

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	162,469,645	109,318,533	53,151,112
	Adjustments			
	Adjusted Net Operating Income (Loss)	162,469,645	109,318,533	53,151,112
E-APL	Electric Net Rate Base	2,747,793,133	1,845,864,241	901,928,892
	RATE OF RETURN	5.913%	5.922%	5.893%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 - AMA Percent	01-01-2021 thru 12-31-2021	402,652 100.000%	262,758 65.257%	139,894 34.743%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2021 thru 12-31-2021	29,962,128 100.000%	17,630,447 58.842%	12,331,681 41.158%
	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 Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended December 31, 2021			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2020 thru 12-31-2021	1,373,652,370	946,493,796	427,158,574	
		Percent		100.000%	68.903%	31.097%	
11		Book Depreciation	01-01-2021 thru 12-31-2021	139,497,202	92,869,709	46,627,493	
		Percent		100.000%	66.575%	33.425%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2020 thru 12-31-2021	3,325,903,300 100.000%	2,236,798,571 67.254%	1,089,104,729 32.746%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2020 thru 12-31-2021	287,768,051 100.000%	193,773,286 67.337%	93,994,765 32.663%
14		Net Allocated Schedule M's - AMA Percent	01-01-2021 thru 12-31-2021	-131,158,143 100.000%	-89,433,247 68.187%	-41,724,896 31.813%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	395,494,645	0	395,494,645	265,447,982	0	265,447,982	130,046,663	0
99	442200	Commercial - Firm & Int.	325,189,527	0	325,189,527	234,411,080	0	234,411,080	90,778,447	0
1	442300	Industrial	116,726,790	0	116,726,790	62,384,311	0	62,384,311	54,342,479	0
99	444000	Public Street & Highway Lighting	7,472,432	0	7,472,432	4,699,898	0	4,699,898	2,772,534	0
99	448000	Interdepartmental Revenue	1,460,682	0	1,460,682	1,188,664	0	1,188,664	272,018	0
99	499XXX	Unbilled Revenue	643,778	0	643,778	40,001	0	40,001	603,777	0
TOTAL SALES TO ULTIMATE CUSTOMERS			846,987,854	0	846,987,854	568,171,936	0	568,171,936	278,815,918	0
1	447XXX	Sales for Resale	0	93,585,802	93,585,802	0	61,326,776	61,326,776	0	32,259,026
TOTAL SALES OF ELECTRICITY			846,987,854	93,585,802	940,573,656	568,171,936	61,326,776	629,498,712	278,815,918	32,259,026
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	104,104	0	104,104	33,404	0	33,404	70,700	0
1	453000	Sales of Water & Water Power	0	623,668	623,668	0	408,690	408,690	0	214,978
1	454000	Rent from Electric Property	3,370,285	226,040	3,596,325	1,823,513	148,124	1,971,637	1,546,772	77,916
1	454100	Rent from Trnsmission Joint Use	28,122	0	28,122	12,447	0	12,447	15,675	0
1	456XXX	Other Electric Revenues	(18,007,573)	95,097,683	77,090,110	(14,881,094)	62,317,512	47,436,418	(3,126,479)	32,780,171
TOTAL OTHER OPERATING REVENUE			(14,505,062)	95,947,391	81,442,329	(13,011,730)	62,874,326	49,862,596	(1,493,332)	33,073,065
TOTAL ELECTRIC REVENUE			832,482,792	189,533,193	1,022,015,985	555,160,206	124,201,102	679,361,308	277,322,586	65,332,091

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	371,419	371,419	0	243,391	243,391	0	128,028
1	501XXX	Fuel	0	34,555,011	34,555,011	0	22,643,899	22,643,899	0	11,911,112
1	502000	Steam Expense	0	3,410,780	3,410,780	0	2,235,084	2,235,084	0	1,175,696
1	505000	Electric Expense	0	707,246	707,246	0	463,458	463,458	0	243,788
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,582,569	5,582,569	0	3,658,257	3,658,257	0	1,924,312
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	773,701	773,701	0	507,006	507,006	0	266,695
1	511000	Structures	0	723,571	723,571	0	474,156	474,156	0	249,415
1	512000	Boiler Plant	0	7,818,349	7,818,349	0	5,123,364	5,123,364	0	2,694,985
1	513000	Electric Plant	0	2,056,873	2,056,873	0	1,347,869	1,347,869	0	709,004
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,153,608	1,153,608	0	755,959	755,959	0	397,649
		TOTAL STEAM POWER GENERATION EXP	0	57,153,127	57,153,127	0	37,452,443	37,452,443	0	19,700,684
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,203,417	2,203,417	0	1,443,899	1,443,899	0	759,518
1	536000	Water for Power	0	1,149,414	1,149,414	0	753,211	753,211	0	396,203
1	537000	Hydraulic Expense	4,647,005	3,979,217	8,626,222	3,049,829	2,607,581	5,657,410	1,597,176	1,371,636
1	538000	Electric Expense	0	5,746,493	5,746,493	0	3,765,677	3,765,677	0	1,980,816
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,168,694	1,168,694	0	765,845	765,845	0	402,849
1	540000	Rent	0	1,678,161	1,678,161	0	1,099,699	1,099,699	0	578,462
1	540100	MT Trust Funds Land Settlement Rents	5,169,000	0	5,169,000	3,387,763	0	3,387,763	1,781,237	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	627,755	627,755	0	411,368	411,368	0	216,387
1	542000	Structures	0	681,202	681,202	0	446,392	446,392	0	234,810
1	543000	Reservoirs, Dams, & Waterways	0	780,343	780,343	0	511,359	511,359	0	268,984
1	544000	Electric Plant	0	3,386,126	3,386,126	0	2,218,928	2,218,928	0	1,167,198
1	545000	Miscellaneous Hydraulic Plant	0	624,586	624,586	0	409,291	409,291	0	215,295
		TOTAL HYDRO POWER GENERATION EXP	9,816,005	22,025,408	31,841,413	6,437,592	14,433,250	20,870,842	3,378,413	7,592,158
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	407,941	407,941	0	267,324	267,324	0	140,617
1	547XXX	Fuel	0	97,277,819	97,277,819	0	63,746,155	63,746,155	0	33,531,664
1	548000	Generation Expense	0	1,835,082	1,835,082	0	1,202,529	1,202,529	0	632,553
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	942,690	942,690	0	617,745	617,745	0	324,945
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
		MAINTENANCE								
1	551000	Supervision & Engineering	0	706,635	706,635	0	463,058	463,058	0	243,577
1	552000	Structures	0	91,546	91,546	0	59,990	59,990	0	31,556
1	553000	Generating & Electric Equipment	0	4,974,985	4,974,985	0	3,260,108	3,260,108	0	1,714,877
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	858,286	858,286	0	562,435	562,435	0	295,851
		TOTAL OTHER POWER GENERATION EXP	0	107,182,106	107,182,106	0	70,236,435	70,236,435	0	36,945,671

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,409,413	145,991,626	156,401,039	0	95,668,312	95,668,312	10,409,413	50,323,314
1	566000	System Control & Load Dispatching	0	757,040	757,040	0	496,088	496,088	0	260,952
E-557	557XXX	Other Expense	(31,700,161)	65,404,986	33,704,825	(24,288,102)	42,859,887	18,571,785	(7,412,059)	22,545,099
TOTAL OTHER POWER SUPPLY EXPENSE			(21,290,748)	212,153,652	190,862,904	(24,288,102)	139,024,287	114,736,185	2,997,354	73,129,365
TOTAL PRODUCTION OPERATING EXP			(11,474,743)	398,514,293	387,039,550	(17,850,510)	261,146,415	243,295,905	6,375,767	137,367,878
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,807,038	1,807,038	0	1,184,152	1,184,152	0	622,886
1	561000	Load Dispatching	0	2,604,067	2,604,067	0	1,706,445	1,706,445	0	897,622
1	562000	Station Expense	0	406,545	406,545	0	266,409	266,409	0	140,136
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	582,254	582,254	0	381,551	381,551	0	200,703
1	565XXX	Transmission of Electricity by Others	0	18,301,414	18,301,414	0	11,992,917	11,992,917	0	6,308,497
1	566000	Miscellaneous Transmission Expense	0	3,224,770	3,224,770	0	2,113,192	2,113,192	0	1,111,578
1	567000	Rent	0	103,365	103,365	0	67,735	67,735	0	35,630
MAINTENANCE										
1	568000	Supervision & Engineering	5,447	443,911	449,358	2,298	290,895	293,193	3,149	153,016
1	569000	Structures	50,200	605,884	656,084	989	397,036	398,025	49,211	208,848
1	570000	Station Equipment	17,841	839,092	856,933	0	549,857	549,857	17,841	289,235
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	63,367	1,888,405	1,951,772	21,539	1,237,472	1,259,011	41,828	650,933
1	572000	Underground Lines	310	18,098	18,408	0	11,860	11,860	310	6,238
1	573000	Service Miscellaneous	28,595	56,861	85,456	3,889	37,261	41,150	24,706	19,600
TOTAL TRANSMISSION OPERATING EXP			165,760	30,881,704	31,047,464	28,715	20,236,782	20,265,497	137,045	10,644,922

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For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,057,546	28,467,097	44,524,643	11,689,842	18,654,489	30,344,331	4,367,704	9,812,608
E-DEPX		Depreciation Expense-Transmission	1,268,669	17,589,829	18,858,498	515,024	11,526,615	12,041,639	753,645	6,063,214
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,166,717	1,166,717	0	764,549	764,549	0	402,168
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,862,389	0	1,862,389	979,168	0	979,168	883,221	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
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	120,900	0	120,900	0	0	0	120,900	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
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	261,938	0	261,938	195,325	0	195,325	66,613	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(357,111)	0	(357,111)	(357,111)	0	(357,111)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,706,567)	0	(3,706,567)	(1,763,721)	0	(1,763,721)	(1,942,846)	0
99	407434	EIM Deferred O&M	(520,864)	0	(520,864)	0	0	0	(520,864)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,393,828)	0	(14,393,828)	(9,899,107)	0	(9,899,107)	(4,494,721)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,415,828)	0	(1,415,828)	0	0	0	(1,415,828)	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	50,289	0	50,289	50,289	0	50,289	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,006,078	24,006,078	0	15,731,183	15,731,183	0	8,274,895
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,561,751)	72,338,110	68,776,359	(597,522)	47,403,164	46,805,642	(2,964,229)	24,934,946
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(14,870,734)	501,734,107	486,863,373	(18,419,317)	328,786,361	310,367,044	3,548,583	172,947,746

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	958,652	2,875,749	3,834,401	664,119	1,692,148	2,356,267	294,533	1,183,601
3	582000	Station Expense	947,005	86,172	1,033,177	550,765	50,705	601,470	396,240	35,467
3	583000	Overhead Line Expense	1,651,682	1,334,456	2,986,138	1,055,085	785,221	1,840,306	596,597	549,235
3	584000	Underground Line Expense	1,766,601	0	1,766,601	952,183	0	952,183	814,418	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,754	0	9,754	7,749	0	7,749	2,005	0
3	586000	Meter Expense	1,857,140	40,233	1,897,373	1,580,233	23,674	1,603,907	276,907	16,559
3	587000	Customer Installations Expense	645,412	85,305	730,717	414,201	50,195	464,396	231,211	35,110
3	588000	Miscellaneous Distribution Expense	2,524,720	2,777,220	5,301,940	1,717,997	1,634,172	3,352,169	806,723	1,143,048
3	589000	Rent	(1)	236,113	236,112	(1)	138,934	138,933	0	97,179
		MAINTENANCE:								
3	590000	Supervision & Engineering	474,551	860,462	1,335,013	195,347	506,313	701,660	279,204	354,149
3	591000	Structures	493,158	8,538	501,696	285,810	5,024	290,834	207,348	3,514
3	592000	Station Equipment	601,626	87,361	688,987	378,625	51,405	430,030	223,001	35,956
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	16,559,197	680	16,559,877	8,789,614	400	8,790,014	7,769,583	280
3	594000	Underground Lines	656,866	0	656,866	431,426	0	431,426	225,440	0
3	595000	Line Transformers	346,050	0	346,050	261,366	0	261,366	84,684	0
3	596000	Street Light & Signal System Maintenance Exp	105,195	0	105,195	89,597	0	89,597	15,598	0
3	597000	Meters	35,578	0	35,578	31,889	0	31,889	3,689	0
3	598000	Miscellaneous Distribution Expense	328,943	1,035,920	1,364,863	224,441	609,556	833,997	104,502	426,364
		TOTAL DISTRIBUTION OPERATING EXP	29,962,129	9,428,209	39,390,338	17,630,446	5,547,747	23,178,193	12,331,683	3,880,462
E-DEPX		Depreciation Expense-Distribution	53,221,042	83,831	53,304,873	34,931,185	49,328	34,980,513	18,289,857	34,503
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	118,865	0	118,865	118,865	0	118,865	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,768,650	0	56,768,650	49,865,120	0	49,865,120	6,903,530	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	110,108,557	83,831	110,192,388	84,915,170	49,328	84,964,498	25,193,387	34,503
		TOTAL DISTRIBUTION EXPENSES	140,070,686	9,512,040	149,582,726	102,545,616	5,597,075	108,142,691	37,525,070	3,914,965

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	173,172	173,172	0	113,007	113,007	0	60,165
2	902000	Meter Reading Expenses	660,805	110,563	771,368	476,269	72,150	548,419	184,536	38,413
2	903XXX	Customer Records & Collection Expenses	612,728	6,622,797	7,235,525	274,954	4,321,839	4,596,793	337,774	2,300,958
2	904000	Uncollectible Accounts	6,543,365	0	6,543,365	7,102,024	0	7,102,024	(558,659)	0
2	905000	Misc Customer Accounts	0	93,399	93,399	0	60,949	60,949	0	32,450
TOTAL CUSTOMER ACCOUNTS EXPENSES			7,816,898	6,999,931	14,816,829	7,853,247	4,567,945	12,421,192	(36,349)	2,431,986
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,401,407	78,488	34,479,895	23,613,484	51,219	23,664,703	10,787,923	27,269
2	909000	Advertising	154,646	566,520	721,166	141,116	369,694	510,810	13,530	196,826
2	910000	Misc Customer Service & Info Exp	0	321,467	321,467	0	209,780	209,780	0	111,687
TOTAL CUSTOMER SERVICE & INFO EXP			34,556,053	966,475	35,522,528	23,754,600	630,693	24,385,293	10,801,453	335,782
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	131,462	0	131,462	131,462	0	131,462	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			131,462	0	131,462	131,462	0	131,462	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	472,503	31,919,053	32,391,556	364,755	21,226,489	21,591,244	107,748	10,692,564
4	921000	Office Supplies & Expenses	12,703	4,018,997	4,031,700	12,646	2,672,673	2,685,319	57	1,346,324
4	922000	Admin Exp Transferred--Credit	0	(100,690)	(100,690)	0	(66,960)	(66,960)	0	(33,730)
4	923000	Outside Services Employed	431,340	12,351,118	12,782,458	381,245	8,213,617	8,594,862	50,095	4,137,501
4	924000	Property Insurance Premium	0	2,039,037	2,039,037	0	1,355,980	1,355,980	0	683,057
4	925XXX	Injuries and Damages	2,280,457	5,072,307	7,352,764	1,580,586	3,373,135	4,953,721	699,871	1,699,172
4	926XXX	Employee Pensions and Benefits	3,734,730	25,581,561	29,316,291	2,574,676	17,011,994	19,586,670	1,160,054	8,569,567
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,806,247	3,875,094	6,681,341	2,035,959	2,539,349	4,575,308	770,288	1,335,745
4	930000	Miscellaneous General Expenses	198,967	5,037,388	5,236,355	174,404	3,349,913	3,524,317	24,563	1,687,475
4	931000	Rents	7,350	785,741	793,091	0	522,526	522,526	7,350	263,215
4	935000	Maintenance of General Plant	1,757,668	11,542,233	13,299,901	1,307,238	7,675,700	8,982,938	450,430	3,866,533
TOTAL ADMIN & GEN OPERATING EXP			11,703,165	102,121,839	113,825,004	8,431,509	67,874,416	76,305,925	3,271,656	34,247,423

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,688,676	19,021,466	22,710,142	2,822,018	12,649,465	15,471,483	866,658	6,372,001
E-AMTX		Amortization Expense-General Plant - 303000	0	297,934	297,934	0	198,056	198,056	0	99,878
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,603,977	33,548,290	37,152,267	3,604,014	22,309,948	25,913,962	(37)	11,238,342
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	424,448	424,448	0	282,262	282,262	0	142,186
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	672,008	0	672,008	672,008	0	672,008	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	399,656	0	399,656	399,656	0	399,656	0	0
99	407311	Regulatory Debit - AFUDC Amortization	285,013	1,480,762	1,765,775	232,377	995,872	1,228,249	52,636	484,890
99	407314	Regulatory Debit - FISERVE Amortization	1,030,121	0	1,030,121	843,077	0	843,077	187,044	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	574,559	0	574,559	574,559	0	574,559	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,211,684	0	1,211,684	827,168	0	827,168	384,516	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(385,970)	0	(385,970)	(385,970)	0	(385,970)	0	0
99	407436	Regulatory Credit - AMI	(7,364,189)	0	(7,364,189)	(7,364,189)	0	(7,364,189)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,901)	0	(56,901)	0	0	0	(56,901)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,320,097)	0	(3,320,097)	(1,840,167)	0	(1,840,167)	(1,479,930)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(3,510,149)	0	(3,510,149)	(4,835,428)	0	(4,835,428)	1,325,279	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,404,791)	0	(2,404,791)	(618,058)	0	(618,058)	(1,786,733)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,343,920)	0	(1,343,920)	(1,343,920)	0	(1,343,920)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,042,295	5,584,003	6,626,298	694,876	3,713,418	4,408,294	347,419	1,870,585
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,878,028)	60,356,903	54,478,875	(5,717,979)	40,149,021	34,431,042	(160,049)	20,207,882
		TOTAL ADMIN & GENERAL EXPENSES	5,825,137	162,478,742	168,303,879	2,713,530	108,023,437	110,736,967	3,111,607	54,455,305
		TOTAL EXPENSES BEFORE FIT	173,529,502	681,691,295	855,220,797	118,579,138	447,605,511	566,184,649	54,950,364	234,085,784
		NET OPERATING INCOME (LOSS) BEFORE FIT			166,795,188			113,176,659		
E-FIT		FEDERAL INCOME TAX			3,905,849			2,030,534		
E-FIT		DEFERRED FEDERAL INCOME TAX			904,482			2,145,274		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		ELECTRIC NET OPERATING INCOME (LOSS)			162,469,645			109,318,533		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.530%			34.470%
E-ALL	2	Number of Customers - AMA	100.000%			65.257%			34.743%
E-ALL	3	Direct Distribution Operating Expense	100.000%			58.842%			41.158%
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:
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For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	130,046,663
99	442200	Commercial - Firm & Int.	90,778,447
1	442300	Industrial	54,342,479
99	444000	Public Street & Highway Lighting	2,772,534
99	448000	Interdepartmental Revenue	272,018
99	499XXX	Unbilled Revenue	603,777
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>278,815,918</u>
1	447XXX	Sales for Resale	32,259,026
		TOTAL SALES OF ELECTRICITY	<u>311,074,944</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	70,700
1	453000	Sales of Water & Water Power	214,978
1	454000	Rent from Electric Property	1,624,688
1	454100	Rent from Trnsmission Joint Use	15,675
1	456XXX	Other Electric Revenues	29,653,692
		TOTAL OTHER OPERATING REVENUE	<u>31,579,733</u>
		TOTAL ELECTRIC REVENUE	<u>342,654,677</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	128,028
1	501XXX	Fuel	11,911,112
1	502000	Steam Expense	1,175,696
1	505000	Electric Expense	243,788
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,924,312
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	266,695
1	511000	Structures	249,415
1	512000	Boiler Plant	2,694,985
1	513000	Electric Plant	709,004
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	397,649
		TOTAL STEAM POWER GENERATION EXP	<u>19,700,684</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	759,518
1	536000	Water for Power	396,203
1	537000	Hydraulic Expense	2,968,812
1	538000	Electric Expense	1,980,816
1	539000	Miscellaneous Hydraulic Power Generation Exp	402,849
1	540000	Rent	578,462
1	540100	MT Trust Funds Land Settlement Rents	1,781,237
		MAINTENANCE	
1	541000	Supervision & Engineering	216,387
1	542000	Structures	234,810
1	543000	Reservoirs, Dams, & Waterways	268,984
1	544000	Electric Plant	1,167,198
1	545000	Miscellaneous Hydraulic Plant	215,295
		TOTAL HYDRO POWER GENERATION EXP	<u>10,970,571</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	140,617
1	547XXX	Fuel	33,531,664
1	548000	Generation Expense	632,553
1	549XXX	Miscellaneous Other Power Generation Op Exp	324,945
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	243,577
1	552000	Structures	31,556
1	553000	Generating & Electric Equipment	1,714,877
1	554XXX	Miscellaneous Other Power Generation Maint Exp	295,851
		TOTAL OTHER POWER GENERATION EXP	<u>36,945,671</u>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended December 31, 2021		
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Ref/Basis	Account	Description	Total
OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	60,732,727
1	556000	System Control & Load Dispatching	260,952
E-557	557XXX	Other Expense	15,133,040
TOTAL OTHER POWER SUPPLY EXPENSE			<u>76,126,719</u>
TOTAL PRODUCTION OPERATING EXP			<u>143,743,645</u>
TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	622,886
1	561000	Load Dispatching	897,622
1	562000	Station Expense	140,136
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	200,703
1	565XXX	Transmission of Electricity by Others	6,308,497
1	566000	Miscellaneous Transmission Expense	1,111,578
1	567000	Rent	35,630
MAINTENANCE			
1	568000	Supervision & Engineering	156,165
1	569000	Structures	258,059
1	570000	Station Equipment	307,076
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	692,761
1	572000	Underground Lines	6,548
1	573000	Service Miscellaneous	44,306
TOTAL TRANSMISSION OPERATING EXP			<u>10,781,967</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,180,312
E-DEPX		Depreciation Expense-Transmission	6,816,859
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	402,168
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	883,221
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,278
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	120,900
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	66,613
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,942,846)
99	407434	EIM Deferred O&M	(520,864)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,494,721)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,415,828)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,274,895
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>21,970,717</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>176,496,329</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,478,134
3	582000	Station Expense	431,707
3	583000	Overhead Line Expense	1,145,832
3	584000	Underground Line Expense	814,418
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	2,005
3	586000	Meter Expense	293,466
3	587000	Customer Installations Expense	266,321
3	588000	Miscellaneous Distribution Expense	1,949,771
3	589000	Rent	97,179
		MAINTENANCE:	
3	590000	Supervision & Engineering	633,353
3	591000	Structures	210,862
3	592000	Station Equipment	258,957
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	7,769,863
3	594000	Underground Lines	225,440
3	595000	Line Transformers	84,684
3	596000	Street Light & Signal System Maintenance Exp	15,598
3	597000	Meters	3,689
3	598000	Miscellaneous Distribution Expense	530,866
		TOTAL DISTRIBUTION OPERATING EXP	<u>16,212,145</u>
E-DEPX		Depreciation Expense-Distribution	18,324,360
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,903,530
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,227,890</u>
		TOTAL DISTRIBUTION EXPENSES	<u>41,440,035</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	60,165
2	902000	Meter Reading Expenses	222,949
2	903XXX	Customer Records & Collection Expenses	2,638,732
2	904000	Uncollectible Accounts	(558,659)
2	905000	Misc Customer Accounts	32,450
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,395,637
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,815,192
2	909000	Advertising	210,356
2	910000	Misc Customer Service & Info Exp	111,687
		TOTAL CUSTOMER SERVICE & INFO EXP	11,137,235
		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	10,800,312
4	921000	Office Supplies & Expenses	1,346,381
4	922000	Admin Exp Transferred--Credit	(33,730)
4	923000	Outside Services Employed	4,187,596
4	924000	Property Insurance Premium	683,057
4	925XXX	Injuries and Damages	2,399,043
4	926XXX	Employee Pensions and Benefits	9,729,621
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,106,033
4	930000	Miscellaneous General Expenses	1,712,038
4	931000	Rents	270,565
4	935000	Maintenance of General Plant	4,316,963
		TOTAL ADMIN & GEN OPERATING EXP	37,519,079

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,238,659
E-AMTX		Amortization Expense-General Plant - 303000	99,878
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	11,238,305
E-AMTX		Amortization Expense-General Plant - 390200, 3962	142,186
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	537,526
99	407314	Regulatory Debit - FISERVE Amortization	187,044
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	384,516
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	(56,901)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,479,930)
99	407447	Regulatory Credit - COVID-19 Deferral	1,325,279
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,786,733)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,218,004
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>20,047,833</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>57,566,912</u>
		TOTAL EXPENSES BEFORE FIT	<u>289,036,148</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	53,618,529
E-FIT		FEDERAL INCOME TAX	1,875,315
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,240,792)
E-FIT		AMORTIZED ITC	(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>53,151,112</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(32,905)	800,369	767,464	(40,310)	524,482	484,172	7,405	275,887	283,292
1	456010	Other Electric Rev-Financial	0	(7,567,528)	(7,567,528)	0	(4,959,001)	(4,959,001)	0	(2,608,527)	(2,608,527)
1	456015	Other Electric Rev-CT Fuel Sales	0	44,400,011	44,400,011	0	29,095,327	29,095,327	0	15,304,684	15,304,684
1	456016	Other Electric Rev-Resource Opt	0	5,893,804	5,893,804	0	3,862,210	3,862,210	0	2,031,594	2,031,594
1	456017	Other Electric Rev-Non Resource	0	96,246	96,246	0	63,070	63,070	0	33,176	33,176
1	456018	Other Electric Rev-Extraction	0	576,665	576,665	0	377,889	377,889	0	198,776	198,776
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,128	57,128	0	37,436	37,436	0	19,692	19,692
1	456030	Other Electric Rev-Clearwater	(124,470)	1,282,202	1,157,732	0	840,227	840,227	(124,470)	441,975	317,505
1	456050	Other Electric Rev-Attachment Fees	1,180,577	240	1,180,817	1,006,488	157	1,006,645	174,089	83	174,172
1	456100	Transmission Revenue of Others	0	16,607,134	16,607,134	0	10,882,655	10,882,655	0	5,724,479	5,724,479
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,514,192	1,514,192	0	992,250	992,250	0	521,942	521,942
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(7,795,284)	0	(7,795,284)	(5,048,326)	0	(5,048,326)	(2,746,958)	0	(2,746,958)
1	456329	Amortization Res Decoupling Deferral	(2,763,088)	0	(2,763,088)	(3,132,455)	0	(3,132,455)	369,367	0	369,367
1	456338	Non-res Decoupling Deferred Rev	1,742,117	0	1,742,117	2,321,385	0	2,321,385	(579,268)	0	(579,268)
1	456339	Amortization Non-res Decoupling	(10,708,388)	0	(10,708,388)	(10,102,151)	0	(10,102,151)	(606,237)	0	(606,237)
1	456380	Other Electric Revenue-Clearwater	316,803	0	316,803	0	0	0	316,803	0	316,803
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,782,848	1,782,848	0	1,168,300	1,168,300	0	614,548	614,548
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,198,047)	(1,198,047)	0	(785,080)	(785,080)	0	(412,967)	(412,967)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,198,047	1,198,047	0	785,080	785,080	0	412,967	412,967
1	456730	Other Elec Rev-Intraco Thermal	0	28,730,371	28,730,371	0	18,827,012	18,827,012	0	9,903,359	9,903,359
TOTAL ACCOUNT 456			(18,007,573)	95,097,682	77,090,109	(14,881,095)	62,317,511	47,436,416	(3,126,478)	32,780,171	29,653,693

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-555-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	140,477,998	140,477,998	0	92,055,232	92,055,232	0	48,422,766	48,422,766
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,753,484	1,753,484	0	1,149,058	1,149,058	0	604,426	604,426
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,409,413	0	10,409,413	0	0	0	10,409,413	0	10,409,413
1	555550	Non Monetary - Exchange Power	0	(58,028)	(58,028)	0	(38,026)	(38,026)	0	(20,002)	(20,002)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,303,980	2,303,980	0	1,509,798	1,509,798	0	794,182	794,182
1	555710	Intercompany Purchase	0	1,514,192	1,514,192	0	992,250	992,250	0	521,942	521,942
TOTAL ACCOUNT 555			10,409,413	145,991,626	156,401,039	0	95,668,312	95,668,312	10,409,413	50,323,314	60,732,727

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-557-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	125,915	5,272,724	5,398,639	125,915	3,455,216	3,581,131	0	1,817,508	1,817,508
1	557010	Other Power Supply Expense - Financial	0	(8,908,251)	(8,908,251)	0	(5,837,577)	(5,837,577)	0	(3,070,674)	(3,070,674)
1	557018	Merchandise Processing Fee	0	53,746	53,746	0	35,220	35,220	0	18,526	18,526
1	557150	Fuel - Economic Dispatch	0	9,314,860	9,314,860	0	6,104,028	6,104,028	0	3,210,832	3,210,832
1	557160	Power Supply Expense - Miscellaneous	0	344,729	344,729	0	225,901	225,901	0	118,828	118,828
99	557161	Unbilled Add-Ons	643,626	0	643,626	222,239	0	222,239	421,387	0	421,387
1	557165	Other Resource Costs-CAISO Charges	0	279,204	279,204	0	182,962	182,962	0	96,242	96,242
1	557170	Broker Fees - Power	0	326,159	326,159	0	213,732	213,732	0	112,427	112,427
1	557171	REC Broker Fees	0	85,642	85,642	0	56,121	56,121	0	29,521	29,521
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	892,145	0	892,145	892,145	0	892,145	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(8,724,712)	0	(8,724,712)	(8,724,712)	0	(8,724,712)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(19,067,343)	0	(19,067,343)	(19,067,343)	0	(19,067,343)	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	3,105,518	0	3,105,518	3,105,518	0	3,105,518	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,339,362)	0	(1,339,362)	(1,339,362)	0	(1,339,362)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(10,019,844)	0	(10,019,844)	0	0	0	(10,019,844)	0	(10,019,844)
99	557390	Idaho PCA Amortization	1,865,218	0	1,865,218	0	0	0	1,865,218	0	1,865,218
1	557395	Optional Renewable Power Expense Offset	0	1,238	1,238	0	811	811	0	427	427
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,466,742	2,466,742	0	1,616,456	1,616,456	0	850,286	850,286
1	557711	Turbine Gas Bookout Offset	0	(2,466,742)	(2,466,742)	0	(1,616,456)	(1,616,456)	0	(850,286)	(850,286)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,634,935	58,634,935	0	38,423,473	38,423,473	0	20,211,462	20,211,462
TOTAL ACCOUNT 557			(31,700,161)	65,404,986	33,704,825	(24,288,102)	42,859,887	18,571,785	(7,412,059)	22,545,099	15,133,040

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-908-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	195,579	78,488	274,067	108,120	51,219	159,339	87,459	27,269	114,728
99	908600	Public Purpose Tariff Rider Expense Offset	34,188,111	0	34,188,111	23,487,729	0	23,487,729	10,700,382	0	10,700,382
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(168,598)	0	(168,598)	(168,680)	0	(168,680)	82	0	82
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,401,407	78,488	34,479,895	23,613,484	51,219	23,664,703	10,787,923	27,269	10,815,192

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.257%	34.743%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.740%	4.745%
	Total Weighted Cost		2.561%	2.564%
E-APL	Net Rate Base	2,747,793,133	1,845,864,241	901,928,892
	Interest Deduction for FIT Calculation	70,398,040	47,272,583	23,125,457
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,022,015,985	679,361,308	342,654,677
E-OPS	Less: Operating & Maintenance Expense	621,773,175	399,983,467	221,789,708
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	146,046,596	96,196,585	49,850,011
E-OTX	Less: Taxes Other than FIT	87,401,026	70,004,597	17,396,429
	Net Operating Income Before FIT	166,795,188	113,176,659	53,618,529
E-INT	Less: Interest Expense	70,398,040	47,272,583	23,125,457
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(28,342)	0	(28,342)
E-SCM	Plus: Schedule M Adjustments	(77,769,523)	(56,234,866)	(21,534,657)
	Taxable Net Operating Income	18,599,283	9,669,210	8,930,073
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,905,849	2,030,534	1,875,315
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,905,849	2,030,534	1,875,315
E-DTE	Deferred FIT	904,482	2,145,274	(1,240,792)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	4,325,543	3,858,126	467,417

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-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		77,958,774	100,599,612	178,558,386	53,680,949	66,434,713	120,115,662	24,277,825	34,164,899	58,442,724
12	997001 Contributions In Aid of Construction		0	10,746,684	10,746,684	0	7,227,575	7,227,575	0	3,519,109	3,519,109
12	997002 Injuries and Damages		0	336,009	336,009	0	225,979	225,979	0	110,030	110,030
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,162,339	2,162,339	0	1,454,259	1,454,259	0	708,080	708,080
99	997007 Idaho PCA		(8,154,626)	0	(8,154,626)	0	0	0	(8,154,626)	0	(8,154,626)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	500,414	500,414	0	336,548	336,548	0	163,866	163,866
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		7,535,590	0	7,535,590	3,599,109	0	3,599,109	3,936,481	0	3,936,481
12	997020 FAS87 Current Pension Accrual		0	(11,063,190)	(11,063,190)	0	(7,440,438)	(7,440,438)	0	(3,622,752)	(3,622,752)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		2,654,885	(3,011,165)	(356,280)	2,916,140	(2,025,129)	891,011	(261,255)	(986,036)	(1,247,291)
99	997031 Decoupling Mechanism		19,524,643	0	19,524,643	15,961,547	0	15,961,547	3,563,096	0	3,563,096
12	997032 Interest Rate Swaps		0	(8,921,249)	(8,921,249)	0	(5,999,897)	(5,999,897)	0	(2,921,352)	(2,921,352)
99	997033 BPA Residential Exchange		357,867	0	357,867	30,402	0	30,402	327,465	0	327,465
99	997034 Montana Hydro Settlement		5,169,000	0	5,169,000	3,387,763	0	3,387,763	1,781,237	0	1,781,237
99	997035 Leases		0	176,782	176,782	0	117,562	117,562	0	59,220	59,220
99	997043 Washington Deferred Power Costs		(27,001,889)	0	(27,001,889)	(27,001,889)	0	(27,001,889)	0	0	0
12	997044 Non-Monetary Power Costs		0	(58,028)	(58,028)	0	(39,026)	(39,026)	0	(19,002)	(19,002)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(2,839,419)	(2,839,419)	0	(1,909,623)	(1,909,623)	0	(929,796)	(929,796)
12	997049 Tax Depreciation		0	(163,730,820)	(163,730,820)	0	(110,115,526)	(110,115,526)	0	(53,615,294)	(53,615,294)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund		(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME		0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	594,583	594,583	0	289,503	289,503
99	997065 Amortization - Unbilled Revenue Add-Ins		730,852	0	730,852	330,583	0	330,583	400,269	0	400,269
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	8,175,114	8,175,114	0	5,498,091	5,498,091	0	2,677,023	2,677,023
12	997081 Deferred Compensation		0	(321,637)	(321,637)	0	(216,314)	(216,314)	0	(105,323)	(105,323)
4	997082 Meal Disallowances		0	35,643	35,643	0	23,703	23,703	0	11,940	11,940
12	997083 Paid Time Off		0	421,068	421,068	0	283,185	283,185	0	137,883	137,883
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(1,294,928)	0	(1,294,928)	0	0	0	(1,294,928)	0	(1,294,928)
99	997095 WA REC Deferral		1,868,135	0	1,868,135	1,868,135	0	1,868,135	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,005	22,005	0	10,714	10,714
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	21,068	21,068	0	14,169	14,169	0	6,899	6,899
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(43,700,000)	(43,700,000)	0	(29,389,998)	(29,389,998)	0	(14,310,002)	(14,310,002)
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		(5,717,967)	0	(5,717,967)	(5,717,967)	0	(5,717,967)	0	0	0

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	1,030,121	0	1,030,121	843,077	0	843,077	187,044	0	187,044
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(152,487)	(152,487)	0	(74,246)	(74,246)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,229	393,229	0	264,462	264,462	0	128,767	128,767
99	997115	AFUDC Equity DFIT Deferral	(385,970)	0	(385,970)	(385,970)	0	(385,970)	0	0	0
99	997117	Colstrip Plant Adjustment	(6,161,198)	0	(6,161,198)	(3,830,550)	0	(3,830,550)	(2,330,648)	0	(2,330,648)
99	997119	AFUDC Tax CPI	0	3,890,076	3,890,076	0	2,616,232	2,616,232	0	1,273,844	1,273,844
99	997120	Transportation Tax Disallowance	0	87,318	87,318	0	58,725	58,725	0	28,593	28,593
99	997123	EIM Deferred O&M	(520,864)	0	(520,864)	0	0	0	(520,864)	0	(520,864)
99	997124	Colstrip Recovery Offset	(357,111)	0	(357,111)	(357,111)	0	(357,111)	0	0	0
99	997125	COVID-19	(2,587,063)	0	(2,587,063)	(4,296,858)	0	(4,296,858)	1,709,795	0	1,709,795
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,255)	(20,255)	0	(9,862)	(9,862)
99	997127	CARES Act SS Deferral	0	(1,436,802)	(1,436,802)	0	(966,307)	(966,307)	0	(470,495)	(470,495)
99	997128	Meters Expensed	0	(3,081,141)	(3,081,141)	0	(2,072,191)	(2,072,191)	0	(1,008,950)	(1,008,950)
99	997129	Mixed Service Costs (IDD#5)	0	(21,200,000)	(21,200,000)	0	(14,257,848)	(14,257,848)	0	(6,942,152)	(6,942,152)
99	997130	Wild Fire Resiliency Deferral	(5,781,789)	0	(5,781,789)	(2,458,225)	0	(2,458,225)	(3,323,564)	0	(3,323,564)
99	997132	Battery Storage Deferral	(3,848,745)	0	(3,848,745)	(3,848,745)	0	(3,848,745)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	53,388,617	(131,158,140)	(77,769,523)	33,198,382	(89,433,248)	(56,234,866)	20,190,235	(41,724,892)	(21,534,657)

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%	67.254%	32.746%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,471,223	10,471,223	0	7,042,316	7,042,316	0	3,428,907	3,428,907
99	410100	Deferred Federal Income Tax Expense - Washington	6,727,291	0	6,727,291	6,727,291	0	6,727,291	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,828,046	0	1,828,046	0	0	0	1,828,046	0	1,828,046
	410100	Total	8,555,337	10,471,223	19,026,560	6,727,291	7,042,316	13,769,607	1,828,046	3,428,907	5,256,953
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,019,377)	(12,019,377)	0	(8,083,515)	(8,083,515)	0	(3,935,862)	(3,935,862)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,714,734)	0	(1,714,734)	(1,714,734)	0	(1,714,734)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(595,593)	0	(595,593)	0	0	0	(595,593)	0	(595,593)
	411100	Total	(2,310,327)	(12,019,377)	(14,329,704)	(1,714,734)	(8,083,515)	(9,798,249)	(595,593)	(3,935,862)	(4,531,455)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	(1,826,084)	0	(1,826,084)	(1,826,084)	0	(1,826,084)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(1,966,290)	0	(1,966,290)	0	0	0	(1,966,290)	0	(1,966,290)
	410193	Total	(3,792,374)	0	(3,792,374)	(1,826,084)	0	(1,826,084)	(1,966,290)	0	(1,966,290)
Total Deferred Federal Income Tax Expense			2,452,636	(1,548,154)	904,482	3,186,473	(1,041,199)	2,145,274	(733,837)	(506,955)	(1,240,792)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.254%	32.746%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2021	
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	79,730	79,730	0	52,247	52,247	0	27,483	27,483
1	408140	State Kwh Generation Tax	0	1,409,064	1,409,064	0	923,360	923,360	0	485,704	485,704
1	408150	R&P Property Tax--Production	0	16,246,815	16,246,815	0	10,646,538	10,646,538	0	5,600,277	5,600,277
1	408180	R&P Property Tax--Transmission	0	6,239,700	6,239,700	0	4,088,875	4,088,875	0	2,150,825	2,150,825
1	409100	State Income Tax--Montana & Oregon	0	30,769	30,769	0	20,163	20,163	0	10,606	10,606
TOTAL PRODUCTION & TRANSMISSION			0	24,006,078	24,006,078	0	15,731,183	15,731,183	0	8,274,895	8,274,895
DISTRIBUTION											
99	408110	State Excise Tax	22,373,993	0	22,373,993	22,373,993	0	22,373,993	0	0	0
99	408120	Municipal Occupation & License Tax	23,217,889	0	23,217,889	19,544,378	0	19,544,378	3,673,511	0	3,673,511
99	408160	Miscellaneous State or Local Tax--WA & ID	138	0	138	0	0	0	138	0	138
99	408170	R&P Property Tax--Distribution	11,204,802	0	11,204,802	7,946,749	0	7,946,749	3,258,053	0	3,258,053
99	409100	State Income Tax--Idaho	170	0	170	0	0	0	170	0	170
99	411410	State Income Tax--Idaho ITC Deferred	43	0	43	0	0	0	43	0	43
99	411420	State Income Tax--Idaho ITC Amortization	(28,385)	0	(28,385)	0	0	0	(28,385)	0	(28,385)
TOTAL DISTRIBUTION			56,768,650	0	56,768,650	49,865,120	0	49,865,120	6,903,530	0	6,903,530
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,042,295	5,584,003	6,626,298	694,876	3,713,418	4,408,294	347,419	1,870,585	2,218,004
TOTAL A&G			1,042,295	5,584,003	6,626,298	694,876	3,713,418	4,408,294	347,419	1,870,585	2,218,004
TOTAL TAXES OTHER THAN FIT			57,810,945	29,590,081	87,401,026	50,559,996	19,444,601	70,004,597	7,250,949	10,145,480	17,396,429

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,650,000	7,650,000	0	5,013,045	5,013,045	0	2,636,955	2,636,955
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	1,064,745	1,064,745	0	697,727	697,727	0	367,018	367,018
1	182381	CDA Settlement Past Storage	0	28,769,620	28,769,620	0	18,852,732	18,852,732	0	9,916,888	9,916,888
1	302000	Franchises & Consents	2,664,106	44,049,218	46,713,324	2,664,106	28,865,453	31,529,559	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,941,963	16,261,679	319,716	10,489,062	10,808,778	0	5,452,901	5,452,901
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,155,562	122,443,924	124,599,486	2,156,768	81,426,434	83,583,202	(1,206)	41,017,490	41,016,284
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	1,594,104	1,594,104	0	1,060,095	1,060,095	0	534,009	534,009
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	882,681	882,681	0	586,992	586,992	0	295,689	295,689
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,878,775	69,878,775	0	46,470,084	46,470,084	0	23,408,691	23,408,691
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,377,501	20,377,501	0	13,551,242	13,551,242	0	6,826,259	6,826,259
4	303121	Misc Intangible Plant-AMI Software	15,544,139	1,133,640	16,677,779	15,544,139	753,882	16,298,021	0	379,758	379,758
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	1,877,949	1,877,949	0	1,248,855	1,248,855	0	629,094	629,094
TOTAL INTANGIBLE PLANT			20,683,523	317,664,120	338,347,643	20,684,729	210,326,203	231,010,932	(1,206)	107,337,917	107,336,711
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,858,302	3,858,302	0	2,528,345	2,528,345	0	1,329,957	1,329,957
1	311XXX	Structures & Improvements	112,153,151	28,782,752	140,935,903	73,295,045	18,861,337	92,156,382	38,858,106	9,921,415	48,779,521
1	312000	Boiler Plant	148,931,840	46,630,705	195,562,545	97,062,174	30,557,101	127,619,275	51,869,666	16,073,604	67,943,270
1	313000	Generators	373,605	0	373,605	244,572	0	244,572	129,033	0	129,033
1	314000	Turbogenerator Units	40,643,830	18,576,708	59,220,538	26,566,017	12,173,317	38,739,334	14,077,813	6,403,391	20,481,204
1	315000	Accessory Electric Equipment	18,714,094	12,395,909	31,110,003	12,232,864	8,123,039	20,355,903	6,481,230	4,272,870	10,754,100
1	316000	Miscellaneous Power Plant Equipment	14,456,829	2,476,112	16,932,941	9,447,959	1,622,596	11,070,555	5,008,870	853,516	5,862,386
TOTAL STEAM PRODUCTION PLANT			335,273,349	112,720,488	447,993,837	218,848,631	73,865,735	292,714,366	116,424,718	38,854,753	155,279,471
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,275,541	65,275,541	0	42,775,062	42,775,062	0	22,500,479	22,500,479
1	331XXX	Structures & Improvements	0	100,194,891	100,194,891	0	65,657,712	65,657,712	0	34,537,179	34,537,179
1	332XXX	Reservoirs, Dams, & Waterways	0	194,457,882	194,457,882	0	127,428,250	127,428,250	0	67,029,632	67,029,632
1	333000	Waterwheels, Turbines, & Generators	0	234,464,494	234,464,494	0	153,644,583	153,644,583	0	80,819,911	80,819,911
1	334000	Accessory Electric Equipment	0	79,125,336	79,125,336	0	51,850,833	51,850,833	0	27,274,503	27,274,503
1	335XXX	Miscellaneous Power Plant Equipment	0	13,076,142	13,076,142	0	8,568,796	8,568,796	0	4,507,346	4,507,346
1	336000	Roads, Railroads, & Bridges	0	3,649,431	3,649,431	0	2,391,472	2,391,472	0	1,257,959	1,257,959
TOTAL HYDRAULIC PRODUCTION PLANT			0	690,243,717	690,243,717	0	452,316,708	452,316,708	0	237,927,009	237,927,009
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	17,471,060	17,471,060	0	11,448,786	11,448,786	0	6,022,274	6,022,274
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,486	21,069,486	0	13,806,834	13,806,834	0	7,262,652	7,262,652
1	343000	Prime Movers	0	22,040,255	22,040,255	0	14,442,979	14,442,979	0	7,597,276	7,597,276
1	344000	Generators	0	230,998,862	230,998,862	0	151,373,554	151,373,554	0	79,625,308	79,625,308
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	24,545,422	24,545,422	0	16,084,615	16,084,615	0	8,460,807	8,460,807
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	1,641,865	1,641,865	0	1,075,914	1,075,914	0	565,951	565,951
TOTAL OTHER PRODUCTION PLANT			0	318,877,478	318,877,478	0	208,960,411	208,960,411	0	109,917,067	109,917,067
TOTAL PRODUCTION PLANT			335,273,349	1,121,841,683	1,457,115,032	218,848,631	735,142,854	953,991,485	116,424,718	386,698,829	503,123,547

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	29,768,550	30,396,908	410,632	19,507,331	19,917,963	217,726	10,261,219	10,478,945	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	50,060	29,285,703	29,335,763	30,886	19,190,921	19,221,807	19,174	10,094,782	10,113,956	
1	353XXX	Station Equipment	12,375,435	317,243,992	329,619,427	8,085,850	207,889,988	215,975,838	4,289,585	109,354,004	113,643,589	
1	354000	Towers & Fixtures	16,048,650	1,167,384	17,216,034	10,487,902	764,987	11,252,889	5,560,748	402,397	5,963,145	
1	355000	Poles & Fixtures	4,903	312,875,959	312,880,862	3,026	205,027,616	205,030,642	1,877	107,848,343	107,850,220	
1	356000	Overhead Conductors & Devices	12,577,471	157,288,798	169,866,269	8,219,112	103,071,349	111,290,461	4,358,359	54,217,449	58,575,808	
1	357000	Underground Conduit	0	3,292,234	3,292,234	0	2,157,401	2,157,401	0	1,134,833	1,134,833	
1	358000	Underground Conductors & Devices	0	5,523,594	5,523,594	0	3,619,611	3,619,611	0	1,903,983	1,903,983	
1	359000	Roads & Trails	78,834	2,200,775	2,279,609	51,518	1,442,168	1,493,686	27,316	758,607	785,923	
		TOTAL TRANSMISSION PLANT	41,763,711	858,646,989	900,410,700	27,288,926	562,671,372	589,960,298	14,474,785	295,975,617	310,450,402	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	8,945,335	0	8,945,335	7,474,781	0	7,474,781	1,470,554	0	1,470,554	
99	360400	Land Easements	3,800,898	0	3,800,898	1,300,956	0	1,300,956	2,499,942	0	2,499,942	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	31,543,790	0	31,543,790	24,405,663	0	24,405,663	7,138,127	0	7,138,127	
3	362000	Station Equipment	155,617,465	3,135,231	158,752,696	103,466,027	1,844,833	105,310,860	52,151,438	1,290,398	53,441,836	
99	363000	Energy Storage Equipment	1,108,890	0	1,108,890	1,108,890	0	1,108,890	0	0	0	
99	364000	Poles, Towers, & Fixtures	479,214,531	0	479,214,531	313,233,634	0	313,233,634	165,980,897	0	165,980,897	
99	365000	Overhead Conductors & Devices	308,260,994	0	308,260,994	195,159,690	0	195,159,690	113,101,304	0	113,101,304	
99	366000	Underground Conduit	137,921,993	0	137,921,993	90,951,728	0	90,951,728	46,970,265	0	46,970,265	
99	367000	Underground Conductors & Devices	238,431,781	0	238,431,781	158,010,454	0	158,010,454	80,421,327	0	80,421,327	
99	368000	Line Transformers	302,292,623	0	302,292,623	209,323,829	0	209,323,829	92,968,794	0	92,968,794	
99	369XXX	Services	195,410,118	0	195,410,118	128,402,281	0	128,402,281	67,007,837	0	67,007,837	
99	371XXX	Installations on Customers' Premises	3,042,934	0	3,042,934	3,042,934	0	3,042,934	0	0	0	
99	370XXX	Meters	83,767,281	0	83,767,281	59,269,450	0	59,269,450	24,497,831	0	24,497,831	
99	373XXX	Street Light & Signal Systems	72,426,351	0	72,426,351	47,182,517	0	47,182,517	25,243,834	0	25,243,834	
		TOTAL DISTRIBUTION PLANT	2,022,152,834	3,135,231	2,025,288,065	1,342,332,834	1,844,833	1,344,177,667	679,820,000	1,290,398	681,110,398	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,667	9,119,228	10,626,895	807,776	6,064,378	6,872,154	699,891	3,054,850	3,754,741	
4	390XXX	Structures & Improvements	22,501,963	105,060,706	127,562,669	13,803,378	69,866,420	83,669,798	8,698,585	35,194,286	43,892,871	
4	391XXX	Office Furniture & Equipment	4,654,352	56,450,416	61,104,768	4,638,282	37,540,091	42,178,373	16,070	18,910,325	18,926,395	
4	392XXX	Transportation Equipment	37,130,348	28,085,128	65,215,476	25,758,073	18,676,891	44,434,964	11,372,275	9,408,237	20,780,512	
4	393000	Stores Equipment	519,766	3,957,390	4,477,156	332,268	2,631,704	2,963,972	187,498	1,325,686	1,513,184	
4	394000	Tools, Shop & Garage Equipment	1,996,566	16,135,317	18,131,883	977,117	10,730,147	11,707,264	1,019,449	5,405,170	6,424,619	
4	394100	Electric Charging Stations	0	116,798	116,798	0	77,672	77,672	0	39,126	39,126	
4	395XXX	Laboratory Equipment	411,474	2,754,861	3,166,335	395,775	1,832,010	2,227,785	15,699	922,851	938,550	
4	396XXX	Power Operated Equipment	23,311,716	9,023,481	32,335,197	13,999,140	6,000,705	19,999,845	9,312,576	3,022,776	12,335,352	
4	397XXX	Communications Equipment	30,999,142	86,221,923	117,221,065	21,702,485	57,338,441	79,040,926	9,296,657	28,883,482	38,180,139	
4	398000	Miscellaneous Equipment	13,466	752,672	766,138	0	500,534	500,534	13,466	252,138	265,604	
		TOTAL GENERAL PLANT	123,046,460	317,677,920	440,724,380	82,414,294	211,258,993	293,673,287	40,632,166	106,418,927	147,051,093	
		TOTAL PLANT IN SERVICE	2,542,919,877	2,618,965,943	5,161,885,820	1,691,569,414	1,721,244,255	3,412,813,669	851,350,463	897,721,688	1,749,072,151	

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(264,624,076)	(73,585,930)	(338,210,006)	(173,034,977)	(48,220,860)	(221,255,837)	(91,589,099)	(25,365,070)	(116,954,169)
E-ADEP		Hydro Production Plant	0	(165,915,144)	(165,915,144)	0	(108,724,194)	(108,724,194)	0	(57,190,950)	(57,190,950)
E-ADEP		Other Production Plant	0	(154,070,513)	(154,070,513)	0	(100,962,407)	(100,962,407)	0	(53,108,106)	(53,108,106)
E-ADEP		Transmission Plant	(26,014,222)	(219,801,506)	(245,815,728)	(15,971,493)	(144,035,927)	(160,007,420)	(10,042,729)	(75,765,579)	(85,808,308)
E-ADEP		Distribution Plant	(651,267,084)	(368,611)	(651,635,695)	(397,466,973)	(216,898)	(397,683,871)	(253,800,111)	(151,713)	(253,951,824)
E-ADEP		General Plant	(47,283,521)	(105,672,808)	(152,956,329)	(29,626,527)	(70,273,474)	(99,900,001)	(17,656,994)	(35,399,334)	(53,056,328)
TOTAL ACCUMULATED DEPRECIATION			(989,188,903)	(719,414,512)	(1,708,603,415)	(616,099,970)	(472,433,760)	(1,088,533,730)	(373,088,933)	(246,980,752)	(620,069,685)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,701,737)	(16,701,737)	0	(10,944,648)	(10,944,648)	0	(5,757,089)	(5,757,089)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(317,314)	0	(317,314)	(317,314)	0	(317,314)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,191,498)	(3,191,498)	0	(2,121,397)	(2,121,397)	0	(1,070,101)	(1,070,101)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,446,815)	(98,192,273)	(106,639,088)	(8,447,064)	(65,298,844)	(73,745,908)	249	(32,893,429)	(32,893,180)
E-AAAMT		General Plant - 390200, 396200	0	(529,469)	(529,469)	0	(352,102)	(352,102)	0	(177,367)	(177,367)
TOTAL ACCUMULATED AMORTIZATION			(8,764,129)	(118,614,977)	(127,379,106)	(8,764,378)	(78,716,991)	(87,481,369)	249	(39,897,986)	(39,897,737)
TOTAL ACCUMULATED DEPR/AMORT			(997,953,032)	(838,029,489)	(1,835,982,521)	(624,864,348)	(551,150,751)	(1,176,015,099)	(373,088,684)	(286,878,738)	(659,967,422)
NET ELECTRIC UTILITY PLANT before ADFIT			1,544,966,845	1,780,936,454	3,325,903,299	1,066,705,066	1,170,093,504	2,236,798,570	478,261,779	610,842,950	1,089,104,729
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	20,908	20,908	0	13,701	13,701	0	7,207	7,207
12		ADFIT - Electric Plant In Service (282900)	0	(552,111,959)	(552,111,959)	0	(371,317,377)	(371,317,377)	0	(180,794,582)	(180,794,582)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,379,964)	(58,379,964)	0	(38,823,260)	(38,823,260)	0	(19,556,704)	(19,556,704)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,416,416)	(2,416,416)	0	(1,606,941)	(1,606,941)	0	(809,475)	(809,475)
4		ADFIT - Common Plant (283750 from C-DTX)	0	154,608	154,608	0	102,816	102,816	0	51,792	51,792
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,041,620)	(6,041,620)	0	(3,959,074)	(3,959,074)	0	(2,082,546)	(2,082,546)
1		ADFIT - CDA Settlement Costs (283333)	0	266,415	266,415	0	174,582	174,582	0	91,833	91,833
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(997,634)	(997,634)	0	(670,949)	(670,949)	0	(326,685)	(326,685)
TOTAL ACCUMULATED DFIT			0	(619,505,662)	(619,505,662)	0	(416,086,502)	(416,086,502)	0	(203,419,160)	(203,419,160)
NET ELECTRIC UTILITY PLANT			1,544,966,845	1,161,430,792	2,706,397,637	1,066,705,066	754,007,002	1,820,712,068	478,261,779	407,423,790	885,685,569
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.530%			34.470%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			58.842%			41.158%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.501%			33.499%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			67.254%			32.746%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,544,966,845	1,161,430,792	2,706,397,637	#####	754,007,002	1,820,712,068	478,261,779	407,423,790	885,685,569
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,061,465	34,417,884	41,479,349	5,429,002	22,888,237	28,317,239	1,632,463	11,529,647	13,162,110
4	Accumulated Amortization - AFUDC (182318)	(1,224,216)	(5,192,286)	(6,416,502)	(962,311)	(3,452,922)	(4,415,233)	(261,905)	(1,739,364)	(2,001,269)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,417,117)	0	(3,417,117)	(1,095,127)	0	(1,095,127)	(2,321,990)	0	(2,321,990)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,047,956	0	2,047,956	0	0	0	2,047,956	0	2,047,956
99	ADFIT - Boulder Park Disallowed (190040)	115,929	0	115,929	0	0	0	115,929	0	115,929
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(14,733,575)	0	(14,733,575)	(14,733,575)	0	(14,733,575)	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)	(4)	0	(4)	(4)	0	(4)	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,777,518)	33	(2,777,485)	(852,676)	22	(852,654)	(1,924,842)	11	(1,924,831)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(62,099,225)	0	(62,099,225)	(40,536,351)	0	(40,536,351)	(21,562,874)	0	(21,562,874)
99	ADFIT-Customer Tax Credit (190393)	13,040,837	0	13,040,837	8,512,634	0	8,512,634	4,528,203	0	4,528,203
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,966,383)	0	(13,966,383)	(9,175,384)	0	(9,175,384)	(4,790,999)	0	(4,790,999)
99	Colstrip-Regulatory Asset (182327)	9,351,135	0	9,351,135	4,615,650	0	4,615,650	4,735,485	0	4,735,485
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,178,836	0	2,178,836	1,722,367	0	1,722,367	456,469	0	456,469
99	Colstrip Reg Asset ADFIT (283376)	(1,284,200)	0	(1,284,200)	(839,389)	0	(839,389)	(444,811)	0	(444,811)
99	Colstrip ARO (317000P)	14,421,670	0	14,421,670	9,424,562	0	9,424,562	4,997,108	0	4,997,108
99	Colstrip ARO A/D (317000A)	(2,183,858)	0	(2,183,858)	(1,427,934)	0	(1,427,934)	(755,924)	0	(755,924)
99	Colstrip ARO Liability (230027)	(14,352,669)	0	(14,352,669)	(9,379,470)	0	(9,379,470)	(4,973,199)	0	(4,973,199)
99	Colstrip ARO ADFIT (190376)	3,014,061	0	3,014,061	1,969,689	0	1,969,689	1,044,372	0	1,044,372
99	Colstrip ARO ADFIT (283377)	(2,569,940)	0	(2,569,940)	(1,679,291)	0	(1,679,291)	(890,649)	0	(890,649)
99	Customer Deposits (235199)	(189,288)	0	(189,288)	(189,288)	0	(189,288)	0	0	0
C-WKC	Working Capital	78,809,973	0	78,809,973	53,802,733	0	53,802,733	25,007,240	0	25,007,240
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,169,865	29,225,631	41,395,496	5,716,836	19,435,337	25,152,173	6,453,029	9,790,294	16,243,323
	NET RATE BASE	1,557,136,710	1,190,656,423	2,747,793,133	#####	773,442,339	1,845,864,241	484,714,808	417,214,084	901,928,892

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-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,210,245	3,210,245			3,210,245	3,210,245		2,103,674	2,103,674		1,106,571	1,106,571	
	Steam (ED-ID)	4,367,704	4,367,704		4,367,704	4,367,704	4,367,704				4,367,704		4,367,704	
	Steam (ED-WA)	11,689,842	11,689,842		11,689,842	11,689,842	11,689,842	11,689,842			11,689,842		11,689,842	
1	Hydro (ED-AN)	14,632,431	14,632,431			14,632,431	14,632,431		9,588,632	9,588,632		5,043,799	5,043,799	
1	Other (ED-AN)	10,624,421	10,624,421			10,624,421	10,624,421		6,962,183	6,962,183		3,662,238	3,662,238	
Total Electric Production		44,524,643	44,524,643			16,057,546	28,467,097	44,524,643	11,689,842	18,654,489	30,344,331	4,367,704	9,812,608	14,180,312
Electric Transmission														
1	ED-AN	17,589,829	17,589,829			17,589,829	17,589,829		11,526,615	11,526,615		6,063,214	6,063,214	
	ED-ID	753,645	753,645		753,645	753,645	753,645				753,645		753,645	
	ED-WA	515,024	515,024		515,024	515,024	515,024	515,024		515,024			515,024	
Total Electric Transmissic		18,858,498	18,858,498			1,268,669	17,589,829	18,858,498	515,024	11,526,615	12,041,639	753,645	6,063,214	6,816,859
Electric Distribution														
3	ED-AN	83,831	83,831			83,831	83,831		49,328	49,328		34,503	34,503	
	ED-ID	18,289,857	18,289,857		18,289,857	18,289,857	18,289,857				18,289,857		18,289,857	
	ED-WA	34,931,185	34,931,185		34,931,185	34,931,185	34,931,185	34,931,185		34,931,185			34,931,185	
Total Electric Distribution		53,304,873	53,304,873			53,221,042	83,831	53,304,873	34,931,185	49,328	34,980,513	18,289,857	34,503	18,324,360
Gas Underground Storage														
	GD-AN	689,286		689,286										
	GD-OR	122,217			122,217									
Total Gas Underground St		811,503		689,286	122,217									
Gas Distribution														
	GD-AN	57,411		57,411										
	GD-ID	6,508,286		6,508,286										
	GD-WA	14,604,573		14,604,573										
	GD-OR	9,747,099			9,747,099									
Total Gas Distribution		30,917,369		21,170,270	9,747,099									
General Plant														
4	ED-AN	2,867,835	2,867,835			2,867,835	2,867,835		1,907,139	1,907,139		960,696	960,696	
	ED-ID	500,215	500,215		500,215	500,215	500,215				500,215		500,215	
	ED-WA	1,066,079	1,066,079		1,066,079	1,066,079	1,066,079	1,066,079		1,066,079			1,066,079	
7,4	CD-AA	22,377,973	15,664,133	4,631,122	2,082,718	15,664,133	15,664,133		10,416,805	10,416,805		5,247,328	5,247,328	
9,4	CD-AN	633,926	489,498	144,428		489,498	489,498		325,521	325,521		163,977	163,977	
9	CD-ID	474,563	366,443	108,120		366,443	366,443				366,443		366,443	
9	CD-WA	2,274,032	1,755,939	518,093		1,755,939	1,755,939	1,755,939		1,755,939			1,755,939	
8	GD-AA	371,849		255,955	115,894									
	GD-AN	31,546		31,546										
	GD-ID	39,353		39,353										
	GD-WA	1,108,292		1,108,292										
	GD-OR	206,277			206,277									
Total General Plant		31,951,940	22,710,142	6,836,909	2,404,889	3,688,676	19,021,466	22,710,142	2,822,018	12,649,465	15,471,483	866,658	6,372,001	7,238,659
Total Depreciation Expens		180,368,826	139,398,156	28,696,465	12,274,205	74,235,933	65,162,223	139,398,156	49,958,069	42,879,897	92,837,966	24,277,864	22,282,326	46,560,190

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	58.842%	41.158%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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	913,080	913,080		913,080	913,080		598,341	598,341		314,739	314,739	
1	Misc Intangible Plt (303000)	ED-AN	253,637	253,637		253,637	253,637		166,208	166,208		87,429	87,429	
Total Production/Transmission			1,166,717	1,166,717		1,166,717	1,166,717		764,549	764,549		402,168	402,168	
Distribution														
	Franchises (302000)	ED-WA	112,999	112,999		112,999	112,999		112,999	112,999				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			118,865	118,865		118,865	118,865		118,865	118,865				
General Plant - 303000														
7,4		CD-AA	414,900	290,421	85,864	38,615		290,421	290,421		193,133	193,133	97,288	97,288
9,1		CD-AN	9,730	7,513	2,217			7,513	7,513		4,923	4,923	2,590	2,590
		GD-ID	14,740		14,740									
		GD-WA	24,848		24,848									
		GD-OR	7,682			7,682								
Total General Plant - 303000			471,900	297,934	127,669	46,297		297,934	297,934		198,056	198,056	99,878	99,878
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	41,776,497	29,242,712	8,645,646	3,888,139		29,242,712	29,242,712		19,446,696	19,446,696	9,796,016	9,796,016
9,4		CD-AN	141,589	109,331	32,258			109,331	109,331		72,706	72,706	36,625	36,625
9,4		CD-ID	(21)	(16)	(5)			(16)	(16)				(16)	(16)
9,4		CD-WA	3,734,662	2,883,794	850,868		2,883,794	2,883,794	2,883,794	2,883,794				0
4		ED-AN	4,196,247	4,196,247				4,196,247	4,196,247		2,790,546	2,790,546	1,405,701	1,405,701
		ED-ID	(21)	(21)				(21)	(21)				(21)	(21)
		ED-WA	720,220	720,220				720,220	720,220		720,220	720,220		
8		GD-AA	85,202		58,647	26,555								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			50,654,375	37,152,267	9,587,414	3,914,694		3,603,977	33,548,290		3,604,014	22,309,948	25,913,962	(37) 11,238,342 11,238,305
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	424,448	424,448				424,448	424,448		282,262	282,262	142,186	142,186
		GD-OR	0			0								
Total General Plant - 390200, 396200			424,448	424,448	0	0		424,448	424,448		282,262	282,262	142,186	142,186
Total Amortization Expense			52,836,305	39,160,231	9,715,083	3,960,991		3,722,842	35,437,389		3,722,879	23,554,815	27,277,694	(37) 11,882,574 11,882,537

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,585,930)	(73,585,930)			(73,585,930)	(73,585,930)		(48,220,860)	(48,220,860)		(25,365,070)	(25,365,070)	
	Steam (ED-ID)	(91,589,099)	(91,589,099)		(91,589,099)	(91,589,099)	(91,589,099)				(91,589,099)	(91,589,099)	(91,589,099)	
	Steam (ED-WA)	(173,034,977)	(173,034,977)		(173,034,977)	(173,034,977)	(173,034,977)	(173,034,977)			(173,034,977)	(173,034,977)	(173,034,977)	
1	Hydro (ED-AN)	(165,915,144)	(165,915,144)		(165,915,144)	(165,915,144)	(165,915,144)		(108,724,194)	(108,724,194)		(57,190,950)	(57,190,950)	
1	Other (ED-AN)	(154,070,513)	(154,070,513)		(154,070,513)	(154,070,513)	(154,070,513)		(100,962,407)	(100,962,407)		(53,108,106)	(53,108,106)	
Total Electric Production		(658,195,663)	(658,195,663)		(264,624,076)	(393,571,587)	(658,195,663)		(173,034,977)	(257,907,461)	(430,942,438)	(91,589,099)	(135,664,126)	(227,253,225)
Electric Transmission														
1	ED-AN	(219,801,506)	(219,801,506)			(219,801,506)	(219,801,506)		(144,035,927)	(144,035,927)		(75,765,579)	(75,765,579)	
	ED-ID	(10,042,729)	(10,042,729)		(10,042,729)	(10,042,729)	(10,042,729)				(10,042,729)	(10,042,729)	(10,042,729)	
	ED-WA	(15,971,493)	(15,971,493)		(15,971,493)	(15,971,493)	(15,971,493)	(15,971,493)			(15,971,493)	(15,971,493)	(15,971,493)	
Total Electric Transmissic		(245,815,728)	(245,815,728)		(26,014,222)	(219,801,506)	(245,815,728)		(15,971,493)	(144,035,927)	(160,007,420)	(10,042,729)	(75,765,579)	(85,808,308)
Electric Distribution														
3	ED-AN	(368,611)	(368,611)			(368,611)	(368,611)		(216,898)	(216,898)		(151,713)	(151,713)	
	ED-ID	(253,800,111)	(253,800,111)		(253,800,111)	(253,800,111)	(253,800,111)				(253,800,111)	(253,800,111)	(253,800,111)	
	ED-WA	(397,466,973)	(397,466,973)		(397,466,973)	(397,466,973)	(397,466,973)	(397,466,973)			(397,466,973)	(397,466,973)	(397,466,973)	
Total Electric Distribution		(651,635,695)	(651,635,695)		(651,267,084)	(368,611)	(651,635,695)		(397,466,973)	(216,898)	(397,683,871)	(253,800,111)	(151,713)	(253,951,824)
Gas Underground Storage														
	GD-AN	(18,136,297)	(18,136,297)											
	GD-OR	(1,455,897)		(1,455,897)		(1,455,897)								
Total Gas Underground St		(19,592,194)		(18,136,297)		(1,455,897)								
Gas Distribution														
	GD-AN	(1,937,212)	(1,937,212)											
	GD-ID	(92,552,525)	(92,552,525)											
	GD-WA	(164,016,962)	(164,016,962)											
	GD-OR	(128,110,038)		(128,110,038)										
Total Gas Distribution		(386,616,737)		(258,506,699)		(128,110,038)								
General Plant														
4	ED-AN	(36,671,848)	(36,671,848)			(36,671,848)	(36,671,848)		(24,387,146)	(24,387,146)		(12,284,702)	(12,284,702)	
	ED-ID	(12,328,363)	(12,328,363)		(12,328,363)	(12,328,363)	(12,328,363)				(12,328,363)	(12,328,363)	(12,328,363)	
	ED-WA	(22,842,860)	(22,842,860)		(22,842,860)	(22,842,860)	(22,842,860)	(22,842,860)			(22,842,860)	(22,842,860)	(22,842,860)	
7,4	CD-AA	(89,840,219)	(62,886,357)	(18,592,433)	(8,361,429)	(62,886,357)	(62,886,357)		(41,820,056)	(41,820,056)		(21,066,301)	(21,066,301)	
9,4	CD-AN	(7,918,726)	(6,114,603)	(1,804,123)		(6,114,603)	(6,114,603)		(4,066,272)	(4,066,272)		(2,048,331)	(2,048,331)	
9	CD-ID	(6,900,852)	(5,328,631)	(1,572,221)		(5,328,631)	(5,328,631)				(5,328,631)	(5,328,631)	(5,328,631)	
9	CD-WA	(8,785,199)	(6,783,667)	(2,001,532)		(6,783,667)	(6,783,667)		(6,783,667)		(6,783,667)	(6,783,667)	(6,783,667)	
8	GD-AA	(2,110,694)		(1,452,854)	(657,840)									
	GD-AN	(3,707,043)		(3,707,043)										
	GD-ID	(2,384,255)		(2,384,255)										
	GD-WA	(11,410,825)		(11,410,825)										
	GD-OR	(5,302,609)		(5,302,609)										
Total General Plant		(210,203,493)	(152,956,329)	(42,925,286)	(14,321,878)	(47,283,521)	(105,672,808)	(152,956,329)	(29,626,527)	(70,273,474)	(99,900,001)	(17,656,994)	(35,399,334)	(53,056,328)
Total Accumulated Depr		(2,172,059,510)	(1,708,603,415)	(319,568,282)	(143,887,813)	(989,188,903)	(719,414,512)	(1,708,603,415)	(616,099,970)	(472,433,760)	(1,088,533,730)	(373,088,933)	(246,980,752)	(620,069,685)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%	34.470%	
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	58.842%	41.158%	
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(14,274,154)	(14,274,154)		(14,274,154)	(14,274,154)		(9,353,853)	(9,353,853)		(4,920,301)	(4,920,301)				
1	Misc Intangible Plt (3030)	ED-AN	(2,427,583)	(2,427,583)		(2,427,583)	(2,427,583)		(1,590,795)	(1,590,795)		(836,788)	(836,788)				
Total Production/Transmission			(16,701,737)	(16,701,737)		(16,701,737)	(16,701,737)		(10,944,648)	(10,944,648)		(5,757,089)	(5,757,089)				
Distribution																	
	Franchises (302000)	ED-WA	(259,975)	(259,975)		(259,975)	(259,975)	(259,975)		(259,975)							
	Misc Intangible Plt (3030)	ED-WA	(57,339)	(57,339)		(57,339)	(57,339)	(57,339)		(57,339)							
Total Distribution			(317,314)	(317,314)		(317,314)	(317,314)	(317,314)		(317,314)							
General Plant - 303000																	
7,4		CD-AA	(4,415,102)	(3,090,483)	(913,705)	(410,914)		(3,090,483)	(3,090,483)		(2,055,202)	(2,055,202)	(1,035,281)	(1,035,281)			
9,1		CD-AN	(130,820)	(101,015)	(29,805)		(101,015)	(101,015)		(66,195)	(66,195)		(34,820)	(34,820)			
		GD-ID	(137,500)		(137,500)												
		GD-WA	(278,218)		(278,218)												
		GD-OR	(114,153)			(114,153)											
Total General Plant - 303000			(5,075,793)	(3,191,498)	(1,359,228)	(525,067)		(3,191,498)	(3,191,498)		(2,121,397)	(2,121,397)		(1,070,101)	(1,070,101)		
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(126,364,277)	(88,452,465)	(26,151,089)	(11,760,723)		(88,452,465)	(88,452,465)		(58,821,774)	(58,821,774)	(29,630,691)	(29,630,691)			
9,4		CD-AN	(282,191)	(217,899)	(64,292)		(217,899)	(217,899)		(144,905)	(144,905)		(72,994)	(72,994)			
9		CD-ID	141	109	32		109	109		0	0	109	109				
9		CD-WA	(10,098,802)	(7,797,992)	(2,300,810)		(7,797,992)	(7,797,992)	(7,797,992)		(7,797,992)		0	0			
4		ED-AN	(9,521,909)	(9,521,909)			(9,521,909)	(9,521,909)		(6,332,165)	(6,332,165)		(3,189,744)	(3,189,744)			
		ED-ID	140	140			140	140				140	140				
		ED-WA	(649,072)	(649,072)			(649,072)	(649,072)		(649,072)							
8		GD-AA	(129,269)		(88,980)	(40,289)											
		GD-AN	0		0												
		GD-OR	0		0												
Total Misc IT Intangible Plant - 3031XX			(147,045,239)	(106,639,088)	(28,605,139)	(11,801,012)		(8,446,815)	(98,192,273)	(106,639,088)		(8,447,064)	(65,298,844)	(73,745,908)	249	(32,893,429)	(32,893,180)
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0				
9		CD-ID	0	0	0		0	0		0	0	0	0				
9		CD-WA	0	0	0		0	0	0	0	0	0	0				
4		ED-AN	(529,469)	(529,469)			(529,469)	(529,469)		(352,102)	(352,102)		(177,367)	(177,367)			
		ED-WA	0	0			0	0		0	0		0				
		GD-WA	0		0					0							
		GD-OR	0		0					0			0				
Total General Plant - 390200, 396200			(529,469)	(529,469)	0	0		0	(529,469)	(529,469)		0	(352,102)	(352,102)	0	(177,367)	(177,367)
Total Accumulated Amortization			(169,669,552)	(127,379,106)	(29,964,367)	(12,326,079)		(8,764,129)	(118,614,977)	(127,379,106)		(8,764,378)	(78,716,991)	(87,481,369)	249	(39,897,986)	(39,897,737)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2021	
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	743,826	122,278	362,279	259,269	743,826	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,277	0	0	0	0	0	0	0	845,277	0	845,277	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,402	0	0	8,346,143	8,346,143	0	0	2,467,548	2,467,548	0	1,109,711	1,109,711
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	TOTAL ACCOUNT	18,576,289	807,776	699,891	9,119,229	10,626,896	3,275,642	99,613	2,619,150	5,994,405	845,277	1,109,711	1,954,988
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	14,372,532	4,421,860	2,748,129	7,202,543	14,372,532	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,908,105	0	0	0	0	25,908,105	0	0	25,908,105	0	0	0
99	GD-OR / AS	4,039,083	0	0	0	0	0	0	0	4,039,083	0	4,039,083	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,802,637	0	0	89,459,290	89,459,290	0	0	26,448,756	26,448,756	0	11,894,591	11,894,591
9	CD-WA / ID / AN	30,732,670	9,381,517	5,950,455	8,398,874	23,730,846	2,768,032	1,755,691	2,478,101	7,001,824	0	0	0
	TOTAL ACCOUNT	202,855,027	13,803,377	8,698,584	105,060,707	127,562,668	28,676,137	1,755,691	28,926,857	59,358,685	4,039,083	11,894,591	15,933,674
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,727,987	224,534	7,798	1,495,655	1,727,987	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,478	0	0	0	0	139,478	0	0	139,478	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	319,642	0	0	0	0	0	0	220,019	220,019	0	99,623	99,623
7	CD-AA	78,137,299	0	0	54,694,547	54,694,547	0	0	16,170,514	16,170,514	0	7,272,238	7,272,238
9	CD-WA / ID / AN	6,063,736	4,413,749	8,272	260,214	4,682,235	1,302,284	2,441	76,776	1,381,501	0	0	0
	TOTAL ACCOUNT	86,400,251	4,638,283	16,070	56,450,416	61,104,769	1,441,762	2,441	16,467,309	17,911,512	12,109	7,371,861	7,383,970
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,476,072	24,069,883	10,587,319	19,818,870	54,476,072	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,286,560	0	0	0	0	9,909,835	2,879,060	2,497,665	15,286,560	0	0	0
99	GD-OR / AS	4,557,435	0	0	0	0	0	0	0	4,557,435	0	4,557,435	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,540,518	0	0	5,278,212	5,278,212	0	0	1,560,510	1,560,510	0	701,796	701,796
9	CD-WA / ID / AN	7,072,523	1,688,190	784,955	2,988,045	5,461,190	498,103	231,602	881,628	1,611,333	0	0	0
	TOTAL ACCOUNT	89,030,295	25,758,073	11,372,274	28,085,127	65,215,474	10,407,938	3,110,662	5,006,700	18,525,300	4,557,435	732,086	5,289,521

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2021	
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	430,936	26,980	0	403,956	430,936	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	163,148	0	0	0	0	163,148	0	0	0	163,148	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	7,827	0	0	5,479	5,479	0	0	1,620	1,620	0	728	728	
9		CD-WA / ID / AN	5,232,969	305,288	187,498	3,547,955	4,040,741	90,076	55,322	1,046,830	1,192,228	0	0	0	
		TOTAL ACCOUNT	5,855,672	332,268	187,498	3,957,390	4,477,156	253,224	55,322	1,048,450	1,356,996	20,792	728	21,520	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,940,013	962,383	270,131	5,707,499	6,940,013	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,224,177	0	0	0	0	2,385,556	336,919	501,702	3,224,177	0	0	0	
99		GD-OR / AS	910,889	0	0	0	0	0	0	0	0	910,889	0	910,889	
8		GD-AA	5,473,564	0	0	0	0	0	0	3,767,618	3,767,618	0	1,705,946	1,705,946	
7		CD-AA	14,121,803	0	0	9,884,980	9,884,980	0	0	2,922,507	2,922,507	0	1,314,316	1,314,316	
9		CD-WA / ID / AN	1,692,489	14,734	749,318	542,837	1,306,889	4,347	221,088	160,165	385,600	0	0	0	
		TOTAL ACCOUNT	32,362,935	977,117	1,019,449	16,135,316	18,131,882	2,389,903	558,007	7,351,992	10,299,902	910,889	3,020,262	3,931,151	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,798	0	0	116,798	116,798	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	116,798	0	0	116,798	116,798	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,107,918	395,775	15,699	1,696,444	2,107,918	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	199,769	0	0	0	0	104,852	0	94,917	199,769	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	210,870	0	0	0	0	0	0	145,148	145,148	0	65,722	65,722	
7		CD-AA	1,512,067	0	0	1,058,417	1,058,417	0	0	312,922	312,922	0	140,728	140,728	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,049,210	395,775	15,699	2,754,861	3,166,335	104,852	0	552,987	657,839	18,586	206,450	225,036	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,842,524	13,748,893	8,922,457	8,171,174	30,842,524	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,312,100	0	0	0	0	2,591,872	899,639	820,589	4,312,100	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,454,016	250,248	390,119	482,381	1,122,748	73,836	115,105	142,327	331,268	0	0	0	
		TOTAL ACCOUNT	37,180,953	13,999,141	9,312,576	9,023,479	32,335,196	2,665,708	1,014,744	1,072,285	4,752,737	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2021	
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	48,255,436	12,056,621	6,428,611	29,770,204	48,255,436	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,008,916	0	0	0	0	671,560	335,403	1,953	1,008,916	0	0	0
99	GD-OR / AS	850,571	0	0	0	0	0	0	0	0	850,571	0	850,571
8	GD-AA	278,856	0	0	0	0	0	0	191,945	191,945	0	86,911	86,911
7	CD-AA	78,632,693	0	0	55,041,312	55,041,312	0	0	16,273,036	16,273,036	0	7,318,345	7,318,345
9	CD-WA/ ID / AN	18,032,708	9,645,864	2,868,045	1,410,407	13,924,316	2,846,028	846,221	416,143	4,108,392	0	0	0
	TOTAL ACCOUNT	147,059,180	21,702,485	9,296,656	86,221,923	117,221,064	3,517,588	1,181,624	16,883,077	21,582,289	850,571	7,405,256	8,255,827
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	278,315	0	6,846	271,469	278,315	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	4,889	0	0	0	0	0	0	0	0	4,889	0	4,889
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	685,679	0	0	479,962	479,962	0	0	141,901	141,901	0	63,816	63,816
9	CD-WA/ ID / AN	10,180	0	6,620	1,241	7,861	0	1,953	366	2,319	0	0	0
	TOTAL ACCOUNT	979,063	0	13,466	752,672	766,138	0	1,953	142,267	144,220	4,889	63,816	68,705
	TOTAL GENERAL PLANT	624,465,673	82,414,295	40,632,163	317,677,918	440,724,376	52,732,754	7,780,057	80,071,074	140,583,885	11,303,465	31,853,947	43,157,412

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2021	
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	11,756,150	319,716	0	11,436,434	11,756,150	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,114	0	0	0	0	1,022,169	771,945	0	1,794,114	0	0	
99		GD-OR / AS	413,579	0	0	0	0	0	0	0	0	413,579	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,584	0	0	4,355,684	4,355,684	0	0	1,287,764	1,287,764	0	579,136	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,380,485	319,716	0	15,941,964	16,261,680	1,022,169	771,945	1,331,976	3,126,090	413,579	579,136	992,715
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,946,996	2,130,956	(625)	19,816,665	21,946,996	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	413,184	0	0	0	0	0	0	284,407	284,407	0	128,777	
7		CD-AA	145,866,092	0	0	102,103,347	102,103,347	0	0	30,186,988	30,186,988	0	13,575,757	
9		CD-WA / ID / AN	711,169	25,812	(581)	523,912	549,143	7,616	(171)	154,581	162,026	0	0	
		TOTAL ACCOUNT	168,937,441	2,156,768	(1,206)	122,443,924	124,599,486	7,616	(171)	30,625,976	30,633,421	0	13,704,534	13,704,534
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	235,608	0	0	235,608	235,608	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	1,940,764	0	0	1,358,496	1,358,496	0	0	401,641	401,641	0	180,627	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,176,372	0	0	1,594,104	1,594,104	0	0	401,641	401,641	0	180,627	180,627
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	882,681	0	0	882,681	882,681	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	882,681	0	0	882,681	882,681	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	99,829,674	0	0	69,878,775	69,878,775	0	0	20,659,751	20,659,751	0	9,291,148	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	99,829,674	0	0	69,878,775	69,878,775	0	0	20,659,751	20,659,751	0	9,291,148	9,291,148

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2021	
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	29,111,548	0	0	20,377,501	20,377,501	0	0	6,024,635	6,024,635	0	2,709,412	2,709,412
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,111,548	0	0	20,377,501	20,377,501	0	0	6,024,635	6,024,635	0	2,709,412	2,709,412
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,230,673	1,230,673	0	0	1,230,673	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	1,619,533	0	0	1,133,641	1,133,641	0	0	335,162	335,162	0	150,730	150,730
9		CD-WA / ID / AN	18,536,677	14,313,466	0	0	14,313,466	4,223,211	0	0	4,223,211	0	0	0
		TOTAL ACCOUNT	21,386,883	15,544,139	0	1,133,641	16,677,780	4,223,211	0	335,162	4,558,373	0	150,730	150,730
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	24,998	0	0	24,998	24,998	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,647,150	0	0	1,852,952	1,852,952	0	0	547,828	547,828	0	246,370	246,370
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,672,148	0	0	1,877,950	1,877,950	0	0	547,828	547,828	0	246,370	246,370
	TOTAL		345,377,232	18,020,623	(1,206)	234,130,540	252,149,957	5,252,996	771,774	59,926,969	65,951,739	413,579	26,861,957	27,275,536

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(82,469,848)	(57,727,244)	(17,067,135)	(7,675,469)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(845,307)	(652,721)	(192,586)	0
7	282919	CD-AA	(3,452,121)	(2,416,416)	(714,416)	(321,289)
7	283750	CD-AA	220,876	154,609	45,710	20,557
		Total	<u>(86,546,400)</u>	<u>(60,641,772)</u>	<u>(17,928,427)</u>	<u>(7,976,201)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,744,550	4,744,550	0	0	0	0	4,744,550
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	834	834	0	0	0	0	834
7/4	154550 Supply Chain Average Cost Variance	0	0	(63)	(63)	0	0	0	0	(63)
7/4	154560 Supply Chain Invoice Price Variance	0	0	142	142	0	0	0	0	142
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,058,463	25,744,933	0	81,803,396	53,802,733	25,007,240	2,255,730	737,693	0
TOTAL		56,058,463	25,744,933	4,745,463	86,548,859	53,802,733	25,007,240	2,255,730	737,693	4,745,463

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
69.998%	20.695%	9.307%	33.499%	27.633%	100.000%