

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,294,104	8,413,597	4,880,507
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,294,104	8,413,597	4,880,507
E-APL	Electric Net Rate Base	2,790,514,109	1,878,341,282	912,172,827
	<b>RATE OF RETURN</b>	<b>0.476%</b>	<b>0.448%</b>	<b>0.535%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	11-01-2021 thru 11-30-2021	404,388 100.000%	263,578 65.179%	140,810 34.821%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2021 thru 11-30-2021	3,287,865 100.000%	1,326,848 40.356%	1,961,017 59.644%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages		400.000%	273.064%	126.936%
		Percent		100.000%	68.266%	31.734%

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

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**E-ALL-1A**

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2021  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
		Total Percentages		400.000%	308.867%	91.133%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	10-01-2021 thru 11-30-2021	1,400,964,687	963,332,641	437,632,046	
		Percent		100.000%	68.762%	31.238%	
11		Book Depreciation	11-01-2021 thru 11-30-2021	11,830,402	7,932,254	3,898,148	
		Percent		100.000%	67.050%	32.950%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2021 thru 11-30-2021	3,384,708,782 100.000%	2,280,384,238 67.373%	1,104,324,544 32.627%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2021 thru 11-30-2021	290,715,359 100.000%	200,681,528 69.030%	90,033,831 30.970%
14		Net Allocated Schedule M's - AMA Percent	11-01-2021 thru 11-30-2021	-9,992,906 100.000%	-6,769,487 67.743%	-3,223,419 32.257%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	29,309,033	0	29,309,033	19,333,726	0	19,333,726	9,975,307	0
99	442200	Commercial - Firm & Int.	25,786,070	0	25,786,070	18,606,934	0	18,606,934	7,179,136	0
1	442300	Industrial	9,359,216	0	9,359,216	4,803,509	0	4,803,509	4,555,707	0
99	444000	Public Street & Highway Lighting	625,323	0	625,323	392,307	0	392,307	233,016	0
99	448000	Interdepartmental Revenue	120,341	0	120,341	97,228	0	97,228	23,113	0
99	499XXX	Unbilled Revenue	2,930,128	0	2,930,128	1,535,653	0	1,535,653	1,394,475	0
TOTAL SALES TO ULTIMATE CUSTOMERS			68,130,111	0	68,130,111	44,769,357	0	44,769,357	23,360,754	0
1	447XXX	Sales for Resale	0	9,664,204	9,664,204	0	6,333,919	6,333,919	0	3,330,285
TOTAL SALES OF ELECTRICITY			68,130,111	9,664,204	77,794,315	44,769,357	6,333,919	51,103,276	23,360,754	3,330,285
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	8,756	0	8,756	2,700	0	2,700	6,056	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,114	32,114	0	16,885
1	454000	Rent from Electric Property	183,459	37,926	221,385	109,880	24,857	134,737	73,579	13,069
1	454100	Rent from Trnsmission Joint Use	241	0	241	134	0	134	107	0
1	456XXX	Other Electric Revenues	1,186,928	7,547,139	8,734,067	17,839	4,946,395	4,964,234	1,169,089	2,600,744
TOTAL OTHER OPERATING REVENUE			1,379,384	7,634,064	9,013,448	130,553	5,003,366	5,133,919	1,248,831	2,630,698
TOTAL ELECTRIC REVENUE			69,509,495	17,298,268	86,807,763	44,899,910	11,337,285	56,237,195	24,609,585	5,960,983

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

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	39,251	39,251	0	25,725	25,725	0	13,526
1	501XXX	Fuel	0	3,871,875	3,871,875	0	2,537,627	2,537,627	0	1,334,248
1	502000	Steam Expense	0	320,996	320,996	0	210,381	210,381	0	110,615
1	505000	Electric Expense	0	61,189	61,189	0	40,103	40,103	0	21,086
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	520,751	520,751	0	341,300	341,300	0	179,451
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	44,590	44,590	0	29,224	29,224	0	15,366
1	511000	Structures	0	65,801	65,801	0	43,126	43,126	0	22,675
1	512000	Boiler Plant	0	470,368	470,368	0	308,279	308,279	0	162,089
1	513000	Electric Plant	0	108,212	108,212	0	70,922	70,922	0	37,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	101,207	101,207	0	66,331	66,331	0	34,876
		TOTAL STEAM POWER GENERATION EXP	0	5,604,240	5,604,240	0	3,673,018	3,673,018	0	1,931,222
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	257,080	257,080	0	168,490	168,490	0	88,590
1	536000	Water for Power	0	94,607	94,607	0	62,005	62,005	0	32,602
1	537000	Hydraulic Expense	388,315	308,649	696,964	254,851	202,289	457,140	133,464	106,360
1	538000	Electric Expense	0	484,164	484,164	0	317,321	317,321	0	166,843
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	74,626	74,626	0	48,910	48,910	0	25,716
1	540000	Rent	0	134,524	134,524	0	88,167	88,167	0	46,357
1	540100	MT Trust Funds Land Settlement Rents	430,750	0	430,750	282,314	0	282,314	148,436	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	57,253	57,253	0	37,524	37,524	0	19,729
1	542000	Structures	0	52,478	52,478	0	34,394	34,394	0	18,084
1	543000	Reservoirs, Dams, & Waterways	0	72,505	72,505	0	47,520	47,520	0	24,985
1	544000	Electric Plant	0	348,277	348,277	0	228,261	228,261	0	120,016
1	545000	Miscellaneous Hydraulic Plant	0	47,609	47,609	0	31,203	31,203	0	16,406
		TOTAL HYDRO POWER GENERATION EXP	819,065	1,931,772	2,750,837	537,165	1,266,084	1,803,249	281,900	665,688
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	34,930	34,930	0	22,893	22,893	0	12,037
1	547XXX	Fuel	0	11,893,517	11,893,517	0	7,795,011	7,795,011	0	4,098,506
1	548000	Generation Expense	0	207,568	207,568	0	136,040	136,040	0	71,528
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	142,629	142,629	0	93,479	93,479	0	49,150
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
		MAINTENANCE								
1	551000	Supervision & Engineering	0	57,171	57,171	0	37,470	37,470	0	19,701
1	552000	Structures	0	7,766	7,766	0	5,090	5,090	0	2,676
1	553000	Generating & Electric Equipment	0	336,921	336,921	0	220,818	220,818	0	116,103
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(33,563)	(33,563)	0	(21,997)	(21,997)	0	(11,566)
		TOTAL OTHER POWER GENERATION EXP	0	12,653,289	12,653,289	0	8,292,966	8,292,966	0	4,360,323



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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	938,693	12,088,873	13,027,566	0	7,923,048	7,923,048	938,693	4,165,825
1	566000	System Control & Load Dispatching	0	58,340	58,340	0	38,236	38,236	0	20,104
E-557	557XXX	Other Expense	(4,838,162)	5,224,314	386,152	(4,225,033)	3,424,016	(801,017)	(613,129)	1,800,298
TOTAL OTHER POWER SUPPLY EXPENSE			(3,899,469)	17,371,527	13,472,058	(4,225,033)	11,385,300	7,160,267	325,564	5,986,227
TOTAL PRODUCTION OPERATING EXP			(3,080,404)	37,560,828	34,480,424	(3,687,868)	24,617,368	20,929,500	607,464	12,943,460
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	175,390	175,390	0	114,951	114,951	0	60,439
1	561000	Load Dispatching	0	191,961	191,961	0	125,811	125,811	0	66,150
1	562000	Station Expense	0	72,341	72,341	0	47,412	47,412	0	24,929
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	19,420	19,420	0	12,728	12,728	0	6,692
1	565XXX	Transmission of Electricity by Others	0	1,593,770	1,593,770	0	1,044,557	1,044,557	0	549,213
1	566000	Miscellaneous Transmission Expense	0	231,535	231,535	0	151,748	151,748	0	79,787
1	567000	Rent	0	(14,707)	(14,707)	0	(9,639)	(9,639)	0	(5,068)
MAINTENANCE										
1	568000	Supervision & Engineering	73	39,684	39,757	(112)	26,009	25,897	185	13,675
1	569000	Structures	1,770	42,313	44,083	0	27,732	27,732	1,770	14,581
1	570000	Station Equipment	0	104,809	104,809	0	68,692	68,692	0	36,117
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	4,443	89,696	94,139	(3)	58,787	58,784	4,446	30,909
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	3,984	(7,337)	(3,353)	(112)	(4,809)	(4,921)	4,096	(2,528)
TOTAL TRANSMISSION OPERATING EXP			10,270	2,538,875	2,549,145	(227)	1,663,979	1,663,752	10,497	874,896

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For Month Ended November 30, 2021	
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,371,133	2,421,377	3,792,510	1,004,000	1,586,970	2,590,970	367,133	834,407
E-DEPX		Depreciation Expense-Transmission	65,785	1,526,832	1,592,617	42,994	1,000,686	1,043,680	22,791	526,146
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,123	98,123	0	64,310	64,310	0	33,813
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075	0	10,075	0	0	0	10,075	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	23,687	0	23,687	18,480	0	18,480	5,207	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(433,021)	0	(433,021)	(122,834)	0	(122,834)	(310,187)	0
99	407434	EIM Deferred O&M	(40,843)	0	(40,843)	0	0	0	(40,843)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,288,356)	0	(1,288,356)	(873,339)	0	(873,339)	(415,017)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(27,352)	0	(27,352)	0	0	0	(27,352)	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	(3,574)	0	(3,574)	(3,574)	0	(3,574)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,224,151	2,224,151	0	1,457,709	1,457,709	0	766,442
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(396,359)	6,362,848	5,966,489	(19,946)	4,170,211	4,150,265	(376,413)	2,192,637
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(3,466,493)	46,462,551	42,996,058	(3,708,041)	30,451,558	26,743,517	241,548	16,010,993

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	64,584	254,012	318,596	49,116	102,509	151,625	15,468	151,503
3	582000	Station Expense	44,653	1,608	46,261	32,652	649	33,301	12,001	959
3	583000	Overhead Line Expense	142,952	99,004	241,956	88,371	39,954	128,325	54,581	59,050
3	584000	Underground Line Expense	159,607	0	159,607	88,568	0	88,568	71,039	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,325	0	2,325	2,220	0	2,220	105	0
3	586000	Meter Expense	195,997	1,876	197,873	171,140	757	171,897	24,857	1,119
3	587000	Customer Installations Expense	45,067	5,463	50,530	29,223	2,205	31,428	15,844	3,258
3	588000	Miscellaneous Distribution Expense	574,303	273,830	848,133	152,875	110,507	263,382	421,428	163,323
3	589000	Rent	1	(60,935)	(60,934)	1	(24,591)	(24,590)	0	(36,344)
		MAINTENANCE:								
3	590000	Supervision & Engineering	35,876	98,826	134,702	23,900	39,882	63,782	11,976	58,944
3	591000	Structures	36,069	4,918	40,987	8,201	1,985	10,186	27,868	2,933
3	592000	Station Equipment	52,280	3,341	55,621	33,556	1,348	34,904	18,724	1,993
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,847,584	31,049	1,878,633	573,675	12,530	586,205	1,273,909	18,519
3	594000	Underground Lines	40,515	0	40,515	38,763	0	38,763	1,752	0
3	595000	Line Transformers	14,579	0	14,579	10,485	0	10,485	4,094	0
3	596000	Street Light & Signal System Maintenance Exp	10,609	0	10,609	8,530	0	8,530	2,079	0
3	597000	Meters	1,429	0	1,429	1,280	0	1,280	149	0
3	598000	Miscellaneous Distribution Expense	19,432	46,162	65,594	14,291	18,629	32,920	5,141	27,533
		TOTAL DISTRIBUTION OPERATING EXP	3,287,862	759,154	4,047,016	1,326,847	306,364	1,633,211	1,961,015	452,790
E-DEPX		Depreciation Expense-Distribution	4,516,758	7,062	4,523,820	2,958,938	2,850	2,961,788	1,557,820	4,212
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,491	0	9,491	9,491	0	9,491	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,454,652	0	4,454,652	3,877,464	0	3,877,464	577,188	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,980,901	7,062	8,987,963	6,845,893	2,850	6,848,743	2,135,008	4,212
		TOTAL DISTRIBUTION EXPENSES	12,268,763	766,216	13,034,979	8,172,740	309,214	8,481,954	4,096,023	457,002

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	16,307	16,307	0	10,629	10,629	0	5,678
2	902000	Meter Reading Expenses	53,291	9,383	62,674	35,196	6,116	41,312	18,095	3,267
2	903XXX	Customer Records & Collection Expenses	62,031	513,847	575,878	27,274	334,920	362,194	34,757	178,927
2	904000	Uncollectible Accounts	(3,520)	0	(3,520)	(28,904)	0	(28,904)	25,384	0
2	905000	Misc Customer Accounts	0	9,959	9,959	0	6,491	6,491	0	3,468
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>111,802</b>	<b>549,496</b>	<b>661,298</b>	<b>33,566</b>	<b>358,156</b>	<b>391,722</b>	<b>78,236</b>	<b>191,340</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,691,784	10,233	2,702,017	1,802,053	6,670	1,808,723	889,731	3,563
2	909000	Advertising	(18,162)	61,285	43,123	(20,177)	39,945	19,768	2,015	21,340
2	910000	Misc Customer Service & Info Exp	0	112,398	112,398	0	73,260	73,260	0	39,138
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,673,622</b>	<b>183,916</b>	<b>2,857,538</b>	<b>1,781,876</b>	<b>119,875</b>	<b>1,901,751</b>	<b>891,746</b>	<b>64,041</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	(124,617)	0	(124,617)	(124,617)	0	(124,617)	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>(124,617)</b>	<b>0</b>	<b>(124,617)</b>	<b>(124,617)</b>	<b>0</b>	<b>(124,617)</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	45,291	2,381,568	2,426,859	35,588	1,625,801	1,661,389	9,703	755,767
4	921000	Office Supplies & Expenses	122	371,483	371,605	122	253,597	253,719	0	117,886
4	922000	Admin Exp Transferred--Credit	0	(8,824)	(8,824)	0	(6,024)	(6,024)	0	(2,800)
4	923000	Outside Services Employed	39,609	1,234,928	1,274,537	36,204	843,036	879,240	3,405	391,892
4	924000	Property Insurance Premium	0	174,964	174,964	0	119,441	119,441	0	55,523
4	925XXX	Injuries and Damages	191,750	628,494	820,244	133,140	429,048	562,188	58,610	199,446
4	926XXX	Employee Pensions and Benefits	293,484	1,628,318	1,921,802	212,100	1,111,588	1,323,688	81,384	516,730
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	181,873	336,183	518,056	166,928	220,334	387,262	14,945	115,849
4	930000	Miscellaneous General Expenses	13,770	383,944	397,714	13,225	262,103	275,328	545	121,841
4	931000	Rents	700	53,045	53,745	0	36,212	36,212	700	16,833
4	935000	Maintenance of General Plant	112,694	966,948	1,079,642	70,025	660,097	730,122	42,669	306,851
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>879,393</b>	<b>8,151,051</b>	<b>9,030,444</b>	<b>667,332</b>	<b>5,555,233</b>	<b>6,222,565</b>	<b>212,061</b>	<b>2,595,818</b>

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	314,723	1,598,479	1,913,202	241,953	1,091,218	1,333,171	72,770	507,261
E-AMTX		Amortization Expense-General Plant - 303000	0	24,824	24,824	0	16,929	16,929	0	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	306,170	3,041,178	3,347,348	306,170	2,076,091	2,382,261	0	965,087
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,202	35,202	0	24,031	24,031	0	11,171
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	25,903	131,502	157,405	21,391	88,597	109,988	4,512	42,905
99	407314	Regulatory Debit - FISERVE Amortization	95,372	0	95,372	87,278	0	87,278	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(123,792)	0	(123,792)	(123,792)	0	(123,792)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	149,324	0	149,324	149,324	0	149,324	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(488,781)	0	(488,781)	94,787	0	94,787	(583,568)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	90,228	591,801	682,029	61,912	403,999	465,911	28,316	187,802
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	726,369	5,422,986	6,149,355	1,196,245	3,700,865	4,897,110	(469,876)	1,722,121
		TOTAL ADMIN & GENERAL EXPENSES	1,605,762	13,574,037	15,179,799	1,863,577	9,256,098	11,119,675	(257,815)	4,317,939
		TOTAL EXPENSES BEFORE FIT	13,068,839	61,536,216	74,605,055	8,019,101	40,494,901	48,514,002	5,049,738	21,041,315
		NET OPERATING INCOME (LOSS) BEFORE FIT			12,202,708			7,723,193		
E-FIT		FEDERAL INCOME TAX			(700,686)			(530,396)		
E-FIT		DEFERRED FEDERAL INCOME TAX			(350,310)			(133,530)		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			13,294,104			8,413,597		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.179%	34.821%
E-ALL	3	Direct Distribution Operating Expense	100.000%	40.356%	59.644%
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:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,975,307
99	442200	Commercial - Firm & Int.	7,179,136
1	442300	Industrial	4,555,707
99	444000	Public Street & Highway Lighting	233,016
99	448000	Interdepartmental Revenue	23,113
99	499XXX	Unbilled Revenue	1,394,475
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>23,360,754</u>
1	447XXX	Sales for Resale	3,330,285
		TOTAL SALES OF ELECTRICITY	<u>26,691,039</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	6,056
1	453000	Sales of Water & Water Power	16,885
1	454000	Rent from Electric Property	86,648
1	454100	Rent from Trnsmission Joint Use	107
1	456XXX	Other Electric Revenues	3,769,833
		TOTAL OTHER OPERATING REVENUE	<u>3,879,529</u>
		TOTAL ELECTRIC REVENUE	<u>30,570,568</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended November 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	13,526
1	501XXX	Fuel	1,334,248
1	502000	Steam Expense	110,615
1	505000	Electric Expense	21,086
1	506XXX	Miscellaneous Steam Power Generation Op Exp	179,451
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	15,366
1	511000	Structures	22,675
1	512000	Boiler Plant	162,089
1	513000	Electric Plant	37,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	34,876
		TOTAL STEAM POWER GENERATION EXP	<u>1,931,222</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	88,590
1	536000	Water for Power	32,602
1	537000	Hydraulic Expense	239,824
1	538000	Electric Expense	166,843
1	539000	Miscellaneous Hydraulic Power Generation Exp	25,716
1	540000	Rent	46,357
1	540100	MT Trust Funds Land Settlement Rents	148,436
		MAINTENANCE	
1	541000	Supervision & Engineering	19,729
1	542000	Structures	18,084
1	543000	Reservoirs, Dams, & Waterways	24,985
1	544000	Electric Plant	120,016
1	545000	Miscellaneous Hydraulic Plant	16,406
		TOTAL HYDRO POWER GENERATION EXP	<u>947,588</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	12,037
1	547XXX	Fuel	4,098,506
1	548000	Generation Expense	71,528
1	549XXX	Miscellaneous Other Power Generation Op Exp	49,150
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	19,701
1	552000	Structures	2,676
1	553000	Generating & Electric Equipment	116,103
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(11,566)
		TOTAL OTHER POWER GENERATION EXP	<u>4,360,323</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,104,518
1	556000	System Control & Load Dispatching	20,104
E-557	557XXX	Other Expense	1,187,169
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,311,791</u>
		TOTAL PRODUCTION OPERATING EXP	<u>13,550,924</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	60,439
1	561000	Load Dispatching	66,150
1	562000	Station Expense	24,929
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	6,692
1	565XXX	Transmission of Electricity by Others	549,213
1	566000	Miscellaneous Transmission Expense	79,787
1	567000	Rent	(5,068)
		MAINTENANCE	
1	568000	Supervision & Engineering	13,860
1	569000	Structures	16,351
1	570000	Station Equipment	36,117
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	35,355
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,568
		TOTAL TRANSMISSION OPERATING EXP	<u>885,393</u>



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For Month Ended November 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,201,540
E-DEPX		Depreciation Expense-Transmission	548,937
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,813
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	10,075
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,207
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(310,187)
99	407434	EIM Deferred O&M	(40,843)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(415,017)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(27,352)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	766,442
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,816,224
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	16,252,541

RESULTS OF OPERATIONS	Report ID:
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For Month Ended November 30, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	166,971
3	582000	Station Expense	12,960
3	583000	Overhead Line Expense	113,631
3	584000	Underground Line Expense	71,039
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	105
3	586000	Meter Expense	25,976
3	587000	Customer Installations Expense	19,102
3	588000	Miscellaneous Distribution Expense	584,751
3	589000	Rent	(36,344)
		MAINTENANCE:	
3	590000	Supervision & Engineering	70,920
3	591000	Structures	30,801
3	592000	Station Equipment	20,717
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,292,428
3	594000	Underground Lines	1,752
3	595000	Line Transformers	4,094
3	596000	Street Light & Signal System Maintenance Exp	2,079
3	597000	Meters	149
3	598000	Miscellaneous Distribution Expense	32,674
		TOTAL DISTRIBUTION OPERATING EXP	<u>2,413,805</u>
E-DEPX		Depreciation Expense-Distribution	1,562,032
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	577,188
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,139,220</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,553,025</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	5,678
2	902000	Meter Reading Expenses	21,362
2	903XXX	Customer Records & Collection Expenses	213,684
2	904000	Uncollectible Accounts	25,384
2	905000	Misc Customer Accounts	3,468
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>269,576</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	893,294
2	909000	Advertising	23,355
2	910000	Misc Customer Service & Info Exp	39,138
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>955,787</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	765,470
4	921000	Office Supplies & Expenses	117,886
4	922000	Admin Exp Transferred--Credit	(2,800)
4	923000	Outside Services Employed	395,297
4	924000	Property Insurance Premium	55,523
4	925XXX	Injuries and Damages	258,056
4	926XXX	Employee Pensions and Benefits	598,114
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	130,794
4	930000	Miscellaneous General Expenses	122,386
4	931000	Rents	17,533
4	935000	Maintenance of General Plant	349,520
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,807,879</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	580,031
E-AMTX		Amortization Expense-General Plant - 303000	7,895
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	965,087
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,171
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	47,417
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
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	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(583,568)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	216,118
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,252,245</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,060,124</u>
		TOTAL EXPENSES BEFORE FIT	<u>26,091,053</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,479,515
E-FIT		FEDERAL INCOME TAX	(170,290)
E-FIT		DEFERRED FEDERAL INCOME TAX	(216,780)
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,880,507</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 Month Ended November 30, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(8,421)	68,634	60,213	(9,421)	44,983	35,562	1,000	23,651	24,651
1	456010	Other Electric Rev-Financial	0	(793,583)	(793,583)	0	(520,114)	(520,114)	0	(273,469)	(273,469)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,984,452	3,984,452	0	2,611,410	2,611,410	0	1,373,042	1,373,042
1	456016	Other Electric Rev-Resource Opt	0	360,567	360,567	0	236,316	236,316	0	124,251	124,251
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,664	6,664	0	3,504	3,504
1	456018	Other Electric Rev-Extraction	0	75,772	75,772	0	49,661	49,661	0	26,111	26,111
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,540	65,540	(10,000)	34,460	24,460
1	456050	Other Electric Rev-Attachment Fees	21,256	0	21,256	19,938	0	19,938	1,318	0	1,318
1	456100	Transmission Revenue of Others	0	1,319,896	1,319,896	0	865,060	865,060	0	454,836	454,836
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	84,329	84,329	0	55,269	55,269	0	29,060	29,060
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	1,826,055	0	1,826,055	997,064	0	997,064	828,991	0	828,991
1	456329	Amortization Res Decoupling Deferral	296,163	0	296,163	90,914	0	90,914	205,249	0	205,249
1	456338	Non-res Decoupling Deferred Rev	249,929	0	249,929	(22,489)	0	(22,489)	272,418	0	272,418
1	456339	Amortization Non-res Decoupling	(1,231,340)	0	(1,231,340)	(1,067,691)	0	(1,067,691)	(163,649)	0	(163,649)
1	456380	Other Electric Revenue-Clearwater	28,530	0	28,530	0	0	28,530	0	0	28,530
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,192	97,192	0	51,102	51,102
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(386,466)	(386,466)	0	(253,290)	(253,290)	0	(133,176)	(133,176)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	386,466	386,466	0	253,290	253,290	0	133,176	133,176
1	456730	Other Elec Rev-Intraco Thermal	0	2,111,610	2,111,610	0	1,383,949	1,383,949	0	727,661	727,661
TOTAL ACCOUNT 456			1,186,928	7,547,139	8,734,067	17,838	4,946,396	4,964,234	1,169,090	2,600,743	3,769,833

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	11,839,678	11,839,678	0	7,759,725	7,759,725	0	4,079,953	4,079,953
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	46,095	46,095	0	30,211	30,211	0	15,884	15,884
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	938,693	0	938,693	0	0	0	938,693	0	938,693
1	555550	Non Monetary - Exchange Power	0	(12,629)	(12,629)	0	(8,277)	(8,277)	0	(4,352)	(4,352)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	131,400	131,400	0	86,120	86,120	0	45,280	45,280
1	555710	Intercompany Purchase	0	84,329	84,329	0	55,269	55,269	0	29,060	29,060
TOTAL ACCOUNT 555			938,693	12,088,873	13,027,566	0	7,923,048	7,923,048	938,693	4,165,825	5,104,518

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,329	498,160	499,489	1,329	326,494	327,823	0	171,666	171,666
1	557010	Other Power Supply Expense - Financial	0	(1,289,731)	(1,289,731)	0	(845,290)	(845,290)	0	(444,441)	(444,441)
1	557018	Merchandise Processing Fee	0	4,035	4,035	0	2,645	2,645	0	1,390	1,390
1	557150	Fuel - Economic Dispatch	0	1,492,466	1,492,466	0	978,162	978,162	0	514,304	514,304
1	557160	Power Supply Expense - Miscellaneous	0	1,538	1,538	0	1,008	1,008	0	530	530
99	557161	Unbilled Add-Ons	(49,335)	0	(49,335)	(87,470)	0	(87,470)	38,135	0	38,135
1	557165	Other Resource Costs-CAISO Charges	0	35,963	35,963	0	23,570	23,570	0	12,393	12,393
1	557170	Broker Fees - Power	0	27,755	27,755	0	18,191	18,191	0	9,564	9,564
1	557171	REC Broker Fees	0	3,538	3,538	0	2,319	2,319	0	1,219	1,219
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(3,023,971)	0	(3,023,971)	(3,023,971)	0	(3,023,971)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,326,305)	0	(1,326,305)	(1,326,305)	0	(1,326,305)	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	234,675	0	234,675	234,675	0	234,675	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(64,749)	0	(64,749)	(64,749)	0	(64,749)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,269,653)	0	(1,269,653)	0	0	0	(1,269,653)	0	(1,269,653)
99	557390	Idaho PCA Amortization	591,624	0	591,624	0	0	0	591,624	0	591,624
1	557395	Optional Renewable Power Expense Offset	0	29	29	0	19	19	0	10	10
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	308,900	308,900	0	202,453	202,453	0	106,447	106,447
1	557711	Turbine Gas Bookout Offset	0	(308,900)	(308,900)	0	(202,453)	(202,453)	0	(106,447)	(106,447)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,450,561	4,450,561	0	2,916,898	2,916,898	0	1,533,663	1,533,663
<b>TOTAL ACCOUNT 557</b>			<b>(4,838,162)</b>	<b>5,224,314</b>	<b>386,152</b>	<b>(4,225,033)</b>	<b>3,424,016</b>	<b>(801,017)</b>	<b>(613,129)</b>	<b>1,800,298</b>	<b>1,187,169</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	17,907	10,233	28,140	8,383	6,670	15,053	9,524	3,563	13,087
99	908600	Public Purpose Tariff Rider Expense Offset	2,477,052	0	2,477,052	1,657,011	0	1,657,011	820,041	0	820,041
99	908610	Limited Income Tax Refund Program	33,533	0	33,533	33,533	0	33,533	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	163,292	0	163,292	103,126	0	103,126	60,166	0	60,166
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,691,784</b>	<b>10,233</b>	<b>2,702,017</b>	<b>1,802,053</b>	<b>6,670</b>	<b>1,808,723</b>	<b>889,731</b>	<b>3,563</b>	<b>893,294</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.179%	34.821%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.95%	53.95%
2	Cost of Debt		4.772%	4.776%
	Total Weighted Cost		2.574%	2.577%
E-APL	Net Rate Base	2,790,514,109	1,878,341,282	912,172,827
	Interest Deduction for FIT Calculation	71,855,199	48,348,505	23,506,694
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	86,807,763	56,237,195	30,570,568
E-OPS	Less: Operating & Maintenance Expense	53,501,248	32,617,884	20,883,364
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,742,975	10,095,034	3,647,941
E-OTX	Less: Taxes Other than FIT	7,360,832	5,801,084	1,559,748
	Net Operating Income Before FIT	12,202,708	7,723,193	4,479,515
E-INT	Less: Monthly Interest Expense	5,987,933	4,029,042	1,958,891
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,365)	0	(2,365)
E-SCM	Plus: Schedule M Adjustments	(9,549,013)	(6,219,848)	(3,329,165)
	Taxable Net Operating Income	(3,336,603)	(2,525,697)	(810,906)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(700,686)	(530,396)	(170,290)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(700,686)	(530,396)	(170,290)
E-DTE	Deferred FIT	(350,310)	(133,530)	(216,780)
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	(1,091,396)	(690,404)	(400,992)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,584,059	8,753,077	15,337,136	4,563,546	5,863,084	10,426,630	2,020,513	2,889,993	4,910,506
12	997001 Contributions In Aid of Construction	0	508,943	508,943	0	342,890	342,890	0	166,053	166,053
12	997002 Injuries and Damages	0	150,001	150,001	0	101,060	101,060	0	48,941	48,941
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(75,815)	(75,815)	0	(51,079)	(51,079)	0	(24,736)	(24,736)
99	997007 Idaho PCA	(678,029)	0	(678,029)	0	0	0	(678,029)	0	(678,029)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	41,701	41,701	0	28,095	28,095	0	13,606	13,606
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	72,177	8,134	80,311	(365,372)	5,480	(359,892)	437,549	2,654	440,203
12	997020 FAS87 Current Pension Accrual	0	(937,018)	(937,018)	0	(631,297)	(631,297)	0	(305,721)	(305,721)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	104,553	(226,744)	(122,191)	68,660	(152,764)	(84,104)	35,893	(73,980)	(38,087)
99	997031 Decoupling Mechanism	(1,140,808)	0	(1,140,808)	2,201	0	2,201	(1,143,009)	0	(1,143,009)
12	997032 Interest Rate Swaps	0	287,517	287,517	0	193,709	193,709	0	93,808	93,808
99	997033 BPA Residential Exchange	(84,371)	0	(84,371)	(52,538)	0	(52,538)	(31,833)	0	(31,833)
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	21,574	21,574	0	14,728	14,728	0	6,846	6,846
99	997043 Washington Deferred Power Costs	(4,370,755)	0	(4,370,755)	(4,370,755)	0	(4,370,755)	0	0	0
12	997044 Non-Monetary Power Costs	0	(12,630)	(12,630)	0	(8,509)	(8,509)	0	(4,121)	(4,121)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(305,772)	(305,772)	0	(206,008)	(206,008)	0	(99,764)	(99,764)
12	997049 Tax Depreciation	0	(13,321,408)	(13,321,408)	0	(8,975,032)	(8,975,032)	0	(4,346,376)	(4,346,376)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,458	22,458	0	10,876	10,876
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,636	49,636	0	24,038	24,038
99	997065 Amortization - Unbilled Revenue Add-Ins	(62,529)	0	(62,529)	(112,951)	0	(112,951)	50,422	0	50,422
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433
12	997080 Book Transportation Depreciation	0	(728,230)	(728,230)	0	(490,630)	(490,630)	0	(237,600)	(237,600)
12	997081 Deferred Compensation	0	(16,134)	(16,134)	0	(10,870)	(10,870)	0	(5,264)	(5,264)
4	997082 Meal Disallowances	0	2,498	2,498	0	1,705	1,705	0	793	793
12	997083 Paid Time Off	0	180,333	180,333	0	121,496	121,496	0	58,837	58,837
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(17,277)	0	(17,277)	0	0	0	(17,277)	0	(17,277)
99	997095 WA REC Deferral	190,405	0	190,405	190,405	0	190,405	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,837	1,837	0	890	890
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(17,316)	(17,316)	0	(11,666)	(11,666)	0	(5,650)	(5,650)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,416,667)	(3,416,667)	0	(2,301,911)	(2,301,911)	0	(1,114,756)	(1,114,756)
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	357,221	0	357,221	357,221	0	357,221	0	0	0

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	997110	FISERVE	95,372	0	95,372	87,278	0	87,278	8,094	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	(123,792)	0	(123,792)	(123,792)	0	(123,792)	0	0
99	997117	Colstrip Plant Adjustment	(606,369)	0	(606,369)	(276,867)	0	(276,867)	(329,502)	0
99	997119	AFUDC Tax CPI	0	419,153	419,153	0	282,396	282,396	0	136,757
99	997120	Transportation Tax Disallowance	0	7,276	7,276	0	4,902	4,902	0	2,374
99	997123	EIM Deferred O&M	(40,843)	0	(40,843)	0	0	0	(40,843)	0
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	997125	COVID-19	149,324	0	149,324	149,324	0	149,324	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(200,114)	(200,114)	0	(134,823)	(134,823)	0	(65,291)
99	997129	Mixed Service Costs (IDD#5)	0	(1,391,667)	(1,391,667)	0	(937,608)	(937,608)	0	(454,059)
99	997130	Wild Fire Resiliency Deferral	(488,781)	0	(488,781)	94,787	0	94,787	(583,568)	0
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>443,894</b>	<b>(9,992,907)</b>	<b>(9,549,013)</b>	<b>549,640</b>	<b>(6,769,488)</b>	<b>(6,219,848)</b>	<b>(105,746)</b>	<b>(3,223,419)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.373%	32.627%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	814,427	814,427	0	548,704	548,704	0	265,723	265,723
99	410100	Deferred Federal Income Tax Expense - Washington	948,386	0	948,386	948,386	0	948,386	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	470,645	0	470,645	0	0	0	470,645	0	470,645
	410100	Total	1,419,031	814,427	2,233,458	948,386	548,704	1,497,090	470,645	265,723	736,368
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,026,377)	(1,026,377)	0	(691,501)	(691,501)	0	(334,876)	(334,876)
99	411100	Deferred Federal Income Tax Expense - Washington	(46,179)	0	(46,179)	(46,179)	0	(46,179)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	7,041	0	7,041	0	0	0	7,041	0	7,041
	411100	Total	(39,138)	(1,026,377)	(1,065,515)	(46,179)	(691,501)	(737,680)	7,041	(334,876)	(327,835)
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	(892,940)	0	(892,940)	(892,940)	0	(892,940)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(625,313)	0	(625,313)	0	0	0	(625,313)	0	(625,313)
	410193	Total	(1,518,253)	0	(1,518,253)	(892,940)	0	(892,940)	(625,313)	0	(625,313)
Total Deferred Federal Income Tax Expense			(138,360)	(211,950)	(350,310)	9,267	(142,797)	(133,530)	(147,627)	(69,153)	(216,780)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.373%	32.627%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	15,322	15,322	0	10,042	10,042	0	5,280	5,280
1	408140	State Kwh Generation Tax	0	112,386	112,386	0	73,658	73,658	0	38,728	38,728
1	408150	R&P Property Tax--Production	0	1,528,048	1,528,048	0	1,001,483	1,001,483	0	526,565	526,565
1	408180	R&P Property Tax--Transmission	0	568,395	568,395	0	372,526	372,526	0	195,869	195,869
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,224,151</b>	<b>2,224,151</b>	<b>0</b>	<b>1,457,709</b>	<b>1,457,709</b>	<b>0</b>	<b>766,442</b>	<b>766,442</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,693,633	0	1,693,633	1,693,633	0	1,693,633	0	0	0
99	408120	Municipal Occupation & License Tax	1,783,054	0	1,783,054	1,502,110	0	1,502,110	280,944	0	280,944
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	980,330	0	980,330	681,721	0	681,721	298,609	0	298,609
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,365)	0	(2,365)	0	0	0	(2,365)	0	(2,365)
<b>TOTAL DISTRIBUTION</b>			<b>4,454,652</b>	<b>0</b>	<b>4,454,652</b>	<b>3,877,464</b>	<b>0</b>	<b>3,877,464</b>	<b>577,188</b>	<b>0</b>	<b>577,188</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	90,228	591,801	682,029	61,912	403,999	465,911	28,316	187,802	216,118
<b>TOTAL A&amp;G</b>			<b>90,228</b>	<b>591,801</b>	<b>682,029</b>	<b>61,912</b>	<b>403,999</b>	<b>465,911</b>	<b>28,316</b>	<b>187,802</b>	<b>216,118</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,544,880</b>	<b>2,815,952</b>	<b>7,360,832</b>	<b>3,939,376</b>	<b>1,861,708</b>	<b>5,801,084</b>	<b>605,504</b>	<b>954,244</b>	<b>1,559,748</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,575,000	7,575,000	0	4,964,655	4,964,655	0	2,610,345	2,610,345
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	1,052,475	1,052,475	0	689,792	689,792	0	362,683	362,683
1	182381	CDA Settlement Past Storage	0	28,438,088	28,438,088	0	18,638,323	18,638,323	0	9,799,765	9,799,765
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)	2,567,425	125,948,071	128,515,496	2,567,425	85,979,710	88,547,135	0	39,968,361	39,968,361
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	3,243,056	3,243,056	0	2,213,905	2,213,905	0	1,029,151	1,029,151
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	15,923,449	1,517,290	17,440,739	15,923,449	1,035,793	16,959,242	0	481,497	481,497
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,537,551	3,537,551	0	2,414,945	2,414,945	0	1,122,606	1,122,606
		TOTAL INTANGIBLE PLANT	21,510,426	324,289,815	345,800,241	21,510,426	218,792,446	240,302,872	0	105,497,369	105,497,369
		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	112,414,058	28,852,768	141,266,826	73,466,002	18,910,104	92,376,106	38,948,056	9,942,664	48,890,720
1	312000	Boiler Plant	147,329,134	46,623,590	193,952,724	95,344,535	30,557,101	125,901,636	51,984,599	16,066,489	68,051,088
1	313000	Generators	601,924	0	601,924	394,127	0	394,127	207,797	0	207,797
1	314000	Turbogenerator Units	41,380,251	18,589,251	59,969,502	27,050,530	12,183,395	39,233,925	14,329,721	6,405,856	20,735,577
1	315000	Accessory Electric Equipment	18,972,606	12,492,849	31,465,455	12,402,573	8,187,813	20,590,386	6,570,033	4,305,036	10,875,069
1	316000	Miscellaneous Power Plant Equipment	14,684,266	2,476,959	17,161,225	9,596,938	1,623,399	11,220,337	5,087,328	853,560	5,940,888
		TOTAL STEAM PRODUCTION PLANT	335,382,239	112,893,000	448,275,239	218,254,705	73,990,072	292,244,777	117,127,534	38,902,928	156,030,462
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,864,358	65,864,358	0	43,167,500	43,167,500	0	22,696,858	22,696,858
1	331XXX	Structures & Improvements	0	103,200,047	103,200,047	0	67,637,311	67,637,311	0	35,562,736	35,562,736
1	332XXX	Reservoirs, Dams, & Waterways	0	195,506,964	195,506,964	0	128,135,264	128,135,264	0	67,371,700	67,371,700
1	333000	Waterwheels, Turbines, & Generators	0	234,570,647	234,570,647	0	153,737,602	153,737,602	0	80,833,045	80,833,045
1	334000	Accessory Electric Equipment	0	81,141,210	81,141,210	0	53,179,949	53,179,949	0	27,961,261	27,961,261
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	697,097,843	697,097,843	0	456,877,926	456,877,926	0	240,219,917	240,219,917
		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	17,455,781	17,455,781	0	11,440,519	11,440,519	0	6,015,262	6,015,262
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,422	21,069,422	0	13,808,899	13,808,899	0	7,260,523	7,260,523
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	239,758,692	239,758,692	0	157,137,847	157,137,847	0	82,620,845	82,620,845
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	25,652,711	25,652,711	0	16,812,787	16,812,787	0	8,839,924	8,839,924
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	1,641,997	1,641,997	0	1,076,165	1,076,165	0	565,832	565,832
		TOTAL OTHER PRODUCTION PLANT	0	328,133,034	328,133,034	0	215,058,391	215,058,391	0	113,074,643	113,074,643
		TOTAL PRODUCTION PLANT	335,382,239	1,138,123,877	1,473,506,116	218,254,705	745,926,389	964,181,094	117,127,534	392,197,488	509,325,022

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,404,379	30,032,737	410,632	19,271,630	19,682,262	217,726	10,132,749	10,350,475	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	103,579	30,155,049	30,258,628	67,885	19,763,619	19,831,504	35,694	10,391,430	10,427,124	
1	353XXX	Station Equipment	12,301,124	331,947,112	344,248,236	8,040,059	217,558,137	225,598,196	4,261,065	114,388,975	118,650,040	
1	354000	Towers & Fixtures	16,096,576	1,167,385	17,263,961	10,519,309	765,104	11,284,413	5,577,267	402,281	5,979,548	
1	355000	Poles & Fixtures	5,418	324,561,036	324,566,454	3,541	212,717,303	212,720,844	1,877	111,843,733	111,845,610	
1	356000	Overhead Conductors & Devices	12,626,519	160,444,911	173,071,430	8,251,629	105,155,595	113,407,224	4,374,890	55,289,316	59,664,206	
1	357000	Underground Conduit	0	3,488,773	3,488,773	0	2,286,542	2,286,542	0	1,202,231	1,202,231	
1	358000	Underground Conductors & Devices	0	7,116,703	7,116,703	0	4,664,287	4,664,287	0	2,452,416	2,452,416	
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	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,840,408</b>	<b>890,686,718</b>	<b>932,527,126</b>	<b>27,344,573</b>	<b>583,756,075</b>	<b>611,100,648</b>	<b>14,495,835</b>	<b>306,930,643</b>	<b>321,426,478</b>	
		<b>DISTRIBUTION PLANT:</b>										
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	3,871,403	0	3,871,403	1,314,580	0	1,314,580	2,556,823	0	2,556,823	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,523,558	0	27,523,558	20,413,165	0	20,413,165	7,110,393	0	7,110,393	
3	362000	Station Equipment	156,996,084	3,162,322	160,158,406	104,602,944	1,276,187	105,879,131	52,393,140	1,886,135	54,279,275	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	492,227,662	0	492,227,662	321,394,701	0	321,394,701	170,832,961	0	170,832,961	
99	365000	Overhead Conductors & Devices	316,496,329	0	316,496,329	199,826,881	0	199,826,881	116,669,448	0	116,669,448	
99	366000	Underground Conduit	141,504,056	0	141,504,056	93,316,410	0	93,316,410	48,187,646	0	48,187,646	
99	367000	Underground Conductors & Devices	243,985,422	0	243,985,422	161,466,716	0	161,466,716	82,518,706	0	82,518,706	
99	368000	Line Transformers	307,167,960	0	307,167,960	212,779,054	0	212,779,054	94,388,906	0	94,388,906	
99	369XXX	Services	199,602,033	0	199,602,033	130,974,120	0	130,974,120	68,627,913	0	68,627,913	
99	371XXX	Installations on Customers' Premises	3,076,796	0	3,076,796	3,076,796	0	3,076,796	0	0	0	
99	370XXX	Meters	84,723,194	0	84,723,194	60,066,341	0	60,066,341	24,656,853	0	24,656,853	
99	373XXX	Street Light & Signal Systems	74,247,135	0	74,247,135	48,458,018	0	48,458,018	25,789,117	0	25,789,117	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,060,734,783</b>	<b>3,162,322</b>	<b>2,063,897,105</b>	<b>1,365,164,473</b>	<b>1,276,187</b>	<b>1,366,440,660</b>	<b>695,570,310</b>	<b>1,886,135</b>	<b>697,456,445</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
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	26,451,370	106,141,576	132,592,946	17,662,691	72,458,608	90,121,299	8,788,679	33,682,968	42,471,647	
4	391XXX	Office Furniture & Equipment	4,895,855	56,703,787	61,599,642	4,880,428	38,709,407	43,589,835	15,427	17,994,380	18,009,807	
4	392XXX	Transportation Equipment	37,068,952	28,469,596	65,538,548	25,755,154	19,435,054	45,190,208	11,313,798	9,034,542	20,348,340	
4	393000	Stores Equipment	593,168	3,997,286	4,590,454	402,404	2,728,787	3,131,191	190,764	1,268,499	1,459,263	
4	394000	Tools, Shop & Garage Equipment	2,177,825	17,001,663	19,179,488	1,123,919	11,606,355	12,730,274	1,053,906	5,395,308	6,449,214	
4	394100	Electric Charging Stations	0	116,787	116,787	0	79,726	79,726	0	37,061	37,061	
4	395XXX	Laboratory Equipment	414,842	2,806,790	3,221,632	399,051	1,916,083	2,315,134	15,791	890,707	906,498	
4	396XXX	Power Operated Equipment	23,186,546	8,829,726	32,016,272	13,914,933	6,027,701	19,942,634	9,271,613	2,802,025	12,073,638	
4	397XXX	Communications Equipment	31,101,217	89,473,785	120,575,002	21,711,635	61,080,174	82,791,809	9,389,582	28,393,611	37,783,193	
4	398000	Miscellaneous Equipment	13,466	761,401	774,867	0	519,778	519,778	13,466	241,623	255,089	
		<b>TOTAL GENERAL PLANT</b>	<b>127,410,850</b>	<b>323,561,567</b>	<b>450,972,417</b>	<b>86,657,933</b>	<b>220,882,538</b>	<b>307,540,471</b>	<b>40,752,917</b>	<b>102,679,029</b>	<b>143,431,946</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,586,878,706</b>	<b>2,679,824,299</b>	<b>5,266,703,005</b>	<b>1,718,932,110</b>	<b>1,770,633,635</b>	<b>3,489,565,745</b>	<b>867,946,596</b>	<b>909,190,664</b>	<b>1,777,137,260</b>	



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(270,502,947)	(74,306,625)	(344,809,572)	(177,270,197)	(48,700,562)	(225,970,759)	(93,232,750)	(25,606,063)	(118,838,813)
E-ADEP		Hydro Production Plant	0	(171,551,825)	(171,551,825)	0	(112,435,066)	(112,435,066)	0	(59,116,759)	(59,116,759)
E-ADEP		Other Production Plant	0	(157,956,320)	(157,956,320)	0	(103,524,572)	(103,524,572)	0	(54,431,748)	(54,431,748)
E-ADEP		Transmission Plant	(26,458,342)	(220,733,927)	(247,192,269)	(16,158,533)	(144,669,016)	(160,827,549)	(10,299,809)	(76,064,911)	(86,364,720)
E-ADEP		Distribution Plant	(662,525,841)	(406,577)	(662,932,418)	(402,943,941)	(164,078)	(403,108,019)	(259,581,900)	(242,499)	(259,824,399)
E-ADEP		General Plant	(49,300,413)	(110,956,645)	(160,257,058)	(31,113,279)	(75,745,664)	(106,858,943)	(18,187,134)	(35,210,981)	(53,398,115)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,008,787,543)</b>	<b>(735,911,919)</b>	<b>(1,744,699,462)</b>	<b>(627,485,950)</b>	<b>(485,238,958)</b>	<b>(1,112,724,908)</b>	<b>(381,301,593)</b>	<b>(250,672,961)</b>	<b>(631,974,554)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,146,064)	(17,146,064)	0	(11,237,530)	(11,237,530)	0	(5,908,534)	(5,908,534)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(331,248)	0	(331,248)	(331,248)	0	(331,248)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,302,113)	(3,302,113)	0	(2,251,390)	(2,251,390)	0	(1,050,723)	(1,050,723)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,756,323)	(106,074,435)	(115,830,758)	(9,756,323)	(72,412,774)	(82,169,097)	0	(33,661,661)	(33,661,661)
E-AAAMT		General Plant - 390200, 396200	0	(684,570)	(684,570)	0	(467,329)	(467,329)	0	(217,241)	(217,241)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(10,087,571)</b>	<b>(127,207,182)</b>	<b>(137,294,753)</b>	<b>(10,087,571)</b>	<b>(86,369,023)</b>	<b>(96,456,594)</b>	<b>0</b>	<b>(40,838,159)</b>	<b>(40,838,159)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,018,875,114)</b>	<b>(863,119,101)</b>	<b>(1,881,994,215)</b>	<b>(637,573,521)</b>	<b>(571,607,981)</b>	<b>(1,209,181,502)</b>	<b>(381,301,593)</b>	<b>(291,511,120)</b>	<b>(672,812,713)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,568,003,592</b>	<b>1,816,705,198</b>	<b>3,384,708,790</b>	<b>1,081,358,589</b>	<b>1,199,025,654</b>	<b>2,280,384,243</b>	<b>486,645,003</b>	<b>617,679,544</b>	<b>1,104,324,547</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(533,995,023)	(533,995,023)	0	(359,768,467)	(359,768,467)	0	(174,226,556)	(174,226,556)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,473,240)	(57,473,240)	0	(39,234,682)	(39,234,682)	0	(18,238,558)	(18,238,558)
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	(5,971,999)	(5,971,999)	0	(3,914,048)	(3,914,048)	0	(2,057,951)	(2,057,951)
1		ADFIT - CDA Settlement Costs (283333)	0	268,991	268,991	0	176,297	176,297	0	92,694	92,694
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(976,664)	(976,664)	0	(658,008)	(658,008)	0	(318,656)	(318,656)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(600,649,299)</b>	<b>(600,649,299)</b>	<b>0</b>	<b>(405,106,489)</b>	<b>(405,106,489)</b>	<b>0</b>	<b>(195,542,810)</b>	<b>(195,542,810)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,568,003,592</b>	<b>1,216,055,899</b>	<b>2,784,059,491</b>	<b>1,081,358,589</b>	<b>793,919,165</b>	<b>1,875,277,754</b>	<b>486,645,003</b>	<b>422,136,734</b>	<b>908,781,737</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	40.356%	59.644%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.373%	32.627%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,568,003,592	1,216,055,899	2,784,059,491	#####	793,919,165	1,875,277,754	486,645,003	422,136,734	908,781,737
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,666,004	33,436,746	40,102,750	4,920,661	22,825,929	27,746,590	1,745,343	10,610,817	12,356,160
4	Accumulated Amortization - AFUDC (182318)	(1,314,428)	(5,221,333)	(6,535,761)	(1,046,332)	(3,564,395)	(4,610,727)	(268,096)	(1,656,938)	(1,925,034)
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)	(3,454,260)	0	(3,454,260)	(1,107,031)	0	(1,107,031)	(2,347,229)	0	(2,347,229)
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)	2,090,061	0	2,090,061	0	0	0	2,090,061	0	2,090,061
99	ADFIT - Boulder Park Disallowed (190040)	107,087	0	107,087	0	0	0	107,087	0	107,087
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)	(3,253,976)	0	(3,253,976)	(978,179)	0	(978,179)	(2,275,797)	0	(2,275,797)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(85,792,888)	0	(85,792,888)	(56,371,748)	0	(56,371,748)	(29,421,140)	0	(29,421,140)
99	ADFIT-Customer Tax Credit (190393)	18,016,506	0	18,016,506	11,838,067	0	11,838,067	6,178,439	0	6,178,439
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,925,365)	0	(12,925,365)	(8,410,769)	0	(8,410,769)	(4,514,596)	0	(4,514,596)
99	Colstrip-Regulatory Asset (182327)	10,383,882	0	10,383,882	5,082,882	0	5,082,882	5,301,000	0	5,301,000
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,807,945	0	1,807,945	1,496,665	0	1,496,665	311,280	0	311,280
99	Colstrip Reg Asset ADFIT (283376)	(1,374,964)	0	(1,374,964)	(898,539)	0	(898,539)	(476,425)	0	(476,425)
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)	(2,411,536)	0	(2,411,536)	(1,575,939)	0	(1,575,939)	(835,597)	0	(835,597)
99	Colstrip ARO Liability (230027)	(13,897,993)	0	(13,897,993)	(9,082,339)	0	(9,082,339)	(4,815,654)	0	(4,815,654)
99	Colstrip ARO ADFIT (190376)	2,918,578	0	2,918,578	1,907,291	0	1,907,291	1,011,287	0	1,011,287
99	Colstrip ARO ADFIT (283377)	(2,514,908)	0	(2,514,908)	(1,643,492)	0	(1,643,492)	(871,416)	0	(871,416)
99	Customer Deposits (235199)	(899)	0	(899)	(899)	0	(899)	0	0	0
C-WKC	Working Capital	68,246,372	0	68,246,372	49,527,900	0	49,527,900	18,718,472	0	18,718,472
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(21,760,795)	28,215,413	6,454,618	(16,198,006)	19,261,534	3,063,528	(5,562,789)	8,953,879	3,391,090
	NET RATE BASE	1,546,242,797	1,244,271,312	2,790,514,109	#####	813,180,699	1,878,341,282	481,082,214	431,090,613	912,172,827

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	268,026	268,026			268,026	268,026		175,664	175,664		92,362	92,362	
	Steam (ED-ID)	367,133	367,133		367,133		367,133				367,133		367,133	
	Steam (ED-WA)	1,004,000	1,004,000		1,004,000		1,004,000	1,004,000		1,004,000				
1	Hydro (ED-AN)	1,238,021	1,238,021			1,238,021	1,238,021		811,399	811,399		426,622	426,622	
1	Other (ED-AN)	915,330	915,330			915,330	915,330		599,907	599,907		315,423	315,423	
<b>Total Electric Production</b>		<b>3,792,510</b>	<b>3,792,510</b>			<b>1,371,133</b>	<b>2,421,377</b>	<b>3,792,510</b>	<b>1,004,000</b>	<b>1,586,970</b>	<b>2,590,970</b>	<b>367,133</b>	<b>834,407</b>	<b>1,201,540</b>
<b>Electric Transmission</b>														
1	ED-AN	1,526,832	1,526,832			1,526,832	1,526,832		1,000,686	1,000,686		526,146	526,146	
	ED-ID	22,791	22,791		22,791		22,791				22,791		22,791	
	ED-WA	42,994	42,994		42,994		42,994	42,994		42,994			42,994	
<b>Total Electric Transmissic</b>		<b>1,592,617</b>	<b>1,592,617</b>			<b>65,785</b>	<b>1,526,832</b>	<b>1,592,617</b>	<b>42,994</b>	<b>1,000,686</b>	<b>1,043,680</b>	<b>22,791</b>	<b>526,146</b>	<b>548,937</b>
<b>Electric Distribution</b>														
3	ED-AN	7,062	7,062			7,062	7,062		2,850	2,850		4,212	4,212	
	ED-ID	1,557,820	1,557,820		1,557,820		1,557,820				1,557,820		1,557,820	
	ED-WA	2,958,938	2,958,938		2,958,938		2,958,938	2,958,938		2,958,938				
<b>Total Electric Distribution</b>		<b>4,523,820</b>	<b>4,523,820</b>			<b>4,516,758</b>	<b>7,062</b>	<b>4,523,820</b>	<b>2,958,938</b>	<b>2,850</b>	<b>2,961,788</b>	<b>1,557,820</b>	<b>4,212</b>	<b>1,562,032</b>
<b>Gas Underground Storage</b>														
	GD-AN	58,438		58,438										
	GD-OR	10,283			10,283									
<b>Total Gas Underground St</b>		<b>68,721</b>		<b>58,438</b>	<b>10,283</b>									
<b>Gas Distribution</b>														
	GD-AN	4,786		4,786										
	GD-ID	554,247		554,247										
	GD-WA	1,255,803		1,255,803										
	GD-OR	829,703			829,703									
<b>Total Gas Distribution</b>		<b>2,644,539</b>		<b>1,814,836</b>	<b>829,703</b>									
<b>General Plant</b>														
4	ED-AN	241,341	241,341			241,341	241,341		164,754	164,754		76,587	76,587	
	ED-ID	42,137	42,137		42,137		42,137				42,137		42,137	
	ED-WA	97,355	97,355		97,355		97,355	97,355		97,355				
7,4	CD-AA	1,879,314	1,315,482	388,924	174,908	1,315,482	1,315,482		898,027	898,027		417,455	417,455	
9,4	CD-AN	53,947	41,656	12,291		41,656	41,656		28,437	28,437		13,219	13,219	
9	CD-ID	39,671	30,633	9,038		30,633	30,633				30,633		30,633	
9	CD-WA	187,262	144,598	42,664		144,598	144,598	144,598		144,598				
8	GD-AA	31,482		21,670	9,812									
	GD-AN	2,629		2,629										
	GD-ID	3,090		3,090										
	GD-WA	92,785		92,785										
	GD-OR	16,930		16,930										
<b>Total General Plant</b>		<b>2,687,943</b>	<b>1,913,202</b>	<b>573,091</b>	<b>201,650</b>	<b>314,723</b>	<b>1,598,479</b>	<b>1,913,202</b>	<b>241,953</b>	<b>1,091,218</b>	<b>1,333,171</b>	<b>72,770</b>	<b>507,261</b>	<b>580,031</b>
<b>Total Depreciation Expens</b>		<b>15,310,150</b>	<b>11,822,149</b>	<b>2,446,365</b>	<b>1,041,636</b>	<b>6,268,399</b>	<b>5,553,750</b>	<b>11,822,149</b>	<b>4,247,885</b>	<b>3,681,724</b>	<b>7,929,609</b>	<b>2,020,514</b>	<b>1,872,026</b>	<b>3,892,540</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	40.356%	59.644%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,160	50,160		26,373	26,373	
1	Misc Intangible Plt (303000)	ED-AN	21,590	21,590		21,590	21,590		14,150	14,150		7,440	7,440	
<b>Total Production/Transmission</b>			<b>98,123</b>	<b>98,123</b>		<b>98,123</b>	<b>98,123</b>		<b>64,310</b>	<b>64,310</b>		<b>33,813</b>	<b>33,813</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	9,002	9,002		9,002	9,002		9,002	9,002				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
<b>Total Distribution</b>			<b>9,491</b>	<b>9,491</b>		<b>9,491</b>	<b>9,491</b>		<b>9,491</b>	<b>9,491</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	34,569	24,198	7,154	3,217		24,198	24,198		16,519	16,519	7,679	7,679
9,1		CD-AN	811	626	185			626	626		410	410	216	216
		GD-ID	1,233		1,233									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
<b>Total General Plant - 303000</b>			<b>39,357</b>	<b>24,824</b>	<b>10,644</b>	<b>3,889</b>		<b>24,824</b>	<b>24,824</b>		<b>16,929</b>	<b>16,929</b>	<b>7,895</b>	<b>7,895</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	3,775,317	2,642,646	781,302	351,369		2,642,646	2,642,646		1,804,029	1,804,029	838,617	838,617
9,4		CD-AN	11,876	9,170	2,706			9,170	9,170		6,260	6,260	2,910	2,910
9,4		CD-ID	0	0	0			0	0		0	0	0	0
9,4		CD-WA	309,301	238,833	70,468			238,833	238,833		238,833	238,833	0	0
4		ED-AN	389,362	389,362				389,362	389,362		265,802	265,802	123,560	123,560
		ED-ID	0	0				0	0		0	0	0	0
		ED-WA	67,337	67,337				67,337	67,337		67,337	67,337	0	0
8		GD-AA	7,446		5,125	2,321								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>4,560,639</b>	<b>3,347,348</b>	<b>859,601</b>	<b>353,690</b>		<b>306,170</b>	<b>3,041,178</b>		<b>306,170</b>	<b>2,076,091</b>	<b>2,382,261</b>	<b>965,087</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	35,202	35,202				35,202	35,202		24,031	24,031	11,171	11,171
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>35,202</b>	<b>35,202</b>	<b>0</b>	<b>0</b>		<b>35,202</b>	<b>35,202</b>		<b>24,031</b>	<b>24,031</b>	<b>11,171</b>	<b>11,171</b>
<b>Total Amortization Expense</b>			<b>4,742,812</b>	<b>3,514,988</b>	<b>870,245</b>	<b>357,579</b>		<b>315,661</b>	<b>3,199,327</b>		<b>315,661</b>	<b>2,181,361</b>	<b>2,497,022</b>	<b>1,017,966</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(74,306,625)	(74,306,625)			(74,306,625)	(74,306,625)		(48,700,562)	(48,700,562)		(25,606,063)	(25,606,063)	
	Steam (ED-ID)	(93,232,750)	(93,232,750)		(93,232,750)	(93,232,750)	(93,232,750)				(93,232,750)	(93,232,750)	(93,232,750)	
	Steam (ED-WA)	(177,270,197)	(177,270,197)		(177,270,197)	(177,270,197)	(177,270,197)	(177,270,197)						
1	Hydro (ED-AN)	(171,551,825)	(171,551,825)		(171,551,825)	(171,551,825)	(171,551,825)		(112,435,066)	(112,435,066)		(59,116,759)	(59,116,759)	
1	Other (ED-AN)	(157,956,320)	(157,956,320)		(157,956,320)	(157,956,320)	(157,956,320)		(103,524,572)	(103,524,572)		(54,431,748)	(54,431,748)	
<b>Total Electric Production</b>		<b>(674,317,717)</b>	<b>(674,317,717)</b>		<b>(270,502,947)</b>	<b>(403,814,770)</b>	<b>(674,317,717)</b>		<b>(177,270,197)</b>	<b>(264,660,200)</b>	<b>(441,930,397)</b>	<b>(93,232,750)</b>	<b>(139,154,570)</b>	<b>(232,387,320)</b>
<b>Electric Transmission</b>														
1	ED-AN	(220,733,927)	(220,733,927)			(220,733,927)	(220,733,927)		(144,669,016)	(144,669,016)		(76,064,911)	(76,064,911)	
	ED-ID	(10,299,809)	(10,299,809)		(10,299,809)	(10,299,809)	(10,299,809)				(10,299,809)	(10,299,809)	(10,299,809)	
	ED-WA	(16,158,533)	(16,158,533)		(16,158,533)	(16,158,533)	(16,158,533)	(16,158,533)						
<b>Total Electric Transmissic</b>		<b>(247,192,269)</b>	<b>(247,192,269)</b>		<b>(26,458,342)</b>	<b>(220,733,927)</b>	<b>(247,192,269)</b>		<b>(16,158,533)</b>	<b>(144,669,016)</b>	<b>(160,827,549)</b>	<b>(10,299,809)</b>	<b>(76,064,911)</b>	<b>(86,364,720)</b>
<b>Electric Distribution</b>														
3	ED-AN	(406,577)	(406,577)			(406,577)	(406,577)		(164,078)	(164,078)		(242,499)	(242,499)	
	ED-ID	(259,581,900)	(259,581,900)		(259,581,900)	(259,581,900)	(259,581,900)				(259,581,900)	(259,581,900)	(259,581,900)	
	ED-WA	(402,943,941)	(402,943,941)		(402,943,941)	(402,943,941)	(402,943,941)	(402,943,941)						
<b>Total Electric Distribution</b>		<b>(662,932,418)</b>	<b>(662,932,418)</b>		<b>(662,525,841)</b>	<b>(406,577)</b>	<b>(662,932,418)</b>		<b>(402,943,941)</b>	<b>(164,078)</b>	<b>(403,108,019)</b>	<b>(259,581,900)</b>	<b>(242,499)</b>	<b>(259,824,399)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,393,004)	(18,393,004)											
	GD-OR	(1,501,859)		(1,501,859)		(1,501,859)								
<b>Total Gas Underground St</b>		<b>(19,894,863)</b>		<b>(18,393,004)</b>		<b>(1,501,859)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,958,892)	(1,958,892)											
	GD-ID	(94,800,674)	(94,800,674)		(94,800,674)	(94,800,674)	(94,800,674)							
	GD-WA	(167,131,299)	(167,131,299)		(167,131,299)	(167,131,299)	(167,131,299)							
	GD-OR	(130,624,646)		(130,624,646)		(130,624,646)								
<b>Total Gas Distribution</b>		<b>(394,515,511)</b>		<b>(263,890,865)</b>		<b>(130,624,646)</b>								
<b>General Plant</b>														
4	ED-AN	(37,560,236)	(37,560,236)			(37,560,236)	(37,560,236)		(25,640,871)	(25,640,871)		(11,919,365)	(11,919,365)	
	ED-ID	(12,711,513)	(12,711,513)		(12,711,513)	(12,711,513)	(12,711,513)				(12,711,513)	(12,711,513)	(12,711,513)	
	ED-WA	(23,670,536)	(23,670,536)		(23,670,536)	(23,670,536)	(23,670,536)	(23,670,536)						
7,4	CD-AA	(95,920,744)	(67,142,602)	(19,850,798)	(8,927,344)	(67,142,602)	(67,142,602)		(45,835,569)	(45,835,569)		(21,307,033)	(21,307,033)	
9,4	CD-AN	(8,099,003)	(6,253,807)	(1,845,196)		(6,253,807)	(6,253,807)		(4,269,224)	(4,269,224)		(1,984,583)	(1,984,583)	
9	CD-ID	(7,091,212)	(5,475,621)	(1,615,591)		(5,475,621)	(5,475,621)				(5,475,621)	(5,475,621)	(5,475,621)	
9	CD-WA	(9,638,736)	(7,442,743)	(2,195,993)		(7,442,743)	(7,442,743)	(7,442,743)						
8	GD-AA	(2,238,798)		(1,541,032)	(697,766)									
	GD-AN	(3,729,242)		(3,729,242)										
	GD-ID	(2,424,110)		(2,424,110)										
	GD-WA	(11,999,882)		(11,999,882)										
	GD-OR	(5,375,103)			(5,375,103)									
<b>Total General Plant</b>		<b>(220,459,115)</b>	<b>(160,257,058)</b>	<b>(45,201,844)</b>	<b>(15,000,213)</b>	<b>(49,300,413)</b>	<b>(110,956,645)</b>	<b>(160,257,058)</b>	<b>(31,113,279)</b>	<b>(75,745,664)</b>	<b>(106,858,943)</b>	<b>(18,187,134)</b>	<b>(35,210,981)</b>	<b>(53,398,115)</b>
<b>Total Accumulated Depr</b>		<b>(2,219,311,893)</b>	<b>(1,744,699,462)</b>	<b>(327,485,713)</b>	<b>(147,126,718)</b>	<b>(1,008,787,543)</b>	<b>(735,911,919)</b>	<b>(1,744,699,462)</b>	<b>(627,485,950)</b>	<b>(485,238,958)</b>	<b>(1,112,724,908)</b>	<b>(381,301,593)</b>	<b>(250,672,961)</b>	<b>(631,974,554)</b>

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	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 Expense	40.356%	59.644%	
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%	

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(14,618,554)	(14,618,554)			(14,618,554)	(14,618,554)		(9,581,000)	(9,581,000)		(5,037,554)	(5,037,554)	
1	Misc Intangible Plt (3030 ED-AN	(2,527,510)	(2,527,510)			(2,527,510)	(2,527,510)		(1,656,530)	(1,656,530)		(870,980)	(870,980)	
<b>Total Production/Transmission</b>		<b>(17,146,064)</b>	<b>(17,146,064)</b>			<b>(17,146,064)</b>	<b>(17,146,064)</b>		<b>(11,237,530)</b>	<b>(11,237,530)</b>		<b>(5,908,534)</b>	<b>(5,908,534)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(271,710)	(271,710)			(271,710)	(271,710)	(271,710)		(271,710)				
	Misc Intangible Plt (3030 ED-WA	(59,538)	(59,538)			(59,538)	(59,538)	(59,538)		(59,538)				
<b>Total Distribution</b>		<b>(331,248)</b>	<b>(331,248)</b>			<b>(331,248)</b>	<b>(331,248)</b>	<b>(331,248)</b>						
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,569,101)	(3,198,280)	(945,575)	(425,246)	(3,198,280)	(3,198,280)		(2,183,338)	(2,183,338)		(1,014,942)	(1,014,942)	
9,1	CD-AN	(134,469)	(103,833)	(30,636)		(103,833)	(103,833)		(68,052)	(68,052)		(35,781)	(35,781)	
	GD-ID	(143,405)		(143,405)										
	GD-WA	(287,631)		(287,631)										
	GD-OR	(119,927)			(119,927)									
<b>Total General Plant - 303000</b>		<b>(5,254,533)</b>	<b>(3,302,113)</b>	<b>(1,407,247)</b>	<b>(545,173)</b>	<b>(3,302,113)</b>	<b>(3,302,113)</b>		<b>(2,251,390)</b>	<b>(2,251,390)</b>		<b>(1,050,723)</b>	<b>(1,050,723)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(135,477,387)	(94,831,462)	(28,037,044)	(12,608,881)	(94,831,462)	(94,831,462)		(64,737,646)	(64,737,646)		(30,093,816)	(30,093,816)	
9,4	CD-AN	(335,664)	(259,190)	(76,474)		(259,190)	(259,190)		(176,939)	(176,939)		(82,251)	(82,251)	
9	CD-ID	0	0	0		(2,018)	(2,018)	(2,018)			0	0	0	
9	CD-WA	(11,363,306)	(8,774,404)	(2,588,902)		(8,774,404)	(8,774,404)	(8,774,404)			0	0	0	
4	ED-AN	(10,983,783)	(10,983,783)			(10,983,783)	(10,983,783)		(7,498,189)	(7,498,189)		(3,485,594)	(3,485,594)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(979,901)	(979,901)			(979,901)	(979,901)	(979,901)		(979,901)				
8	GD-AA	(164,019)		(112,899)	(51,120)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(159,304,060)</b>	<b>(115,828,740)</b>	<b>(30,815,319)</b>	<b>(12,660,001)</b>	<b>(9,756,323)</b>	<b>(106,074,435)</b>	<b>(115,830,758)</b>	<b>(9,756,323)</b>	<b>(72,412,774)</b>	<b>(82,167,079)</b>	<b>0</b>	<b>(33,661,661)</b>	<b>(33,661,661)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(684,570)	(684,570)			(684,570)	(684,570)		(467,329)	(467,329)		(217,241)	(217,241)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(684,570)</b>	<b>(684,570)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(684,570)</b>	<b>(684,570)</b>	<b>0</b>	<b>(467,329)</b>	<b>(467,329)</b>	<b>0</b>	<b>(217,241)</b>	<b>(217,241)</b>
<b>Total Accumulated Amortization</b>		<b>(182,720,475)</b>	<b>(137,292,735)</b>	<b>(32,222,566)</b>	<b>(13,205,174)</b>	<b>(10,087,571)</b>	<b>(127,207,182)</b>	<b>(137,294,753)</b>	<b>(10,087,571)</b>	<b>(86,369,023)</b>	<b>(96,454,576)</b>	<b>0</b>	<b>(40,838,159)</b>	<b>(40,838,159)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	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
	<b>TOTAL ACCOUNT</b>	<b>18,715,574</b>	<b>807,718</b>	<b>699,891</b>	<b>9,259,170</b>	<b>10,766,779</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,618,572</b>	<b>5,993,827</b>	<b>845,517</b>	<b>1,109,451</b>	<b>1,954,968</b>
390XXX Structures & Improvements													
99	ED-WA / ID / AN	19,930,574	8,294,951	2,788,145	8,847,478	19,930,574	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	4,083,345	0	0	0	0	0	0	0	4,083,345	0	4,083,345	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,294,549	0	0	89,103,638	89,103,638	0	0	26,343,607	26,343,607	0	11,847,304	11,847,304
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
	<b>TOTAL ACCOUNT</b>	<b>207,750,403</b>	<b>17,662,690</b>	<b>8,788,679</b>	<b>106,141,576</b>	<b>132,592,945</b>	<b>28,696,127</b>	<b>1,770,467</b>	<b>28,760,215</b>	<b>59,226,809</b>	<b>4,083,345</b>	<b>11,847,304</b>	<b>15,930,649</b>
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	2,011,836	434,661	7,798	1,569,377	2,011,836	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	78,392,528	0	0	54,873,201	54,873,201	0	0	16,223,334	16,223,334	0	7,295,993	7,295,993
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
	<b>TOTAL ACCOUNT</b>	<b>86,984,525</b>	<b>4,880,427</b>	<b>15,428</b>	<b>56,703,786</b>	<b>61,599,641</b>	<b>1,452,586</b>	<b>2,251</b>	<b>16,521,730</b>	<b>17,976,567</b>	<b>12,109</b>	<b>7,396,208</b>	<b>7,408,317</b>
392XXX Transportation Equipment													
99	ED-WA / ID / AN	54,866,936	24,077,368	10,528,844	20,260,724	54,866,936	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,582,862	0	0	0	0	10,054,089	2,862,562	2,666,211	15,582,862	0	0	0
99	GD-OR / AS	4,730,702	0	0	0	0	0	0	0	4,730,702	0	4,730,702	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423
9	CD-WA / ID / AN	6,978,622	1,677,787	784,953	2,925,942	5,388,682	495,034	231,602	863,304	1,589,940	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>89,803,567</b>	<b>25,755,155</b>	<b>11,313,797</b>	<b>28,469,596</b>	<b>65,538,548</b>	<b>10,549,123</b>	<b>3,094,164</b>	<b>5,158,317</b>	<b>18,801,604</b>	<b>4,730,702</b>	<b>732,713</b>	<b>5,463,415</b>

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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	222,353	0	0	0	
99		GD-OR / AS	20,792	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	
7		CD-AA	12,524	0	0	8,766	8,766	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,321,242	343,537	190,764	3,574,603	4,108,904	101,361	56,285	1,054,692	1,212,338	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,049,694</b>	<b>402,403</b>	<b>190,764</b>	<b>3,997,286</b>	<b>4,590,453</b>	<b>323,714</b>	<b>56,285</b>	<b>1,057,284</b>	<b>1,437,283</b>	<b>20,792</b>	<b>1,166</b>	<b>21,958</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,225,873	1,103,575	305,091	5,817,207	7,225,873	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,382,943	0	0	0	3,382,943	2,527,107	354,182	501,654	3,382,943	0	0	
99		GD-OR / AS	944,632	0	0	0	944,632	0	0	0	944,632	0	944,632	
8		GD-AA	5,602,028	0	0	0	5,602,028	0	0	3,856,044	3,856,044	0	1,745,984	
7		CD-AA	14,869,823	0	0	10,408,579	10,408,579	0	0	3,077,310	3,077,310	0	1,383,934	
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	
		<b>TOTAL ACCOUNT</b>	<b>34,026,201</b>	<b>1,123,919</b>	<b>1,053,906</b>	<b>17,001,663</b>	<b>19,179,488</b>	<b>2,533,110</b>	<b>575,121</b>	<b>7,663,932</b>	<b>10,772,163</b>	<b>944,632</b>	<b>3,129,918</b>	<b>4,074,550</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	2,166,209	399,051	15,791	1,751,367	2,166,209	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	232,522	0	0	160,052	160,052	0	72,470	
7		CD-AA	1,507,791	0	0	1,055,424	1,507,791	0	0	312,037	312,037	0	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,126,278</b>	<b>399,051</b>	<b>15,791</b>	<b>2,806,791</b>	<b>3,221,633</b>	<b>106,253</b>	<b>0</b>	<b>567,006</b>	<b>673,259</b>	<b>18,586</b>	<b>212,800</b>	<b>231,386</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,517,659	13,664,685	8,881,494	7,971,480	30,517,659	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,276,565	0	0	0	4,276,565	2,556,337	899,639	820,589	4,276,565	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	528,479	0	0	109,369	109,369	0	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	
		<b>TOTAL ACCOUNT</b>	<b>36,828,247</b>	<b>13,914,933</b>	<b>9,271,613</b>	<b>8,829,726</b>	<b>32,016,272</b>	<b>2,630,173</b>	<b>1,014,744</b>	<b>1,074,038</b>	<b>4,718,955</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>



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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,562,893	12,349,089	6,523,909	29,689,895	48,562,893	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	83,294,345	0	0	58,304,375	58,304,375	0	0	17,237,765	17,237,765	0	7,752,205	7,752,205
9	CD-WA/ ID / AN	17,752,221	9,362,546	2,865,673	1,479,514	13,707,733	2,762,434	845,521	436,533	4,044,488	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>151,527,356</b>	<b>21,711,635</b>	<b>9,389,582</b>	<b>89,473,784</b>	<b>120,575,001</b>	<b>3,363,134</b>	<b>1,135,966</b>	<b>17,860,640</b>	<b>22,359,740</b>	<b>756,920</b>	<b>7,835,695</b>	<b>8,592,615</b>
	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
	<b>TOTAL ACCOUNT</b>	<b>994,260</b>	<b>0</b>	<b>13,466</b>	<b>761,401</b>	<b>774,867</b>	<b>0</b>	<b>1,953</b>	<b>143,964</b>	<b>145,917</b>	<b>9,092</b>	<b>64,384</b>	<b>73,476</b>
	<b>TOTAL GENERAL PLANT</b>	<b>636,922,892</b>	<b>86,657,931</b>	<b>40,752,917</b>	<b>323,561,566</b>	<b>450,972,414</b>	<b>52,929,862</b>	<b>7,750,564</b>	<b>81,425,698</b>	<b>142,106,124</b>	<b>11,465,529</b>	<b>32,378,825</b>	<b>43,844,354</b>

ALLOCATION RATIOS:

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

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,857	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	
		<b>TOTAL ACCOUNT</b>	<b>20,601,470</b>	<b>319,716</b>	<b>0</b>	<b>16,150,608</b>	<b>16,470,324</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,331,957</b>	<b>3,126,068</b>	<b>425,951</b>	<b>579,127</b>	<b>1,005,078</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,614,442	2,444,666	0	21,169,776	23,614,442	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	444,440	0	0	0	0	0	0	305,921	305,921	0	138,519	
7		CD-AA	148,938,339	0	0	104,253,859	104,253,859	0	0	30,822,789	30,822,789	0	13,861,691	
9		CD-WA / ID / AN	838,151	122,759	0	524,436	647,195	36,220	0	154,736	190,956	0	0	
		<b>TOTAL ACCOUNT</b>	<b>173,835,372</b>	<b>2,567,425</b>	<b>0</b>	<b>125,948,071</b>	<b>128,515,496</b>	<b>36,220</b>	<b>0</b>	<b>31,283,446</b>	<b>31,319,666</b>	<b>0</b>	<b>14,000,210</b>	<b>14,000,210</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	588,224	0	0	588,224	588,224	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	3,792,725	0	0	2,654,832	2,654,832	0	0	784,904	784,904	0	352,989	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,380,949</b>	<b>0</b>	<b>0</b>	<b>3,243,056</b>	<b>3,243,056</b>	<b>0</b>	<b>0</b>	<b>784,904</b>	<b>784,904</b>	<b>0</b>	<b>352,989</b>	<b>352,989</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>1,633,662</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,710,356</b>	<b>68,710,356</b>	<b>0</b>	<b>0</b>	<b>20,314,306</b>	<b>20,314,306</b>	<b>0</b>	<b>9,135,794</b>	<b>9,135,794</b>

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303120	Misc Intangible Plant--Software 12.5 YR										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,434,440</b>	<b>20,434,440</b>	<b>0</b>	<b>0</b>	<b>6,041,469</b>	<b>6,041,469</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software										
99		ED-WA / ID / AN	1,573,881	1,573,881	0	0	1,573,881	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,167,619	0	0	1,517,290	1,517,290	0	0	448,589	448,589	0
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
		<b>TOTAL ACCOUNT</b>	<b>22,324,930</b>	<b>15,923,448</b>	<b>0</b>	<b>1,517,290</b>	<b>17,440,738</b>	<b>4,233,863</b>	<b>0</b>	<b>448,589</b>	<b>4,682,452</b>	<b>0</b>
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	86,523	0	0	86,523	86,523	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,930,181	0	0	3,451,028	3,451,028	0	0	1,020,301	1,020,301	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,016,704</b>	<b>0</b>	<b>0</b>	<b>3,537,551</b>	<b>3,537,551</b>	<b>0</b>	<b>0</b>	<b>1,020,301</b>	<b>1,020,301</b>	<b>0</b>
	<b>TOTAL</b>		<b>355,146,434</b>	<b>18,810,589</b>	<b>0</b>	<b>241,175,034</b>	<b>259,985,623</b>	<b>5,292,677</b>	<b>771,517</b>	<b>61,224,972</b>	<b>67,289,166</b>	<b>425,951</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(81,161,272)	(56,811,267)	(16,796,325)	(7,553,680)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(857,290)	(661,974)	(195,316)	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>(85,592,040)</u>	<u>(59,974,604)</u>	<u>(17,731,172)</u>	<u>(7,886,264)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-1A**

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	4,939,342	4,939,342	0	0	0	0	4,939,342
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(612)	(612)	0	0	0	0	(612)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(27)	(27)	0	0	0	0	(27)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	49,153,779	18,002,922	0	67,156,701	49,527,900	18,718,472	(374,121)	(715,550)	0
<b>TOTAL</b>		<b>49,153,779</b>	<b>18,002,922</b>	<b>4,938,703</b>	<b>72,095,404</b>	<b>49,527,900</b>	<b>18,718,472</b>	<b>(374,121)</b>	<b>(715,550)</b>	<b>4,938,703</b>

ALLOCATION RATIOS:

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

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

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