

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	10,297,215	5,287,811	5,009,404
	Adjustments			
	Adjusted Net Operating Income (Loss)	10,297,215	5,287,811	5,009,404
E-APL	Electric Net Rate Base	2,866,691,963	1,924,010,326	942,681,637
	RATE OF RETURN	0.359%	0.275%	0.531%

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 February 28, 2022
 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	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	2-01-2022 thru 02-28-2022	405,340 100.000%	264,169 65.172%	141,171 34.828%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2022 thru 02-28-2022	3,450,916 100.000%	2,465,515 71.445%	985,401 28.555%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		90,055,012	75,398,647	9,840,778	4,815,587
		Direct O & M Accts 500 - 894		62,329,960	46,412,847	11,184,472	4,732,641
		Direct O & M Accts 901 - 935		4,438,570	3,135,525	1,303,045	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		156,823,542	124,947,019	22,328,295	9,548,228
Total				100.000%	79.673%	14.238%	6.089%
Percentage							
		Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
		Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
		Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	0
Total				91,701,964	69,838,594	14,311,869	7,551,501
Percentage				100.000%	76.158%	15.607%	8.235%
		Number of Customers at		777,952	405,775	266,537	105,640
Percentage				100.000%	52.160%	34.261%	13.579%
		Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
Percentage				100.000%	74.788%	16.807%	8.405%
Total Percentages				400.000%	282.779%	80.913%	36.308%
Average (CD AA)				100.000%	70.695%	20.228%	9.077%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	4,638,340
		Direct O & M Accts 901 - 935		15,640,037	0	4,650,258
		Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	0
		Total		31,059,990	0	9,288,598
		Percentage		100.000%	0.000%	29.905%
		Direct Labor Accts 500 - 894		9,708,675	0	2,900,186
		Direct Labor Accts 901 - 935		4,008,246	0	2,132,254
		Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	0
		Total		15,239,364	0	5,032,440
		Percentage		100.000%	0.000%	33.023%
		Number of Customers at Percentage		372,177	0	105,640
				100.000%	0.000%	28.384%
		Net Direct Plant Percentage		1,034,813,184	0	349,194,463
				100.000%	0.000%	33.745%
		Total Percentages		400.000%	0.000%	125.057%
		Average (GD AA)		100.000%	0.000%	31.264%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2022 thru 02-28-2022	1,409,421,533	964,590,411	444,831,122	
		Percent		100.000%	68.439%	31.561%	
11		Book Depreciation	2-01-2022 thru 02-28-2022	11,903,706	7,960,928	3,942,778	
		Percent		100.000%	66.878%	33.122%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended February 28, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2022 thru 02-28-2022	3,397,283,792 100.000%	2,278,306,561 67.063%	1,118,977,231 32.937%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2022 thru 02-28-2022	295,471,539 100.000%	200,504,191 67.859%	94,967,348 32.141%
14		Net Allocated Schedule M's - AMA Percent	2-01-2022 thru 02-28-2022	-8,668,528 100.000%	-5,903,872 68.107%	-2,764,656 31.893%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2022		
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	40,813,752	0	40,813,752	26,962,913	0	26,962,913	13,850,839	0
99	442200	Commercial - Firm & Int.	27,269,903	0	27,269,903	19,269,814	0	19,269,814	8,000,089	0
1	442300	Industrial	9,286,493	0	9,286,493	4,771,310	0	4,771,310	4,515,183	0
99	444000	Public Street & Highway Lighting	544,813	0	544,813	344,082	0	344,082	200,731	0
99	448000	Interdepartmental Revenue	143,173	0	143,173	117,288	0	117,288	25,885	0
99	499XXX	Unbilled Revenue	(3,899,230)	0	(3,899,230)	(2,838,334)	0	(2,838,334)	(1,060,896)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			74,158,904	0	74,158,904	48,627,073	0	48,627,073	25,531,831	0
1	447XXX	Sales for Resale	0	7,907,197	7,907,197	0	5,181,586	5,181,586	0	2,725,611
TOTAL SALES OF ELECTRICITY			74,158,904	7,907,197	82,066,101	48,627,073	5,181,586	53,808,659	25,531,831	2,725,611
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	9,379	0	9,379	3,375	0	3,375	6,004	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	255,180	2,944	258,124	151,056	1,929	152,985	104,124	1,015
1	454100	Rent from Trnsmission Joint Use	2,211	0	2,211	864	0	864	1,347	0
1	456XXX	Other Electric Revenues	(3,815,093)	6,148,338	2,333,245	(3,092,696)	4,029,006	936,310	(722,397)	2,119,332
TOTAL OTHER OPERATING REVENUE			(3,548,323)	6,200,281	2,651,958	(2,937,401)	4,063,044	1,125,643	(610,922)	2,137,237
TOTAL ELECTRIC REVENUE			70,610,581	14,107,478	84,718,059	45,689,672	9,244,630	54,934,302	24,920,909	4,862,848

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2022		
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	25,463	25,463	0	16,686	16,686	0	8,777
1	501XXX	Fuel	0	3,886,316	3,886,316	0	2,546,703	2,546,703	0	1,339,613
1	502000	Steam Expense	0	334,636	334,636	0	219,287	219,287	0	115,349
1	505000	Electric Expense	0	104,773	104,773	0	68,658	68,658	0	36,115
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	475,646	475,646	0	311,691	311,691	0	163,955
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	65,532	65,532	0	42,943	42,943	0	22,589
1	511000	Structures	0	62,391	62,391	0	40,885	40,885	0	21,506
1	512000	Boiler Plant	0	376,667	376,667	0	246,830	246,830	0	129,837
1	513000	Electric Plant	0	31,729	31,729	0	20,792	20,792	0	10,937
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	326,458	326,458	0	213,928	213,928	0	112,530
TOTAL STEAM POWER GENERATION EXP			0	5,689,611	5,689,611	0	3,728,403	3,728,403	0	1,961,208
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	146,209	146,209	0	95,811	95,811	0	50,398
1	536000	Water for Power	0	99,896	99,896	0	65,462	65,462	0	34,434
1	537000	Hydraulic Expense	495,050	308,856	803,906	324,901	202,393	527,294	170,149	106,463
1	538000	Electric Expense	0	451,189	451,189	0	295,664	295,664	0	155,525
1	539000	Miscellaneous Hydraulic Power Generation Exp	(1,763)	90,662	88,899	0	59,411	59,411	(1,763)	31,251
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	493,167	0	493,167	323,172	0	323,172	169,995	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	66,327	66,327	0	43,464	43,464	0	22,863
1	542000	Structures	0	31,091	31,091	0	20,374	20,374	0	10,717
1	543000	Reservoirs, Dams, & Waterways	0	35,307	35,307	0	23,137	23,137	0	12,170
1	544000	Electric Plant	0	334,413	334,413	0	219,141	219,141	0	115,272
1	545000	Miscellaneous Hydraulic Plant	0	35,979	35,979	0	23,577	23,577	0	12,402
TOTAL HYDRO POWER GENERATION EXP			986,454	1,731,516	2,717,970	648,073	1,134,663	1,782,736	338,381	596,853
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	23,717	23,717	0	15,542	15,542	0	8,175
1	547XXX	Fuel	0	12,116,424	12,116,424	0	7,939,893	7,939,893	0	4,176,531
1	548000	Generation Expense	0	224,302	224,302	0	146,985	146,985	0	77,317
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	130,861	130,861	0	85,753	85,753	0	45,108
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
MAINTENANCE										
1	551000	Supervision & Engineering	0	45,123	45,123	0	29,569	29,569	0	15,554
1	552000	Structures	0	2,348	2,348	0	1,539	1,539	0	809
1	553000	Generating & Electric Equipment	0	99,063	99,063	0	64,916	64,916	0	34,147
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(220,865)	(220,865)	0	(144,733)	(144,733)	0	(76,132)
TOTAL OTHER POWER GENERATION EXP			0	12,427,324	12,427,324	0	8,143,626	8,143,626	0	4,283,698

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	906,770	12,213,294	13,120,064	0	8,003,372	8,003,372	906,770	4,209,922
1	556000	System Control & Load Dispatching	0	33,896	33,896	0	22,212	22,212	0	11,684
E-557	557XXX	Other Expense	(1,550,947)	3,323,706	1,772,759	(1,341,695)	2,178,024	836,329	(209,252)	1,145,682
TOTAL OTHER POWER SUPPLY EXPENSE			(644,177)	15,570,896	14,926,719	(1,341,695)	10,203,608	8,861,913	697,518	5,367,288
TOTAL PRODUCTION OPERATING EXP			342,277	35,419,347	35,761,624	(693,622)	23,210,300	22,516,678	1,035,899	12,209,047
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	75,222	75,222	0	49,293	49,293	0	25,929
1	561000	Load Dispatching	0	208,410	208,410	0	136,571	136,571	0	71,839
1	562000	Station Expense	0	16,962	16,962	0	11,115	11,115	0	5,847
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	10,566	10,566	0	6,924	6,924	0	3,642
1	565XXX	Transmission of Electricity by Others	0	1,820,410	1,820,410	0	1,192,915	1,192,915	0	627,495
1	566000	Miscellaneous Transmission Expense	0	240,386	240,386	0	157,525	157,525	0	82,861
1	567000	Rent	0	9,353	9,353	0	6,129	6,129	0	3,224
MAINTENANCE										
1	568000	Supervision & Engineering	(65)	31,320	31,255	(65)	20,524	20,459	0	10,796
1	569000	Structures	(335)	44,885	44,550	0	29,413	29,413	(335)	15,472
1	570000	Station Equipment	0	83,290	83,290	0	54,580	54,580	0	28,710
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(114,886)	247,879	132,993	(120,379)	162,435	42,056	5,493	85,444
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(113)	8,370	8,257	(65)	5,485	5,420	(48)	2,885
TOTAL TRANSMISSION OPERATING EXP			(115,399)	2,797,053	2,681,654	(120,509)	1,832,909	1,712,400	5,110	964,144

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,362,738	2,428,095	3,790,833	997,997	1,591,131	2,589,128	364,741	836,964
E-DEPX		Depreciation Expense-Transmission	66,113	1,547,803	1,613,916	43,210	1,014,275	1,057,485	22,903	533,528
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,131	98,131	0	64,305	64,305	0	33,826
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	0	0	0	0	0	0	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
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	75,067	0	75,067	0	0	0	75,067	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	73,673	73,673	0	48,278	48,278	0	25,395
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	81,923	0	81,923	58,184	0	58,184	23,739	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	(242,536)	0	(242,536)	(122,834)	0	(122,834)	(119,702)	0
99	407434	EIM Deferred O&M	(18,512)	0	(18,512)	0	0	0	(18,512)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,492,204)	0	(1,492,204)	(1,011,381)	0	(1,011,381)	(480,823)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	37,167	0	37,167	0	0	0	37,167	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	4,954	0	4,954	4,954	0	4,954	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	1,959,170	1,959,170	0	1,283,843	1,283,843	0	675,327
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(207,437)	6,125,564	5,918,127	(118,188)	4,014,081	3,895,893	(89,249)	2,111,483
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	19,441	44,341,964	44,361,405	(932,319)	29,057,290	28,124,971	951,760	15,284,674

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
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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	133,102	202,995	336,097	247,317	145,030	392,347	(114,215)	57,965
3	582000	Station Expense	55,741	1,947	57,688	37,215	1,391	38,606	18,526	556
3	583000	Overhead Line Expense	154,305	79,615	233,920	114,553	56,881	171,434	39,752	22,734
3	584000	Underground Line Expense	101,883	0	101,883	57,291	0	57,291	44,592	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,059	0	2,059	(1,152)	0	(1,152)	3,211	0
3	586000	Meter Expense	141,635	2,149	143,784	113,916	1,535	115,451	27,719	614
3	587000	Customer Installations Expense	66,398	3,211	69,609	40,118	2,294	42,412	26,280	917
3	588000	Miscellaneous Distribution Expense	799,238	237,160	1,036,398	684,991	169,439	854,430	114,247	67,721
3	589000	Rent	0	30,951	30,951	0	22,113	22,113	0	8,838
		MAINTENANCE:								
3	590000	Supervision & Engineering	23,447	124,765	148,212	21,195	89,138	110,333	2,252	35,627
3	591000	Structures	31,172	762	31,934	25,761	544	26,305	5,411	218
3	592000	Station Equipment	90,579	4,343	94,922	81,287	3,103	84,390	9,292	1,240
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,761,081	1,813	1,762,894	970,931	1,295	972,226	790,150	518
3	594000	Underground Lines	13,780	0	13,780	15,000	0	15,000	(1,220)	0
3	595000	Line Transformers	22,430	0	22,430	17,366	0	17,366	5,064	0
3	596000	Street Light & Signal System Maintenance Exp	9,004	0	9,004	7,245	0	7,245	1,759	0
3	597000	Meters	4,668	0	4,668	4,388	0	4,388	280	0
3	598000	Miscellaneous Distribution Expense	40,397	209,846	250,243	28,095	149,924	178,019	12,302	59,922
		TOTAL DISTRIBUTION OPERATING EXP	3,450,919	899,557	4,350,476	2,465,517	642,687	3,108,204	985,402	256,870
E-DEPX		Depreciation Expense-Distribution	4,597,317	7,116	4,604,433	3,015,685	5,084	3,020,769	1,581,632	2,032
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,495	0	9,495	9,495	0	9,495	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,148,315	0	5,148,315	4,517,563	0	4,517,563	630,752	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,755,127	7,116	9,762,243	7,542,743	5,084	7,547,827	2,212,384	2,032
		TOTAL DISTRIBUTION EXPENSES	13,206,046	906,673	14,112,719	10,008,260	647,771	10,656,031	3,197,786	258,902

RESULTS OF OPERATIONS		Report ID:
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Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	10,558	10,558	0	6,881	6,881	0	3,677
2	902000	Meter Reading Expenses	41,399	13,914	55,313	29,582	9,068	38,650	11,817	4,846
2	903XXX	Customer Records & Collection Expenses	83,901	658,141	742,042	39,002	428,924	467,926	44,899	229,217
2	904000	Uncollectible Accounts	54,216	0	54,216	52,836	0	52,836	1,380	0
2	905000	Misc Customer Accounts	0	32,574	32,574	0	21,229	21,229	0	11,345
TOTAL CUSTOMER ACCOUNTS EXPENSES			179,516	715,187	894,703	121,420	466,102	587,522	58,096	249,085
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,851,295	11,393	2,862,688	1,872,964	7,425	1,880,389	978,331	3,968
2	909000	Advertising	11,369	23,521	34,890	11,381	15,329	26,710	(12)	8,192
2	910000	Misc Customer Service & Info Exp	0	5,670	5,670	0	3,695	3,695	0	1,975
TOTAL CUSTOMER SERVICE & INFO EXP			2,862,664	40,584	2,903,248	1,884,345	26,449	1,910,794	978,319	14,135
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	50,665	2,615,696	2,666,361	41,393	1,739,464	1,780,857	9,272	876,232
4	921000	Office Supplies & Expenses	193	254,596	254,789	193	169,309	169,502	0	85,287
4	922000	Admin Exp Transferred--Credit	0	(5,233)	(5,233)	0	(3,480)	(3,480)	0	(1,753)
4	923000	Outside Services Employed	60,202	970,414	1,030,616	59,251	645,335	704,586	951	325,079
4	924000	Property Insurance Premium	0	204,603	204,603	0	136,063	136,063	0	68,540
4	925XXX	Injuries and Damages	271,903	644,259	916,162	188,220	428,439	616,659	83,683	215,820
4	926XXX	Employee Pensions and Benefits	229,673	2,245,669	2,475,342	152,493	1,493,392	1,645,885	77,180	752,277
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	170,301	326,289	496,590	112,358	213,817	326,175	57,943	112,472
4	930000	Miscellaneous General Expenses	8,232	332,688	340,920	3,982	221,241	225,223	4,250	111,447
4	931000	Rents	700	64,647	65,347	0	42,991	42,991	700	21,656
4	935000	Maintenance of General Plant	178,040	818,304	996,344	120,315	544,180	664,495	57,725	274,124
TOTAL ADMIN & GEN OPERATING EXP			970,009	8,471,932	9,441,941	678,205	5,630,751	6,308,956	291,804	2,841,181

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	318,813	1,575,710	1,894,523	245,682	1,047,863	1,293,545	73,131	527,847
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	314,156	2,937,189	3,251,345	314,156	1,953,260	2,267,416	0	983,929
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
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	28,089	128,568	156,657	23,519	86,222	109,741	4,570	42,346
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	(142,286)	0	(142,286)	(142,286)	0	(142,286)	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	5,098	0	5,098	5,098	0	5,098	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,329,054)	0	(1,329,054)	(608,125)	0	(608,125)	(720,929)	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	67,929	435,986	503,915	44,739	289,935	334,674	23,190	146,051
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(284,661)	5,137,725	4,853,064	327,283	3,417,355	3,744,638	(611,944)	1,720,370
		TOTAL ADMIN & GENERAL EXPENSES	685,348	13,609,657	14,295,005	1,005,488	9,048,106	10,053,594	(320,140)	4,561,551
		TOTAL EXPENSES BEFORE FIT	16,953,015	59,614,065	76,567,080	12,087,194	39,245,718	51,332,912	4,865,821	20,368,347
		NET OPERATING INCOME (LOSS) BEFORE FIT			8,150,979			3,601,390		
E-FIT		FEDERAL INCOME TAX			507,583			25,112		
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,610,477)			(1,683,131)		
E-FIT		AMORTIZED ITC			(43,342)			(28,402)		
		ELECTRIC NET OPERATING INCOME (LOSS)			10,297,215			5,287,811		

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho
E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.172%	34.828%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.445%	28.555%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,850,839
99	442200	Commercial - Firm & Int.	8,000,089
1	442300	Industrial	4,515,183
99	444000	Public Street & Highway Lighting	200,731
99	448000	Interdepartmental Revenue	25,885
99	499XXX	Unbilled Revenue	(1,060,896)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>25,531,831</u>
1	447XXX	Sales for Resale	2,725,611
		TOTAL SALES OF ELECTRICITY	<u>28,257,442</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	6,004
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	105,139
1	454100	Rent from Trnsmission Joint Use	1,347
1	456XXX	Other Electric Revenues	1,396,935
		TOTAL OTHER OPERATING REVENUE	<u>1,526,315</u>
		TOTAL ELECTRIC REVENUE	<u>29,783,757</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	8,777
1	501XXX	Fuel	1,339,613
1	502000	Steam Expense	115,349
1	505000	Electric Expense	36,115
1	506XXX	Miscellaneous Steam Power Generation Op Exp	163,955
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	22,589
1	511000	Structures	21,506
1	512000	Boiler Plant	129,837
1	513000	Electric Plant	10,937
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	112,530
		TOTAL STEAM POWER GENERATION EXP	<u>1,961,208</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	50,398
1	536000	Water for Power	34,434
1	537000	Hydraulic Expense	276,612
1	538000	Electric Expense	155,525
1	539000	Miscellaneous Hydraulic Power Generation Exp	29,488
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	169,995
		MAINTENANCE	
1	541000	Supervision & Engineering	22,863
1	542000	Structures	10,717
1	543000	Reservoirs, Dams, & Waterways	12,170
1	544000	Electric Plant	115,272
1	545000	Miscellaneous Hydraulic Plant	12,402
		TOTAL HYDRO POWER GENERATION EXP	<u>935,234</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	8,175
1	547XXX	Fuel	4,176,531
1	548000	Generation Expense	77,317
1	549XXX	Miscellaneous Other Power Generation Op Exp	45,108
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	15,554
1	552000	Structures	809
1	553000	Generating & Electric Equipment	34,147
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(76,132)
		TOTAL OTHER POWER GENERATION EXP	<u>4,283,698</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,116,692
1	556000	System Control & Load Dispatching	11,684
E-557	557XXX	Other Expense	936,430
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,064,806</u>
		TOTAL PRODUCTION OPERATING EXP	<u>13,244,946</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	25,929
1	561000	Load Dispatching	71,839
1	562000	Station Expense	5,847
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	3,642
1	565XXX	Transmission of Electricity by Others	627,495
1	566000	Miscellaneous Transmission Expense	82,861
1	567000	Rent	3,224
		MAINTENANCE	
1	568000	Supervision & Engineering	10,796
1	569000	Structures	15,137
1	570000	Station Equipment	28,710
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	90,937
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,837
		TOTAL TRANSMISSION OPERATING EXP	<u>969,254</u>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,201,705
E-DEPX		Depreciation Expense-Transmission	556,431
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,826
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	0
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	5,745
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	75,067
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	25,395
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	23,739
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	(119,702)
99	407434	EIM Deferred O&M	(18,512)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(480,823)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	37,167
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	675,327
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,022,234
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	16,236,434

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	(56,250)
3	582000	Station Expense	19,082
3	583000	Overhead Line Expense	62,486
3	584000	Underground Line Expense	44,592
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	3,211
3	586000	Meter Expense	28,333
3	587000	Customer Installations Expense	27,197
3	588000	Miscellaneous Distribution Expense	181,968
3	589000	Rent	8,838
		MAINTENANCE:	
3	590000	Supervision & Engineering	37,879
3	591000	Structures	5,629
3	592000	Station Equipment	10,532
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	790,668
3	594000	Underground Lines	(1,220)
3	595000	Line Transformers	5,064
3	596000	Street Light & Signal System Maintenance Exp	1,759
3	597000	Meters	280
3	598000	Miscellaneous Distribution Expense	72,224
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,242,272</u>
E-DEPX		Depreciation Expense-Distribution	1,583,664
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	630,752
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,214,416</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,456,688</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	3,677
2	902000	Meter Reading Expenses	16,663
2	903XXX	Customer Records & Collection Expenses	274,116
2	904000	Uncollectible Accounts	1,380
2	905000	Misc Customer Accounts	11,345
		TOTAL CUSTOMER ACCOUNTS EXPENSES	307,181
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	982,299
2	909000	Advertising	8,180
2	910000	Misc Customer Service & Info Exp	1,975
		TOTAL CUSTOMER SERVICE & INFO EXP	992,454
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	885,504
4	921000	Office Supplies & Expenses	85,287
4	922000	Admin Exp Transferred--Credit	(1,753)
4	923000	Outside Services Employed	326,030
4	924000	Property Insurance Premium	68,540
4	925XXX	Injuries and Damages	299,503
4	926XXX	Employee Pensions and Benefits	829,457
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	170,415
4	930000	Miscellaneous General Expenses	115,697
4	931000	Rents	22,356
4	935000	Maintenance of General Plant	331,849
		TOTAL ADMIN & GEN OPERATING EXP	3,132,985

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	600,978
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	983,929
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
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	46,916
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	(720,929)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	169,241
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,108,426</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,241,411</u>
		TOTAL EXPENSES BEFORE FIT	<u>25,234,168</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,549,589
E-FIT		FEDERAL INCOME TAX	482,471
E-FIT		DEFERRED FEDERAL INCOME TAX	(927,346)
E-FIT		AMORTIZED ITC	(14,940)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>5,009,404</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 February 28, 2022
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	(9,821)	15,935	6,114	(10,121)	10,442	321	300	5,493	5,793
1	456010	Other Electric Rev-Financial	0	1,177,715	1,177,715	0	771,757	771,757	0	405,958	405,958
1	456015	Other Electric Rev-CT Fuel Sales	0	2,694,357	2,694,357	0	1,765,612	1,765,612	0	928,745	928,745
1	456016	Other Electric Rev-Resource Opt	0	307,070	307,070	0	201,223	201,223	0	105,847	105,847
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	53,302	53,302	0	34,929	34,929	0	18,373	18,373
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	(13,750)	137,424	123,674	0	90,054	90,054	(13,750)	47,370	33,620
1	456050	Other Electric Rev-Attachment Fees	17,822	0	17,822	10,069	0	10,069	7,753	0	7,753
1	456100	Transmission Revenue of Others	0	1,175,793	1,175,793	0	770,497	770,497	0	405,296	405,296
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	121,471	121,471	0	79,600	79,600	0	41,871	41,871
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	(3,594,309)	0	(3,594,309)	(2,626,003)	0	(2,626,003)	(968,306)	0	(968,306)
1	456329	Amortization Res Decoupling Deferral	342,248	0	342,248	105,170	0	105,170	237,078	0	237,078
1	456338	Non-res Decoupling Deferred Rev	644,518	0	644,518	488,121	0	488,121	156,397	0	156,397
1	456339	Amortization Non-res Decoupling	(1,248,778)	0	(1,248,778)	(1,069,454)	0	(1,069,454)	(179,324)	0	(179,324)
1	456380	Other Electric Revenue-Clearwater	32,223	0	32,223	0	0	0	32,223	0	32,223
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	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(39,330)	(39,330)	0	(25,773)	(25,773)	0	(13,557)	(13,557)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	39,330	39,330	0	25,773	25,773	0	13,557	13,557
1	456730	Other Elec Rev-Intraco Thermal	0	229,809	229,809	0	150,594	150,594	0	79,215	79,215
TOTAL ACCOUNT 456			(3,815,091)	6,148,338	2,333,247	(3,092,695)	4,029,006	936,311	(722,396)	2,119,332	1,396,936

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	11,928,631	11,928,631	0	7,816,832	7,816,832	0	4,111,799	4,111,799
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	95,770	95,770	0	62,758	62,758	0	33,012	33,012
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	906,770	0	906,770	0	0	0	906,770	0	906,770
1	555550	Non Monetary - Exchange Power	0	12,212	12,212	0	8,003	8,003	0	4,209	4,209
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	55,210	55,210	0	36,179	36,179	0	19,031	19,031
1	555710	Intercompany Purchase	0	121,471	121,471	0	79,600	79,600	0	41,871	41,871
TOTAL ACCOUNT 555			906,770	12,213,294	13,120,064	0	8,003,372	8,003,372	906,770	4,209,922	5,116,692

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended February 28, 2022	
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	2,574	426,383	428,957	2,574	279,409	281,983	0	146,974	146,974
1	557010	Other Power Supply Expense - Financial	0	1,501,227	1,501,227	0	983,754	983,754	0	517,473	517,473
1	557018	Merchandise Processing Fee	0	3,313	3,313	0	2,171	2,171	0	1,142	1,142
1	557150	Fuel - Economic Dispatch	0	(1,109,407)	(1,109,407)	0	(726,994)	(726,994)	0	(382,413)	(382,413)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	54,007	0	54,007	78,774	0	78,774	(24,767)	0	(24,767)
1	557165	Other Resource Costs-CAISO Charges	0	12,828	12,828	0	8,406	8,406	0	4,422	4,422
1	557170	Broker Fees - Power	0	28,383	28,383	0	18,599	18,599	0	9,784	9,784
1	557171	REC Broker Fees	0	1,906	1,906	0	1,249	1,249	0	657	657
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	0	0	0	0	0	0	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	(1,587,901)	0	(1,587,901)	(1,587,901)	0	(1,587,901)	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	200,585	0	200,585	200,585	0	200,585	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(77,185)	0	(77,185)	(77,185)	0	(77,185)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(926,234)	0	(926,234)	0	0	0	(926,234)	0	(926,234)
99	557390	Idaho PCA Amortization	714,984	0	714,984	0	0	0	714,984	0	714,984
1	557395	Optional Renewable Power Expense Offset	0	51	51	0	33	33	0	18	18
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	192,213	192,213	0	125,957	125,957	0	66,256	66,256
1	557711	Turbine Gas Bookout Offset	0	(192,213)	(192,213)	0	(125,957)	(125,957)	0	(66,256)	(66,256)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,459,022	2,459,022	0	1,611,397	1,611,397	0	847,625	847,625
TOTAL ACCOUNT 557			(1,550,947)	3,323,706	1,772,759	(1,341,695)	2,178,024	836,329	(209,252)	1,145,682	936,430

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended February 28, 2022	
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	6,274	11,393	17,667	2,179	7,425	9,604	4,095	3,968	8,063
99	908600	Public Purpose Tariff Rider Expense Offset	3,008,786	0	3,008,786	1,992,345	0	1,992,345	1,016,441	0	1,016,441
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(163,765)	0	(163,765)	(121,560)	0	(121,560)	(42,205)	0	(42,205)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,851,295	11,393	2,862,688	1,872,964	7,425	1,880,389	978,331	3,968	982,299

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.172%	34.828%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.23%	54.23%
2	Cost of Debt		4.691%	4.695%
	Total Weighted Cost		2.544%	2.546%
E-APL	Net Rate Base	2,866,691,963	1,924,010,326	942,681,637
	Interest Deduction for FIT Calculation	72,947,497	48,946,823	24,000,674
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	84,718,059	54,934,302	29,783,757
E-OPS	Less: Operating & Maintenance Expense	56,033,646	36,144,554	19,889,092
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	12,922,034	9,052,278	3,869,756
E-OTX	Less: Taxes Other than FIT	7,611,400	6,136,080	1,475,320
	Net Operating Income Before FIT	8,150,979	3,601,390	4,549,589
E-INT	Less: Monthly Interest Expense	6,078,958	4,078,902	2,000,056
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,129)	0	(2,129)
E-SCM	Plus: Schedule M Adjustments	347,174	597,095	(249,921)
	Taxable Net Operating Income	2,417,066	119,583	2,297,483
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	507,583	25,112	482,471
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	507,583	25,112	482,471
E-DTE	Deferred FIT	(683,153)	(523,473)	(159,680)
E-DTE	Customer Tax Credit Amortization	(1,927,324)	(1,159,658)	(767,666)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,402)	(14,940)
	Total Net FIT/Deferred FIT	(2,146,236)	(1,686,421)	(459,815)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,668,632	8,654,317	15,322,949	4,626,225	5,715,994	10,342,219	2,042,407	2,938,323	4,980,730
12	997001 Contributions In Aid of Construction	0	691,666	691,666	0	463,852	463,852	0	227,814	227,814
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
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	(34,791)	(34,791)	0	(23,332)	(23,332)	0	(11,459)	(11,459)
99	997007 Idaho PCA	(211,250)	0	(211,250)	0	0	0	(211,250)	0	(211,250)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	42,011	42,011	0	28,174	28,174	0	13,837	13,837
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	1,259,309	0	1,259,309	646,538	0	646,538	612,771	0	612,771
12	997020 FAS87 Current Pension Accrual	0	(48,173)	(48,173)	0	(32,306)	(32,306)	0	(15,867)	(15,867)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	(10,692)	(112,681)	(123,373)	(36,640)	(75,567)	(112,207)	25,948	(37,114)	(11,166)
99	997031 Decoupling Mechanism	3,856,321	0	3,856,321	3,102,166	0	3,102,166	754,155	0	754,155
12	997032 Interest Rate Swaps	0	290,379	290,379	0	194,737	194,737	0	95,642	95,642
99	997033 BPA Residential Exchange	115,705	0	115,705	72,105	0	72,105	43,600	0	43,600
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	13,311	13,311	0	8,852	8,852	0	4,459	4,459
99	997043 Washington Deferred Power Costs	(1,587,901)	0	(1,587,901)	(1,587,901)	0	(1,587,901)	0	0	0
12	997044 Non-Monetary Power Costs	0	12,212	12,212	0	8,190	8,190	0	4,022	4,022
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	(185,130)	(185,130)	0	(124,154)	(124,154)	0	(60,976)	(60,976)
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,538,071)	(9,538,071)	0	(4,684,482)	(4,684,482)
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	33,333	33,333	0	22,354	22,354	0	10,979	10,979
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,408	49,408	0	24,266	24,266
99	997065 Amortization - Unbilled Revenue Add-Ins	3,249	0	3,249	36,613	0	36,613	(33,364)	0	(33,364)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	477,990	477,990	0	320,554	320,554	0	157,436	157,436
12	997081 Deferred Compensation	0	78,968	78,968	0	52,958	52,958	0	26,010	26,010
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	160,808	160,808	0	107,843	107,843	0	52,965	52,965
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	112,234	0	112,234	0	0	0	112,234	0	112,234
99	997095 WA REC Deferral	123,399	0	123,399	123,399	0	123,399	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,829	1,829	0	898	898
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(589)	(589)	0	(395)	(395)	0	(194)	(194)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,436,622)	(2,436,622)	0	(1,196,711)	(1,196,711)
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2022	
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	(142,286)	0	(142,286)	(142,286)	0	(142,286)	0	0
99	997117	Colstrip Plant Adjustment	(354,731)	0	(354,731)	(236,903)	0	(236,903)	(117,828)	0
99	997119	AFUDC Tax CPI	0	279,391	279,391	0	187,368	187,368	0	92,023
99	997120	Transportation Tax Disallowance	0	7,349	7,349	0	4,928	4,928	0	2,421
99	997123	EIM Deferred O&M	(18,512)	0	(18,512)	0	0	0	(18,512)	0
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	997125	COVID-19	5,098	0	5,098	5,098	0	5,098	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	(119,080)	(119,080)	0	(79,859)	(79,859)	0	(39,221)
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,819)	(871,819)	0	(428,181)
99	997130	Wild Fire Resiliency Deferral	(1,329,054)	0	(1,329,054)	(608,125)	0	(608,125)	(720,929)	0
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	9,015,701	(8,668,527)	347,174	6,500,967	(5,903,872)	597,095	2,514,734	(2,764,655)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.063%	32.937%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Def/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	515,751	515,751	0	345,878	345,878	0	169,873	169,873
99	410100	Deferred Federal Income Tax Expense - Washington	(116,984)	0	(116,984)	(116,984)	0	(116,984)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	42,375	0	42,375	0	0	0	42,375	0	42,375
	410100	Total	(74,609)	515,751	441,142	(116,984)	345,878	228,894	42,375	169,873	212,248
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(811,538)	(811,538)	0	(544,242)	(544,242)	0	(267,296)	(267,296)
99	411100	Deferred Federal Income Tax Expense - Washington	(276,712)	0	(276,712)	(276,712)	0	(276,712)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(141,564)	0	(141,564)	0	0	0	(141,564)	0	(141,564)
	411100	Total	(418,276)	(811,538)	(1,229,814)	(276,712)	(544,242)	(820,954)	(141,564)	(267,296)	(408,860)
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	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(387,366)	(295,787)	(683,153)	(325,109)	(198,364)	(523,473)	(62,257)	(97,423)	(159,680)
99	411193	Customer Tax Credit Amortization - Washington	(1,159,658)	0	(1,159,658)	(1,159,658)	0	(1,159,658)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(767,666)	0	(767,666)	0	0	0	(767,666)	0	(767,666)
	411193	Total	(1,927,324)	0	(1,927,324)	(1,159,658)	0	(1,159,658)	(767,666)	0	(767,666)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			67.063%			32.937%
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	97,275	97,275	0	63,744	63,744	0	33,531	33,531
1	408150	R&P Property Tax--Production	0	1,319,970	1,319,970	0	864,976	864,976	0	454,994	454,994
1	408180	R&P Property Tax--Transmission	0	536,962	536,962	0	351,871	351,871	0	185,091	185,091
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,959,170	1,959,170	0	1,283,843	1,283,843	0	675,327	675,327
DISTRIBUTION											
99	408110	State Excise Tax	2,045,349	0	2,045,349	2,045,349	0	2,045,349	0	0	0
99	408120	Municipal Occupation & License Tax	2,109,772	0	2,109,772	1,759,825	0	1,759,825	349,947	0	349,947
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	995,323	0	995,323	712,389	0	712,389	282,934	0	282,934
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	(2,129)	0	(2,129)	0	0	0	(2,129)	0	(2,129)
TOTAL DISTRIBUTION			5,148,315	0	5,148,315	4,517,563	0	4,517,563	630,752	0	630,752
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	67,929	435,986	503,915	44,739	289,935	334,674	23,190	146,051	169,241
TOTAL A&G			67,929	435,986	503,915	44,739	289,935	334,674	23,190	146,051	169,241
TOTAL TAXES OTHER THAN FIT			5,216,244	2,395,156	7,611,400	4,562,302	1,573,778	6,136,080	653,942	821,378	1,475,320

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
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 February 28, 2022	
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	7,524,999	7,524,999	0	4,931,132	4,931,132	0	2,593,867	2,593,867
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,044,296	1,044,296	0	684,327	684,327	0	359,969	359,969
1	182381	CDA Settlement Past Storage	0	28,217,067	28,217,067	0	18,490,644	18,490,644	0	9,726,423	9,726,423
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,755,413	125,678,257	128,433,670	2,755,413	83,577,298	86,332,711	0	42,100,959	42,100,959
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	8,231,343	8,231,343	0	5,473,925	5,473,925	0	2,757,418	2,757,418
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,633,662	1,633,662	0	1,086,402	1,086,402	0	547,260	547,260
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	1,533,141	17,747,905	16,214,764	1,019,554	17,234,318	0	513,587	513,587
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,630,598	5,630,598	0	3,744,404	3,744,404	0	1,886,194	1,886,194
		TOTAL INTANGIBLE PLANT	21,990,914	331,769,785	353,760,699	21,990,914	219,711,355	241,702,269	0	112,058,430	112,058,430
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,726,383	28,854,241	140,580,624	73,015,464	18,908,184	91,923,648	38,710,919	9,946,057	48,656,976
1	312000	Boiler Plant	148,473,655	46,757,211	195,230,866	96,093,831	30,640,000	126,733,831	52,379,824	16,117,211	68,497,035
1	313000	Generators	(94,850)	0	(94,850)	(62,375)	0	(62,375)	(32,475)	0	(32,475)
1	314000	Turbogenerator Units	41,197,562	18,589,251	59,786,813	26,930,959	12,181,536	39,112,495	14,266,603	6,407,715	20,674,318
1	315000	Accessory Electric Equipment	18,367,325	12,492,849	30,860,174	12,005,843	8,186,564	20,192,407	6,361,482	4,306,285	10,667,767
1	316000	Miscellaneous Power Plant Equipment	14,562,711	2,476,959	17,039,670	9,517,435	1,623,151	11,140,586	5,045,276	853,808	5,899,084
		TOTAL STEAM PRODUCTION PLANT	334,232,786	113,028,094	447,260,880	217,501,157	74,067,309	291,568,466	116,731,629	38,960,785	155,692,414
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	105,613,555	105,613,555	0	69,208,563	69,208,563	0	36,404,992	36,404,992
1	332XXX	Reservoirs, Dams, & Waterways	0	197,081,607	197,081,607	0	129,147,577	129,147,577	0	67,934,030	67,934,030
1	333000	Waterwheels, Turbines, & Generators	0	234,585,625	234,585,625	0	153,723,960	153,723,960	0	80,861,665	80,861,665
1	334000	Accessory Electric Equipment	0	81,740,078	81,740,078	0	53,564,273	53,564,273	0	28,175,805	28,175,805
1	335XXX	Miscellaneous Power Plant Equipment	0	13,189,754	13,189,754	0	8,643,246	8,643,246	0	4,546,508	4,546,508
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
		TOTAL HYDRAULIC PRODUCTION PLANT	0	701,748,207	701,748,207	0	459,855,600	459,855,600	0	241,892,607	241,892,607
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,370,992	17,370,992	0	11,383,211	11,383,211	0	5,987,781	5,987,781
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,191	21,069,191	0	13,806,641	13,806,641	0	7,262,550	7,262,550
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,248,235	239,248,235	0	156,779,368	156,779,368	0	82,468,867	82,468,867
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,636,178	25,636,178	0	16,799,387	16,799,387	0	8,836,791	8,836,791
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,641,882	1,641,882	0	1,075,925	1,075,925	0	565,957	565,957
		TOTAL OTHER PRODUCTION PLANT	0	327,520,909	327,520,909	0	214,624,451	214,624,451	0	112,896,458	112,896,458
		TOTAL PRODUCTION PLANT	334,232,786	1,142,297,210	1,476,529,996	217,501,157	748,547,360	966,048,517	116,731,629	393,749,850	510,481,479

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,148,314	29,776,672	410,632	19,100,890	19,511,522	217,726	10,047,424	10,265,150	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	4,391	30,159,344	30,163,735	2,877	19,763,418	19,766,295	1,514	10,395,926	10,397,440	
1	353XXX	Station Equipment	12,673,207	336,596,428	349,269,635	8,283,922	220,571,639	228,855,561	4,389,285	116,024,789	120,414,074	
1	354000	Towers & Fixtures	15,997,389	1,167,384	17,164,773	10,454,301	764,987	11,219,288	5,543,088	402,397	5,945,485	
1	355000	Poles & Fixtures	5,418	329,999,565	330,004,983	3,541	216,248,715	216,252,256	1,877	113,750,850	113,752,727	
1	356000	Overhead Conductors & Devices	12,527,330	162,617,567	175,144,897	8,186,620	106,563,292	114,749,912	4,340,710	56,054,275	60,394,985	
1	357000	Underground Conduit	0	3,255,955	3,255,955	0	2,133,627	2,133,627	0	1,122,328	1,122,328	
1	358000	Underground Conductors & Devices	0	6,883,884	6,883,884	0	4,511,009	4,511,009	0	2,372,875	2,372,875	
1	359000	Roads & Trails	78,834	2,479,696	2,558,530	51,518	1,624,945	1,676,463	27,316	854,751	882,067	
		TOTAL TRANSMISSION PLANT	41,914,927	902,308,137	944,223,064	27,393,411	591,282,522	618,675,933	14,521,516	311,025,615	325,547,131	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,244,395	0	12,244,395	10,631,062	0	10,631,062	1,613,333	0	1,613,333	
99	360400	Land Easements	3,971,490	0	3,971,490	1,353,647	0	1,353,647	2,617,843	0	2,617,843	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,164,124	0	28,164,124	20,532,669	0	20,532,669	7,631,455	0	7,631,455	
3	362000	Station Equipment	157,895,800	3,186,205	161,082,005	105,641,634	2,276,384	107,918,018	52,254,166	909,821	53,163,987	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	504,873,312	0	504,873,312	330,579,365	0	330,579,365	174,293,947	0	174,293,947	
99	365000	Overhead Conductors & Devices	317,499,060	0	317,499,060	198,185,549	0	198,185,549	119,313,511	0	119,313,511	
99	366000	Underground Conduit	144,278,926	0	144,278,926	95,145,810	0	95,145,810	49,133,116	0	49,133,116	
99	367000	Underground Conductors & Devices	256,561,496	0	256,561,496	172,464,112	0	172,464,112	84,097,384	0	84,097,384	
99	368000	Line Transformers	308,273,927	0	308,273,927	212,913,993	0	212,913,993	95,359,934	0	95,359,934	
99	369XXX	Services	202,677,904	0	202,677,904	132,827,642	0	132,827,642	69,850,262	0	69,850,262	
99	371XXX	Installations on Customers' Premises	3,451,569	0	3,451,569	3,451,569	0	3,451,569	0	0	0	
99	370XXX	Meters	85,159,817	0	85,159,817	60,503,600	0	60,503,600	24,656,217	0	24,656,217	
99	373XXX	Street Light & Signal Systems	74,117,011	0	74,117,011	47,896,700	0	47,896,700	26,220,311	0	26,220,311	
		TOTAL DISTRIBUTION PLANT	2,099,536,681	3,186,205	2,102,722,886	1,392,127,352	2,276,384	1,394,403,736	707,409,329	909,821	708,319,150	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,569,207	108,557,874	135,127,081	17,733,619	72,192,072	89,925,691	8,835,588	36,365,802	45,201,390	
4	391XXX	Office Furniture & Equipment	4,807,028	54,386,298	59,193,326	4,791,555	36,167,432	40,958,987	15,473	18,218,866	18,234,339	
4	392XXX	Transportation Equipment	38,449,943	28,487,334	66,937,277	26,712,143	18,944,362	45,656,505	11,737,800	9,542,972	21,280,772	
4	393000	Stores Equipment	599,447	4,024,117	4,623,564	404,782	2,676,078	3,080,860	194,665	1,348,039	1,542,704	
4	394000	Tools, Shop & Garage Equipment	2,232,939	17,268,861	19,501,800	1,171,263	11,483,965	12,655,228	1,061,676	5,784,896	6,846,572	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,726,858	4,142,737	400,088	2,478,398	2,878,486	15,791	1,248,460	1,264,251	
4	396XXX	Power Operated Equipment	23,090,031	8,647,073	31,737,104	13,854,490	5,750,390	19,604,880	9,235,541	2,896,683	12,132,224	
4	397XXX	Communications Equipment	32,438,242	90,514,600	122,952,842	23,006,731	60,193,114	83,199,845	9,431,511	30,321,486	39,752,997	
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276	
		TOTAL GENERAL PLANT	130,129,939	325,844,614	455,974,553	88,886,482	216,689,927	305,576,409	41,243,457	109,154,687	150,398,144	
		TOTAL PLANT IN SERVICE	2,627,805,247	2,705,405,951	5,333,211,198	1,747,899,316	1,778,507,548	3,526,406,864	879,905,931	926,898,403	1,806,804,334	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 2022	
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	(274,600,765)	(75,044,233)	(349,644,998)	(180,271,010)	(49,176,486)	(229,447,496)	(94,329,755)	(25,867,747)	(120,197,502)
E-ADEP		Hydro Production Plant	0	(175,176,611)	(175,176,611)	0	(114,793,233)	(114,793,233)	0	(60,383,378)	(60,383,378)
E-ADEP		Other Production Plant	0	(160,061,769)	(160,061,769)	0	(104,888,477)	(104,888,477)	0	(55,173,292)	(55,173,292)
E-ADEP		Transmission Plant	(26,656,088)	(225,839,594)	(252,495,682)	(16,287,790)	(147,992,686)	(164,280,476)	(10,368,298)	(77,846,908)	(88,215,206)
E-ADEP		Distribution Plant	(692,880,482)	(420,871)	(693,301,353)	(429,512,634)	(300,691)	(429,813,325)	(263,367,848)	(120,180)	(263,488,028)
E-ADEP		General Plant	(50,603,871)	(109,899,143)	(160,503,014)	(31,988,189)	(73,084,029)	(105,072,218)	(18,615,682)	(36,815,114)	(55,430,796)
TOTAL ACCUMULATED DEPRECIATION			(1,044,741,206)	(746,442,221)	(1,791,183,427)	(658,059,623)	(490,235,602)	(1,148,295,225)	(386,681,583)	(256,206,619)	(642,888,202)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,436,088)	(17,436,088)	0	(11,425,868)	(11,425,868)	0	(6,010,220)	(6,010,220)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(359,724)	0	(359,724)	(359,724)	0	(359,724)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,409,784)	(3,409,784)	0	(2,266,508)	(2,266,508)	0	(1,143,276)	(1,143,276)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,742,761)	(112,005,444)	(122,748,205)	(10,742,761)	(74,484,740)	(85,227,501)	0	(37,520,704)	(37,520,704)
E-AAAMT		General Plant - 390200, 396200	0	(790,178)	(790,178)	0	(525,476)	(525,476)	0	(264,702)	(264,702)
TOTAL ACCUMULATED AMORTIZATION			(11,102,485)	(133,641,494)	(144,743,979)	(11,102,485)	(88,702,592)	(99,805,077)	0	(44,938,902)	(44,938,902)
TOTAL ACCUMULATED DEPR/AMORT			(1,055,843,691)	(880,083,715)	(1,935,927,406)	(669,162,108)	(578,938,194)	(1,248,100,302)	(386,681,583)	(301,145,521)	(687,827,104)
NET ELECTRIC UTILITY PLANT before ADFIT			1,571,961,556	1,825,322,236	3,397,283,792	1,078,737,208	1,199,569,354	2,278,306,562	493,224,348	625,752,882	1,118,977,230
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	(532,741,494)	(532,741,494)	0	(357,272,428)	(357,272,428)	0	(175,469,066)	(175,469,066)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,839,837)	(55,839,837)	0	(37,134,050)	(37,134,050)	0	(18,705,787)	(18,705,787)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,743,312)	(2,743,312)	0	(1,824,330)	(1,824,330)	0	(918,982)	(918,982)
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723
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	(5,925,584)	(5,925,584)	0	(3,883,035)	(3,883,035)	0	(2,042,549)	(2,042,549)
1		ADFIT - CDA Settlement Costs (283333)	0	270,709	270,709	0	177,396	177,396	0	93,313	93,313
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(972,339)	(972,339)	0	(652,080)	(652,080)	0	(320,259)	(320,259)
TOTAL ACCUMULATED DFIT			0	(597,669,094)	(597,669,094)	0	(400,400,487)	(400,400,487)	0	(197,268,607)	(197,268,607)
NET ELECTRIC UTILITY PLANT			1,571,961,556	1,227,653,142	2,799,614,698	1,078,737,208	799,168,867	1,877,906,075	493,224,348	428,484,275	921,708,623

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.445%	28.555%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.063%	32.937%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended February 28, 2022
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,571,961,556	1,227,653,142	2,799,614,698	#####	799,168,867	1,877,906,075	493,224,348	428,484,275	921,708,623	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,383,640	34,070,545	41,454,185	5,609,791	22,657,253	28,267,044	1,773,849	11,413,292	13,187,141	
4	Accumulated Amortization - AFUDC (182318)	(1,390,407)	(5,258,611)	(6,649,018)	(1,108,636)	(3,497,029)	(4,605,665)	(281,771)	(1,761,582)	(2,043,353)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0	
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0	
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0	
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)	2,118,131	0	2,118,131	0	0	0	2,118,131	0	2,118,131	
99	ADFIT - Boulder Park Disallowed (190040)	101,193	0	101,193	0	0	0	101,193	0	101,193	
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)	0	0	0	0	0	0	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)	(3,568,610)	0	(3,568,610)	(1,144,312)	0	(1,144,312)	(2,424,298)	0	(2,424,298)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(79,712,410)	0	(79,712,410)	(52,781,047)	0	(52,781,047)	(26,931,363)	0	(26,931,363)	
99	ADFIT-Customer Tax Credit (190393)	16,739,606	0	16,739,606	11,084,020	0	11,084,020	5,655,586	0	5,655,586	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,231,351)	0	(12,231,351)	(7,901,025)	0	(7,901,025)	(4,330,326)	0	(4,330,326)	
99	Colstrip-Regulatory Asset (182327)	11,330,831	0	11,330,831	5,729,546	0	5,729,546	5,601,285	0	5,601,285	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,615,170	0	1,615,170	1,362,819	0	1,362,819	252,351	0	252,351	
99	Colstrip Reg Asset ADFIT (283376)	(1,527,612)	0	(1,527,612)	(1,008,359)	0	(1,008,359)	(519,253)	0	(519,253)	
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116	
99	Colstrip ARO A/D (317000A)	(3,007,908)	0	(3,007,908)	(2,013,596)	0	(2,013,596)	(994,312)	0	(994,312)	
99	Colstrip ARO Liability (230027)	(14,373,292)	0	(14,373,292)	(9,392,949)	0	(9,392,949)	(4,980,343)	0	(4,980,343)	
99	Colstrip ARO ADFIT (190376)	3,018,391	0	3,018,391	1,972,519	0	1,972,519	1,045,872	0	1,045,872	
99	Colstrip ARO ADFIT (283377)	(2,562,956)	0	(2,562,956)	(1,664,827)	0	(1,664,827)	(898,129)	0	(898,129)	
99	Customer Deposits (235199)	(1,654)	0	(1,654)	(1,654)	0	(1,654)	0	0	0	
C-WKC	Working Capital	101,662,749	0	101,662,749	68,260,388	0	68,260,388	33,402,361	0	33,402,361	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	38,265,331	28,811,934	67,077,265	26,944,027	19,160,224	46,104,251	11,321,304	9,651,710	20,973,014	
	NET RATE BASE	1,610,226,887	1,256,465,076	2,866,691,963	#####	818,329,091	1,924,010,326	504,545,652	438,135,985	942,681,637	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 28, 2022	
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	
Electric Production														
1	Steam (ED-AN)	268,384	268,384			268,384	268,384		175,872	175,872		92,512	92,512	
	Steam (ED-ID)	364,741	364,741		364,741		364,741				364,741		364,741	
	Steam (ED-WA)	997,997	997,997		997,997		997,997	997,997		997,997			997,997	
1	Hydro (ED-AN)	1,245,971	1,245,971			1,245,971	1,245,971		816,485	816,485		429,486	429,486	
1	Other (ED-AN)	913,740	913,740			913,740	913,740		598,774	598,774		314,966	314,966	
Total Electric Production		3,790,833	3,790,833			1,362,738	2,428,095	3,790,833	997,997	1,591,131	2,589,128	364,741	836,964	1,201,705
Electric Transmission														
1	ED-AN	1,547,803	1,547,803			1,547,803	1,547,803		1,014,275	1,014,275		533,528	533,528	
	ED-ID	22,903	22,903		22,903		22,903				22,903		22,903	
	ED-WA	43,210	43,210		43,210		43,210	43,210		43,210			43,210	
Total Electric Transmissic		1,613,916	1,613,916			66,113	1,547,803	1,613,916	43,210	1,014,275	1,057,485	22,903	533,528	556,431
Electric Distribution														
3	ED-AN	7,116	7,116			7,116	7,116		5,084	5,084		2,032	2,032	
	ED-ID	1,581,632	1,581,632		1,581,632		1,581,632				1,581,632		1,581,632	
	ED-WA	3,015,685	3,015,685		3,015,685		3,015,685	3,015,685		3,015,685			3,015,685	
Total Electric Distribution		4,604,433	4,604,433			4,597,317	7,116	4,604,433	3,015,685	5,084	3,020,769	1,581,632	2,032	1,583,664
Gas Underground Storage														
	GD-AN	59,292		59,292										
	GD-OR	10,365			10,365									
Total Gas Underground St		69,657		59,292	10,365									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	563,372		563,372										
	GD-WA	1,270,462		1,270,462										
	GD-OR	840,827			840,827									
Total Gas Distribution		2,679,447		1,838,620	840,827									
General Plant														
4	ED-AN	251,326	251,326			251,326	251,326		167,134	167,134		84,192	84,192	
	ED-ID	42,314	42,314		42,314		42,314				42,314		42,314	
	ED-WA	99,699	99,699		99,699		99,699	99,699		99,699			99,699	
7,4	CD-AA	1,814,623	1,282,848	367,062	164,713	1,282,848	1,282,848		853,107	853,107		429,741	429,741	
9,4	CD-AN	53,472	41,536	11,936		41,536	41,536		27,622	27,622		13,914	13,914	
9	CD-ID	39,673	30,817	8,856		30,817	30,817				30,817		30,817	
9	CD-WA	187,934	145,983	41,951		145,983	145,983	145,983		145,983			145,983	
8	GD-AA	31,537		21,677	9,860									
	GD-AN	2,626		2,626										
	GD-ID	3,139		3,139										
	GD-WA	90,093		90,093										
	GD-OR	16,839			16,839									
Total General Plant		2,633,275	1,894,523	547,340	191,412	318,813	1,575,710	1,894,523	245,682	1,047,863	1,293,545	73,131	527,847	600,978
Total Depreciation Expens		15,391,561	11,903,705	2,445,252	1,042,604	6,344,981	5,558,724	11,903,705	4,302,574	3,658,353	7,960,927	2,042,407	1,900,371	3,942,778

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	28.555%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended February 28, 2022	
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		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381		
1	Misc Intangible Plt (303000)	ED-AN	21,598	21,598		21,598	21,598		14,153	14,153		7,445	7,445		
Total Production/Transmission			98,131	98,131		98,131	98,131		64,305	64,305		33,826	33,826		
Distribution															
	Franchises (302000)	ED-WA	9,006	9,006		9,006	9,006		9,006	9,006					
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489					
Total Distribution			9,495	9,495		9,495	9,495		9,495	9,495					
General Plant - 303000															
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187	
9,1		CD-AN	811	630	181		630			413	413		217	217	
		GD-ID	1,233		1,233										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			39,357	25,069	10,478	3,810		25,069	25,069	16,665	16,665		8,404	8,404	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	3,589,498	2,537,595	726,084	325,819		2,537,595	2,537,595	1,687,526	1,687,526		850,069	850,069	
9,4		CD-AN	10,008	7,774	2,234		7,774			5,170	5,170		2,604	2,604	
9,4		CD-ID	0	0	0		0					0	0	0	
9,4		CD-WA	309,421	240,352	69,069		240,352		240,352		240,352				
4		ED-AN	391,820	391,820			391,820			260,564	260,564		131,256	131,256	
		ED-ID	0	0			0					0	0	0	
		ED-WA	73,804	73,804			73,804		73,804	73,804					
8		GD-AA	7,446		5,118	2,328									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			4,381,997	3,251,345	802,505	328,147		3,251,345	3,251,345	3,251,345	3,251,345		0	983,929	983,929
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0		0	0		0	0	
4		ED-AN	35,203	35,203			35,203			23,410	23,410		11,793	11,793	
		GD-OR	0			0									
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,410	23,410		11,793	11,793	
Total Amortization Expense			4,564,183	3,419,243	812,983	331,957		3,419,243	3,419,243	2,381,291	2,381,291		0	1,037,952	1,037,952

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Rat		65.530%					34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4	Jurisdictional 4-Factor Ratio		66.501%					33.499%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 28, 2022	
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	
Electric Production														
1	Steam (ED-AN)	(75,044,233)	(75,044,233)			(75,044,233)	(75,044,233)		(49,176,486)	(49,176,486)		(25,867,747)	(25,867,747)	
	Steam (ED-ID)	(94,329,755)	(94,329,755)		(94,329,755)	(94,329,755)	(94,329,755)				(94,329,755)	(94,329,755)	(94,329,755)	
	Steam (ED-WA)	(180,271,010)	(180,271,010)		(180,271,010)	(180,271,010)	(180,271,010)	(180,271,010)		(180,271,010)				
1	Hydro (ED-AN)	(175,176,611)	(175,176,611)			(175,176,611)	(175,176,611)		(114,793,233)	(114,793,233)		(60,383,378)	(60,383,378)	
1	Other (ED-AN)	(160,061,769)	(160,061,769)			(160,061,769)	(160,061,769)		(104,888,477)	(104,888,477)		(55,173,292)	(55,173,292)	
Total Electric Production		(684,883,378)	(684,883,378)		(274,600,765)	(410,282,613)	(684,883,378)		(180,271,010)	(268,858,196)	(449,129,206)	(94,329,755)	(141,424,417)	(235,754,172)
Electric Transmission														
1	ED-AN	(225,839,594)	(225,839,594)			(225,839,594)	(225,839,594)		(147,992,686)	(147,992,686)		(77,846,908)	(77,846,908)	
	ED-ID	(10,368,298)	(10,368,298)		(10,368,298)	(10,368,298)	(10,368,298)				(10,368,298)	(10,368,298)	(10,368,298)	
	ED-WA	(16,287,790)	(16,287,790)		(16,287,790)	(16,287,790)	(16,287,790)	(16,287,790)		(16,287,790)				
Total Electric Transmissic		(252,495,682)	(252,495,682)		(26,656,088)	(225,839,594)	(252,495,682)		(16,287,790)	(147,992,686)	(164,280,476)	(10,368,298)	(77,846,908)	(88,215,206)
Electric Distribution														
3	ED-AN	(420,871)	(420,871)			(420,871)	(420,871)		(300,691)	(300,691)		(120,180)	(120,180)	
	ED-ID	(263,367,848)	(263,367,848)		(263,367,848)	(263,367,848)	(263,367,848)				(263,367,848)	(263,367,848)	(263,367,848)	
	ED-WA	(429,512,634)	(429,512,634)		(429,512,634)	(429,512,634)	(429,512,634)	(429,512,634)		(429,512,634)				
Total Electric Distribution		(693,301,353)	(693,301,353)		(692,880,482)	(420,871)	(693,301,353)		(429,512,634)	(300,691)	(429,813,325)	(263,367,848)	(120,180)	(263,488,028)
Gas Underground Storage														
	GD-AN	(18,569,943)	(18,569,943)											
	GD-OR	(1,532,864)		(1,532,864)		(1,532,864)								
Total Gas Underground St		(20,102,807)		(18,569,943)		(1,532,864)								
Gas Distribution														
	GD-AN	(1,973,250)	(1,973,250)											
	GD-ID	(96,099,986)	(96,099,986)											
	GD-WA	(174,349,683)	(174,349,683)											
	GD-OR	(132,655,567)		(132,655,567)										
Total Gas Distribution		(405,078,486)		(272,422,919)		(132,655,567)								
General Plant														
4	ED-AN	(37,769,295)	(37,769,295)			(37,769,295)	(37,769,295)		(25,116,959)	(25,116,959)		(12,652,336)	(12,652,336)	
	ED-ID	(13,008,386)	(13,008,386)		(13,008,386)	(13,008,386)	(13,008,386)				(13,008,386)	(13,008,386)	(13,008,386)	
	ED-WA	(24,258,931)	(24,258,931)		(24,258,931)	(24,258,931)	(24,258,931)	(24,258,931)		(24,258,931)				
7,4	CD-AA	(93,099,143)	(65,816,439)	(18,832,095)	(8,450,609)	(65,816,439)	(65,816,439)		(43,768,590)	(43,768,590)		(22,047,849)	(22,047,849)	
9,4	CD-AN	(8,127,667)	(6,313,409)	(1,814,258)		(6,313,409)	(6,313,409)		(4,198,480)	(4,198,480)		(2,114,929)	(2,114,929)	
9	CD-ID	(7,218,641)	(5,607,296)	(1,611,345)		(5,607,296)	(5,607,296)				(5,607,296)	(5,607,296)	(5,607,296)	
9	CD-WA	(9,950,382)	(7,729,258)	(2,221,124)		(7,729,258)	(7,729,258)	(7,729,258)		(7,729,258)				
8	GD-AA	(2,289,528)		(1,573,730)	(715,798)									
	GD-AN	(3,640,322)		(3,640,322)										
	GD-ID	(2,487,714)		(2,487,714)										
	GD-WA	(11,457,717)		(11,457,717)										
	GD-OR	(5,368,102)			(5,368,102)									
Total General Plant		(218,675,828)	(160,503,014)	(43,638,305)	(14,534,509)	(50,603,871)	(109,899,143)	(160,503,014)	(31,988,189)	(73,084,029)	(105,072,218)	(18,615,682)	(36,815,114)	(55,430,796)
Total Accumulated Depr		(2,274,537,534)	(1,791,183,427)	(334,631,167)	(148,722,940)	(1,044,741,206)	(746,442,221)	(1,791,183,427)	(658,059,623)	(490,235,602)	(1,148,295,225)	(386,681,583)	(256,206,619)	(642,888,202)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	28.555%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended February 28, 2022	
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				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(14,848,154)	(14,848,154)		(14,848,154)	(14,848,154)		(9,729,995)	(9,729,995)		(5,118,159)	(5,118,159)				
1	Misc Intangible Plt (3030)	ED-AN	(2,587,934)	(2,587,934)		(2,587,934)	(2,587,934)		(1,695,873)	(1,695,873)		(892,061)	(892,061)				
Total Production/Transmission			(17,436,088)	(17,436,088)		(17,436,088)	(17,436,088)		(11,425,868)	(11,425,868)		(6,010,220)	(6,010,220)				
Distribution																	
	Franchises (302000)	ED-WA	(298,719)	(298,719)		(298,719)	(298,719)	(298,719)		(298,719)							
	Misc Intangible Plt (3030)	ED-WA	(61,005)	(61,005)		(61,005)	(61,005)	(61,005)		(61,005)							
Total Distribution			(359,724)	(359,724)		(359,724)	(359,724)	(359,724)		(359,724)							
General Plant - 303000																	
7,4	CD-AA		(4,672,811)	(3,303,443)	(945,217)	(424,151)		(3,303,443)	(3,303,443)		(2,196,823)	(2,196,823)	(1,106,620)	(1,106,620)			
9,1	CD-AN		(136,900)	(106,341)	(30,559)		(106,341)	(106,341)		(69,685)	(69,685)		(36,656)	(36,656)			
	GD-ID		(147,104)		(147,104)												
	GD-WA		(293,847)		(293,847)												
	GD-OR		(121,944)			(121,944)											
Total General Plant - 303000			(5,372,606)	(3,409,784)	(1,416,727)	(546,095)		(3,409,784)	(3,409,784)		(2,266,508)	(2,266,508)		(1,143,276)	(1,143,276)		
Miscellaneous IT Intangible Plant -3031XX																	
7,4	CD-AA		(141,418,077)	(99,975,510)	(28,606,048)	(12,836,519)		(99,975,510)	(99,975,510)		(66,484,714)	(66,484,714)	(33,490,796)	(33,490,796)			
9,4	CD-AN		(327,866)	(254,679)	(73,187)		(254,679)	(254,679)		(169,364)	(169,364)		(85,315)	(85,315)			
9	CD-ID		0	0	0		0	0		0		0	0	0			
9	CD-WA		(12,294,100)	(9,549,811)	(2,744,289)		(9,549,811)	(9,549,811)	(9,549,811)				0	0			
4	ED-AN		(11,775,255)	(11,775,255)			(11,775,255)	(11,775,255)		(7,830,662)	(7,830,662)		(3,944,593)	(3,944,593)			
	ED-ID		0	0			0	0					0	0			
	ED-WA		(1,192,950)	(1,192,950)			(1,192,950)	(1,192,950)	(1,192,950)								
8	GD-AA		(186,359)		(128,096)	(58,263)											
	GD-AN		0		0												
	GD-OR		0			0											
Total Misc IT Intangible Plant - 3031XX			(167,194,607)	(122,748,205)	(31,551,620)	(12,894,782)		(10,742,761)	(112,005,444)	(122,748,205)		(10,742,761)	(74,484,740)	(85,227,501)	0	(37,520,704)	(37,520,704)
Gas Underground Storage																	
	GD-AN		0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4	CD-AA		0	0	0	0		0		0		0	0				
9	CD-ID		0	0	0		0	0		0		0	0				
9	CD-WA		0	0	0		0	0	0	0		0	0				
4	ED-AN		(790,178)	(790,178)			(790,178)	(790,178)		(525,476)	(525,476)		(264,702)	(264,702)			
	ED-WA		0	0			0	0		0			0	0			
	GD-WA		0		0												
	GD-OR		0			0											
Total General Plant - 390200, 396200			(790,178)	(790,178)	0	0		0	(790,178)	(790,178)		0	(525,476)	(525,476)	0	(264,702)	(264,702)
Total Accumulated Amortization			(191,153,203)	(144,743,979)	(32,968,347)	(13,440,877)		(11,102,485)	(133,641,494)	(144,743,979)		(11,102,485)	(88,702,592)	(99,805,077)	0	(44,938,902)	(44,938,902)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2022	
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	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,207,484	8,294,951	2,799,186	9,113,347	20,207,484	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,100,264	0	0	0	0	0	0	0	0	4,100,264	0	4,100,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,012,280	0	0	91,205,231	91,205,231	0	0	26,096,604	26,096,604	0	11,710,445	11,710,445
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	208,860,555	17,733,618	8,835,588	108,557,874	135,127,080	27,723,815	1,734,655	28,464,296	57,922,766	4,100,264	11,710,445	15,810,709
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,232,619	459,232	7,798	1,765,589	2,232,619	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	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	74,080,888	0	0	52,371,484	52,371,484	0	0	14,985,082	14,985,082	0	6,724,322	6,724,322
9	CD-WA / ID / AN	5,908,009	4,332,323	7,675	249,225	4,589,223	1,244,961	2,206	71,619	1,318,786	0	0	0
	TOTAL ACCOUNT	82,696,022	4,791,555	15,473	54,386,298	59,193,326	1,385,817	2,206	15,277,715	16,665,738	12,109	6,824,849	6,836,958
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	56,231,009	25,054,926	10,881,661	20,294,422	56,231,009	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,748,305	0	0	0	0	10,125,699	3,109,670	2,512,936	15,748,305	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	0	4,697,760	0	4,697,760
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,558,635	0	0	5,343,577	5,343,577	0	0	1,528,961	1,528,961	0	686,097	686,097
9	CD-WA / ID / AN	6,903,746	1,657,217	856,139	2,849,336	5,362,692	476,227	246,025	818,802	1,541,054	0	0	0
	TOTAL ACCOUNT	91,236,643	26,712,143	11,737,800	28,487,335	66,937,278	10,601,926	3,355,695	4,927,502	18,885,123	4,697,760	716,482	5,414,242

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,332,177	345,916	194,665	3,601,348	4,141,929	99,404	55,940	1,034,904	1,190,248	0	0	0	
		TOTAL ACCOUNT	6,060,628	404,782	194,665	4,024,118	4,623,565	321,757	55,940	1,037,437	1,415,134	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,423,532	1,151,053	308,403	5,964,076	7,423,532	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,406,997	0	0	0	0	2,540,053	366,008	500,936	3,406,997	0	0	0	
99		GD-OR / AS	917,600	0	0	0	0	0	0	0	0	917,600	0	917,600	
8		GD-AA	5,647,876	0	0	0	0	0	0	3,882,124	3,882,124	0	1,765,752	1,765,752	
7		CD-AA	14,889,063	0	0	10,525,823	10,525,823	0	0	3,011,760	3,011,760	0	1,351,480	1,351,480	
9		CD-WA / ID / AN	1,998,564	20,210	753,273	778,961	1,552,444	5,808	216,465	223,847	446,120	0	0	0	
		TOTAL ACCOUNT	34,283,632	1,171,263	1,061,676	17,268,860	19,501,799	2,545,861	582,473	7,618,667	10,747,001	917,600	3,117,232	4,034,832	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,089,474	400,088	15,791	2,673,595	3,089,474	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,031,624	400,088	15,791	3,726,859	4,142,738	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,228,069	13,602,748	8,843,093	7,782,228	30,228,069	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,491,278	13,854,490	9,235,541	8,647,073	31,737,104	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2022	
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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,994,524	12,659,368	6,550,167	29,784,989	48,994,524	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,466	0	0	0	0	603,068	290,445	1,953	895,466	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	83,837,459	0	0	59,268,892	59,268,892	0	0	16,958,641	16,958,641	0	7,609,926	7,609,926
9	CD-WA/ ID / AN	18,910,665	10,347,363	2,881,344	1,460,719	14,689,426	2,973,478	828,000	419,761	4,221,239	0	0	0
	TOTAL ACCOUNT	153,636,038	23,006,731	9,431,511	90,514,600	122,952,842	3,576,546	1,118,445	17,547,588	22,242,579	754,626	7,685,991	8,440,617
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	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	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	638,123,925	88,886,481	41,243,456	325,844,618	455,974,555	52,112,457	7,961,340	79,198,528	139,272,325	11,420,180	31,456,865	42,877,045

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	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	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,491,364	2,626,504	0	20,864,860	23,491,364	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	147,558,753	0	0	104,316,660	104,316,660	0	0	29,848,185	29,848,185	0	13,393,908	
9		CD-WA / ID / AN	805,434	128,909	0	496,736	625,645	37,044	0	142,745	179,789	0	0	
		TOTAL ACCOUNT	172,300,075	2,755,413	0	125,678,256	128,433,669	37,044	0	30,296,478	30,333,522	0	13,532,884	13,532,884
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	866,514	0	0	866,514	866,514	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	10,417,751	0	0	7,364,829	7,364,829	0	0	2,107,303	2,107,303	0	945,619	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,284,265	0	0	8,231,343	8,231,343	0	0	2,107,303	2,107,303	0	945,619	945,619
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	22,531,627	16,214,764	0	1,533,141	17,747,905	4,148,193	0	438,679	4,586,872	0	196,850	196,850
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	97,846	0	0	97,846	97,846	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,826,230	0	0	5,532,753	5,532,753	0	0	1,583,090	1,583,090	0	710,387	710,387
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,924,076	0	0	5,630,599	5,630,599	0	0	1,583,090	1,583,090	0	710,387	710,387
	TOTAL		363,628,406	19,289,893	0	248,934,205	268,224,098	5,207,831	771,517	61,488,589	67,467,937	425,951	27,510,420	27,936,371

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 28, 2022 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	(78,036,216)	(55,167,703)	(15,785,166)	(7,083,347)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(865,282)	(672,134)	(193,148)	0
7	282919	CD-AA	(3,880,489)	(2,743,312)	(784,945)	(352,232)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(82,382,011)</u>	<u>(58,300,386)</u>	<u>(16,682,352)</u>	<u>(7,399,273)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended February 28, 2022
 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	5,196,929	5,196,929	0	0	0	0	5,196,929
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	(1,455)	(1,455)	0	0	0	0	(1,455)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(8)	(8)	0	0	0	0	(8)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	76,151,918	37,807,457	0	113,959,375	68,260,388	33,402,361	7,891,530	4,405,096	0
TOTAL		76,151,918	37,807,457	5,195,466	119,154,841	68,260,388	33,402,361	7,891,530	4,405,096	5,195,466

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
 70.695% 20.228% 9.077%

Idaho Idaho Oregon Gas
 Electric Gas Gas
 33.499% 27.633% 100.000%