(2,115,939)	(337,198)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			845,340,715	0	845,340,715	567,049,186	0	567,049,186	278,291,529	0
1	447XXX	Sales for Resale	0	84,408,810	84,408,810	0	55,321,534	55,321,534	0	29,087,276
TOTAL SALES OF ELECTRICITY			845,340,715	84,408,810	929,749,525	567,049,186	55,321,534	622,370,720	278,291,529	29,087,276
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	96,991	0	96,991	32,055	0	32,055	64,936	0
1	453000	Sales of Water & Water Power	0	605,834	605,834	0	397,064	397,064	0	208,770
1	454000	Rent from Electric Property	3,066,210	209,466	3,275,676	1,669,346	137,284	1,806,630	1,396,864	72,182
1	454100	Rent from Trnsmission Joint Use	19,199	0	19,199	8,629	0	8,629	10,570	0
1	456XXX	Other Electric Revenues	(18,331,872)	89,777,541	71,445,669	(14,765,853)	58,840,200	44,074,347	(3,566,019)	30,937,341
TOTAL OTHER OPERATING REVENUE			(15,149,472)	90,592,841	75,443,369	(13,055,823)	59,374,548	46,318,725	(2,093,649)	31,218,293
TOTAL ELECTRIC REVENUE			830,191,243	175,001,651	1,005,192,894	553,993,363	114,696,082	668,689,445	276,197,880	60,305,569

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 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	361,220	361,220	0	236,744	236,744	0	124,476
1	501XXX	Fuel	0	33,424,199	33,424,199	0	21,906,220	21,906,220	0	11,517,979
1	502000	Steam Expense	0	3,274,230	3,274,230	0	2,145,930	2,145,930	0	1,128,300
1	505000	Electric Expense	0	789,933	789,933	0	517,722	517,722	0	272,211
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,563,880	5,563,880	0	3,646,567	3,646,567	0	1,917,313
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	826,266	826,266	0	541,535	541,535	0	284,731
1	511000	Structures	0	766,127	766,127	0	502,120	502,120	0	264,007
1	512000	Boiler Plant	0	8,858,196	8,858,196	0	5,805,662	5,805,662	0	3,052,534
1	513000	Electric Plant	0	2,978,648	2,978,648	0	1,952,206	1,952,206	0	1,026,442
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,365,801	1,365,801	0	895,146	895,146	0	470,655
TOTAL STEAM POWER GENERATION EXP			0	58,208,500	58,208,500	0	38,149,852	38,149,852	0	20,058,648
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,156,187	2,156,187	0	1,413,165	1,413,165	0	743,022
1	536000	Water for Power	0	1,338,145	1,338,145	0	877,020	877,020	0	461,125
1	537000	Hydraulic Expense	4,924,278	4,115,011	9,039,289	3,233,130	2,696,978	5,930,108	1,691,148	1,418,033
1	538000	Electric Expense	0	5,737,390	5,737,390	0	3,760,285	3,760,285	0	1,977,105
1	539000	Miscellaneous Hydraulic Power Generation Exp	(8,065)	1,198,360	1,190,295	0	785,405	785,405	(8,065)	412,955
1	540000	Rent	0	1,648,349	1,648,349	0	1,080,328	1,080,328	0	568,021
1	540100	MT Trust Funds Land Settlement Rents	5,157,167	0	5,157,167	3,380,857	0	3,380,857	1,776,310	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	593,928	593,928	0	389,260	389,260	0	204,668
1	542000	Structures	0	703,488	703,488	0	461,066	461,066	0	242,422
1	543000	Reservoirs, Dams, & Waterways	0	760,606	760,606	0	498,501	498,501	0	262,105
1	544000	Electric Plant	0	3,289,374	3,289,374	0	2,155,856	2,155,856	0	1,133,518
1	545000	Miscellaneous Hydraulic Plant	0	585,320	585,320	0	383,619	383,619	0	201,701
TOTAL HYDRO POWER GENERATION EXP			10,073,380	22,126,158	32,199,538	6,613,987	14,501,483	21,115,470	3,459,393	7,624,675
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	433,696	433,696	0	284,244	284,244	0	149,452
1	547XXX	Fuel	0	85,451,520	85,451,520	0	56,004,926	56,004,926	0	29,446,594
1	548000	Generation Expense	0	1,896,985	1,896,985	0	1,243,284	1,243,284	0	653,701
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	897,408	897,408	0	588,161	588,161	0	309,247
1	550000	Rent	0	87,122	87,122	0	57,100	57,100	0	30,022
MAINTENANCE										
1	551000	Supervision & Engineering	0	707,422	707,422	0	463,644	463,644	0	243,778
1	552000	Structures	0	90,658	90,658	0	59,417	59,417	0	31,241
1	553000	Generating & Electric Equipment	0	5,146,273	5,146,273	0	3,372,867	3,372,867	0	1,773,406
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	729,136	729,136	0	477,876	477,876	0	251,260
TOTAL OTHER POWER GENERATION EXP			0	95,440,220	95,440,220	0	62,551,519	62,551,519	0	32,888,701

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 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	10,308,473	146,043,622	156,352,095	0	95,716,990	95,716,990	10,308,473	50,326,632
1	556000	System Control & Load Dispatching	0	777,394	777,394	0	509,504	509,504	0	267,890
E-557	557XXX	Other Expense	(29,689,099)	61,968,079	32,278,980	(20,106,773)	40,613,879	20,507,106	(9,582,326)	21,354,200
TOTAL OTHER POWER SUPPLY EXPENSE			(19,380,626)	208,789,095	189,408,469	(20,106,773)	136,840,373	116,733,600	726,147	71,948,722
TOTAL PRODUCTION OPERATING EXP			(9,307,246)	384,563,973	375,256,727	(13,492,786)	252,043,227	238,550,441	4,185,540	132,520,746
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,905,145	1,905,145	0	1,248,632	1,248,632	0	656,513
1	561000	Load Dispatching	0	2,714,819	2,714,819	0	1,779,292	1,779,292	0	935,527
1	562000	Station Expense	0	347,365	347,365	0	227,663	227,663	0	119,702
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	552,663	552,663	0	362,215	362,215	0	190,448
1	565XXX	Transmission of Electricity by Others	0	17,957,274	17,957,274	0	11,769,197	11,769,197	0	6,188,077
1	566000	Miscellaneous Transmission Expense	0	3,318,691	3,318,691	0	2,175,070	2,175,070	0	1,143,621
1	567000	Rent	0	177,656	177,656	0	116,436	116,436	0	61,220
MAINTENANCE										
1	568000	Supervision & Engineering	5,374	430,052	435,426	2,410	281,856	284,266	2,964	148,196
1	569000	Structures	49,600	574,058	623,658	989	376,238	377,227	48,611	197,820
1	570000	Station Equipment	17,841	800,819	818,660	0	524,857	524,857	17,841	275,962
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	52,454	1,307,369	1,359,823	21,476	856,850	878,326	30,978	450,519
1	572000	Underground Lines	3,957	18,100	22,057	3,647	11,863	15,510	310	6,237
1	573000	Service Miscellaneous	16,736	59,765	76,501	3,989	39,170	43,159	12,747	20,595
TOTAL TRANSMISSION OPERATING EXP			145,962	30,163,776	30,309,738	32,511	19,769,339	19,801,850	113,451	10,394,437

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 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	15,940,396	28,306,872	44,247,268	11,589,564	18,552,324	30,141,888	4,350,832	9,754,548
E-DEPX		Depreciation Expense-Transmission	1,388,083	17,266,342	18,654,425	514,404	11,316,361	11,830,765	873,679	5,949,981
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,160,766	1,160,766	0	760,766	760,766	0	400,000
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	6,078	0	6,078	6,078	0	6,078	0	0
1	407324	Amortization of CDA CDR Fund	922	200,000	200,922	922	131,080	132,002	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,852,340	0	1,852,340	979,168	0	979,168	873,172	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	69,162	0	69,162	0	0	0	69,162	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	12,676	0	12,676	12,676	0	12,676	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	251,514	0	251,514	184,277	0	184,277	67,237	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	(595,186)	0	(595,186)	(595,186)	0	(595,186)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,787,713)	0	(3,787,713)	(1,817,314)	0	(1,817,314)	(1,970,399)	0
99	407434	EIM Deferred O&M	(555,963)	0	(555,963)	0	0	0	(555,963)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,234,727)	0	(14,234,727)	(9,803,956)	0	(9,803,956)	(4,430,771)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,149,863)	0	(2,149,863)	0	0	0	(2,149,863)	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	51,140	0	51,140	51,140	0	51,140	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	24,207,656	24,207,656	0	15,865,698	15,865,698	0	8,341,958
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,540,425)	72,050,026	67,509,601	(885,458)	47,221,588	46,336,130	(3,654,967)	24,828,438
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(13,701,709)	486,777,775	473,076,066	(14,345,733)	319,034,154	304,688,421	644,024	167,743,621

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended October 31, 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	985,985	2,904,215	3,890,200	664,004	1,839,036	2,503,040	321,981	1,065,179
3	582000	Station Expense	906,668	95,621	1,002,289	537,917	60,550	598,467	368,751	35,071
3	583000	Overhead Line Expense	1,720,585	1,339,698	3,060,283	1,146,557	848,337	1,994,894	574,028	491,361
3	584000	Underground Line Expense	1,751,674	0	1,751,674	951,307	0	951,307	800,367	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	3,615	0	3,615	2,497	0	2,497	1,118	0
3	586000	Meter Expense	1,801,836	46,800	1,848,636	1,523,585	29,635	1,553,220	278,251	17,165
3	587000	Customer Installations Expense	626,762	96,992	723,754	398,230	61,418	459,648	228,532	35,574
3	588000	Miscellaneous Distribution Expense	2,429,500	2,673,354	5,102,854	1,640,731	1,692,848	3,333,579	788,769	980,506
3	589000	Rent	0	316,223	316,223	0	200,242	200,242	0	115,981
		MAINTENANCE:								
3	590000	Supervision & Engineering	567,260	830,845	1,398,105	256,323	526,116	782,439	310,937	304,729
3	591000	Structures	628,118	4,892	633,010	287,145	3,098	290,243	340,973	1,794
3	592000	Station Equipment	568,120	73,098	641,218	360,890	46,288	407,178	207,230	26,810
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	15,469,203	681	15,469,884	9,515,446	431	9,515,877	5,953,757	250
3	594000	Underground Lines	715,239	0	715,239	463,415	0	463,415	251,824	0
3	595000	Line Transformers	365,476	0	365,476	278,479	0	278,479	86,997	0
3	596000	Street Light & Signal System Maintenance Exp	114,754	0	114,754	96,127	0	96,127	18,627	0
3	597000	Meters	37,510	0	37,510	32,431	0	32,431	5,079	0
3	598000	Miscellaneous Distribution Expense	326,824	1,006,059	1,332,883	220,602	637,067	857,669	106,222	368,992
		TOTAL DISTRIBUTION OPERATING EXP	29,019,129	9,388,478	38,407,607	18,375,686	5,945,066	24,320,752	10,643,443	3,443,412
E-DEPX		Depreciation Expense-Distribution	52,752,432	85,433	52,837,865	34,651,801	54,099	34,705,900	18,100,631	31,334
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	116,649	0	116,649	116,649	0	116,649	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,079,564	0	56,079,564	49,188,096	0	49,188,096	6,891,468	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	108,948,645	85,433	109,034,078	83,956,546	54,099	84,010,645	24,992,099	31,334
		TOTAL DISTRIBUTION EXPENSES	137,967,774	9,473,911	147,441,685	102,332,232	5,999,165	108,331,397	35,635,542	3,474,746

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Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	176,783	176,783	0	115,181	115,181	0	61,602
2	902000	Meter Reading Expenses	645,087	116,675	761,762	467,863	76,018	543,881	177,224	40,657
2	903XXX	Customer Records & Collection Expenses	579,671	6,703,625	7,283,296	260,651	4,367,680	4,628,331	319,020	2,335,945
2	904000	Uncollectible Accounts	14,877,128	(6,349,409)	8,527,719	13,357,831	(4,136,894)	9,220,937	1,519,297	(2,212,515)
2	905000	Misc Customer Accounts	0	98,511	98,511	0	64,184	64,184	0	34,327
TOTAL CUSTOMER ACCOUNTS EXPENSES			16,101,886	746,185	16,848,071	14,086,345	486,169	14,572,514	2,015,541	260,016
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,805,043	73,784	34,878,827	23,998,409	48,073	24,046,482	10,806,634	25,711
2	909000	Advertising	162,364	666,774	829,138	150,004	434,430	584,434	12,360	232,344
2	910000	Misc Customer Service & Info Exp	0	285,106	285,106	0	185,758	185,758	0	99,348
TOTAL CUSTOMER SERVICE & INFO EXP			34,967,407	1,025,664	35,993,071	24,148,413	668,261	24,816,674	10,818,994	357,403
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	131,462	0	131,462	131,462	0	131,462	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			131,462	0	131,462	131,462	0	131,462	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	434,470	27,322,974	27,757,444	332,413	18,652,301	18,984,714	102,057	8,670,673
4	921000	Office Supplies & Expenses	5,954	4,088,793	4,094,747	5,897	2,791,255	2,797,152	57	1,297,538
4	922000	Admin Exp Transferred--Credit	0	(98,532)	(98,532)	0	(67,264)	(67,264)	0	(31,268)
4	923000	Outside Services Employed	392,017	11,749,555	12,141,572	342,931	8,020,951	8,363,882	49,086	3,728,604
4	924000	Property Insurance Premium	0	1,966,077	1,966,077	0	1,342,162	1,342,162	0	623,915
4	925XXX	Injuries and Damages	1,901,624	4,893,565	6,795,189	1,316,828	3,340,641	4,657,469	584,796	1,552,924
4	926XXX	Employee Pensions and Benefits	3,655,674	26,800,161	30,455,835	2,496,115	18,295,398	20,791,513	1,159,559	8,504,763
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,898,815	3,837,734	6,736,549	1,947,203	2,515,251	4,462,454	951,612	1,322,483
4	930000	Miscellaneous General Expenses	146,687	4,807,918	4,954,605	124,791	3,282,173	3,406,964	21,896	1,525,745
4	931000	Rents	6,650	763,122	769,772	0	520,953	520,953	6,650	242,169
4	935000	Maintenance of General Plant	1,725,156	11,423,553	13,148,709	1,286,697	7,798,403	9,085,100	438,459	3,625,150
TOTAL ADMIN & GEN OPERATING EXP			11,168,247	97,554,920	108,723,167	7,852,875	66,492,224	74,345,099	3,315,372	31,062,696

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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	3,649,923	18,949,024	22,598,947	2,786,709	12,935,741	15,722,450	863,214	6,013,283
E-AMTX		Amortization Expense-General Plant - 303000	0	297,948	297,948	0	203,192	203,192	0	94,756
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,566,783	32,309,678	35,876,461	3,566,831	22,056,524	25,623,355	(48)	10,253,154
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	425,258	425,258	0	290,307	290,307	0	134,951
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	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	270,964	1,412,359	1,683,323	219,949	951,930	1,171,879	51,015	460,429
99	407314	Regulatory Debit - FISERVE Amortization	1,007,208	0	1,007,208	797,686	0	797,686	209,522	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	687,630	0	687,630	687,630	0	687,630	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	(109,974)	0	(109,974)	(109,974)	0	(109,974)	0	0
99	407436	Regulatory Credit - AMI	(9,005,432)	0	(9,005,432)	(9,005,432)	0	(9,005,432)	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	(5,987,056)	0	(5,987,056)	(7,293,546)	0	(7,293,546)	1,306,490	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(327,773)	0	(327,773)	45,418	0	45,418	(373,191)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,220,559)	0	(2,220,559)	(2,220,559)	0	(2,220,559)	0	0
E-OTX		Taxes Other Than FIT--A&G	999,710	4,665,837	5,665,547	664,607	3,185,180	3,849,787	335,103	1,480,657
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(8,216,070)	58,060,104	49,844,034	(9,086,286)	39,622,874	30,536,588	870,216	18,437,230
		TOTAL ADMIN & GENERAL EXPENSES	2,952,177	155,615,024	158,567,201	(1,233,411)	106,115,098	104,881,687	4,185,588	49,499,926
		TOTAL EXPENSES BEFORE FIT	178,418,997	653,638,559	832,057,556	125,119,308	432,302,847	557,422,155	53,299,689	221,335,712
		NET OPERATING INCOME (LOSS) BEFORE FIT			173,135,338			111,267,290		
E-FIT		FEDERAL INCOME TAX			(1,626,218)			(2,604,192)		
E-FIT		DEFERRED FEDERAL INCOME TAX			10,356,919			7,846,722		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			164,889,425			106,342,490		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.154%	34.846%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.323%	36.677%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	131,188,538
99	442200	Commercial - Firm & Int.	90,358,760
1	442300	Industrial	54,044,808
99	444000	Public Street & Highway Lighting	2,765,027
99	448000	Interdepartmental Revenue	271,594
99	499XXX	Unbilled Revenue	(337,198)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>278,291,529</u>
1	447XXX	Sales for Resale	29,087,276
		TOTAL SALES OF ELECTRICITY	<u>307,378,805</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	64,936
1	453000	Sales of Water & Water Power	208,770
1	454000	Rent from Electric Property	1,469,046
1	454100	Rent from Trnsmission Joint Use	10,570
1	456XXX	Other Electric Revenues	27,371,322
		TOTAL OTHER OPERATING REVENUE	<u>29,124,644</u>
		TOTAL ELECTRIC REVENUE	<u>336,503,449</u>

RESULTS OF OPERATIONS		Report ID:
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Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	124,476
1	501XXX	Fuel	11,517,979
1	502000	Steam Expense	1,128,300
1	505000	Electric Expense	272,211
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,917,313
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	284,731
1	511000	Structures	264,007
1	512000	Boiler Plant	3,052,534
1	513000	Electric Plant	1,026,442
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	470,655
		TOTAL STEAM POWER GENERATION EXP	<u>20,058,648</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	743,022
1	536000	Water for Power	461,125
1	537000	Hydraulic Expense	3,109,181
1	538000	Electric Expense	1,977,105
1	539000	Miscellaneous Hydraulic Power Generation Exp	404,890
1	540000	Rent	568,021
1	540100	MT Trust Funds Land Settlement Rents	1,776,310
		MAINTENANCE	
1	541000	Supervision & Engineering	204,668
1	542000	Structures	242,422
1	543000	Reservoirs, Dams, & Waterways	262,105
1	544000	Electric Plant	1,133,518
1	545000	Miscellaneous Hydraulic Plant	201,701
		TOTAL HYDRO POWER GENERATION EXP	<u>11,084,068</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	149,452
1	547XXX	Fuel	29,446,594
1	548000	Generation Expense	653,701
1	549XXX	Miscellaneous Other Power Generation Op Exp	309,247
1	550000	Rent	30,022
		MAINTENANCE	
1	551000	Supervision & Engineering	243,778
1	552000	Structures	31,241
1	553000	Generating & Electric Equipment	1,773,406
1	554XXX	Miscellaneous Other Power Generation Maint Exp	251,260
		TOTAL OTHER POWER GENERATION EXP	<u>32,888,701</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	60,635,105
1	556000	System Control & Load Dispatching	267,890
E-557	557XXX	Other Expense	11,771,874
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>72,674,869</u>
		TOTAL PRODUCTION OPERATING EXP	<u>136,706,286</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	656,513
1	561000	Load Dispatching	935,527
1	562000	Station Expense	119,702
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	190,448
1	565XXX	Transmission of Electricity by Others	6,188,077
1	566000	Miscellaneous Transmission Expense	1,143,621
1	567000	Rent	61,220
		MAINTENANCE	
1	568000	Supervision & Engineering	151,160
1	569000	Structures	246,431
1	570000	Station Equipment	293,803
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	481,497
1	572000	Underground Lines	6,547
1	573000	Service Miscellaneous	33,342
		TOTAL TRANSMISSION OPERATING EXP	<u>10,507,888</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,105,380
E-DEPX		Depreciation Expense-Transmission	6,823,660
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	400,000
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	873,172
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	69,162
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	67,237
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	(1,970,399)
99	407434	EIM Deferred O&M	(555,963)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,430,771)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,149,863)
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	8,341,958
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>21,173,471</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>168,387,645</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 2021		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,387,160
3	582000	Station Expense	403,822
3	583000	Overhead Line Expense	1,065,389
3	584000	Underground Line Expense	800,367
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,118
3	586000	Meter Expense	295,416
3	587000	Customer Installations Expense	264,106
3	588000	Miscellaneous Distribution Expense	1,769,275
3	589000	Rent	115,981
		MAINTENANCE:	
3	590000	Supervision & Engineering	615,666
3	591000	Structures	342,767
3	592000	Station Equipment	234,040
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,954,007
3	594000	Underground Lines	251,824
3	595000	Line Transformers	86,997
3	596000	Street Light & Signal System Maintenance Exp	18,627
3	597000	Meters	5,079
3	598000	Miscellaneous Distribution Expense	475,214
		TOTAL DISTRIBUTION OPERATING EXP	<u>14,086,855</u>
E-DEPX		Depreciation Expense-Distribution	18,131,965
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,891,468
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,023,433</u>
		TOTAL DISTRIBUTION EXPENSES	<u>39,110,288</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 2021		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	61,602
2	902000	Meter Reading Expenses	217,881
2	903XXX	Customer Records & Collection Expenses	2,654,965
2	904000	Uncollectible Accounts	(693,218)
2	905000	Misc Customer Accounts	34,327
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,275,557
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,832,345
2	909000	Advertising	244,704
2	910000	Misc Customer Service & Info Exp	99,348
		TOTAL CUSTOMER SERVICE & INFO EXP	11,176,397
		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	8,772,730
4	921000	Office Supplies & Expenses	1,297,595
4	922000	Admin Exp Transferred--Credit	(31,268)
4	923000	Outside Services Employed	3,777,690
4	924000	Property Insurance Premium	623,915
4	925XXX	Injuries and Damages	2,137,720
4	926XXX	Employee Pensions and Benefits	9,664,322
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,274,095
4	930000	Miscellaneous General Expenses	1,547,641
4	931000	Rents	248,819
4	935000	Maintenance of General Plant	4,063,609
		TOTAL ADMIN & GEN OPERATING EXP	34,378,068

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,876,497
E-AMTX		Amortization Expense-General Plant - 303000	94,756
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	10,253,106
E-AMTX		Amortization Expense-General Plant - 390200, 3962	134,951
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	511,444
99	407314	Regulatory Debit - FISERVE Amortization	209,522
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	1,306,490
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(373,191)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,815,760
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>19,307,446</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>53,685,514</u>
		TOTAL EXPENSES BEFORE FIT	<u>274,635,401</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	61,868,048
E-FIT		FEDERAL INCOME TAX	977,974
E-FIT		DEFERRED FEDERAL INCOME TAX	2,510,197
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,546,935</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 October 31, 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	(11,763)	791,250	779,487	(17,868)	518,585	500,717	6,105	272,665	278,770
1	456010	Other Electric Rev-Financial	0	(7,481,504)	(7,481,504)	0	(4,903,378)	(4,903,378)	0	(2,578,126)	(2,578,126)
1	456015	Other Electric Rev-CT Fuel Sales	0	37,913,546	37,913,546	0	24,848,538	24,848,538	0	13,065,008	13,065,008
1	456016	Other Electric Rev-Resource Opt	0	5,404,748	5,404,748	0	3,542,272	3,542,272	0	1,862,476	1,862,476
1	456017	Other Electric Rev-Non Resource	0	87,467	87,467	0	57,326	57,326	0	30,141	30,141
1	456018	Other Electric Rev-Extraction	0	478,605	478,605	0	313,678	313,678	0	164,927	164,927
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	(122,271)	1,207,203	1,084,932	0	791,201	791,201	(122,271)	416,002	293,731
1	456050	Other Electric Rev-Attachment Fees	1,498,977	240	1,499,217	1,183,278	157	1,183,435	315,699	83	315,782
1	456100	Transmission Revenue of Others	0	15,366,269	15,366,269	0	10,071,053	10,071,053	0	5,295,216	5,295,216
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	1,749,433	1,749,433	0	1,146,578	1,146,578	0	602,855	602,855
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	(10,496,097)	0	(10,496,097)	(7,094,933)	0	(7,094,933)	(3,401,164)	0	(3,401,164)
1	456329	Amortization Res Decoupling Deferral	(4,698,018)	0	(4,698,018)	(4,522,662)	0	(4,522,662)	(175,356)	0	(175,356)
1	456338	Non-res Decoupling Deferred Rev	4,243,161	0	4,243,161	4,529,531	0	4,529,531	(286,370)	0	(286,370)
1	456339	Amortization Non-res Decoupling	(9,227,074)	0	(9,227,074)	(8,957,473)	0	(8,957,473)	(269,601)	0	(269,601)
1	456380	Other Electric Revenue-Clearwater	304,147	0	304,147	0	0	0	304,147	0	304,147
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	1,775,191	1,775,191	0	1,163,460	1,163,460	0	611,731	611,731
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(811,581)	(811,581)	0	(531,910)	(531,910)	0	(279,671)	(279,671)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	811,581	811,581	0	531,910	531,910	0	279,671	279,671
1	456730	Other Elec Rev-Intraco Thermal	0	31,503,964	31,503,964	0	20,647,698	20,647,698	0	10,856,266	10,856,266
TOTAL ACCOUNT 456			(18,331,873)	89,777,541	71,445,668	(14,765,853)	58,840,200	44,074,347	(3,566,020)	30,937,341	27,371,321

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 October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	140,285,149	140,285,149	0	91,942,887	91,942,887	0	48,342,262	48,342,262
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,771,469	1,771,469	0	1,161,021	1,161,021	0	610,448	610,448
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	10,308,473	0	10,308,473	0	0	0	10,308,473	0	10,308,473
1	555550	Non Monetary - Exchange Power	0	(92,809)	(92,809)	0	(60,827)	(60,827)	0	(31,982)	(31,982)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,330,380	2,330,380	0	1,527,331	1,527,331	0	803,049	803,049
1	555710	Intercompany Purchase	0	1,749,433	1,749,433	0	1,146,578	1,146,578	0	602,855	602,855
TOTAL ACCOUNT 555			10,308,473	146,043,622	156,352,095	0	95,716,990	95,716,990	10,308,473	50,326,632	60,635,105

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 October 31, 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	126,461	5,315,818	5,442,279	126,461	3,483,987	3,610,448	0	1,831,831	1,831,831
1	557010	Other Power Supply Expense - Financial	0	(10,831,750)	(10,831,750)	0	(7,099,129)	(7,099,129)	0	(3,732,621)	(3,732,621)
1	557018	Merchandise Processing Fee	0	53,659	53,659	0	35,168	35,168	0	18,491	18,491
1	557150	Fuel - Economic Dispatch	0	7,257,133	7,257,133	0	4,756,325	4,756,325	0	2,500,808	2,500,808
1	557160	Power Supply Expense - Miscellaneous	0	343,031	343,031	0	224,823	224,823	0	118,208	118,208
99	557161	Unbilled Add-Ons	645,535	0	645,535	305,177	0	305,177	340,358	0	340,358
1	557165	Other Resource Costs-CAISO Charges	0	253,128	253,128	0	165,900	165,900	0	87,228	87,228
1	557170	Broker Fees - Power	0	312,435	312,435	0	204,770	204,770	0	107,665	107,665
1	557171	REC Broker Fees	0	86,871	86,871	0	56,935	56,935	0	29,936	29,936
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(2,229,055)	0	(2,229,055)	(2,229,055)	0	(2,229,055)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(20,038,701)	0	(20,038,701)	(20,038,701)	0	(20,038,701)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,783,253	0	2,783,253	2,783,253	0	2,783,253	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,493,834)	0	(1,493,834)	(1,493,834)	0	(1,493,834)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(10,889,957)	0	(10,889,957)	0	0	0	(10,889,957)	0	(10,889,957)
99	557390	Idaho PCA Amortization	646,093	0	646,093	0	0	0	646,093	0	646,093
1	557395	Optional Renewable Power Expense Offset	0	1,237	1,237	0	811	811	0	426	426
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,163,792	2,163,792	0	1,418,149	1,418,149	0	745,643	745,643
1	557711	Turbine Gas Bookout Offset	0	(2,163,792)	(2,163,792)	0	(1,418,149)	(1,418,149)	0	(745,643)	(745,643)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,176,517	59,176,517	0	38,784,289	38,784,289	0	20,392,228	20,392,228
TOTAL ACCOUNT 557			(29,689,099)	61,968,079	32,278,980	(20,106,773)	40,613,879	20,507,106	(9,582,326)	21,354,200	11,771,874

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended October 31, 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	196,051	73,784	269,835	108,146	48,073	156,219	87,905	25,711	113,616
99	908600	Public Purpose Tariff Rider Expense Offset	34,782,640	0	34,782,640	24,024,369	0	24,024,369	10,758,271	0	10,758,271
99	908610	Limited Income Tax Refund Program	125,144	0	125,144	125,144	0	125,144	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(298,792)	0	(298,792)	(259,250)	0	(259,250)	(39,542)	0	(39,542)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,805,043	73,784	34,878,827	23,998,409	48,073	24,046,482	10,806,634	25,711	10,832,345

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.154%	34.846%
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 October 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.89%	53.89%
2	Cost of Debt		4.810%	4.815%
	Total Weighted Cost		2.592%	2.595%
E-APL	Net Rate Base	2,785,153,589	1,875,620,448	909,533,141
	Interest Deduction for FIT Calculation	72,218,467	48,616,082	23,602,385
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 October 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,005,192,894	668,689,445	336,503,449
E-OPS	Less: Operating & Maintenance Expense	605,669,843	396,538,792	209,131,051
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	140,434,946	91,979,782	48,455,164
E-OTX	Less: Taxes Other than FIT	85,952,767	68,903,581	17,049,186
	Net Operating Income Before FIT	173,135,338	111,267,290	61,868,048
E-INT	Less: Interest Expense	72,218,467	48,616,082	23,602,385
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(28,163)	0	(28,163)
E-SCM	Plus: Schedule M Adjustments	(108,632,603)	(75,052,120)	(33,580,483)
	Taxable Net Operating Income	(7,743,895)	(12,400,912)	4,657,017
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,626,218)	(2,604,192)	977,974
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,626,218)	(2,604,192)	977,974
E-DTE	Deferred FIT	10,356,919	7,846,722	2,510,197
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	8,245,913	4,924,800	3,321,113

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 October 31, 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	77,414,268	98,801,319	176,215,587	53,225,959	66,169,312	119,395,271	24,188,309	32,632,007	56,820,316
12	997001 Contributions In Aid of Construction	0	7,774,711	7,774,711	0	5,240,155	5,240,155	0	2,534,556	2,534,556
12	997002 Injuries and Damages	0	336,009	336,009	0	226,470	226,470	0	109,539	109,539
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	1,858,789	1,858,789	0	1,252,824	1,252,824	0	605,965	605,965
99	997007 Idaho PCA	(10,243,864)	0	(10,243,864)	0	0	0	(10,243,864)	0	(10,243,864)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	573,512	573,512	0	386,547	386,547	0	186,965	186,965
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	9,256,585	(8,135)	9,248,450	5,316,295	(5,483)	5,310,812	3,940,290	(2,652)	3,937,638
12	997020 FAS87 Current Pension Accrual	0	(7,538,143)	(7,538,143)	0	(5,080,708)	(5,080,708)	0	(2,457,435)	(2,457,435)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	2,842,366	(3,265,236)	(422,870)	3,149,688	(2,200,769)	948,919	(307,322)	(1,064,467)	(1,371,789)
99	997031 Decoupling Mechanism	20,178,028	0	20,178,028	16,045,538	0	16,045,538	4,132,490	0	4,132,490
12	997032 Interest Rate Swaps	0	(8,989,399)	(8,989,399)	0	(6,058,855)	(6,058,855)	0	(2,930,544)	(2,930,544)
99	997033 BPA Residential Exchange	242,156	0	242,156	(734,682)	0	(734,682)	976,838	0	976,838
99	997034 Montana Hydro Settlement	5,157,167	0	5,157,167	3,380,857	0	3,380,857	1,776,310	0	1,776,310
99	997035 Leases	0	142,756	142,756	0	97,454	97,454	0	45,302	45,302
99	997043 Washington Deferred Power Costs	(22,379,587)	0	(22,379,587)	(22,379,587)	0	(22,379,587)	0	0	0
12	997044 Non-Monetary Power Costs	0	(92,809)	(92,809)	0	(62,553)	(62,553)	0	(30,256)	(30,256)
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	(2,241,105)	(2,241,105)	0	(1,510,505)	(1,510,505)	0	(730,600)	(730,600)
12	997049 Tax Depreciation	0	(156,550,254)	(156,550,254)	0	(105,514,871)	(105,514,871)	0	(51,035,383)	(51,035,383)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,078	0	6,078	6,078	0	6,078	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	3,860	0	3,860	3,860	0	3,860	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	12,676	884,086	896,762	12,676	595,874	608,550	0	288,212	288,212
99	997065 Amortization - Unbilled Revenue Add-Ins	738,838	0	738,838	429,763	0	429,763	309,075	0	309,075
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	3,004,917	3,004,917	0	2,025,314	2,025,314	0	979,603	979,603
12	997081 Deferred Compensation	0	362,320	362,320	0	244,204	244,204	0	118,116	118,116
4	997082 Meal Disallowances	0	105,549	105,549	0	72,054	72,054	0	33,495	33,495
12	997083 Paid Time Off	0	750,347	750,347	0	505,734	505,734	0	244,613	244,613
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(2,080,701)	0	(2,080,701)	0	0	0	(2,080,701)	0	(2,080,701)
99	997095 WA REC Deferral	1,343,679	0	1,343,679	1,343,679	0	1,343,679	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,053	22,053	0	10,667	10,667
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	19,998	19,998	0	13,479	13,479	0	6,519	6,519
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(43,566,666)	(43,566,666)	0	(29,363,933)	(29,363,933)	0	(14,202,733)	(14,202,733)
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	(7,960,581)	0	(7,960,581)	(7,960,581)	0	(7,960,581)	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended October 31, 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	1,007,208	0	1,007,208	797,686	0	797,686	209,522	0	209,522
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(81,876)	(81,876)	0	(39,602)	(39,602)
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	491,577	491,577	0	331,323	331,323	0	160,254	160,254
99	997115	AFUDC Equity DFIT Deferral	(109,974)	0	(109,974)	(109,974)	0	(109,974)	0	0	0
99	997117	Colstrip Plant Adjustment	(6,339,482)	0	(6,339,482)	(3,941,056)	0	(3,941,056)	(2,398,426)	0	(2,398,426)
99	997119	AFUDC Tax CPI	0	1,424,774	1,424,774	0	960,298	960,298	0	464,476	464,476
99	997120	Transportation Tax Disallowance	0	125,264	125,264	0	84,428	84,428	0	40,836	40,836
99	997123	EIM Deferred O&M	(555,963)	0	(555,963)	0	0	0	(555,963)	0	(555,963)
99	997124	Colstrip Recovery Offset	(595,186)	0	(595,186)	(595,186)	0	(595,186)	0	0	0
99	997125	COVID-19	(3,002,019)	0	(3,002,019)	(5,329,903)	0	(5,329,903)	2,327,884	0	2,327,884
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(781,396)	(781,396)	0	(377,945)	(377,945)
99	997127	CARES Act SS Deferral	0	3,118,506	3,118,506	0	2,101,873	2,101,873	0	1,016,633	1,016,633
99	997128	Meters Expensed	0	(23,620,599)	(23,620,599)	0	(15,920,284)	(15,920,284)	0	(7,700,315)	(7,700,315)
99	997129	Mixed Service Costs (IDD#5)	0	(36,003,635)	(36,003,635)	0	(24,266,450)	(24,266,450)	0	(11,737,185)	(11,737,185)
99	997130	Wild Fire Resiliency Deferral	(4,711,222)	0	(4,711,222)	(1,794,748)	0	(1,794,748)	(2,916,474)	0	(2,916,474)
99	997132	Battery Storage Deferral	(3,878,187)	0	(3,878,187)	(3,878,187)	0	(3,878,187)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	54,717,043	(163,349,646)	(108,632,603)	35,466,167	(110,518,287)	(75,052,120)	19,250,876	(52,831,359)	(33,580,483)

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%	67.400%	32.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended October 31, 2021
Ending Balance Basis

Report ID:
E-DTE-12E

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	17,401,133	17,401,133	0	11,728,364	11,728,364	0	5,672,769	5,672,769
99	410100	Deferred Federal Income Tax Expense - Washington	4,986,577	0	4,986,577	4,986,577	0	4,986,577	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,747,247	0	1,747,247	0	0	0	1,747,247	0	1,747,247
	410100	Total	6,733,824	17,401,133	24,134,957	4,986,577	11,728,364	16,714,941	1,747,247	5,672,769	7,420,016
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,979,113)	(9,979,113)	0	(6,725,923)	(6,725,923)	0	(3,253,190)	(3,253,190)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,755,404)	0	(1,755,404)	(1,755,404)	0	(1,755,404)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(783,578)	0	(783,578)	0	0	0	(783,578)	0	(783,578)
	411100	Total	(2,538,982)	(9,979,113)	(12,518,095)	(1,755,404)	(6,725,923)	(8,481,327)	(783,578)	(3,253,190)	(4,036,768)
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	(386,892)	0	(386,892)	(386,892)	0	(386,892)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(873,051)	0	(873,051)	0	0	0	(873,051)	0	(873,051)
	410193	Total	(1,259,943)	0	(1,259,943)	(386,892)	0	(386,892)	(873,051)	0	(873,051)
Total Deferred Federal Income Tax Expense			2,934,899	7,422,020	10,356,919	2,844,281	5,002,441	7,846,722	90,618	2,419,579	2,510,197

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		67.400%		32.600%
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 October 31, 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	52,702	52,702	0	34,541	34,541	0	18,161	18,161
1	408140	State Kwh Generation Tax	0	1,369,426	1,369,426	0	897,522	897,522	0	471,904	471,904
1	408150	R&P Property Tax--Production	0	16,520,421	16,520,421	0	10,827,484	10,827,484	0	5,692,937	5,692,937
1	408180	R&P Property Tax--Transmission	0	6,234,720	6,234,720	0	4,086,235	4,086,235	0	2,148,485	2,148,485
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	24,207,656	24,207,656	0	15,865,698	15,865,698	0	8,341,958	8,341,958
DISTRIBUTION											
99	408110	State Excise Tax	21,732,112	0	21,732,112	21,732,112	0	21,732,112	0	0	0
99	408120	Municipal Occupation & License Tax	23,247,978	0	23,247,978	19,561,493	0	19,561,493	3,686,485	0	3,686,485
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	11,127,346	0	11,127,346	7,894,491	0	7,894,491	3,232,855	0	3,232,855
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	(28,209)	0	(28,209)	0	0	0	(28,209)	0	(28,209)
TOTAL DISTRIBUTION			56,079,564	0	56,079,564	49,188,096	0	49,188,096	6,891,468	0	6,891,468
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	999,710	4,665,837	5,665,547	664,607	3,185,180	3,849,787	335,103	1,480,657	1,815,760
TOTAL A&G			999,710	4,665,837	5,665,547	664,607	3,185,180	3,849,787	335,103	1,480,657	1,815,760
TOTAL TAXES OTHER THAN FIT			57,079,274	28,873,493	85,952,767	49,852,703	19,050,878	68,903,581	7,226,571	9,822,615	17,049,186

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,583,333	7,583,333	0	4,970,116	4,970,116	0	2,613,217	2,613,217
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	1,053,839	1,053,839	0	690,686	690,686	0	363,153	363,153
1	182381	CDA Settlement Past Storage	0	28,474,925	28,474,925	0	18,662,466	18,662,466	0	9,812,459	9,812,459
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)	2,563,998	125,615,866	128,179,864	2,563,998	85,752,927	88,316,925	0	39,862,939	39,862,939
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	3,198,759	3,198,759	0	2,183,665	2,183,665	0	1,015,094	1,015,094
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	15,717,803	1,514,402	17,232,205	15,717,803	1,033,822	16,751,625	0	480,580	480,580
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,491,313	3,491,313	0	2,383,380	2,383,380	0	1,107,933	1,107,933
TOTAL INTANGIBLE PLANT			21,301,353	323,910,721	345,212,074	21,301,353	218,532,385	239,833,738	0	105,378,336	105,378,336
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	112,663,164	28,851,294	141,514,458	73,629,298	18,909,138	92,538,436	39,033,866	9,942,156	48,976,022
1	312000	Boiler Plant	147,578,240	46,623,590	194,201,830	95,507,831	30,557,101	126,064,932	52,070,409	16,066,489	68,136,898
1	313000	Generators	851,029	0	851,029	557,423	0	557,423	293,606	0	293,606
1	314000	Turbogenerator Units	41,629,357	18,589,251	60,218,608	27,213,826	12,183,395	39,397,221	14,415,531	6,405,856	20,821,387
1	315000	Accessory Electric Equipment	19,221,711	12,492,849	31,714,560	12,565,868	8,187,813	20,753,681	6,655,843	4,305,036	10,960,879
1	316000	Miscellaneous Power Plant Equipment	14,933,372	2,476,959	17,410,331	9,760,234	1,623,399	11,383,633	5,173,138	853,560	6,026,698
TOTAL STEAM PRODUCTION PLANT			336,876,873	112,891,526	449,768,399	219,234,480	73,989,106	293,223,586	117,642,393	38,902,420	156,544,813
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,839,738	65,839,738	0	43,151,364	43,151,364	0	22,688,374	22,688,374
1	331XXX	Structures & Improvements	0	101,542,303	101,542,303	0	66,550,825	66,550,825	0	34,991,478	34,991,478
1	332XXX	Reservoirs, Dams, & Waterways	0	195,327,656	195,327,656	0	128,017,746	128,017,746	0	67,309,910	67,309,910
1	333000	Waterwheels, Turbines, & Generators	0	234,567,533	234,567,533	0	153,735,561	153,735,561	0	80,831,972	80,831,972
1	334000	Accessory Electric Equipment	0	81,120,792	81,120,792	0	53,166,567	53,166,567	0	27,954,225	27,954,225
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	695,212,639	695,212,639	0	455,642,363	455,642,363	0	239,570,276	239,570,276
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	17,455,771	17,455,771	0	11,440,512	11,440,512	0	6,015,259	6,015,259
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,397	21,069,397	0	13,808,883	13,808,883	0	7,260,514	7,260,514
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	239,748,334	239,748,334	0	157,131,058	157,131,058	0	82,617,276	82,617,276
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	25,650,844	25,650,844	0	16,811,563	16,811,563	0	8,839,281	8,839,281
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,985	1,641,985	0	1,076,157	1,076,157	0	565,828	565,828
TOTAL OTHER PRODUCTION PLANT			0	328,120,762	328,120,762	0	215,050,347	215,050,347	0	113,070,415	113,070,415
TOTAL PRODUCTION PLANT			336,876,873	1,136,224,927	1,473,101,800	219,234,480	744,681,816	963,916,296	117,642,393	391,543,111	509,185,504

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,384,489	30,012,847	410,632	19,258,594	19,669,226	217,726	10,125,895	10,343,621	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	100,455	30,153,463	30,253,918	65,837	19,762,580	19,828,417	34,618	10,390,883	10,425,501	
1	353XXX	Station Equipment	12,297,999	330,102,116	342,400,115	8,038,011	216,348,927	224,386,938	4,259,988	113,753,189	118,013,177	
1	354000	Towers & Fixtures	16,093,452	1,167,385	17,260,837	10,517,261	765,104	11,282,365	5,576,191	402,281	5,978,472	
1	355000	Poles & Fixtures	5,418	324,253,949	324,259,367	3,541	212,516,038	212,519,579	1,877	111,737,911	111,739,788	
1	356000	Overhead Conductors & Devices	12,623,394	160,549,289	173,172,683	8,249,581	105,224,004	113,473,585	4,373,813	55,325,285	59,699,098	
1	357000	Underground Conduit	0	3,474,719	3,474,719	0	2,277,331	2,277,331	0	1,197,388	1,197,388	
1	358000	Underground Conductors & Devices	0	7,102,647	7,102,647	0	4,655,075	4,655,075	0	2,447,572	2,447,572	
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	41,827,910	888,589,427	930,417,337	27,336,381	582,381,511	609,717,892	14,491,529	306,207,916	320,699,445	
		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	3,826,738	0	3,826,738	1,294,775	0	1,294,775	2,531,963	0	2,531,963	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,523,556	0	27,523,556	20,413,165	0	20,413,165	7,110,391	0	7,110,391	
3	362000	Station Equipment	156,392,421	3,162,322	159,554,743	103,991,245	2,002,477	105,993,722	52,401,176	1,159,845	53,561,021	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	489,999,147	0	489,999,147	319,883,253	0	319,883,253	170,115,894	0	170,115,894	
99	365000	Overhead Conductors & Devices	315,874,098	0	315,874,098	199,824,451	0	199,824,451	116,049,647	0	116,049,647	
99	366000	Underground Conduit	140,964,779	0	140,964,779	92,968,060	0	92,968,060	47,996,719	0	47,996,719	
99	367000	Underground Conductors & Devices	243,019,387	0	243,019,387	160,840,162	0	160,840,162	82,179,225	0	82,179,225	
99	368000	Line Transformers	307,003,120	0	307,003,120	212,762,958	0	212,762,958	94,240,162	0	94,240,162	
99	369XXX	Services	199,047,289	0	199,047,289	130,629,228	0	130,629,228	68,418,061	0	68,418,061	
99	371XXX	Installations on Customers' Premises	3,034,952	0	3,034,952	3,034,952	0	3,034,952	0	0	0	
99	370XXX	Meters	84,657,354	0	84,657,354	59,999,656	0	59,999,656	24,657,698	0	24,657,698	
99	373XXX	Street Light & Signal Systems	74,005,518	0	74,005,518	48,270,042	0	48,270,042	25,735,476	0	25,735,476	
		TOTAL DISTRIBUTION PLANT	2,054,661,510	3,162,322	2,057,823,832	1,361,386,694	2,002,477	1,363,389,171	693,274,816	1,159,845	694,434,661	
		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	26,440,172	106,023,802	132,463,974	17,662,691	72,378,209	90,040,900	8,777,481	33,645,593	42,423,074	
4	391XXX	Office Furniture & Equipment	4,895,855	56,551,603	61,447,458	4,880,428	38,605,517	43,485,945	15,427	17,946,086	17,961,513	
4	392XXX	Transportation Equipment	36,973,881	28,435,614	65,409,495	25,660,084	19,411,856	45,071,940	11,313,797	9,023,758	20,337,555	
4	393000	Stores Equipment	589,832	3,997,286	4,587,118	402,404	2,728,787	3,131,191	187,428	1,268,499	1,455,927	
4	394000	Tools, Shop & Garage Equipment	2,168,891	16,956,545	19,125,436	1,119,826	11,575,555	12,695,381	1,049,065	5,380,990	6,430,055	
4	394100	Electric Charging Stations	0	116,787	116,787	0	79,726	79,726	0	37,061	37,061	
4	395XXX	Laboratory Equipment	413,805	2,763,298	3,177,103	398,014	1,886,393	2,284,407	15,791	876,905	892,696	
4	396XXX	Power Operated Equipment	23,258,462	9,018,979	32,277,441	13,914,933	6,156,896	20,071,829	9,343,529	2,862,083	12,205,612	
4	397XXX	Communications Equipment	31,095,622	89,190,940	120,286,562	21,709,136	60,887,087	82,596,223	9,386,486	28,303,853	37,690,339	
4	398000	Miscellaneous Equipment	13,466	761,401	774,867	0	519,778	519,778	13,466	241,623	255,089	
		TOTAL GENERAL PLANT	127,357,595	323,075,425	450,433,020	86,555,234	220,550,669	307,105,903	40,802,361	102,524,756	143,327,117	
		TOTAL PLANT IN SERVICE	2,582,025,241	2,674,962,822	5,256,988,063	1,715,814,142	1,768,148,858	3,483,963,000	866,211,099	906,813,964	1,773,025,063	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

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	(269,817,380)	(74,172,612)	(343,989,992)	(176,768,197)	(48,612,730)	(225,380,927)	(93,049,183)	(25,559,882)	(118,609,065)	
E-ADEP		Hydro Production Plant	0	(170,932,322)	(170,932,322)	0	(112,029,044)	(112,029,044)	0	(58,903,278)	(58,903,278)	
E-ADEP		Other Production Plant	0	(157,498,656)	(157,498,656)	0	(103,224,619)	(103,224,619)	0	(54,274,037)	(54,274,037)	
E-ADEP		Transmission Plant	(26,425,449)	(218,586,649)	(245,012,098)	(16,137,036)	(143,261,690)	(159,398,726)	(10,288,413)	(75,324,959)	(85,613,372)	
E-ADEP		Distribution Plant	(660,590,254)	(403,046)	(660,993,300)	(401,693,000)	(255,221)	(401,948,221)	(258,897,254)	(147,825)	(259,045,079)	
E-ADEP		General Plant	(49,131,576)	(110,447,701)	(159,579,277)	(30,943,047)	(75,398,228)	(106,341,275)	(18,188,529)	(35,049,473)	(53,238,002)	
		TOTAL ACCUMULATED DEPRECIATION	(1,005,964,659)	(732,040,986)	(1,738,005,645)	(625,541,280)	(482,781,532)	(1,108,322,812)	(380,423,379)	(249,259,454)	(629,682,833)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,097,002)	(17,097,002)	0	(11,205,375)	(11,205,375)	0	(5,891,627)	(5,891,627)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(326,503)	0	(326,503)	(326,503)	0	(326,503)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,289,700)	(3,289,700)	0	(2,242,924)	(2,242,924)	0	(1,046,776)	(1,046,776)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,603,237)	(104,553,848)	(114,157,085)	(9,603,237)	(71,374,730)	(80,977,967)	0	(33,179,118)	(33,179,118)	
E-AAAMT		General Plant - 390200, 396200	0	(666,969)	(666,969)	0	(455,313)	(455,313)	0	(211,656)	(211,656)	
		TOTAL ACCUMULATED AMORTIZATION	(9,929,740)	(125,607,519)	(135,537,259)	(9,929,740)	(85,278,342)	(95,208,082)	0	(40,329,177)	(40,329,177)	
		TOTAL ACCUMULATED DEPR/AMORT	(1,015,894,399)	(857,648,505)	(1,873,542,904)	(635,471,020)	(568,059,874)	(1,203,530,894)	(380,423,379)	(289,588,631)	(670,012,010)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,566,130,842	1,817,314,317	3,383,445,159	1,080,343,122	1,200,088,984	2,280,432,106	485,787,720	617,225,333	1,103,013,053	
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	(533,985,395)	(533,985,395)	0	(359,906,156)	(359,906,156)	0	(174,079,239)	(174,079,239)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,579,491)	(57,579,491)	0	(39,307,215)	(39,307,215)	0	(18,272,276)	(18,272,276)	
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	(5,979,734)	(5,979,734)	0	(3,919,118)	(3,919,118)	0	(2,060,616)	(2,060,616)	
1		ADFIT - CDA Settlement Costs (283333)	0	268,705	268,705	0	176,109	176,109	0	92,596	92,596	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(978,995)	(978,995)	0	(659,843)	(659,843)	0	(319,152)	(319,152)	
		TOTAL ACCUMULATED DFIT	0	(600,756,274)	(600,756,274)	0	(405,323,804)	(405,323,804)	0	(195,432,470)	(195,432,470)	
		NET ELECTRIC UTILITY PLANT	1,566,130,842	1,216,558,043	2,782,688,885	1,080,343,122	794,765,180	1,875,108,302	485,787,720	421,792,863	907,580,583	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.323%	36.677%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.400%	32.600%
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 October 31, 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	1,566,130,842	1,216,558,043	2,782,688,885	#####	794,765,180	1,875,108,302	485,787,720	421,792,863	907,580,583
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,631,474	33,408,587	40,040,061	4,886,908	22,806,706	27,693,614	1,744,566	10,601,881	12,346,447
4	Accumulated Amortization - AFUDC (182318)	(1,301,476)	(5,155,581)	(6,457,057)	(1,035,636)	(3,519,509)	(4,555,145)	(265,840)	(1,636,072)	(1,901,912)
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)	(3,450,133)	0	(3,450,133)	(1,105,708)	0	(1,105,708)	(2,344,425)	0	(2,344,425)
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)	2,085,382	0	2,085,382	0	0	0	2,085,382	0	2,085,382
99	ADFIT - Boulder Park Disallowed (190040)	108,070	0	108,070	0	0	0	108,070	0	108,070
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)	(3,002,053)	0	(3,002,053)	(790,585)	0	(790,585)	(2,211,468)	0	(2,211,468)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(86,753,808)	0	(86,753,808)	(56,936,900)	0	(56,936,900)	(29,816,908)	0	(29,816,908)
99	ADFIT-Customer Tax Credit (190393)	18,218,300	0	18,218,300	11,956,749	0	11,956,749	6,261,551	0	6,261,551
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,041,033)	0	(13,041,033)	(8,495,726)	0	(8,495,726)	(4,545,307)	0	(4,545,307)
99	Colstrip-Regulatory Asset (182327)	10,198,456	0	10,198,456	5,030,771	0	5,030,771	5,167,685	0	5,167,685
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,861,191	0	1,861,191	1,518,972	0	1,518,972	342,219	0	342,219
99	Colstrip Reg Asset ADFIT (283376)	(1,364,845)	0	(1,364,845)	(891,926)	0	(891,926)	(472,919)	0	(472,919)
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)	(2,385,446)	0	(2,385,446)	(1,558,889)	0	(1,558,889)	(826,557)	0	(826,557)
99	Colstrip ARO Liability (230027)	(13,926,173)	0	(13,926,173)	(9,100,755)	0	(9,100,755)	(4,825,418)	0	(4,825,418)
99	Colstrip ARO ADFIT (190376)	2,924,497	0	2,924,497	1,911,159	0	1,911,159	1,013,338	0	1,013,338
99	Colstrip ARO ADFIT (283377)	(2,520,386)	0	(2,520,386)	(1,647,072)	0	(1,647,072)	(873,314)	0	(873,314)
99	Customer Deposits (235199)	(785)	0	(785)	(785)	0	(785)	0	0	0
C-WKC	Working Capital	64,986,479	0	64,986,479	47,340,577	0	47,340,577	17,645,902	0	17,645,902
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(25,788,302)	28,253,006	2,464,704	(18,775,051)	19,287,197	512,146	(7,013,251)	8,965,809	1,952,558
	NET RATE BASE	1,540,342,540	1,244,811,049	2,785,153,589	#####	814,052,377	1,875,620,448	478,774,469	430,758,672	909,533,141

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 October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,207,656	3,207,656			3,207,656	3,207,656		2,102,298	2,102,298		1,105,358	1,105,358	
	Steam (ED-ID)	4,350,832	4,350,832		4,350,832	4,350,832	4,350,832				4,350,832		4,350,832	
	Steam (ED-WA)	11,589,564	11,589,564		11,589,564	11,589,564	11,589,564	11,589,564						
1	Hydro (ED-AN)	14,560,052	14,560,052			14,560,052	14,560,052		9,542,658	9,542,658		5,017,394	5,017,394	
1	Other (ED-AN)	10,539,164	10,539,164			10,539,164	10,539,164		6,907,368	6,907,368		3,631,796	3,631,796	
Total Electric Production		44,247,268	44,247,268		15,940,396	28,306,872	44,247,268		11,589,564	18,552,324	30,141,888	4,350,832	9,754,548	14,105,380
Electric Transmission														
1	ED-AN	17,266,342	17,266,342			17,266,342	17,266,342		11,316,361	11,316,361		5,949,981	5,949,981	
	ED-ID	873,679	873,679		873,679	873,679	873,679				873,679		873,679	
	ED-WA	514,404	514,404		514,404	514,404	514,404	514,404			514,404			
Total Electric Transmissic		18,654,425	18,654,425		1,388,083	17,266,342	18,654,425		514,404	11,316,361	11,830,765	873,679	5,949,981	6,823,660
Electric Distribution														
3	ED-AN	85,433	85,433			85,433	85,433		54,099	54,099		31,334	31,334	
	ED-ID	18,100,631	18,100,631		18,100,631	18,100,631	18,100,631				18,100,631		18,100,631	
	ED-WA	34,651,801	34,651,801		34,651,801	34,651,801	34,651,801	34,651,801			34,651,801			
Total Electric Distribution		52,837,865	52,837,865		52,752,432	85,433	52,837,865		34,651,801	54,099	34,705,900	18,100,631	31,334	18,131,965
Gas Underground Storage														
	GD-AN	682,318		682,318										
	GD-OR	121,538				121,538								
Total Gas Underground St		803,856		682,318		121,538								
Gas Distribution														
	GD-AN	57,405		57,405										
	GD-ID	6,449,128		6,449,128										
	GD-WA	14,437,584		14,437,584										
	GD-OR	9,662,682				9,662,682								
Total Gas Distribution		30,606,799		20,944,117		9,662,682								
General Plant														
4	ED-AN	2,869,941	2,869,941			2,869,941	2,869,941		1,959,194	1,959,194		910,747	910,747	
	ED-ID	496,131	496,131		496,131	496,131	496,131				496,131		496,131	
	ED-WA	1,032,018	1,032,018		1,032,018	1,032,018	1,032,018	1,032,018						
7,4	CD-AA	22,275,286	15,592,255	4,609,870	2,073,161	15,592,255	15,592,255		10,644,209	10,644,209		4,948,046	4,948,046	
9,4	CD-AN	630,468	486,828	143,640		486,828	486,828		332,338	332,338		154,490	154,490	
9	CD-ID	475,391	367,083	108,308		367,083	367,083				367,083		367,083	
9	CD-WA	2,272,415	1,754,691	517,724		1,754,691	1,754,691	1,754,691			1,754,691			
8	GD-AA	371,854		255,958									115,896	
	GD-AN	31,556		31,556										
	GD-ID	39,766		39,766										
	GD-WA	1,105,922		1,105,922										
	GD-OR	208,721				208,721								
Total General Plant		31,809,469	22,598,947	6,812,744	2,397,778	3,649,923	18,949,024	22,598,947	2,786,709	12,935,741	15,722,450	863,214	6,013,283	6,876,497
Total Depreciation Expens		178,959,682	138,338,505	28,439,179	12,181,998	73,730,834	64,607,671	138,338,505	49,542,478	42,858,525	92,401,003	24,188,356	21,749,146	45,937,502

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	63.323%	36.677%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	911,560	911,560		911,560	911,560		597,436	597,436		314,124	314,124	
1	Misc Intangible Plt (303000)	ED-AN	249,206	249,206		249,206	249,206		163,330	163,330		85,876	85,876	
Total Production/Transmission			1,160,766	1,160,766		1,160,766	1,160,766		760,766	760,766		400,000	400,000	
Distribution														
	Franchises (302000)	ED-WA	110,783	110,783		110,783	110,783		110,783	110,783				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			116,649	116,649		116,649	116,649		116,649	116,649				
General Plant - 303000														
7,4		CD-AA	414,918	290,435	85,867	38,616				198,268	198,268		92,167	92,167
9,1		CD-AN	9,729	7,513	2,216				7,513	7,513			2,589	2,589
		GD-ID	14,725		14,725									
		GD-WA	24,844		24,844									
		GD-OR	7,573			7,573								
Total General Plant - 303000			471,789	297,948	127,652	46,189				203,192	203,192		94,756	94,756
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	40,291,731	28,203,406	8,338,374	3,749,951				19,253,337	19,253,337		8,950,069	8,950,069
9,4		CD-AN	142,530	110,058	32,472					75,132	75,132		34,926	34,926
9,4		CD-ID	(27)	(21)	(6)				(21)	(21)		(21)	(21)	
9,4		CD-WA	3,743,480	2,890,603	852,877				2,890,603	2,890,603			0	
4		ED-AN	3,996,214	3,996,214						2,728,055	2,728,055		1,268,159	1,268,159
		ED-ID	(27)	(27)					(27)	(27)		(27)	(27)	
		ED-WA	676,228	676,228					676,228	676,228				
8		GD-AA	83,822		57,697	26,125								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			48,933,951	35,876,461	9,281,414	3,776,076				3,566,831	22,056,524		(48)	10,253,154
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
4		ED-AN	425,258	425,258						290,307	290,307		134,951	134,951
		GD-OR	0			0								
Total General Plant - 390200, 396200			425,258	425,258	0	0				290,307	290,307		134,951	134,951
Total Amortization Expense			51,108,413	37,877,082	9,409,066	3,822,265				3,683,480	23,310,789		(48)	10,882,861

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 October 31, 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)	(74,172,612)	(74,172,612)			(74,172,612)	(74,172,612)		(48,612,730)	(48,612,730)		(25,559,882)	(25,559,882)	
	Steam (ED-ID)	(93,049,183)	(93,049,183)		(93,049,183)	(93,049,183)	(93,049,183)				(93,049,183)	(93,049,183)	(93,049,183)	
	Steam (ED-WA)	(176,768,197)	(176,768,197)		(176,768,197)	(176,768,197)	(176,768,197)	(176,768,197)						
1	Hydro (ED-AN)	(170,932,322)	(170,932,322)		(170,932,322)	(170,932,322)	(170,932,322)		(112,029,044)	(112,029,044)		(58,903,278)	(58,903,278)	
1	Other (ED-AN)	(157,498,656)	(157,498,656)		(157,498,656)	(157,498,656)	(157,498,656)		(103,224,619)	(103,224,619)		(54,274,037)	(54,274,037)	
Total Electric Production		(672,420,970)	(672,420,970)		(269,817,380)	(402,603,590)	(672,420,970)		(176,768,197)	(263,866,393)	(440,634,590)	(93,049,183)	(138,737,197)	(231,786,380)
Electric Transmission														
1	ED-AN	(218,586,649)	(218,586,649)			(218,586,649)	(218,586,649)		(143,261,690)	(143,261,690)		(75,324,959)	(75,324,959)	
	ED-ID	(10,288,413)	(10,288,413)		(10,288,413)	(10,288,413)	(10,288,413)				(10,288,413)	(10,288,413)	(10,288,413)	
	ED-WA	(16,137,036)	(16,137,036)		(16,137,036)	(16,137,036)	(16,137,036)	(16,137,036)						
Total Electric Transmissic		(245,012,098)	(245,012,098)		(26,425,449)	(218,586,649)	(245,012,098)		(16,137,036)	(143,261,690)	(159,398,726)	(10,288,413)	(75,324,959)	(85,613,372)
Electric Distribution														
3	ED-AN	(403,046)	(403,046)			(403,046)	(403,046)		(255,221)	(255,221)		(147,825)	(147,825)	
	ED-ID	(258,897,254)	(258,897,254)		(258,897,254)	(258,897,254)	(258,897,254)				(258,897,254)	(258,897,254)	(258,897,254)	
	ED-WA	(401,693,000)	(401,693,000)		(401,693,000)	(401,693,000)	(401,693,000)	(401,693,000)			(401,693,000)	(401,693,000)	(401,693,000)	
Total Electric Distribution		(660,993,300)	(660,993,300)		(660,590,254)	(403,046)	(660,993,300)		(401,693,000)	(255,221)	(401,948,221)	(258,897,254)	(147,825)	(259,045,079)
Gas Underground Storage														
	GD-AN	(18,363,784)		(18,363,784)										
	GD-OR	(1,496,717)		(1,496,717)		(1,496,717)								
Total Gas Underground St		(19,860,501)		(18,363,784)		(1,496,717)								
Gas Distribution														
	GD-AN	(1,956,499)		(1,956,499)										
	GD-ID	(94,539,265)		(94,539,265)										
	GD-WA	(166,560,028)		(166,560,028)										
	GD-OR	(130,259,291)		(130,259,291)										
Total Gas Distribution		(393,315,083)		(263,055,792)		(130,259,291)								
General Plant														
4	ED-AN	(37,682,224)	(37,682,224)			(37,682,224)	(37,682,224)		(25,724,147)	(25,724,147)		(11,958,077)	(11,958,077)	
	ED-ID	(12,729,625)	(12,729,625)		(12,729,625)	(12,729,625)	(12,729,625)				(12,729,625)	(12,729,625)	(12,729,625)	
	ED-WA	(23,575,064)	(23,575,064)		(23,575,064)	(23,575,064)	(23,575,064)	(23,575,064)						
7,4	CD-AA	(94,968,957)	(66,476,370)	(19,653,826)	(8,838,761)	(66,476,370)	(66,476,370)		(45,380,759)	(45,380,759)		(21,095,611)	(21,095,611)	
9,4	CD-AN	(8,144,718)	(6,289,107)	(1,855,611)		(6,289,107)	(6,289,107)		(4,293,322)	(4,293,322)		(1,995,785)	(1,995,785)	
9	CD-ID	(7,069,562)	(5,458,904)	(1,610,658)		(5,458,904)	(5,458,904)				(5,458,904)	(5,458,904)	(5,458,904)	
9	CD-WA	(9,541,918)	(7,367,983)	(2,173,935)		(7,367,983)	(7,367,983)				(7,367,983)	(7,367,983)	(7,367,983)	
8	GD-AA	(2,222,848)		(1,530,053)	(692,795)									
	GD-AN	(3,804,738)		(3,804,738)										
	GD-ID	(2,413,802)		(2,413,802)										
	GD-WA	(11,977,422)		(11,977,422)										
	GD-OR	(5,353,441)		(5,353,441)										
Total General Plant		(219,484,319)	(159,579,277)	(45,020,045)	(14,884,997)	(49,131,576)	(110,447,701)	(159,579,277)	(30,943,047)	(75,398,228)	(106,341,275)	(18,188,529)	(35,049,473)	(53,238,002)
Total Accumulated Depr		(2,211,086,271)	(1,738,005,645)	(326,439,621)	(146,641,005)	(1,005,964,659)	(732,040,986)	(1,738,005,645)	(625,541,280)	(482,781,532)	(1,108,322,812)	(380,423,379)	(249,259,454)	(629,682,833)

Allocation Ratios:		Service -			Jurisdiction -		
		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	36.677%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended October 31, 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	(14,580,287)	(14,580,287)			(14,580,287)	(14,580,287)		(9,555,920)	(9,555,920)		(5,024,367)	(5,024,367)	
1	Misc Intangible Plt (3030 ED-AN	(2,516,715)	(2,516,715)			(2,516,715)	(2,516,715)		(1,649,455)	(1,649,455)		(867,260)	(867,260)	
Total Production/Transmission		(17,097,002)	(17,097,002)			(17,097,002)	(17,097,002)		(11,205,375)	(11,205,375)		(5,891,627)	(5,891,627)	
Distribution														
	Franchises (302000) ED-WA	(267,209)	(267,209)			(267,209)	(267,209)	(267,209)		(267,209)				
	Misc Intangible Plt (3030 ED-WA	(59,294)	(59,294)			(59,294)	(59,294)	(59,294)		(59,294)				
Total Distribution		(326,503)	(326,503)			(326,503)	(326,503)	(326,503)		(326,503)				
General Plant - 303000														
7,4	CD-AA	(4,551,817)	(3,186,181)	(941,998)	(423,638)		(3,186,181)	(3,186,181)		(2,175,078)	(2,175,078)		(1,011,103)	(1,011,103)
9,1	CD-AN	(134,063)	(103,519)	(30,544)			(103,519)	(103,519)		(67,846)	(67,846)		(35,673)	(35,673)
	GD-ID	(142,789)		(142,789)										
	GD-WA	(286,595)		(286,595)										
	GD-OR	(119,591)			(119,591)									
Total General Plant - 303000		(5,234,855)	(3,289,700)	(1,401,926)	(543,229)		(3,289,700)	(3,289,700)		(2,242,924)	(2,242,924)		(1,046,776)	(1,046,776)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(133,589,733)	(93,510,141)	(27,646,395)	(12,433,197)		(93,510,141)	(93,510,141)		(63,835,633)	(63,835,633)		(29,674,508)	(29,674,508)
9,4	CD-AN	(329,728)	(254,606)	(75,122)			(254,606)	(254,606)		(173,809)	(173,809)		(80,797)	(80,797)
9	CD-ID	0	0	0		(994)	(994)	(994)	(994)	0	0	0	0	0
9	CD-WA	(11,209,981)	(8,656,011)	(2,553,970)		(8,656,011)	(8,656,011)	(8,656,011)	(8,656,011)	0	0	0	0	0
4	ED-AN	(10,789,101)	(10,789,101)			(10,789,101)	(10,789,101)	(10,789,101)	(7,365,288)	(7,365,288)		(3,423,813)	(3,423,813)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(946,232)	(946,232)			(946,232)	(946,232)	(946,232)	(946,232)	(946,232)				
8	GD-AA	(160,296)		(110,337)	(49,959)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(157,025,071)	(114,156,091)	(30,385,824)	(12,483,156)		(9,603,237)	(104,553,848)	(114,157,085)	(9,603,237)	(71,374,730)	(80,976,973)	0	(33,179,118)
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		0	
9	CD-WA	0	0	0		0	0	0	0	0	0		0	
4	ED-AN	(666,969)	(666,969)			(666,969)	(666,969)	(666,969)	(455,313)	(455,313)		(211,656)	(211,656)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(666,969)	(666,969)	0	0		0	(666,969)	(666,969)	0	(455,313)	(455,313)	0	(211,656)
Total Accumulated Amortization		(180,350,400)	(135,536,265)	(31,787,750)	(13,026,385)		(9,929,740)	(125,607,519)	(135,537,259)	(9,929,740)	(85,278,342)	(95,207,088)	0	(40,329,177)

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 October 31, 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	19,806,072	8,294,951	2,776,947	8,734,174	19,806,072	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	4,066,919	0	0	0	0	0	0	0	4,066,919	0	4,066,919	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,288,162	0	0	89,099,168	89,099,168	0	0	26,342,285	26,342,285	0	11,846,709	11,846,709
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	207,603,088	17,662,690	8,777,481	106,023,802	132,463,973	28,696,127	1,770,467	28,758,893	59,225,487	4,066,919	11,846,709	15,913,628
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,011,554	434,661	7,798	1,569,095	2,011,554	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	78,175,520	0	0	54,721,300	54,721,300	0	0	16,178,424	16,178,424	0	7,275,796	7,275,796
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	86,767,235	4,880,427	15,428	56,551,603	61,447,458	1,452,586	2,251	16,476,820	17,931,657	12,109	7,376,011	7,388,120
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,669,139	23,982,297	10,528,844	20,157,998	54,669,139	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,667,170	0	0	0	0	10,059,790	2,862,562	2,744,818	15,667,170	0	0	0
99	GD-OR / AS	4,619,842	0	0	0	0	0	0	0	4,619,842	0	4,619,842	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	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0
	TOTAL ACCOUNT	89,668,245	25,660,084	11,313,797	28,435,614	65,409,495	10,554,824	3,094,164	5,257,207	18,906,195	4,619,842	732,713	5,352,555

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 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	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	0	
		TOTAL ACCOUNT	6,045,374	402,403	187,428	3,997,286	4,587,117	323,714	55,301	1,057,284	1,436,299	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,173,223	1,099,482	300,250	5,773,491	7,173,223	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,373,368	0	0	0	0	2,525,284	346,430	501,654	3,373,368	0	0	0	
99		GD-OR / AS	933,017	0	0	0	0	0	0	0	0	933,017	0	933,017	
8		GD-AA	5,597,481	0	0	0	0	0	0	3,852,914	3,852,914	0	1,744,567	1,744,567	
7		CD-AA	14,867,820	0	0	10,407,177	10,407,177	0	0	3,076,895	3,076,895	0	1,383,748	1,383,748	
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	33,945,811	1,119,826	1,049,065	16,956,545	19,125,436	2,531,287	567,369	7,660,387	10,759,043	933,017	3,128,315	4,061,332	
	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	2,121,679	398,014	15,791	1,707,874	2,121,679	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	4,081,748	398,014	15,791	2,763,298	3,177,103	106,253	0	567,006	673,259	18,586	212,800	231,386	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	37,136,796	13,914,933	9,343,529	9,018,979	32,277,441	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 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	48,676,134	12,347,695	6,520,814	29,807,625	48,676,134	0	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	0
99	GD-OR / AS	756,920	0	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	184,389	0	83,490	83,490
7	CD-AA	82,722,079	0	0	57,903,801	57,903,801	0	0	17,119,334	17,119,334	0	7,698,944	7,698,944
9	CD-WA/ ID / AN	17,750,790	9,361,441	2,865,673	1,479,514	13,706,628	2,762,108	845,521	436,533	4,044,162	0	0	0
	TOTAL ACCOUNT	151,066,900	21,709,136	9,386,487	89,190,940	120,286,563	3,362,808	1,135,966	17,742,209	22,240,983	756,920	7,782,434	8,539,354
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	9,092	0	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	0
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	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	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	636,141,818	86,555,231	40,802,363	323,075,425	450,433,019	52,980,794	7,741,828	81,356,380	142,079,002	11,326,628	32,303,169	43,629,797

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,857	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	23,572,574	2,444,666	0	21,127,908	23,572,574	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	444,355	0	0	0	0	0	0	305,863	305,863	0	138,492	
7		CD-AA	148,523,562	0	0	103,963,523	103,963,523	0	0	30,736,951	30,736,951	0	13,823,088	
9		CD-WA / ID / AN	833,713	119,332	0	524,436	643,768	35,209	0	154,736	189,945	0	0	
		TOTAL ACCOUNT	173,374,204	2,563,998	0	125,615,867	128,179,865	35,209	0	31,197,550	31,232,759	0	13,961,580	13,961,580
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	587,022	0	0	587,022	587,022	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	3,731,158	0	0	2,611,736	2,611,736	0	0	772,163	772,163	0	347,259	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,318,180	0	0	3,198,758	3,198,758	0	0	772,163	772,163	0	347,259	347,259
	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 October 31, 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	1,368,235	1,368,235	0	0	1,368,235	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	2,163,493	0	0	1,514,402	1,514,402	0	0	447,735	447,735	0	201,356	201,356
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	22,115,158	15,717,802	0	1,514,402	17,232,204	4,233,863	0	447,735	4,681,598	0	201,356	201,356
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	80,583	0	0	80,583	80,583	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	4,872,611	0	0	3,410,730	3,410,730	0	0	1,008,387	1,008,387	0	453,494	453,494
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,953,194	0	0	3,491,313	3,491,313	0	0	1,008,387	1,008,387	0	453,494	453,494
	TOTAL		354,349,215	18,601,516	0	240,749,406	259,350,922	5,291,666	771,517	61,113,567	67,176,750	425,951	27,395,592	27,821,543

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 October 31, 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	(81,314,530)	(56,918,545)	(16,828,042)	(7,567,943)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(855,959)	(660,946)	(195,013)	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>(85,743,967)</u>	<u>(60,080,854)</u>	<u>(17,762,586)</u>	<u>(7,900,527)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended October 31, 2021
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,913,312	4,913,312	0	0	0	0	4,913,312
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	(28)	(28)	0	0	0	0	(28)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	45,359,251	16,134,032	0	61,493,283	47,340,577	17,645,902	(1,981,326)	(1,511,870)	0
TOTAL		45,359,251	16,134,032	4,912,672	66,405,955	47,340,577	17,645,902	(1,981,326)	(1,511,870)	4,912,672

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
69.998% 20.695% 9.307%

Idaho Idaho Oregon Gas
Electric Gas Gas
31.734% 27.085% 100.000%