

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended December 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	163,008,991	109,555,919	53,453,072
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,008,991	109,555,919	53,453,072
E-APL	Electric Net Rate Base	2,848,037,589	1,910,790,384	937,247,205
	<b>RATE OF RETURN</b>	<b>5.724%</b>	<b>5.734%</b>	<b>5.703%</b>

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

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

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	12-01-2021 thru 12-31-2021	405,775 100.000%	264,439 65.169%	141,336 34.831%
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	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at		662,276	400,172	262,104	0
		Percentage		100.000%	60.424%	39.576%	0.000%
		Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
		Percentage		100.000%	81.885%	18.115%	0.000%
		Total Percentages		400.000%	308.867%	91.133%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant	12-01-2021 thru 12-31-2021	1,397,372,592	954,639,430	442,733,162	
		Percent		100.000%	68.317%	31.683%	
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  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	12-01-2021 thru 12-31-2021	3,391,408,660 100.000%	2,272,764,336 67.015%	1,118,644,324 32.985%
13	E-PLT	Net Electric General Plant Percent	12-01-2021 thru 12-31-2021	293,798,037 100.000%	199,514,160 67.909%	94,283,877 32.091%
14		Net Allocated Schedule M's Percent	01-01-2021 thru 12-31-2021	-131,158,142 100.000%	-88,878,838 67.765%	-42,279,304 32.235%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	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

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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

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For Twelve Months Ended December 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,409,413	145,991,626	156,401,039	0	95,668,312	95,668,312	10,409,413	50,323,314
1	556000	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	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			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:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	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		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	173,173	173,173	0	112,855	112,855	0	60,318
2	902000	Meter Reading Expenses	660,805	110,563	771,368	476,269	72,053	548,322	184,536	38,510
2	903XXX	Customer Records & Collection Expenses	612,728	6,622,796	7,235,524	274,954	4,316,010	4,590,964	337,774	2,306,786
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	60,867	60,867	0	32,532
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>7,816,898</b>	<b>6,999,931</b>	<b>14,816,829</b>	<b>7,853,247</b>	<b>4,561,785</b>	<b>12,415,032</b>	<b>(36,349)</b>	<b>2,438,146</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	34,401,407	78,488	34,479,895	23,613,484	51,150	23,664,634	10,787,923	27,338
2	909000	Advertising	154,646	566,521	721,167	141,116	369,196	510,312	13,530	197,325
2	910000	Misc Customer Service & Info Exp	0	321,467	321,467	0	209,497	209,497	0	111,970
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,556,053</b>	<b>966,476</b>	<b>35,522,529</b>	<b>23,754,600</b>	<b>629,843</b>	<b>24,384,443</b>	<b>10,801,453</b>	<b>336,633</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>131,462</b>	<b>0</b>	<b>131,462</b>	<b>131,462</b>	<b>0</b>	<b>131,462</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>11,703,165</b>	<b>102,121,839</b>	<b>113,825,004</b>	<b>8,431,509</b>	<b>67,874,416</b>	<b>76,305,925</b>	<b>3,271,656</b>	<b>34,247,423</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2021  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
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	992,333	1,224,710	52,636	488,429
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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(5,878,028)</b>	<b>60,356,903</b>	<b>54,478,875</b>	<b>(5,717,979)</b>	<b>40,145,482</b>	<b>34,427,503</b>	<b>(160,049)</b>	<b>20,211,421</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>5,825,137</b>	<b>162,478,742</b>	<b>168,303,879</b>	<b>2,713,530</b>	<b>108,019,898</b>	<b>110,733,428</b>	<b>3,111,607</b>	<b>54,458,844</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>173,529,502</b>	<b>681,691,296</b>	<b>855,220,798</b>	<b>118,579,138</b>	<b>447,594,962</b>	<b>566,174,100</b>	<b>54,950,364</b>	<b>234,096,334</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>166,795,187</b>			<b>113,187,208</b>		
E-FIT		FEDERAL INCOME TAX			3,366,502			1,799,996		
E-FIT		DEFERRED FEDERAL INCOME TAX			904,482			2,148,975		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>163,008,991</b>			<b>109,555,919</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.169%	34.831%
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:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance 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:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021		
Ending Balance 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	
Ending Balance Basis	*****

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:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

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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:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance 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	16,212,145
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	25,227,890
		TOTAL DISTRIBUTION EXPENSES	41,440,035

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	60,318
2	902000	Meter Reading Expenses	223,046
2	903XXX	Customer Records & Collection Expenses	2,644,560
2	904000	Uncollectible Accounts	(558,659)
2	905000	Misc Customer Accounts	32,532
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,401,797</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,815,261
2	909000	Advertising	210,855
2	910000	Misc Customer Service & Info Exp	111,970
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,138,086</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	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
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>37,519,079</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance 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	541,065
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>20,051,372</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>57,570,451</u>
		TOTAL EXPENSES BEFORE FIT	<u>289,046,698</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	53,607,979
E-FIT		FEDERAL INCOME TAX	1,566,506
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,244,493)
E-FIT		AMORTIZED ITC	(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>53,453,072</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended December 31, 2021  
Ending Balance Basis

Report ID:  
**E-456-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(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:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	140,477,998	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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	195,579	78,488	274,067	108,120	51,150	159,270	87,459	27,338	114,797
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	51,150	23,664,634	10,787,923	27,338	10,815,261

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.169%	34.831%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended December 31, 2021 Ending Balance 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	2,848,037,589	1,910,790,384	937,247,205
	Interest Deduction for FIT Calculation	72,966,360	48,935,342	24,031,018
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended December 31, 2021 Ending Balance 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	621,773,176	399,976,457	221,796,719	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	146,046,596	96,193,046	49,853,550	
E-OTX	Less: Taxes Other than FIT	87,401,026	70,004,597	17,396,429	
	Net Operating Income Before FIT	166,795,187	113,187,208	53,607,979	
E-INT	Less: Interest Expense	72,966,360	48,935,342	24,031,018	
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	(77,769,524)	(55,680,457)	(22,089,067)	
	Taxable Net Operating Income	16,030,961	8,571,409	7,459,552	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	3,366,502	1,799,996	1,566,506	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	3,366,502	1,799,996	1,566,506	
E-DTE	Deferred FIT	904,482	2,148,975	(1,244,493)	
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)	
	Total Net FIT/Deferred FIT	3,786,196	3,631,289	154,907	
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	77,958,774	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	7,201,890	7,201,890	0	3,544,794	3,544,794
12	997002 Injuries and Damages	0	336,009	336,009	0	225,176	225,176	0	110,833	110,833
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	1,449,091	1,449,091	0	713,248	713,248
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	335,352	335,352	0	165,062	165,062
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	(7,413,997)	(7,413,997)	0	(3,649,193)	(3,649,193)
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	(2,017,932)	898,208	(261,255)	(993,233)	(1,254,488)
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	(5,978,575)	(5,978,575)	0	(2,942,674)	(2,942,674)
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	(38,887)	(38,887)	0	(19,141)	(19,141)
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	(1,902,837)	(1,902,837)	0	(936,582)	(936,582)
12	997049 Tax Depreciation	0	(163,730,820)	(163,730,820)	0	(109,724,209)	(109,724,209)	0	(54,006,611)	(54,006,611)
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	592,470	592,470	0	291,616	291,616
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	8,175,113	8,175,113	0	5,478,552	5,478,552	0	2,696,561	2,696,561
12	997081 Deferred Compensation	0	(321,637)	(321,637)	0	(215,545)	(215,545)	0	(106,092)	(106,092)
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	282,179	282,179	0	138,889	138,889
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	32,720	32,720	0	21,927	21,927	0	10,793	10,793
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	14,119	14,119	0	6,949	6,949
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	(29,285,555)	(29,285,555)	0	(14,414,445)	(14,414,445)
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	1,030,121	0	1,030,121	843,077	0	843,077	187,044	0	187,044
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(151,945)	(151,945)	0	(74,788)	(74,788)
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	393,228	393,228	0	263,522	263,522	0	129,706	129,706
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	2,606,934	2,606,934	0	1,283,142	1,283,142
99	997120	Transportation Tax Disallowance	0	87,318	87,318	0	58,516	58,516	0	28,802	28,802
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	(20,183)	(20,183)	0	(9,934)	(9,934)
99	997127	CARES Act SS Deferral	0	(1,436,802)	(1,436,802)	0	(962,873)	(962,873)	0	(473,929)	(473,929)
99	997128	Meters Expensed	0	(3,081,141)	(3,081,141)	0	(2,064,827)	(2,064,827)	0	(1,016,314)	(1,016,314)
99	997129	Mixed Service Costs (IDD#5)	0	(21,200,000)	(21,200,000)	0	(14,207,180)	(14,207,180)	0	(6,992,820)	(6,992,820)
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
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>53,388,617</b>	<b>(131,158,141)</b>	<b>(77,769,524)</b>	<b>33,198,382</b>	<b>(88,878,839)</b>	<b>(55,680,457)</b>	<b>20,190,235</b>	<b>(42,279,302)</b>	<b>(22,089,067)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.015%	32.985%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,471,223	10,471,223	0	7,017,290	7,017,290	0	3,453,933	3,453,933
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	7,017,290	13,744,581	1,828,046	3,453,933	5,281,979
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,019,377)	(12,019,377)	0	(8,054,788)	(8,054,788)	0	(3,964,589)	(3,964,589)
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)	(8,054,788)	(9,769,522)	(595,593)	(3,964,589)	(4,560,182)
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	(1,037,498)	2,148,975	(733,837)	(510,656)	(1,244,493)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.015%	32.985%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	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
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,006,078</b>	<b>24,006,078</b>	<b>0</b>	<b>15,731,183</b>	<b>15,731,183</b>	<b>0</b>	<b>8,274,895</b>	<b>8,274,895</b>
<b>DISTRIBUTION</b>											
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)
<b>TOTAL DISTRIBUTION</b>			<b>56,768,650</b>	<b>0</b>	<b>56,768,650</b>	<b>49,865,120</b>	<b>0</b>	<b>49,865,120</b>	<b>6,903,530</b>	<b>0</b>	<b>6,903,530</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
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
<b>TOTAL A&amp;G</b>			<b>1,042,295</b>	<b>5,584,003</b>	<b>6,626,298</b>	<b>694,876</b>	<b>3,713,418</b>	<b>4,408,294</b>	<b>347,419</b>	<b>1,870,585</b>	<b>2,218,004</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,810,945</b>	<b>29,590,081</b>	<b>87,401,026</b>	<b>50,559,996</b>	<b>19,444,601</b>	<b>70,004,597</b>	<b>7,250,949</b>	<b>10,145,480</b>	<b>17,396,429</b>

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  
 Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	7,550,000	7,550,000	0	4,947,515	4,947,515	0	2,602,485	2,602,485
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	1,048,385	1,048,385	0	687,007	687,007	0	361,378	361,378
1	182381	CDA Settlement Past Storage	0	28,327,577	28,327,577	0	18,563,061	18,563,061	0	9,764,516	9,764,516
1	302000	Franchises & Consents	2,699,836	44,049,218	46,749,054	2,699,836	28,865,453	31,565,289	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,150,490	16,470,206	319,716	10,625,709	10,945,425	0	5,524,781	5,524,781
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,573,117	126,162,471	128,735,588	2,573,117	83,899,305	86,472,422	0	42,263,166	42,263,166
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	6,261,897	6,261,897	0	4,164,224	4,164,224	0	2,097,673	2,097,673
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,633,662	1,633,662	0	1,086,402	1,086,402	0	547,260	547,260
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,710,356	68,710,356	0	45,693,074	45,693,074	0	23,017,282	23,017,282
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,434,440	20,434,440	0	13,589,107	13,589,107	0	6,845,333	6,845,333
4	303121	Misc Intangible Plant-AMI Software	16,129,094	1,517,845	17,646,939	16,129,094	1,009,382	17,138,476	0	508,463	508,463
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,063,922	5,063,922	0	3,367,559	3,367,559	0	1,696,363	1,696,363
<b>TOTAL INTANGIBLE PLANT</b>			<b>21,721,763</b>	<b>328,910,263</b>	<b>350,632,026</b>	<b>21,721,763</b>	<b>217,808,398</b>	<b>239,530,161</b>	<b>0</b>	<b>111,101,865</b>	<b>111,101,865</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	112,353,194	28,854,241	141,207,435	73,426,080	18,908,184	92,334,264	38,927,114	9,946,057	48,873,171
1	312000	Boiler Plant	147,268,271	46,739,715	194,007,986	95,304,613	30,628,535	125,933,148	51,963,658	16,111,180	68,074,838
1	313000	Generators	541,060	0	541,060	354,205	0	354,205	186,855	0	186,855
1	314000	Turbogenerator Units	41,319,388	18,589,251	59,908,639	27,010,608	12,181,536	39,192,144	14,308,780	6,407,715	20,716,495
1	315000	Accessory Electric Equipment	18,911,742	12,492,849	31,404,591	12,362,651	8,186,564	20,549,215	6,549,091	4,306,285	10,855,376
1	316000	Miscellaneous Power Plant Equipment	14,623,402	2,476,959	17,100,361	9,557,016	1,623,151	11,180,167	5,066,386	853,808	5,920,194
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>335,017,057</b>	<b>113,010,598</b>	<b>448,027,655</b>	<b>218,015,173</b>	<b>74,055,844</b>	<b>292,071,017</b>	<b>117,001,884</b>	<b>38,954,754</b>	<b>155,956,638</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	105,457,621	105,457,621	0	69,106,379	69,106,379	0	36,351,242	36,351,242
1	332XXX	Reservoirs, Dams, & Waterways	0	195,899,347	195,899,347	0	128,372,842	128,372,842	0	67,526,505	67,526,505
1	333000	Waterwheels, Turbines, & Generators	0	234,585,796	234,585,796	0	153,724,072	153,724,072	0	80,861,724	80,861,724
1	334000	Accessory Electric Equipment	0	81,390,923	81,390,923	0	53,335,472	53,335,472	0	28,055,451	28,055,451
1	335XXX	Miscellaneous Power Plant Equipment	0	13,165,714	13,165,714	0	8,627,492	8,627,492	0	4,538,222	4,538,222
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>700,036,989</b>	<b>700,036,989</b>	<b>0</b>	<b>458,734,238</b>	<b>458,734,238</b>	<b>0</b>	<b>241,302,751</b>	<b>241,302,751</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	17,367,070	17,367,070	0	11,380,641	11,380,641	0	5,986,429	5,986,429
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,457	21,069,457	0	13,806,815	13,806,815	0	7,262,642	7,262,642
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,671,180	239,671,180	0	157,056,524	157,056,524	0	82,614,656	82,614,656
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,636,206	25,636,206	0	16,799,406	16,799,406	0	8,836,800	8,836,800
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	1,642,016	1,642,016	0	1,076,013	1,076,013	0	566,003	566,003
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>327,940,360</b>	<b>327,940,360</b>	<b>0</b>	<b>214,899,318</b>	<b>214,899,318</b>	<b>0</b>	<b>113,041,042</b>	<b>113,041,042</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>335,017,057</b>	<b>1,140,987,947</b>	<b>1,476,005,004</b>	<b>218,015,173</b>	<b>747,689,400</b>	<b>965,704,573</b>	<b>117,001,884</b>	<b>393,298,547</b>	<b>510,300,431</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended December 31, 2021  
Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,437,952	30,066,310	410,632	19,290,690	19,701,322	217,726	10,147,262	10,364,988	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	118,002	30,152,872	30,270,874	77,338	19,759,177	19,836,515	40,664	10,393,695	10,434,359	
1	353XXX	Station Equipment	12,315,547	335,985,114	348,300,661	8,049,512	220,171,045	228,220,557	4,266,035	115,814,069	120,080,104	
1	354000	Towers & Fixtures	16,110,999	1,167,384	17,278,383	10,528,762	764,987	11,293,749	5,582,237	402,397	5,984,634	
1	355000	Poles & Fixtures	5,418	330,435,011	330,440,429	3,541	216,534,063	216,537,604	1,877	113,900,948	113,902,825	
1	356000	Overhead Conductors & Devices	12,640,942	161,438,686	174,079,628	8,261,082	105,790,771	114,051,853	4,379,860	55,647,915	60,027,775	
1	357000	Underground Conduit	0	3,524,685	3,524,685	0	2,309,726	2,309,726	0	1,214,959	1,214,959	
1	358000	Underground Conductors & Devices	0	7,152,614	7,152,614	0	4,687,108	4,687,108	0	2,465,506	2,465,506	
1	359000	Roads & Trails	78,834	2,479,696	2,558,530	51,518	1,624,945	1,676,463	27,316	854,751	882,067	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,898,100</b>	<b>901,774,014</b>	<b>943,672,114</b>	<b>27,382,385</b>	<b>590,932,512</b>	<b>618,314,897</b>	<b>14,515,715</b>	<b>310,841,502</b>	<b>325,357,217</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,945,301	0	8,945,301	7,474,747	0	7,474,747	1,470,554	0	1,470,554	
99	360400	Land Easements	3,919,238	0	3,919,238	1,336,129	0	1,336,129	2,583,109	0	2,583,109	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,155,857	0	28,155,857	20,532,290	0	20,532,290	7,623,567	0	7,623,567	
3	362000	Station Equipment	157,822,402	3,186,187	161,008,589	105,642,259	1,874,816	107,517,075	52,180,143	1,311,371	53,491,514	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	497,137,365	0	497,137,365	323,770,350	0	323,770,350	173,367,015	0	173,367,015	
99	365000	Overhead Conductors & Devices	318,896,634	0	318,896,634	200,613,004	0	200,613,004	118,283,630	0	118,283,630	
99	366000	Underground Conduit	143,929,802	0	143,929,802	95,245,944	0	95,245,944	48,683,858	0	48,683,858	
99	367000	Underground Conductors & Devices	251,298,613	0	251,298,613	167,819,492	0	167,819,492	83,479,121	0	83,479,121	
99	368000	Line Transformers	307,980,420	0	307,980,420	213,128,175	0	213,128,175	94,852,245	0	94,852,245	
99	369XXX	Services	201,289,059	0	201,289,059	131,944,375	0	131,944,375	69,344,684	0	69,344,684	
99	371XXX	Installations on Customers' Premises	3,318,046	0	3,318,046	3,318,046	0	3,318,046	0	0	0	
99	370XXX	Meters	84,979,394	0	84,979,394	60,317,359	0	60,317,359	24,662,035	0	24,662,035	
99	373XXX	Street Light & Signal Systems	74,954,335	0	74,954,335	48,920,749	0	48,920,749	26,033,586	0	26,033,586	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,082,994,316</b>	<b>3,186,187</b>	<b>2,086,180,503</b>	<b>1,380,062,919</b>	<b>1,874,816</b>	<b>1,381,937,735</b>	<b>702,931,397</b>	<b>1,311,371</b>	<b>704,242,768</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,609	9,259,169	10,766,778	807,718	6,157,440	6,965,158	699,891	3,101,729	3,801,620	
4	390XXX	Structures & Improvements	26,462,486	106,361,262	132,823,748	17,662,723	70,731,303	88,394,026	8,799,763	35,629,959	44,429,722	
4	391XXX	Office Furniture & Equipment	4,830,416	57,999,655	62,830,071	4,814,989	38,570,351	43,385,340	15,427	19,429,304	19,444,731	
4	392XXX	Transportation Equipment	37,293,488	28,348,073	65,641,561	26,039,929	18,851,752	44,891,681	11,253,559	9,496,321	20,749,880	
4	393000	Stores Equipment	596,504	4,000,412	4,596,916	402,404	2,660,314	3,062,718	194,100	1,340,098	1,534,198	
4	394000	Tools, Shop & Garage Equipment	2,220,158	17,127,070	19,347,228	1,161,410	11,389,673	12,551,083	1,058,748	5,737,397	6,796,145	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,739,213	4,155,092	400,088	2,486,614	2,886,702	15,791	1,252,599	1,268,390	
4	396XXX	Power Operated Equipment	23,114,630	8,640,474	31,755,104	13,914,933	5,746,002	19,660,935	9,199,697	2,894,472	12,094,169	
4	397XXX	Communications Equipment	32,443,180	90,038,926	122,482,106	23,037,366	59,876,786	82,914,152	9,405,814	30,162,140	39,567,954	
4	398000	Miscellaneous Equipment	13,466	768,413	781,879	0	511,002	511,002	13,466	257,411	270,877	
		<b>TOTAL GENERAL PLANT</b>	<b>128,897,816</b>	<b>326,399,453</b>	<b>455,297,269</b>	<b>88,241,560</b>	<b>217,058,901</b>	<b>305,300,461</b>	<b>40,656,256</b>	<b>109,340,552</b>	<b>149,996,808</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,610,529,052</b>	<b>2,701,257,864</b>	<b>5,311,786,916</b>	<b>1,735,423,800</b>	<b>1,775,364,027</b>	<b>3,510,787,827</b>	<b>875,105,252</b>	<b>925,893,837</b>	<b>1,800,999,089</b>	

RESULTS OF OPERATIONS
<b>ELECTRIC UTILITY PLANT</b>
For Twelve Months Ended December 31, 2021
Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(272,555,359)	(74,676,156)	(347,231,515)	(178,773,129)	(48,935,285)	(227,708,414)	(93,782,230)	(25,740,871)	(119,523,101)	
E-ADEP		Hydro Production Plant	0	(173,307,375)	(173,307,375)	0	(113,568,323)	(113,568,323)	0	(59,739,052)	(59,739,052)	
E-ADEP		Other Production Plant	0	(159,115,585)	(159,115,585)	0	(104,268,443)	(104,268,443)	0	(54,847,142)	(54,847,142)	
E-ADEP		Transmission Plant	(26,557,073)	(223,449,367)	(250,006,440)	(16,223,059)	(146,426,370)	(162,649,429)	(10,334,014)	(77,022,997)	(87,357,011)	
E-ADEP		Distribution Plant	(688,397,714)	(410,197)	(688,807,911)	(427,056,937)	(241,368)	(427,298,305)	(261,340,777)	(168,829)	(261,509,606)	
E-ADEP		General Plant	(49,959,374)	(111,539,858)	(161,499,232)	(31,611,180)	(74,175,121)	(105,786,301)	(18,348,194)	(37,364,737)	(55,712,931)	
TOTAL ACCUMULATED DEPRECIATION			(1,037,469,520)	(742,498,538)	(1,779,968,058)	(653,664,305)	(487,614,910)	(1,141,279,215)	(383,805,215)	(254,883,628)	(638,688,843)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,293,247)	(17,293,247)	0	(11,332,265)	(11,332,265)	0	(5,960,982)	(5,960,982)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(345,484)	0	(345,484)	(345,484)	0	(345,484)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,339,349)	(3,339,349)	0	(2,219,683)	(2,219,683)	0	(1,119,666)	(1,119,666)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,219,083)	(108,475,663)	(118,694,746)	(10,219,083)	(72,137,400)	(82,356,483)	0	(36,338,263)	(36,338,263)	
E-AAAMT		General Plant - 390200, 396200	0	(737,374)	(737,374)	0	(490,361)	(490,361)	0	(247,013)	(247,013)	
TOTAL ACCUMULATED AMORTIZATION			(10,564,567)	(129,845,633)	(140,410,200)	(10,564,567)	(86,179,709)	(96,744,276)	0	(43,665,924)	(43,665,924)	
TOTAL ACCUMULATED DEPR/AMORT			(1,048,034,087)	(872,344,171)	(1,920,378,258)	(664,228,872)	(573,794,619)	(1,238,023,491)	(383,805,215)	(298,549,552)	(682,354,767)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,562,494,965	1,828,913,693	3,391,408,658	1,071,194,928	1,201,569,408	2,272,764,336	491,300,037	627,344,285	1,118,644,322	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(532,495,604)	(532,495,604)	0	(356,851,929)	(356,851,929)	0	(175,643,675)	(175,643,675)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,770,037)	(55,770,037)	0	(37,087,632)	(37,087,632)	0	(18,682,405)	(18,682,405)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,716,265)	(2,716,265)	0	(1,806,343)	(1,806,343)	0	(909,922)	(909,922)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	279,975	279,975	0	186,186	186,186	0	93,789	93,789	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,948,791)	(5,948,791)	0	(3,898,243)	(3,898,243)	0	(2,050,548)	(2,050,548)	
1		ADFIT - CDA Settlement Costs (283333)	0	269,850	269,850	0	176,833	176,833	0	93,017	93,017	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(969,675)	(969,675)	0	(649,828)	(649,828)	0	(319,847)	(319,847)	
TOTAL ACCUMULATED DFIT			0	(597,350,547)	(597,350,547)	0	(399,930,956)	(399,930,956)	0	(197,419,591)	(197,419,591)	
NET ELECTRIC UTILITY PLANT			1,562,494,965	1,231,563,146	2,794,058,111	1,071,194,928	801,638,452	1,872,833,380	491,300,037	429,924,694	921,224,731	

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)	100.000%	67.015%	32.985%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,562,494,965	1,231,563,146	2,794,058,111	#####	801,638,452	1,872,833,380	491,300,037	429,924,694	921,224,731
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,320,030	34,156,858	41,476,888	5,553,052	22,714,652	28,267,704	1,766,978	11,442,206	13,209,184
4	Accumulated Amortization - AFUDC (182318)	(1,353,489)	(5,286,178)	(6,639,667)	(1,078,603)	(3,515,361)	(4,593,964)	(274,886)	(1,770,817)	(2,045,703)
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)	(3,466,641)	0	(3,466,641)	(1,110,999)	0	(1,110,999)	(2,355,642)	0	(2,355,642)
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)	2,104,096	0	2,104,096	0	0	0	2,104,096	0	2,104,096
99	ADFIT - Boulder Park Disallowed (190040)	104,140	0	104,140	0	0	0	104,140	0	104,140
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(3,624,489)	0	(3,624,489)	(1,167,077)	0	(1,167,077)	(2,457,412)	0	(2,457,412)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(83,548,198)	0	(83,548,198)	(55,115,138)	0	(55,115,138)	(28,433,060)	0	(28,433,060)
99	ADFIT-Customer Tax Credit (190393)	17,545,122	0	17,545,122	11,574,179	0	11,574,179	5,970,943	0	5,970,943
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,578,358)	0	(12,578,358)	(8,155,897)	0	(8,155,897)	(4,422,461)	0	(4,422,461)
99	Colstrip-Regulatory Asset (182327)	10,793,261	0	10,793,261	5,369,841	0	5,369,841	5,423,420	0	5,423,420
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,714,996	0	1,714,996	1,429,743	0	1,429,743	285,253	0	285,253
99	Colstrip Reg Asset ADFIT (283376)	(1,441,265)	0	(1,441,265)	(945,811)	0	(945,811)	(495,454)	0	(495,454)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(2,661,178)	0	(2,661,178)	(1,757,862)	0	(1,757,862)	(903,316)	0	(903,316)
99	Colstrip ARO Liability (230027)	(14,659,197)	0	(14,659,197)	(9,579,788)	0	(9,579,788)	(5,079,409)	0	(5,079,409)
99	Colstrip ARO ADFIT (190376)	3,078,432	0	3,078,432	2,011,756	0	2,011,756	1,066,676	0	1,066,676
99	Colstrip ARO ADFIT (283377)	(2,635,770)	0	(2,635,770)	(1,718,532)	0	(1,718,532)	(917,238)	0	(917,238)
99	Customer Deposits (235199)	(1,095)	0	(1,095)	(1,095)	0	(1,095)	0	0	0
C-WKC	Working Capital	92,279,940	0	92,279,940	62,397,596	0	62,397,596	29,882,344	0	29,882,344
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	25,108,798	28,870,680	53,979,478	18,757,713	19,199,291	37,957,004	6,351,085	9,671,389	16,022,474
	NET RATE BASE	1,587,603,763	1,260,433,826	2,848,037,589	#####	820,837,743	1,910,790,384	497,651,122	439,596,083	937,247,205

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-12E
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
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	
<b>Total Electric Production</b>		<b>44,524,643</b>	<b>44,524,643</b>		<b>16,057,546</b>	<b>28,467,097</b>	<b>44,524,643</b>	<b>11,689,842</b>	<b>18,654,489</b>	<b>30,344,331</b>	<b>4,367,704</b>	<b>9,812,608</b>	<b>14,180,312</b>	
<b>Electric Transmission</b>														
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	
<b>Total Electric Transmissic</b>		<b>18,858,498</b>	<b>18,858,498</b>		<b>1,268,669</b>	<b>17,589,829</b>	<b>18,858,498</b>	<b>515,024</b>	<b>11,526,615</b>	<b>12,041,639</b>	<b>753,645</b>	<b>6,063,214</b>	<b>6,816,859</b>	
<b>Electric Distribution</b>														
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	
<b>Total Electric Distribution</b>		<b>53,304,873</b>	<b>53,304,873</b>		<b>53,221,042</b>	<b>83,831</b>	<b>53,304,873</b>	<b>34,931,185</b>	<b>49,328</b>	<b>34,980,513</b>	<b>18,289,857</b>	<b>34,503</b>	<b>18,324,360</b>	
<b>Gas Underground Storage</b>														
	GD-AN	689,286		689,286										
	GD-OR	122,217			122,217									
<b>Total Gas Underground St</b>		<b>811,503</b>		<b>689,286</b>	<b>122,217</b>									
<b>Gas Distribution</b>														
	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									
<b>Total Gas Distribution</b>		<b>30,917,369</b>		<b>21,170,270</b>	<b>9,747,099</b>									
<b>General Plant</b>														
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									
<b>Total General Plant</b>		<b>31,951,940</b>	<b>22,710,142</b>	<b>6,836,909</b>	<b>2,404,889</b>	<b>3,688,676</b>	<b>19,021,466</b>	<b>22,710,142</b>	<b>2,822,018</b>	<b>12,649,465</b>	<b>15,471,483</b>	<b>866,658</b>	<b>6,372,001</b>	<b>7,238,659</b>
<b>Total Depreciation Expens</b>		<b>180,368,826</b>	<b>139,398,156</b>	<b>28,696,465</b>	<b>12,274,205</b>	<b>74,235,933</b>	<b>65,162,223</b>	<b>139,398,156</b>	<b>49,958,069</b>	<b>42,879,897</b>	<b>92,837,966</b>	<b>24,277,864</b>	<b>22,282,326</b>	<b>46,560,190</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 Production/Transmission Ratio	65.530%	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  
 Ending Balance Basis

Report ID:  
**E-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	913,080	913,080			913,080	913,080		598,341	598,341		314,739	314,739	
1	Misc Intangible Plt (30300) ED-AN	253,637	253,637			253,637	253,637		166,208	166,208		87,429	87,429	
<b>Total Production/Transmission</b>		<b>1,166,717</b>	<b>1,166,717</b>			<b>1,166,717</b>	<b>1,166,717</b>		<b>764,549</b>	<b>764,549</b>		<b>402,168</b>	<b>402,168</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	112,999	112,999			112,999	112,999	112,999		112,999				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
<b>Total Distribution</b>		<b>118,865</b>	<b>118,865</b>			<b>118,865</b>	<b>118,865</b>	<b>118,865</b>		<b>118,865</b>				
<b>General Plant - 303000</b>														
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									
<b>Total General Plant - 303000</b>		<b>471,900</b>	<b>297,934</b>	<b>127,669</b>	<b>46,297</b>	<b>297,934</b>	<b>297,934</b>		<b>198,056</b>	<b>198,056</b>		<b>99,878</b>	<b>99,878</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>50,654,375</b>	<b>37,152,267</b>	<b>9,587,414</b>	<b>3,914,694</b>	<b>3,603,977</b>	<b>33,548,290</b>	<b>37,152,267</b>	<b>3,604,014</b>	<b>22,309,948</b>	<b>25,913,962</b>	<b>(37)</b>	<b>11,238,342</b>	<b>11,238,305</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
4	ED-AN	424,448	424,448			424,448	424,448		282,262	282,262		142,186	142,186	
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>424,448</b>	<b>424,448</b>	<b>0</b>	<b>0</b>	<b>424,448</b>	<b>424,448</b>		<b>282,262</b>	<b>282,262</b>		<b>142,186</b>	<b>142,186</b>	
<b>Total Amortization Expense</b>		<b>52,836,305</b>	<b>39,160,231</b>	<b>9,715,083</b>	<b>3,960,991</b>	<b>3,722,842</b>	<b>35,437,389</b>	<b>39,160,231</b>	<b>3,722,879</b>	<b>23,554,815</b>	<b>27,277,694</b>	<b>(37)</b>	<b>11,882,574</b>	<b>11,882,537</b>

**Allocation Ratios:**

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	(74,676,156)	(74,676,156)			(74,676,156)	(74,676,156)		(48,935,285)	(48,935,285)		(25,740,871)	(25,740,871)		
	Steam (ED-ID)	(93,782,230)	(93,782,230)		(93,782,230)	(93,782,230)	(93,782,230)				(93,782,230)	(93,782,230)	(93,782,230)		
	Steam (ED-WA)	(178,773,129)	(178,773,129)		(178,773,129)	(178,773,129)	(178,773,129)	(178,773,129)		(178,773,129)					
1	Hydro (ED-AN)	(173,307,375)	(173,307,375)			(173,307,375)	(173,307,375)		(113,568,323)	(113,568,323)		(59,739,052)	(59,739,052)		
1	Other (ED-AN)	(159,115,585)	(159,115,585)			(159,115,585)	(159,115,585)		(104,268,443)	(104,268,443)		(54,847,142)	(54,847,142)		
<b>Total Electric Production</b>		<b>(679,654,475)</b>	<b>(679,654,475)</b>			<b>(272,555,359)</b>	<b>(407,099,116)</b>	<b>(679,654,475)</b>		<b>(178,773,129)</b>	<b>(266,772,051)</b>	<b>(445,545,180)</b>	<b>(93,782,230)</b>	<b>(140,327,065)</b>	<b>(234,109,295)</b>
<b>Electric Transmission</b>															
1	ED-AN	(223,449,367)	(223,449,367)			(223,449,367)	(223,449,367)		(146,426,370)	(146,426,370)		(77,022,997)	(77,022,997)		
	ED-ID	(10,334,014)	(10,334,014)		(10,334,014)	(10,334,014)	(10,334,014)				(10,334,014)	(10,334,014)	(10,334,014)		
	ED-WA	(16,223,059)	(16,223,059)			(16,223,059)	(16,223,059)	(16,223,059)		(16,223,059)					
<b>Total Electric Transmissic</b>		<b>(250,006,440)</b>	<b>(250,006,440)</b>			<b>(26,557,073)</b>	<b>(223,449,367)</b>	<b>(250,006,440)</b>		<b>(16,223,059)</b>	<b>(146,426,370)</b>	<b>(162,649,429)</b>	<b>(10,334,014)</b>	<b>(77,022,997)</b>	<b>(87,357,011)</b>
<b>Electric Distribution</b>															
3	ED-AN	(410,197)	(410,197)			(410,197)	(410,197)		(241,368)	(241,368)		(168,829)	(168,829)		
	ED-ID	(261,340,777)	(261,340,777)		(261,340,777)	(261,340,777)	(261,340,777)				(261,340,777)	(261,340,777)	(261,340,777)		
	ED-WA	(427,056,937)	(427,056,937)		(427,056,937)	(427,056,937)	(427,056,937)	(427,056,937)		(427,056,937)					
<b>Total Electric Distribution</b>		<b>(688,807,911)</b>	<b>(688,807,911)</b>			<b>(688,397,714)</b>	<b>(410,197)</b>	<b>(688,807,911)</b>		<b>(427,056,937)</b>	<b>(241,368)</b>	<b>(427,298,305)</b>	<b>(261,340,777)</b>	<b>(168,829)</b>	<b>(261,509,606)</b>
<b>Gas Underground Storage</b>															
	GD-AN	(18,481,030)	(18,481,030)												
	GD-OR	(1,517,319)		(1,517,319)		(1,517,319)									
<b>Total Gas Underground St</b>		<b>(19,998,349)</b>		<b>(18,481,030)</b>		<b>(1,517,319)</b>									
<b>Gas Distribution</b>															
	GD-AN	(1,966,071)	(1,966,071)												
	GD-ID	(95,517,891)	(95,517,891)		(95,517,891)										
	GD-WA	(172,815,696)	(172,815,696)		(172,815,696)										
	GD-OR	(131,632,275)		(131,632,275)		(131,632,275)									
<b>Total Gas Distribution</b>		<b>(401,931,933)</b>		<b>(270,299,658)</b>		<b>(131,632,275)</b>									
<b>General Plant</b>															
4	ED-AN	(37,278,910)	(37,278,910)			(37,278,910)	(37,278,910)		(24,790,848)	(24,790,848)		(12,488,062)	(12,488,062)		
	ED-ID	(12,822,409)	(12,822,409)		(12,822,409)	(12,822,409)	(12,822,409)				(12,822,409)	(12,822,409)	(12,822,409)		
	ED-WA	(23,973,909)	(23,973,909)		(23,973,909)	(23,973,909)	(23,973,909)	(23,973,909)		(23,973,909)					
7,4	CD-AA	(97,188,477)	(68,029,990)	(20,113,155)	(9,045,332)	(68,029,990)	(68,029,990)		(45,240,624)	(45,240,624)		(22,789,366)	(22,789,366)		
9,4	CD-AN	(8,069,412)	(6,230,958)	(1,838,454)		(6,230,958)	(6,230,958)		(4,143,649)	(4,143,649)		(2,087,309)	(2,087,309)		
9	CD-ID	(7,156,177)	(5,525,785)	(1,630,392)		(5,525,785)	(5,525,785)				(5,525,785)	(5,525,785)	(5,525,785)		
9	CD-WA	(9,890,660)	(7,637,271)	(2,253,389)		(7,637,271)	(7,637,271)	(7,637,271)		(7,637,271)					
8	GD-AA	(2,286,795)		(1,574,070)	(712,725)										
	GD-AN	(3,620,150)		(3,620,150)											
	GD-ID	(2,455,677)		(2,455,677)											
	GD-WA	(11,558,875)		(11,558,875)											
	GD-OR	(5,348,405)		(5,348,405)											
<b>Total General Plant</b>		<b>(221,649,856)</b>	<b>(161,499,232)</b>	<b>(45,044,162)</b>	<b>(15,106,462)</b>	<b>(49,959,374)</b>	<b>(111,539,858)</b>	<b>(161,499,232)</b>		<b>(31,611,180)</b>	<b>(74,175,121)</b>	<b>(105,786,301)</b>	<b>(18,348,194)</b>	<b>(37,364,737)</b>	<b>(55,712,931)</b>
<b>Total Accumulated Depr</b>		<b>(2,262,048,964)</b>	<b>(1,779,968,058)</b>	<b>(333,824,850)</b>	<b>(148,256,056)</b>	<b>(1,037,469,520)</b>	<b>(742,498,538)</b>	<b>(1,779,968,058)</b>		<b>(653,664,305)</b>	<b>(487,614,910)</b>	<b>(1,141,279,215)</b>	<b>(383,805,215)</b>	<b>(254,883,628)</b>	<b>(638,688,843)</b>

Allocation Ratios:					Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%	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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	(14,733,354)	(14,733,354)		(14,733,354)	(14,733,354)		(9,654,767)	(9,654,767)		(5,078,587)	(5,078,587)				
1	Misc Intangible Plt (3030)	ED-AN	(2,559,893)	(2,559,893)		(2,559,893)	(2,559,893)		(1,677,498)	(1,677,498)		(882,395)	(882,395)				
<b>Total Production/Transmission</b>			<b>(17,293,247)</b>	<b>(17,293,247)</b>		<b>(17,293,247)</b>	<b>(17,293,247)</b>		<b>(11,332,265)</b>	<b>(11,332,265)</b>		<b>(5,960,982)</b>	<b>(5,960,982)</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	(285,212)	(285,212)		(285,212)	(285,212)	(285,212)		(285,212)							
	Misc Intangible Plt (3030)	ED-WA	(60,272)	(60,272)		(60,272)	(60,272)	(60,272)		(60,272)							
<b>Total Distribution</b>			<b>(345,484)</b>	<b>(345,484)</b>		<b>(345,484)</b>	<b>(345,484)</b>	<b>(345,484)</b>		<b>(345,484)</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	(4,620,956)	(3,234,577)	(956,307)	(430,072)			(2,151,026)	(2,151,026)		(1,083,551)	(1,083,551)				
9,1		CD-AN	(135,685)	(104,772)	(30,913)		(104,772)	(104,772)				(36,115)	(36,115)				
		GD-ID	(145,254)		(145,254)												
		GD-WA	(290,739)		(290,739)												
		GD-OR	(120,935)			(120,935)											
<b>Total General Plant - 303000</b>			<b>(5,313,569)</b>	<b>(3,339,349)</b>	<b>(1,423,213)</b>	<b>(551,007)</b>		<b>(3,339,349)</b>	<b>(3,339,349)</b>		<b>(2,219,683)</b>	<b>(2,219,683)</b>	<b>(1,119,666)</b>	<b>(1,119,666)</b>			
<b>Miscellaneous IT Intangible Plant -3031XX</b>																	
7,4		CD-AA	(138,056,457)	(96,636,759)	(28,570,783)	(12,848,915)		(96,636,759)		(64,264,410)	(64,264,410)	(32,372,349)	(32,372,349)				
9,4		CD-AN	(352,543)	(272,223)	(80,320)		(272,223)	(272,223)		(181,031)	(181,031)	(91,192)	(91,192)				
9		CD-ID	0	0	0		0	0		0	0	0	0				
9		CD-WA	(11,829,971)	(9,134,749)	(2,695,222)		(9,134,749)	(9,134,749)	(9,134,749)			0	0				
4		ED-AN	(11,566,681)	(11,566,681)			(11,566,681)	(11,566,681)		(7,691,959)	(7,691,959)	(3,874,722)	(3,874,722)				
		ED-ID	0	0			0	0				0	0				
		ED-WA	(1,084,334)	(1,084,334)			(1,084,334)	(1,084,334)	(1,084,334)								
8		GD-AA	(175,189)		(120,588)	(54,601)											
		GD-AN	0		0							0	0				
		GD-OR	0			0											
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(163,065,175)</b>	<b>(118,694,746)</b>	<b>(31,466,913)</b>	<b>(12,903,516)</b>		<b>(10,219,083)</b>	<b>(108,475,663)</b>	<b>(118,694,746)</b>		<b>(10,219,083)</b>	<b>(72,137,400)</b>	<b>(82,356,483)</b>	<b>0</b>	<b>(36,338,263)</b>	<b>(36,338,263)</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0		0		0		0	0				
9		CD-ID	0	0	0		0	0		0		0	0				
9		CD-WA	0	0	0		0	0	0	0		0	0				
4		ED-AN	(737,374)	(737,374)			(737,374)	(737,374)		(490,361)	(490,361)	(247,013)	(247,013)				
		ED-WA	0	0			0	0		0							
		GD-WA	0		0												
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>(737,374)</b>	<b>(737,374)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(737,374)</b>	<b>(737,374)</b>		<b>0</b>	<b>(490,361)</b>	<b>(490,361)</b>	<b>0</b>	<b>(247,013)</b>	<b>(247,013)</b>
<b>Total Accumulated Amortization</b>			<b>(186,754,849)</b>	<b>(140,410,200)</b>	<b>(32,890,126)</b>	<b>(13,454,523)</b>		<b>(10,564,567)</b>	<b>(129,845,633)</b>	<b>(140,410,200)</b>		<b>(10,564,567)</b>	<b>(86,179,709)</b>	<b>(96,744,276)</b>	<b>0</b>	<b>(43,665,924)</b>	<b>(43,665,924)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	3,073,385	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451
9	CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,715,574</b>	<b>807,718</b>	<b>699,891</b>	<b>9,259,170</b>	<b>10,766,779</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,618,572</b>	<b>5,993,827</b>	<b>845,517</b>	<b>1,109,451</b>	<b>1,954,968</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,165,496	8,294,951	2,799,186	9,071,359	20,165,496	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,354,716	0	0	0	0	25,354,716	0	0	25,354,716	0	0	0
99	GD-OR / AS	4,100,264	0	0	0	0	0	0	0	4,100,264	0	4,100,264	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,288,645	0	0	89,099,506	89,099,506	0	0	26,342,385	26,342,385	0	11,846,754	11,846,754
9	CD-WA / ID / AN	30,509,792	9,367,771	6,000,577	8,190,398	23,558,746	2,763,976	1,770,480	2,416,590	6,951,046	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>207,418,913</b>	<b>17,662,722</b>	<b>8,799,763</b>	<b>106,361,263</b>	<b>132,823,748</b>	<b>28,118,692</b>	<b>1,770,480</b>	<b>28,758,975</b>	<b>58,648,147</b>	<b>4,100,264</b>	<b>11,846,754</b>	<b>15,947,018</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,949,254	369,223	7,798	1,572,233	1,949,254	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215
7	CD-AA	80,258,975	0	0	56,179,677	56,179,677	0	0	16,609,595	16,609,595	0	7,469,703	7,469,703
9	CD-WA / ID / AN	6,088,221	4,445,766	7,630	247,746	4,701,142	1,311,730	2,251	73,098	1,387,079	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>88,770,956</b>	<b>4,814,989</b>	<b>15,428</b>	<b>57,999,656</b>	<b>62,830,073</b>	<b>1,452,586</b>	<b>2,251</b>	<b>16,904,019</b>	<b>18,358,856</b>	<b>12,109</b>	<b>7,569,918</b>	<b>7,582,027</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,093,871	24,392,548	10,468,606	20,232,717	55,093,871	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,747,819	0	0	0	0	10,125,699	3,109,184	2,512,936	15,747,819	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	4,697,760	0	4,697,760	0
8	GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290
7	CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423
9	CD-WA / ID / AN	6,818,137	1,647,381	784,953	2,832,426	5,264,760	486,063	231,602	835,712	1,553,377	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>90,002,032</b>	<b>26,039,929</b>	<b>11,253,559</b>	<b>28,348,073</b>	<b>65,641,561</b>	<b>10,611,762</b>	<b>3,340,786</b>	<b>4,977,450</b>	<b>18,929,998</b>	<b>4,697,760</b>	<b>732,713</b>	<b>5,430,473</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,329,612	343,537	194,100	3,577,730	4,115,367	101,361	57,269	1,055,615	1,214,245	0	0	0	
		TOTAL ACCOUNT	6,058,064	402,403	194,100	4,000,413	4,596,916	323,714	57,269	1,058,207	1,439,190	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,390,837	1,141,065	309,933	5,939,839	7,390,837	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,407,553	0	0	0	0	2,539,129	366,770	501,654	3,407,553	0	0	0	
99		GD-OR / AS	961,104	0	0	0	0	0	0	0	0	961,104	0	961,104	
8		GD-AA	5,668,604	0	0	0	0	0	0	3,901,870	3,901,870	0	1,766,734	1,766,734	
7		CD-AA	14,873,787	0	0	10,411,354	10,411,354	0	0	3,078,130	3,078,130	0	1,384,303	1,384,303	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	34,302,787	1,161,409	1,058,748	17,127,070	19,347,227	2,545,132	587,709	7,710,578	10,843,419	961,104	3,151,037	4,112,141	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,099,669	400,088	15,791	2,683,790	3,099,669	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,052	160,052	0	72,470	72,470	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,059,738	400,088	15,791	3,739,214	4,155,093	106,253	0	567,006	673,259	18,586	212,800	231,386	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	36,519,700	13,914,933	9,199,697	8,640,474	31,755,104	2,582,794	1,014,744	1,074,038	4,671,576	43,834	49,186	93,020	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,179,784	12,713,675	6,540,141	29,925,968	49,179,784	0	0	0	0	0	0	0
99	GD-WA / ID / AN	893,098	0	0	0	0	600,700	290,445	1,953	893,098	0	0	0
99	GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	756,920
8	GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	83,490
7	CD-AA	83,764,455	0	0	58,633,443	58,633,443	0	0	17,335,054	17,335,054	0	7,795,958	7,795,958
9	CD-WA/ ID / AN	18,996,955	10,323,692	2,865,673	1,479,514	14,668,879	3,046,022	845,521	436,533	4,328,076	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>153,859,091</b>	<b>23,037,367</b>	<b>9,405,814</b>	<b>90,038,925</b>	<b>122,482,106</b>	<b>3,646,722</b>	<b>1,135,966</b>	<b>17,957,929</b>	<b>22,740,617</b>	<b>756,920</b>	<b>7,879,448</b>	<b>8,636,368</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	288,315	0	6,846	281,469	288,315	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	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	64,384
9	CD-WA/ ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,001,271</b>	<b>0</b>	<b>13,466</b>	<b>768,412</b>	<b>781,878</b>	<b>0</b>	<b>1,953</b>	<b>143,964</b>	<b>145,917</b>	<b>9,092</b>	<b>64,384</b>	<b>73,476</b>
	<b>TOTAL GENERAL PLANT</b>	<b>641,824,913</b>	<b>88,241,558</b>	<b>40,656,257</b>	<b>326,399,457</b>	<b>455,297,272</b>	<b>52,663,297</b>	<b>8,010,771</b>	<b>81,770,738</b>	<b>142,444,806</b>	<b>11,465,978</b>	<b>32,616,857</b>	<b>44,082,835</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended December 31, 2021  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,601,352</b>	<b>319,716</b>	<b>0</b>	<b>16,150,490</b>	<b>16,470,206</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,331,957</b>	<b>3,126,068</b>	<b>425,951</b>	<b>579,127</b>	<b>1,005,078</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,692,758	2,444,666	0	21,248,092	23,692,758	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,979	305,979	0	138,545	
7		CD-AA	149,132,752	0	0	104,389,944	104,389,944	0	0	30,863,023	30,863,023	0	13,879,785	
9		CD-WA / ID / AN	845,523	128,451	0	524,436	652,887	37,900	0	154,736	192,636	0	0	
		<b>TOTAL ACCOUNT</b>	<b>174,115,557</b>	<b>2,573,117</b>	<b>0</b>	<b>126,162,472</b>	<b>128,735,589</b>	<b>37,900</b>	<b>0</b>	<b>31,323,738</b>	<b>31,361,638</b>	<b>0</b>	<b>14,018,330</b>	<b>14,018,330</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	749,183	0	0	749,183	749,183	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	7,875,530	0	0	5,512,713	5,512,713	0	0	1,629,841	1,629,841	0	732,976	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>8,624,713</b>	<b>0</b>	<b>0</b>	<b>6,261,896</b>	<b>6,261,896</b>	<b>0</b>	<b>0</b>	<b>1,629,841</b>	<b>1,629,841</b>	<b>0</b>	<b>732,976</b>	<b>732,976</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>1,633,662</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,710,356</b>	<b>68,710,356</b>	<b>0</b>	<b>0</b>	<b>20,314,306</b>	<b>20,314,306</b>	<b>0</b>	<b>9,135,794</b>	<b>9,135,794</b>

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,434,440</b>	<b>20,434,440</b>	<b>0</b>	<b>0</b>	<b>6,041,469</b>	<b>6,041,469</b>	<b>0</b>	<b>2,716,982</b>	<b>2,716,982</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,412	0	0	1,517,845	1,517,845	0	0	448,753	448,753	0	201,814	201,814
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,531,369</b>	<b>16,129,094</b>	<b>0</b>	<b>1,517,845</b>	<b>17,646,939</b>	<b>4,233,863</b>	<b>0</b>	<b>448,753</b>	<b>4,682,616</b>	<b>0</b>	<b>201,814</b>	<b>201,814</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	96,549	0	0	96,549	96,549	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,096,450	0	0	4,967,373	4,967,373	0	0	1,468,610	1,468,610	0	660,467	660,467
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,192,999</b>	<b>0</b>	<b>0</b>	<b>5,063,922</b>	<b>5,063,922</b>	<b>0</b>	<b>0</b>	<b>1,468,610</b>	<b>1,468,610</b>	<b>0</b>	<b>660,467</b>	<b>660,467</b>
	<b>TOTAL</b>		<b>362,052,999</b>	<b>19,021,927</b>	<b>0</b>	<b>245,935,083</b>	<b>264,957,010</b>	<b>5,294,357</b>	<b>771,517</b>	<b>62,558,674</b>	<b>68,624,548</b>	<b>425,951</b>	<b>28,045,490</b>	<b>28,471,441</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended December 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(78,723,645)	(55,104,977)	(16,291,858)	(7,326,810)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(861,287)	(665,060)	(196,227)	0
7	282919	CD-AA	(3,880,489)	(2,716,265)	(803,067)	(361,157)
7	283750	CD-AA	399,976	279,975	82,775	37,226
		Total	<u>(83,065,445)</u>	<u>(58,206,327)</u>	<u>(17,208,377)</u>	<u>(7,650,741)</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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,090,243	5,090,243	0	0	0	0	5,090,243
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(28)	(28)	0	0	0	0	(28)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	72,066,437	34,401,479	0	106,467,916	62,397,596	29,882,344	9,668,841	4,519,135	0
<b>TOTAL</b>		<b>72,066,437</b>	<b>34,401,479</b>	<b>5,090,215</b>	<b>111,558,131</b>	<b>62,397,596</b>	<b>29,882,344</b>	<b>9,668,841</b>	<b>4,519,135</b>	<b>5,090,215</b>

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%